

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

May 31, 2024

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Certified Public Accountants

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

A handwritten signature in black ink that reads "Knox Cox & Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas
July 2, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

May 31, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 68,631
Temporary investments	7,047,687
Assessments receivable	414,050
Accounts receivable	10,465
Prepaid expenditures	
Total Assets	<u>\$ 7,540,833</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 263,576
Deferred revenue	414,050
Total Liabilities	<u>677,626</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>6,863,207</u>
Total Equity	<u>6,863,207</u>
Total Liabilities and Equity	<u>\$ 7,540,833</u>

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 2024

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 10,896	\$ 6,590,496	\$ 6,404,292
Penalties and interest	6,679	52,519	40,000
Interest	16,990	70,009	1,000
GCP donations			
GBCC donations	832	1,684	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		127,120	
Total Revenues	35,397	8,091,828	7,700,292
<u>Expenditures</u>			
Public safety/GSAT	120,279	842,235	1,410,000
Planning, operations & infrastruct	243,762	702,356	1,635,500
Field services	291,315	1,077,071	1,900,000
Skate Park	45,783	259,720	500,000
Bike Park	52,778	467,046	750,000
Marketing and public affairs	36,300	125,727	250,000
Greenspoint Community Partners			300
Program support services	136,344	1,187,144	2,067,446
Total Expenditures	926,561	4,661,299	8,513,246
Revenues Over (Under) Expenditures	(891,164)	3,430,529	(812,954)
Fund Balance - beginning	7,754,371	3,432,678	3,432,678
Fund Balance - Ending	\$ 6,863,207	\$ 6,863,207	\$ 2,619,724

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Seven Months Ended May 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 \$	54,320	\$ 434,560	\$ 654,556
Houston Police Department			
HPD Lease	18,360	163,880	222,000
HPD Bike patrol	13,958	18,395	90,000
HPD off-duty program	2,131	22,529	68,000
Special Operations			
Private security contract	19,416	128,794	239,000
Community Crime Prevention Projects			
Crime prevention	6,946	16,575	27,444
Safety measures	5,070	56,593	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	78	909	5,000
Total Expenditures	<u>\$ 120,279</u>	<u>\$ 842,235</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 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	\$ 119,376	\$ 287,128	\$ 762,500
Livable centers	124,157	379,880	828,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management	229	348	10,000
<u>Total Expenditures</u>	<u>\$ 243,762</u>	<u>\$ 702,356</u>	<u>\$ 1,635,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Seven Months Ended May 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 11,425	\$ 18,000
Parks Management			
Parks equipment & maintenance	34,751	158,011	275,000
Parks utilities - electricity	973	6,356	10,000
Parks utilities - water	17,132	45,917	100,000
Parks utilities - telephone	301	2,382	3,750
Supplies	400	3,396	4,000
Pest control	145	579	1,400
Parks maintenance	40,524	123,583	221,096
Janatorial services	800	5,600	9,600
Clean and Green			
Landscape maintenance	19,935	51,616	97,282
I-45/SHP Interchange Landscape	10,216	33,905	61,062
Intersection trash removal	9,394	35,228	61,719
Highway ROW edge/mow/trash	23,653	59,131	118,262
Irrigation repairs	11,227	50,085	65,000
Special projects	67,162	206,443	290,000
I-45/SHP interchange utilities	5,504	13,097	45,000
Graffiti removal	1,867	11,613	19,800
Code Enforcement	5,643	37,431	79,920
Gateway landscape maintenance	9,779	42,421	75,136
Gateway electricity	41	230	3,000
Gateway water	2,433	7,141	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	7,345	27,646	69,209
TIRZ project maintenance	15,865	102,065	186,000
Dylan Park	6,225	41,770	65,764
Total Expenditures	<u>\$ 291,315</u>	<u>\$ 1,077,071</u>	<u>\$ 1,900,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Seven Months Ended May 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 16,471	\$ 63,551	\$ 164,825
Security staff	15,252	103,666	183,500
Landscaping maintenance	2,808	19,573	33,694
Irrigation repairs		750	5,000
Litter & trash service	367	2,136	4,000
Janitorial	761	5,325	9,200
Supplies	192	2,630	8,500
Equipment repair		24,733	10,000
Electrical	784	5,489	10,000
Water	4,753	10,604	15,000
Miscellaneous services	805	6,131	15,000
Improvements/repairs	3,590	15,132	41,281
Total Expenditures	<u>\$ 45,783</u>	<u>\$ 259,720</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Seven Months Ended May 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 13,602	\$ 162,289	\$ 217,383
Security staff	17,138	116,327	205,000
Landscaping maintenance	9,708	67,673	116,496
Irrigation repair		550	6,181
Litter & trash service	956	4,787	7,000
Janitorial	2,578	18,048	30,940
Supplies	818	9,164	15,000
Equipment repair			30,000
Electrical	2,605	15,990	17,000
Water	10,659	18,678	57,000
Miscellaneous services	(5,286)	17,232	28,000
Improvements/repairs		36,308	20,000
Total Expenditures	<u>\$ 52,778</u>	<u>\$ 467,046</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Seven Months Ended May 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	231	1,100	30,000
Promotional items	2,346	10,316	15,000
Departmental Support			
Project support costs	8,452	30,128	50,000
Communications			
News services	572	17,029	20,000
Publications/website	24,699	64,154	120,000
Total Expenditures	<u>\$ 36,300</u>	<u>\$ 125,727</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Seven Months Ended May 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 Seven Months Ended May 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	\$ 90,263	\$ 707,062	\$ 1,258,090
Health benefits	13,413	111,338	195,155
Retirement	2,941	29,543	46,201
Purchased and Contracted Services			
Office rent	12,846	94,282	160,100
Telephones	2,057	12,694	22,000
IT and tech support	5,537	54,948	56,000
Assessment and collection fees		28,013	85,000
Property/Casualty Insurance		16,122	30,000
Accounting services	900	6,300	10,800
Audit fees		21,525	21,500
HR support			5,000
Payroll services	579	3,254	5,500
Bank charges	1,265	2,236	1,000
Legal	1,648	27,793	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	245	563	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	658	6,209	8,800
Postage meter		282	900
Equipment repairs			1,000
Office supplies	1,855	9,126	20,000
Postage and delivery	71	1,225	1,500
Printing and graphics		1,999	1,000
Staff training		2,617	10,000
Meetings	1,241	9,439	18,000
Furniture and fixtures		21,805	15,000
Memberships	825	14,837	20,000
Total Expenditures	<u>\$ 136,344</u>	<u>\$ 1,187,144</u>	<u>\$ 2,067,446</u>