

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

November 30, 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 November 30, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month 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
January 8, 2025

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

November 30, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 1,229,639
Temporary investments	2,882,079
Assessments receivable	7,275,113
Accounts receivable	13,519
Total Assets	<u>\$ 11,400,350</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 433,355
Deferred revenue	7,275,113
Total Liabilities	<u>7,708,468</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,691,882</u>
Total Equity	<u>3,691,882</u>
Total Liabilities and Equity	<u>\$ 11,400,350</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (33,374)	\$ (33,374)	\$ 6,431,640
Penalties and interest	4,026	4,026	40,000
Interest	5,869	5,869	100,000
GCP donations	187	187	
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:	1,250,000	1,250,000	1,350,000
Other			
Total Revenues	<u>1,226,708</u>	<u>1,226,708</u>	<u>7,926,640</u>
Expenditures			
Public safety/GSAT	252,722	252,722	1,550,000
Planning, operations & infrastruct	95,125	95,125	1,934,360
Field services	89,735	89,735	2,000,000
Bike and Skate Park	106,548	106,548	1,519,726
Marketing and public affairs	17,118	17,118	250,000
Greenspoint Community Partners			300
Program support services	266,719	266,719	2,078,000
Total Expenditures	<u>827,967</u>	<u>827,967</u>	<u>9,332,386</u>
Revenues Over (Under) Expenditures	398,741	398,741	(1,405,746)
Fund Balance - beginning	<u>3,293,141</u>	<u>3,293,141</u>	<u>3,293,141</u>
Fund Balance - Ending	<u>\$ 3,691,882</u>	<u>\$ 3,691,882</u>	<u>\$ 1,887,395</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month Ended November 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 \$	115,826	\$ 115,826	\$ 700,000
Houston Police Department			
HPD lease	38,095	38,095	236,000
HPD bike patrol	9,357	9,357	100,000
HPD off-duty program	6,362	6,362	125,000
Special Operations			
Private security contract	36,894	36,894	239,000
Community Crime Prevention Projects			
Crime prevention			36,000
Safety measures	45,916	45,916	105,000
Daily Operations and Maintenance			
Public safety patrol vehicle	272	272	9,000
Total Expenditures	<u>\$ 252,722</u>	<u>\$ 252,722</u>	<u>\$ 1,550,000</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 60,125	\$ 60,125	\$ 160,000
Livable Centers			1,719,360
Public art program			10,000
GBCC project development	35,000	35,000	35,000
Departmental Support			
Planning/project management			10,000
Total Expenditures	<u>\$ 95,125</u>	<u>\$ 95,125</u>	<u>\$ 1,934,360</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month Ended November 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	\$ (42,430)	\$ (42,430)	\$ 22,000
<u>Parks Management</u>			
Parks equipment & maintenance	2,724	2,724	283,397
Parks utilities - electricity			10,000
Parks utilities - water	18,505	18,505	100,000
Parks utilities - telephone			3,750
Supplies	290	290	5,000
Pest control	145	145	1,400
Parks maintenance	10,021	10,021	230,950
Janatorial services	800	800	9,600
<u>Clean and Green</u>			
Landscape maintenance	5,862	5,862	101,756
I-45/SHP Interchange Landscape	2,521	2,521	64,558
Intersection trash removal	4,913	4,913	63,871
Highway ROW edge/mow/trash	6,185	6,185	123,702
Irrigation repairs	14,442	14,442	75,000
Special projects	11,080	11,080	325,600
I-45/SHP interchange utilities	2,047	2,047	40,000
Graffiti removal	1,493	1,493	19,800
Code enforcement	3,807	3,807	79,862
Gateway landscape maintenance	2,857	2,857	78,590
Gateway electricity			3,000
Gateway water	503	503	25,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	3,586	3,586	62,000
TIRZ project maintenance	34,554	34,554	205,400
Dylan Park	5,830	5,830	65,764
<u>Total Expenditures</u>	<u>\$ 89,735</u>	<u>\$ 89,735</u>	<u>\$ 2,000,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES BIKE AND SKATE PARK

Month Ended November 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike And Skate Park Staff			
Management	\$ 41,114	\$ 41,114	\$ 426,277
Skate Park Operations			
Security staff	14,781	14,781	188,720
Landscaping maintenance	2,808	2,808	33,694
Irrigation repairs			3,000
Litter & trash service	733	733	4,250
Janitorial	761	761	9,200
Supplies	290	290	8,500
Equipment repair			10,000
Electrical			13,000
Water	2,366	2,366	20,000
Miscellaneous services	542	542	11,000
Improvements/repairs	1,046	1,046	27,209
Bike Park Operations			
Security staff	16,769	16,769	216,400
Landscaping maintenance	9,708	9,708	124,456
Irrigation repairs			6,000
Litter & trash service	1,358	1,358	8,600
Janitorial	2,578	2,578	30,940
Supplies	642	642	17,000
Equipment repair			30,000
Electrical			25,000
Water			50,754
Miscellaneous services	3,632	3,632	36,000
Improvements/repairs			50,000
Park Operations Contingency			
Maintenance reserve	7,420	7,420	169,726
Total Expenditures	<u>\$ 106,548</u>	<u>\$ 106,548</u>	<u>\$ 1,519,726</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month Ended November 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	\$ 3,700	\$ 3,700	\$ 15,000
Advertising campaign	52	52	40,000
Promotional items			15,000
Departmental Support			
Project support costs	3,350	3,350	65,000
Communications			
News services	240	240	20,000
Publications	9776	9776	95,000
Total Expenditures	<u>\$ 17,118</u>	<u>\$ 17,118</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES GREENSPPOINT COMMUNITY PARTNERS

Month Ended November 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 Ended November 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	\$ 183,532	\$ 183,532	\$ 1,300,000
Health benefits	29,609	29,609	185,000
Retirement	7,166	7,166	60,000
Purchased and Contracted Services			
Office rent	14,315	14,315	130,000
Telephones	5,553	5,553	24,000
IT and tech support	2,439	2,439	75,000
Assessment and collection fees	3,094	3,094	85,000
Property/Casualty Insurance			35,000
Accounting services	900	900	11,000
Audit fees			22,500
Payroll services	434	434	5,500
Bank charges	477	477	2,500
Legal	60	60	35,000
Other Operating Expenditures			
Travel and mileage			1,000
POA maintenance fees	2,086	2,086	4,000
Office Administration			
Copy machine	815	815	9,000
Postage meter			1,000
Office supplies	1,798	1,798	20,000
Postage and delivery	26	26	1,500
Printing and graphics			3,000
Staff training	130	130	10,000
Meetings	2,510	2,510	18,000
Furniture and fixtures			20,000
Memberships	11,775	11,775	20,000
Total Direct Expenditures	<u>\$ 266,719</u>	<u>\$ 266,719</u>	<u>\$ 2,078,000</u>