

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**April 30, 2025**

--ooOoo--

## **C O N T E N T S**

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

--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 April 30, 2025, 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 6-12 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 &amp; Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas  
June 4, 2025

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

## **BALANCE SHEET -** **ALL GOVERNMENTAL FUND TYPES**

**April 30, 2025**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 126,114
Temporary investments	7,515,964
Assessments receivable	640,813
Accounts receivable	39,107
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 8,321,998</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 268,838
Deferred revenue	640,813
<b>Total Liabilities</b>	<b><u>909,651</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>7,412,347</u>
<b>Total Equity</b>	<b><u>7,412,347</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 8,321,998</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Six Months Ended April 30, 2025**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Revenues</u></b>			
Assessments	\$ 36,553	\$ 6,432,643	\$ 6,431,640
Penalties and interest	6,334	21,671	40,000
Interest	12,215	53,260	100,000
GCP donations		338	
GBCC donations		853	5,000
TIRZ skate & bike park mgmt fund		1,350,000	1,350,000
Other		3,263	
<b>Total Revenues</b>	<u>55,102</u>	<u>7,862,028</u>	<u>7,926,640</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	110,630	786,836	1,550,000
Planning, operations & infrastruc	89,919	310,645	1,934,360
Field services	130,454	887,386	2,000,000
Sports Complex	110,324	672,099	1,519,726
Marketing and public affairs	8,238	111,903	250,000
Greenspoint Community Partners			300
Program support services	168,870	1,089,655	2,078,000
<b>Total Expenditures</b>	<u>618,435</u>	<u>3,858,524</u>	<u>9,332,386</u>
<b>Revenues Over (Under) Expenditures</b>	(563,333)	4,003,504	(1,405,746)
Fund Balance - beginning	<u>7,975,680</u>	<u>3,408,843</u>	<u>3,408,843</u>
<b>Fund Balance - Ending</b>	<u>\$ 7,412,347</u>	<u>\$ 7,412,347</u>	<u>\$ 2,003,097</u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **PUBLIC SAFETY/GSAT**

**Month and Six Months Ended April 30, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	57,913	\$ 405,391	\$ 700,000
<b>Houston Police Department</b>			
HPD Lease	19,735	156,504	236,000
HPD Bike patrol		9,357	100,000
HPD off-duty program	6,792	35,513	125,000
<b>Special Operations</b>			
Private security contract	19,312	93,119	239,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	852	11,024	36,000
Safety measures	5,812	72,986	105,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	214	2,942	9,000
<b>Total Expenditures</b>	<b><u>\$ 110,630</u></b>	<b><u>\$ 786,836</u></b>	<b><u>\$ 1,550,000</u></b>



**NORTH HOUSTON DISTRICT**  
**SCHEDULE OF EXPENDITURES**  
**PLANNING, OPERATIONS AND INFRASTRUCTURE**  
**Month and Six Months Ended April 30, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b><u>Capital/Special Projects</u></b>			
Wayfinding design & construct	\$ 2,087	\$ 86,147	\$ 160,000
Livable centers	86,982	186,605	1,719,360
Public art program			10,000
GBCC project development		35,000	35,000
<b><u>Departmental Support</u></b>			
Planning/project management	850	2,893	10,000
<b>Total Expenditures</b>	<b><u>\$ 89,919</u></b>	<b><u>\$ 310,645</u></b>	<b><u>\$ 1,934,360</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month and Six Months Ended April 30, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Wayfinding</b>			
Identity signage maintenance	\$	\$	\$ 22,000
<b>Parks Management</b>			
Parks equipment & maintenance	27,258	126,742	283,397
Parks utilities - electricity	1,053	5,187	10,000
Parks utilities - water		31,964	100,000
Parks utilities - telephone			3,750
Supplies	753	3,366	5,000
Pest control		290	1,400
Parks maintenance	23,836	105,601	230,950
Janatorial services	800	4,800	9,600
<b>Clean and Green</b>			
Landscape maintenance	9,691	47,927	101,756
I-45/SHP Interchange Landscape	5,879	30,657	64,558
Intersection trash removal	4,913	31,935	63,871
Highway ROW edge/mow/trash	12,370	49,480	123,702
Irrigation repairs	8,307	22,749	75,000
Special projects	(5,838)	150,485	325,600
I-45/SHP interchange utilities	25	7,725	40,000
Graffiti removal		7,840	19,800
Code Enforcement	4,531	30,651	79,862
Gateway landscape maintenance	5,964	43,800	78,590
Gateway electricity	65	345	3,000
Gateway water	865	2,278	25,000
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	974	15,730	62,000
TIRZ project maintenance	22,693	138,659	205,400
Dylan Park	6,315	29,175	65,764
<b>Total Expenditures</b>	<u>\$ 130,454</u>	<u>\$ 887,386</u>	<u>\$ 2,000,000</u>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **SPORTS COMPLEX**

**Month and Six Months Ended April 30, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Bike and Skate Park Staff</b>			
Management	\$ 35,827	\$ 196,222	\$ 426,277
<b>Skate Park Operations</b>			
Security staff	14,760	89,647	188,720
Landscaping maintenance	2,808	16,847	33,694
Irrigation repairs			3,000
Litter & trash service	456	2,926	4,250
Janitorial	760	4,564	9,200
Supplies	964	3,786	8,500
Equipment repair		17,000	10,000
Electrical	648	4,446	13,000
Water		16,507	20,000
Miscellaneous services	773	6,673	11,000
Improvements/repairs	4,084	24,394	27,209
<b>Bike Park Operations</b>			
Security staff	16,687	100,773	216,400
Landscaping maintenance	9,708	58,248	124,456
Irrigation repair			6,000
Litter & trash service		4,245	8,600
Janitorial	2,578	15,470	30,940
Supplies	2,220	8,397	17,000
Equipment repair			30,000
Electrical	2,375	13,434	25,000
Water		11,167	50,754
Miscellaneous services	6,174	38,960	36,000
Improvements/repairs	9,502	38,393	50,000
<b>Park Operations Contingency</b>			
Maintenance reserve			169,726
<b>Total Expenditures</b>	<b><u>\$ 110,324</u></b>	<b><u>\$ 672,099</u></b>	<b><u>\$ 1,519,726</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **MARKETING AND PUBLIC AFFAIRS**

**Month and Six Months Ended April 30, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Marketing and Business Development</b>			
Sponsorships and events	\$ 3,000	\$ 7,700	\$ 15,000
Advertising campaign	140	15,348	40,000
Promotional items			15,000
<b>Departmental Support</b>			
Project support costs	4,650	32,940	65,000
<b>Communications</b>			
News services		17,985	20,000
Publications/website	448	37,930	95,000
<b>Total Expenditures</b>	<b><u>\$ 8,238</u></b>	<b><u>\$ 111,903</u></b>	<b><u>\$ 250,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **GREENSPPOINT COMMUNITY PARTNERS**

**Month and Six Months Ended April 30, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Funds Development</b>			
Development resources	\$	\$	\$ 50
Memberships			250
<b>Total Expenditures</b>	<b><u>\$</u></b>	<b><u>\$</u></b>	<b><u>\$ 300</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES**

**Month and Six Months Ended April 30, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 96,213	\$ 652,439	\$ 1,300,000
Health benefits	13,576	98,217	185,000
Retirement	3,850	25,930	60,000
<b>Purchased and Contracted Services</b>			
Office rent	14,411	72,633	130,000
Telephones	1,738	16,949	24,000
IT and tech support	12,142	34,969	75,000
Assessment and collection fees	5,918	42,450	85,000
Property/Casualty Insurance	9,397	19,824	35,000
Accounting services		4,500	11,000
Audit fees		22,170	22,500
Payroll services	422	2,845	5,500
Bank charges	917	3,995	2,500
Legislative advocacy	5,000	5,000	
Legal	1,630	11,857	35,000
<b>Other Operating Expenditures</b>			
Travel and mileage	54	31,681	1,000
POA maintenance fees		2,086	4,000
<b>Office Administration</b>			
Copy machine	838	4,548	9,000
Postage meter		305	1,000
Office supplies	905	9,463	20,000
Postage and delivery	(116)	486	1,500
Printing and graphics			3,000
Staff training		970	10,000
Meetings	1,975	10,127	18,000
Furniture and fixtures		4,236	20,000
Memberships		11,975	20,000
<b>Total Expenditures</b>	<b><u>\$ 168,870</u></b>	<b><u>\$ 1,089,655</u></b>	<b><u>\$ 2,078,000</u></b>