

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

April 30, 2024

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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

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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 April 30, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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
June 4, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

April 30, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 83,673
Temporary investments	7,829,345
Assessments receivable	459,452
Accounts receivable	2,134
Prepaid expenditures	
Total Assets	<u>\$ 8,374,604</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 160,781
Deferred revenue	459,452
Total Liabilities	<u>620,233</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>7,754,371</u>
Total Equity	<u>7,754,371</u>
Total Liabilities and Equity	<u>\$ 8,374,604</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2024

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 119,732	\$ 6,579,600	\$ 6,404,292
Penalties and interest	19,487	45,840	40,000
Interest	18,841	53,019	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	158,060	8,056,431	7,700,292
<u>Expenditures</u>			
Public safety/GSAT	55,754	721,956	1,410,000
Planning, operations & infrastruct	32,619	458,594	1,635,500
Field services	157,856	785,756	1,900,000
Skate Park	34,385	213,937	500,000
Bike Park	81,714	414,268	750,000
Marketing and public affairs	20,332	89,427	250,000
Greenspoint Community Partners			300
Program support services	164,503	1,050,800	2,067,446
Total Expenditures	547,163	3,734,738	8,513,246
Revenues Over (Under) Expenditures	(389,103)	4,321,693	(812,954)
Fund Balance - beginning	8,143,474	3,432,678	3,432,678
Fund Balance - Ending	\$ 7,754,371	\$ 7,754,371	\$ 2,619,724

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Six Months Ended April 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 \$		\$ 380,240	\$ 654,556
Houston Police Department			
HPD Lease	18,360	145,520	222,000
HPD Bike patrol	4,437	4,437	90,000
HPD off-duty program	2,352	20,398	68,000
Special Operations			
Private security contract	18,810	109,378	239,000
Community Crime Prevention Projects			
Crime prevention	6,582	9,629	27,444
Safety measures	5,104	51,523	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	109	831	5,000
Total Expenditures	<u>\$ 55,754</u>	<u>\$ 721,956</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 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	\$ 518	\$ 167,752	\$ 762,500
Livable centers	32,101	255,723	828,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management		119	10,000
<u>Total Expenditures</u>	<u>\$ 32,619</u>	<u>\$ 458,594</u>	<u>\$ 1,635,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Six Months Ended April 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 4,725	\$ 11,425	\$ 18,000
Parks Management			
Parks equipment & maintenance	15,209	123,260	275,000
Parks utilities - electricity		5,383	10,000
Parks utilities - water		28,785	100,000
Parks utilities - telephone	328	2,081	3,750
Supplies	400	2,996	4,000
Pest control	27	434	1,400
Parks maintenance		83,059	221,096
Janatorial services	800	4,800	9,600
Clean and Green			
Landscape maintenance		31,681	97,282
I-45/SHP Interchange Landscape		23,689	61,062
Intersection trash removal		25,834	61,719
Highway ROW edge/mow/trash		35,478	118,262
Irrigation repairs	17,944	38,858	65,000
Special projects	90,644	139,281	290,000
I-45/SHP interchange utilities		7,593	45,000
Graffiti removal	1,493	9,746	19,800
Code Enforcement	6,865	31,788	79,920
Gateway landscape maintenance		32,642	75,136
Gateway electricity		189	3,000
Gateway water	210	4,708	20,000
TIRZ Maintenance Projects			
TIRZ project utilities		20,301	69,209
TIRZ project maintenance	12,986	86,200	186,000
Dylan Park	6,225	35,545	65,764
Total Expenditures	<u>\$ 157,856</u>	<u>\$ 785,756</u>	<u>\$ 1,900,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Six Months Ended April 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 8,634	\$ 47,080	\$ 164,825
Security staff	14,760	88,414	183,500
Landscaping maintenance	2,808	16,765	33,694
Irrigation repairs		750	5,000
Litter & trash service	366	1,769	4,000
Janitorial	760	4,564	9,200
Supplies	345	2,438	8,500
Equipment repair		24,733	10,000
Electrical		4,705	10,000
Water		5,851	15,000
Miscellaneous services	784	5,326	15,000
Improvements/repairs	5,928	11,542	41,281
Total Expenditures	<u>\$ 34,385</u>	<u>\$ 213,937</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Six Months Ended April 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 26,791	\$ 148,687	\$ 217,383
Security staff	17,076	99,189	205,000
Landscaping maintenance	9,708	57,965	116,496
Irrigation repair		550	6,181
Litter & trash service	693	3,831	7,000
Janitorial	2,578	15,470	30,940
Supplies	1,408	8,346	15,000
Equipment repair			30,000
Electrical		13,385	17,000
Water		8,019	57,000
Miscellaneous services	11,924	22,518	28,000
Improvements/repairs	11,536	36,308	20,000
Total Expenditures	<u>\$ 81,714</u>	<u>\$ 414,268</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Six Months Ended April 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	50	869	30,000
Promotional items	7,706	7,970	15,000
Departmental Support			
Project support costs	4,233	21,676	50,000
Communications			
News services	228	16,457	20,000
Publications/website	8,115	39,455	120,000
Total Expenditures	<u>\$ 20,332</u>	<u>\$ 89,427</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Six Months Ended April 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 Six Months Ended April 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	\$ 91,514	\$ 616,799	\$ 1,258,090
Health benefits	13,412	97,925	195,155
Retirement	4,988	26,602	46,201
Purchased and Contracted Services			
Office rent	13,693	81,436	160,100
Telephones	1,389	10,637	22,000
IT and tech support	9,948	49,411	56,000
Assessment and collection fees		28,013	85,000
Property/Casualty Insurance	7,376	16,122	30,000
Accounting services	900	5,400	10,800
Audit fees		21,525	21,500
HR support			5,000
Payroll services	429	2,675	5,500
Bank charges		971	1,000
Legal	14,737	26,145	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	9	318	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	720	5,551	8,800
Postage meter		282	900
Equipment repairs			1,000
Office supplies	584	7,271	20,000
Postage and delivery	500	1,154	1,500
Printing and graphics		1,999	1,000
Staff training		2,617	10,000
Meetings	654	8,198	18,000
Furniture and fixtures	3,650	21,805	15,000
Memberships		14,012	20,000
Total Expenditures	<u>\$ 164,503</u>	<u>\$ 1,050,800</u>	<u>\$ 2,067,446</u>