

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 31, 2024

--ooOoo--

CONTENTS

	<u>Page</u>
Accountants' Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<u>SUPPLEMENTAL SCHEDULES</u>	
Schedule of Expenditures – Public Safety/GSAT	6
Schedule of Expenditures – Planning, Operations and Infrastructure	7
Schedule of Expenditures – Field Services	8
Schedule of Expenditures – Skate Park	9
Schedule of Expenditures – Bike Park	10
Schedule of Expenditures – Marketing and Public Affairs	11
Schedule of Expenditures – Greenspoint Community Partners	12
Schedule of Expenditures – Program Support Services	13

--ooOoo--



Certified Public Accountants

8410 Highway 90A, Suite 150 | Sugar Land, Texas 77478

main: 346-772-2860 | fax: 346-772-2853

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 March 31, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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
May 1, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

March 31, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 88,285
Temporary investments	8,368,345
Assessments receivable	660,110
Accounts receivable	3,555
Prepaid expenditures	
Total Assets	<u>\$ 9,120,295</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 316,711
Deferred revenue	660,110
Total Liabilities	<u>976,821</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>8,143,474</u>
Total Equity	<u>8,143,474</u>
Total Liabilities and Equity	<u>\$ 9,120,295</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2024

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 129,176	\$ 6,459,868	\$ 6,404,292
Penalties and interest	7,678	26,353	40,000
Interest	18,040	34,178	1,000
GCP donations			
GBCC donations		852	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		127,120	
Total Revenues	154,894	7,898,371	7,700,292
<u>Expenditures</u>			
Public safety/GSAT	171,661	666,202	1,410,000
Planning, operations & infrastruct	40,908	425,975	1,635,500
Field services	269,016	627,900	1,900,000
Skate Park	28,910	179,552	500,000
Bike Park	67,430	332,554	750,000
Marketing and public affairs	19,713	69,095	250,000
Greenspoint Community Partners			300
Program support services	144,650	886,297	2,067,446
Total Expenditures	742,288	3,187,575	8,513,246
Revenues Over (Under) Expenditures	(587,394)	4,710,796	(812,954)
Fund Balance - beginning	8,730,868	3,432,678	3,432,678
Fund Balance - Ending	\$ 8,143,474	\$ 8,143,474	\$ 2,619,724

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Five Months Ended March 31, 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 \$	108,640	\$ 380,240	\$ 654,556
Houston Police Department			
HPD Lease	36,720	127,160	222,000
HPD Bike patrol			90,000
HPD off-duty program	2,457	18,046	68,000
Special Operations			
Private security contract	18,494	90,568	239,000
Community Crime Prevention Projects			
Crime prevention	162	3,047	27,444
Safety measures	5,070	46,419	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	118	722	5,000
Total Expenditures	<u>\$ 171,661</u>	<u>\$ 666,202</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 2,180	\$ 167,234	\$ 762,500
Livable centers	38,609	223,622	828,000
GBCC project development		35,000	35,000
Departmental Support			
Planning/project management	119	119	10,000
Total Expenditures	<u>\$ 40,908</u>	<u>\$ 425,975</u>	<u>\$ 1,635,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Five Months Ended March 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 6,700	\$ 18,000
Parks Management			
Parks equipment & maintenance	11,236	108,051	275,000
Parks utilities - electricity	2,107	5,383	10,000
Parks utilities - water	6,575	28,785	100,000
Parks utilities - telephone	296	1,753	3,750
Supplies	400	2,596	4,000
Pest control	27	407	1,400
Parks maintenance	46,486	83,059	221,096
Janatorial services	800	4,000	9,600
Clean and Green			
Landscape maintenance	14,869	31,681	97,282
I-45/SHP Interchange Landscape	16,460	23,689	61,062
Intersection trash removal	10,569	25,834	61,719
Highway ROW edge/mow/trash	17,739	35,478	118,262
Irrigation repairs	437	20,914	65,000
Special projects	49,212	48,637	290,000
I-45/SHP interchange utilities	2,736	7,593	45,000
Graffiti removal	1,493	8,253	19,800
Code Enforcement	4,291	24,923	79,920
Gateway landscape maintenance	25,191	32,642	75,136
Gateway electricity	78	189	3,000
Gateway water	1,067	4,498	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	7,949	20,301	69,209
TIRZ project maintenance	42,774	73,214	186,000
Dylan Park	6,224	29,320	65,764
Total Expenditures	<u>\$ 269,016</u>	<u>\$ 627,900</u>	<u>\$ 1,900,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Five Months Ended March 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 6,859	\$ 38,446	\$ 164,825
Security staff	15,211	73,654	183,500
Landscaping maintenance	2,808	13,957	33,694
Irrigation repairs		750	5,000
Litter & trash service	367	1,403	4,000
Janitorial	761	3,804	9,200
Supplies	361	2,093	8,500
Equipment repair		24,733	10,000
Electrical	1,575	4,705	10,000
Water	184	5,851	15,000
Miscellaneous services	784	4,542	15,000
Improvements/repairs		5,614	41,281
Total Expenditures	<u>\$ 28,910</u>	<u>\$ 179,552</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Five Months Ended March 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 23,814	\$ 121,896	\$ 217,383
Security staff	17,261	82,113	205,000
Landscaping maintenance	9,708	48,257	116,496
Irrigation repair		550	6,181
Litter & trash service	695	3,138	7,000
Janitorial	2,579	12,892	30,940
Supplies	1,075	6,938	15,000
Equipment repair			30,000
Electrical	5,029	13,385	17,000
Water		8,019	57,000
Miscellaneous services	2,386	10,594	28,000
Improvements/repairs	4,883	24,772	20,000
Total Expenditures	<u>\$ 67,430</u>	<u>\$ 332,554</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Five Months Ended March 31, 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		819	30,000
Promotional items	177	264	15,000
Departmental Support			
Project support costs	9,910	17,443	50,000
Communications			
News services	33	16,229	20,000
Publications/website	9,593	31,340	120,000
Total Expenditures	<u>\$ 19,713</u>	<u>\$ 69,095</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 31, 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 Five Months Ended March 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 87,903	\$ 525,285	\$ 1,258,090
Health benefits	13,573	84,513	195,155
Retirement	3,096	21,614	46,201
Purchased and Contracted Services			
Office rent	13,262	67,743	160,100
Telephones	2,368	9,248	22,000
IT and tech support	2,330	39,463	56,000
Assessment and collection fees		28,013	85,000
Property/Casualty Insurance	11	8,746	30,000
Accounting services	900	4,500	10,800
Audit fees	4,525	21,525	21,500
HR support			5,000
Payroll services	492	2,246	5,500
Bank charges	431	971	1,000
Legal	2,985	11,408	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	220	309	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	2,262	4,831	8,800
Postage meter	141	282	900
Equipment repairs			1,000
Office supplies	1,081	6,687	20,000
Postage and delivery		654	1,500
Printing and graphics		1,999	1,000
Staff training	952	2,617	10,000
Meetings	1,131	7,544	18,000
Furniture and fixtures	6,987	18,155	15,000
Memberships		14,012	20,000
Total Expenditures	<u><u>\$ 144,650</u></u>	<u><u>\$ 886,297</u></u>	<u><u>\$ 2,067,446</u></u>