

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

October 31, 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 October 31, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and year 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
December 4, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

October 31, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 215,351
Temporary investments	3,372,131
Assessments receivable	222,624
Accounts receivable	9,484
Prepaid expenditures	
Total Assets	<u>\$ 3,819,590</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 303,825
Deferred revenue	222,624
Total Liabilities	<u>526,449</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,293,141</u>
Total Equity	<u>3,293,141</u>
Total Liabilities and Equity	<u>\$ 3,819,590</u>

NORTH HOUSTON DISTRICT

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

Month and Year Ended October 31, 2024

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (76,099)	\$ 6,420,235	\$ 6,404,292
Penalties and interest	(30,264)	98,175	40,000
Interest	7,865	126,944	1,000
GCP donations			
GBCC donations	844	3,426	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		261,125	
Total Revenues	(97,654)	8,159,905	7,700,292
<u>Expenditures</u>			
Public safety/GSAT	74,463	1,319,778	1,410,000
Planning, operations & infrastruct	132,950	1,580,753	1,730,500
Field services	190,564	2,019,416	1,900,000
Skate Park	58,776	508,101	636,809
Bike Park	55,459	769,070	797,917
Marketing and public affairs	17,382	191,808	250,000
Greenspoint Community Partners			300
Program support services	171,182	1,910,516	2,067,446
Total Expenditures	700,776	8,299,442	8,792,972
Revenues Over (Under) Expenditures	(798,430)	(139,537)	(1,092,680)
Fund Balance - beginning	4,091,571	3,432,678	3,432,678
Fund Balance - Ending	\$ 3,293,141	\$ 3,293,141	\$ 2,339,998

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Year Ended October 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	\$	654,547	\$ 654,556
Houston Police Department			
HPD Lease	41,834	260,794	222,000
HPD Bike patrol	20,566	48,741	90,000
HPD off-duty program	6,293	47,503	68,000
Special Operations			
Private security contract		202,083	239,000
Community Crime Prevention Projects			
Crime prevention	335	21,683	27,444
Safety measures	5,070	78,470	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	365	5,957	5,000
Total Expenditures	<u><u>\$ 74,463</u></u>	<u><u>\$ 1,319,778</u></u>	<u><u>\$ 1,410,000</u></u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Year Ended October 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	\$ 101,897	\$ 694,522	\$ 762,500
Livable centers	27,068	841,506	923,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management	3,985	9,725	10,000
Total Expenditures	<u>\$ 132,950</u>	<u>\$ 1,580,753</u>	<u>\$ 1,730,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Year Ended October 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$ 23,915	\$ 62,800	\$ 18,000
<u>Parks Management</u>			
Parks equipment & maintenance	8,293	350,315	275,000
Parks utilities - electricity	1,035	9,593	10,000
Parks utilities - water	19,256	111,064	100,000
Parks utilities - telephone	273	3,812	3,750
Supplies		6,358	4,000
Pest control		836	1,400
Parks maintenance	10,958	215,304	221,096
Janatorial services	1,100	9,900	9,600
<u>Clean and Green</u>			
Landscape maintenance	6,828	94,470	97,282
I-45/SHP Interchange Landscape	3,648	59,531	61,062
Intersection trash removal	4,698	61,062	61,719
Highway ROW edge/mow/trash	11,826	118,261	118,262
Irrigation repairs	804	81,538	65,000
Special projects	54,887	349,165	290,000
I-45/SHP interchange utilities	2,915	28,647	45,000
Graffiti removal	1,867	19,453	19,800
Code Enforcement	7,365	69,388	79,920
Gateway landscape maintenance	2,483	66,089	75,136
Gateway electricity	97	913	3,000
Gateway water	556	10,651	20,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	5,716	49,638	69,209
TIRZ project maintenance	16,946	171,896	186,000
Dylan Park	5,098	68,732	65,764
<u>Total Expenditures</u>	<u>\$ 190,564</u>	<u>\$ 2,019,416</u>	<u>\$ 1,900,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Year Ended October 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 18,459	\$ 156,345	\$ 164,825
Security staff	15,252	164,203	183,500
Landscaping maintenance	2,808	48,372	33,694
Irrigation repairs		750	5,000
Litter & trash service		3,610	4,000
Janitorial	761	9,129	9,200
Supplies	1,159	7,299	8,500
Equipment repair		24,733	25,000
Electrical	1,764	11,047	10,000
Water	1,847	21,044	15,000
Miscellaneous services	1,155	11,225	15,000
Improvements/repairs	15,571	50,344	41,281
Maintenance reserve			121,809
Total Expenditures	<u>\$ 58,776</u>	<u>\$ 508,101</u>	<u>\$ 636,809</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Year Ended October 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	\$ 11,180	\$ 227,081	\$ 217,383
Security staff	17,384	202,161	205,000
Landscaping maintenance	9,708	116,213	116,496
Irrigation repair	4,000	5,383	6,181
Litter & trash service		7,543	7,000
Janitorial	2,578	30,940	30,940
Supplies	686	15,779	15,000
Equipment repair		25,177	30,000
Electrical	5,877	33,322	17,000
Water	2,979	29,313	57,000
Miscellaneous services	(1,778)	28,623	28,000
Improvements/repairs	2,845	47,535	20,000
Maintenance reserve			47,917
Total Expenditures	<u>\$ 55,459</u>	<u>\$ 769,070</u>	<u>\$ 797,917</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Year Ended October 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	\$ 366	\$ 10,116	\$ 15,000
Advertising campaign	7,289	20,446	30,000
Promotional items	126	14,438	15,000
Departmental Support			
Project support costs	7,150	58,883	50,000
Communications			
News services	53	18,786	20,000
Publications/website	2,398	69,139	120,000
Total Expenditures	<u>\$ 17,382</u>	<u>\$ 191,808</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Year Ended October 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 Year Ended October 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 90,074	\$ 1,149,223	\$ 1,258,090
Health benefits	(2,166)	162,880	195,155
Retirement	5,406	49,740	46,201
Purchased and Contracted Services			
Office rent		132,970	160,100
Telephones	1,830	23,237	22,000
IT and tech support	3,290	74,519	56,000
Assessment and collection fees	15,331	70,864	85,000
Property/Casualty Insurance	10,344	37,390	30,000
Accounting services	900	10,800	10,800
Audit fees		21,525	21,500
HR support			5,000
Payroll services	419	5,366	5,500
Bank charges	530	5,645	1,000
Legal	7,449	27,094	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	32,038	33,100	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	534	9,220	8,800
Postage meter		534	900
Equipment repairs			1,000
Office supplies	1,056	13,695	20,000
Postage and delivery		1,343	1,500
Printing and graphics		1,999	1,000
Staff training	2,785	9,745	10,000
Meetings	148	12,671	18,000
Furniture and fixtures	1,214	37,912	15,000
Memberships		15,112	20,000
Total Expenditures	<u>\$ 171,182</u>	<u>\$ 1,910,516</u>	<u>\$ 2,067,446</u>