

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

June 30, 2024

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Accountants' Compilation Report

To the Board of Directors
North Houston District
Houston, Texas

Management is responsible for the accompanying financial statements of the North Houston District, which comprise the balance sheet – all governmental fund types as of June 30, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eight months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District's management has elected to omit substantially all the disclosures, the statement of net assets and the statement of activities required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations and changes in fund equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basis financial statements.

Supplementary Information

The supplementary information contained in the schedules on pages 6-13 are presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to the North Houston District.

Sugar Land, Texas
July 31, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

June 30, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 336,474
Temporary investments	6,395,226
Assessments receivable	398,290
Accounts receivable	20,097
Prepaid expenditures	
Total Assets	<u>\$ 7,150,087</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 606,372
Deferred revenue	398,290
Total Liabilities	<u>1,004,662</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>6,145,425</u>
Total Equity	<u>6,145,425</u>
Total Liabilities and Equity	<u>\$ 7,150,087</u>

NORTH HOUSTON DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

Month and Eight Months Ended June 30, 2024

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 13,083	\$ 6,603,579	\$ 6,404,292
Penalties and interest	3,495	56,014	40,000
Interest	13,853	83,862	1,000
GCP donations			
GBCC donations		1,684	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	2,047	129,167	
Total Revenues	32,478	8,124,306	7,700,292
<u>Expenditures</u>			
Public safety/GSAT	105,633	947,868	1,410,000
Planning, operations & infrastruct	285,984	988,340	1,730,500
Field services	123,464	1,200,535	1,900,000
Skate Park	39,811	299,531	636,809
Bike Park	60,304	527,350	797,917
Marketing and public affairs	8,895	134,622	250,000
Greenspoint Community Partners			300
Program support services	126,169	1,313,313	2,067,446
Total Expenditures	750,260	5,411,559	8,792,972
Revenues Over (Under) Expenditures	(717,782)	2,712,747	(1,092,680)
Fund Balance - beginning	6,863,207	3,432,678	3,432,678
Fund Balance - Ending	\$ 6,145,425	\$ 6,145,425	\$ 2,339,998

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Harris County Sheriff's Department			
Harris Co Proactive Taskforce \$	54,320	\$ 488,880	\$ 654,556
Houston Police Department			
HPD Lease	18,360	182,240	222,000
HPD Bike patrol	1,665	20,060	90,000
HPD off-duty program	3,194	25,723	68,000
Special Operations			
Private security contract	17,686	146,480	239,000
Community Crime Prevention Projects			
Crime prevention	895	17,470	27,444
Safety measures	5,519	62,112	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	3,994	4,903	5,000
Total Expenditures	<u>\$ 105,633</u>	<u>\$ 947,868</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PLANNING, OPERATIONS AND INFRASTRUCTURE**

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Capital/Special Projects</u>			
Wayfinding design & construct	\$ 133,041	\$ 420,169	\$ 762,500
Livable centers	152,943	532,823	923,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management		348	10,000
<u>Total Expenditures</u>	<u>\$ 285,984</u>	<u>\$ 988,340</u>	<u>\$ 1,730,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$ 11,425	\$ 18,000
<u>Parks Management</u>			
Parks equipment & maintenance	15,830	173,841	275,000
Parks utilities - electricity	81	6,437	10,000
Parks utilities - water		45,917	100,000
Parks utilities - telephone	305	2,687	3,750
Supplies	400	3,796	4,000
Pest control	56	635	1,400
Parks maintenance	23,909	147,492	221,096
Janatorial services	800	6,400	9,600
<u>Clean and Green</u>			
Landscape maintenance	10,669	62,285	97,282
I-45/SHP Interchange Landscape	6,714	40,619	61,062
Intersection trash removal	5,871	41,099	61,719
Highway ROW edge/mow/trash	11,826	70,957	118,262
Irrigation repairs	9,851	59,936	65,000
Special projects	6,674	213,117	290,000
I-45/SHP interchange utilities	31	13,128	45,000
Graffiti removal	1,493	13,106	19,800
Code Enforcement	6,594	44,025	79,920
Gateway landscape maintenance	6,255	48,676	75,136
Gateway electricity	41	271	3,000
Gateway water	155	7,296	20,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	1,181	28,827	69,209
TIRZ project maintenance	9,255	111,320	186,000
Dylan Park	5,473	47,243	65,764
<u>Total Expenditures</u>	<u>\$ 123,464</u>	<u>\$ 1,200,535</u>	<u>\$ 1,900,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 17,501	\$ 81,052	\$ 164,825
Security staff		103,666	183,500
Landscaping maintenance	17,568	37,141	33,694
Irrigation repairs		750	5,000
Litter & trash service	375	2,511	4,000
Janitorial	761	6,086	9,200
Supplies	504	3,134	8,500
Equipment repair		24,733	25,000
Electrical	986	6,475	10,000
Water		10,604	15,000
Miscellaneous services	1,231	7,362	15,000
Improvements/repairs	885	16,017	41,281
Maintenance reserve			121,809
Total Expenditures	<u>\$ 39,811</u>	<u>\$ 299,531</u>	<u>\$ 636,809</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 13,254	\$ 175,543	\$ 217,383
Security staff	16,851	133,178	205,000
Landscaping maintenance	9,708	77,381	116,496
Irrigation repair	833	1,383	6,181
Litter & trash service	705	5,492	7,000
Janitorial	2,579	20,627	30,940
Supplies	2,105	11,269	15,000
Equipment repair	9,941	9,941	30,000
Electrical	2,681	18,671	17,000
Water		18,678	57,000
Miscellaneous services	837	18,069	28,000
Improvements/repairs	810	37,118	20,000
Maintenance reserve			47,917
Total Expenditures	<u>\$ 60,304</u>	<u>\$ 527,350</u>	<u>\$ 797,917</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$	\$ 3,000	\$ 15,000
Advertising campaign		1,100	30,000
Promotional items	677	10,993	15,000
Departmental Support			
Project support costs	6,855	36,983	50,000
Communications			
News services	870	17,899	20,000
Publications/website	493	64,647	120,000
Total Expenditures	\$ 8,895	\$ 134,622	\$ 250,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Funds Development			
Development resources	\$	\$	\$ 50
Memberships			250
Total Expenditures	<u>\$</u>	<u>\$</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Eight Months Ended June 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 87,839	\$ 794,901	\$ 1,258,090
Health benefits	13,413	124,751	195,155
Retirement	3,096	32,639	46,201
Purchased and Contracted Services			
Office rent	10,481	104,763	160,100
Telephones	1,862	14,556	22,000
IT and tech support	3,504	58,452	56,000
Assessment and collection fees		28,013	85,000
Property/Casualty Insurance	2,829	18,951	30,000
Accounting services	900	7,200	10,800
Audit fees		21,525	21,500
HR support			5,000
Payroll services	427	3,681	5,500
Bank charges	431	2,667	1,000
Legal	682	28,475	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	8	571	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	707	6,916	8,800
Postage meter	152	434	900
Equipment repairs			1,000
Office supplies	831	9,957	20,000
Postage and delivery		1,225	1,500
Printing and graphics		1,999	1,000
Staff training	2,855	5,472	10,000
Meetings	293	9,732	18,000
Furniture and fixtures	(4,141)	17,664	15,000
Memberships		14,837	20,000
Total Expenditures	<u>\$ 126,169</u>	<u>\$ 1,313,313</u>	<u>\$ 2,067,446</u>