

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**January 31, 2025**

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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 January 31, 2025, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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 stylized and cursive.

Sugar Land, Texas  
March 5, 2025

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**January 31, 2025**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 67,942
Temporary investments	8,847,425
Assessments receivable	938,573
Accounts receivable	65,303
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 9,919,243</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 120,289
Deferred revenue	938,573
<b>Total Liabilities</b>	<b><u>1,058,862</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	8,860,381
<b>Total Equity</b>	<b><u>8,860,381</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 9,919,243</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 2025**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Revenues</u></b>			
Assessments	\$ 5,410,709	\$ 6,288,104	\$ 6,431,640
Penalties and interest	2,076	8,105	40,000
Interest	5,785	16,855	100,000
GCP donations		188	
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,350,000
Other	(425)		
<b>Total Revenues</b>	<u>5,418,145</u>	<u>7,563,252</u>	<u>7,926,640</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	107,078	468,238	1,550,000
Planning, operations & infrastruc	36,235	207,417	1,934,360
Field services	202,870	395,620	2,000,000
Skate Park	134,960	331,915	1,519,726
Marketing and public affairs	23,833	83,457	250,000
Greenspoint Community Partners			300
Program support services	232,002	625,067	2,078,000
<b>Total Expenditures</b>	<u>736,978</u>	<u>2,111,714</u>	<u>9,332,386</u>
<b>Revenues Over (Under) Expenditures</b>	4,681,167	5,451,538	(1,405,746)
Fund Balance - beginning	<u>4,179,214</u>	<u>3,408,843</u>	<u>3,408,843</u>
<b>Fund Balance - Ending</b>	<u>\$ 8,860,381</u>	<u>\$ 8,860,381</u>	<u>\$ 2,003,097</u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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	\$ 231,652	\$ 700,000
<b>Houston Police Department</b>			
HPD Lease	39,469	97,299	236,000
HPD Bike patrol		9,357	100,000
HPD off-duty program	4,753	16,758	125,000
<b>Special Operations</b>			
Private security contract	(786)	55,076	239,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	212	816	36,000
Safety measures	5,329	56,590	105,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	188	690	9,000
<b>Total Expenditures</b>	<b><u>\$ 107,078</u></b>	<b><u>\$ 468,238</u></b>	<b><u>\$ 1,550,000</u></b>



# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **PLANNING, OPERATIONS AND INFRASTRUCTURE**

#### **Month and Three Months Ended January 31, 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	\$ 3,565	\$ 73,564	\$ 160,000
Livable centers	32,670	98,853	1,719,360
Public art program			10,000
GBCC project development		35,000	35,000
<b><u>Departmental Support</u></b>			
Planning/project management			10,000
<b>Total Expenditures</b>	<b><u>\$ 36,235</u></b>	<b><u>\$ 207,417</u></b>	<b><u>\$ 1,934,360</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month and Three Months Ended January 31, 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	\$ 42,430	\$	\$ 22,000
<b>Parks Management</b>			
Parks equipment & maintenance	4,730	57,448	283,397
Parks utilities - electricity	1,282	2,103	10,000
Parks utilities - water	8,428	28,450	100,000
Parks utilities - telephone			3,750
Supplies	588	1,438	5,000
Pest control		145	1,400
Parks maintenance	10,125	20,146	230,950
Janatorial services	800	2,400	9,600
<b>Clean and Green</b>			
Landscape maintenance	5,862	11,724	101,756
I-45/SHP Interchange Landscape	2,520	5,041	64,558
Intersection trash removal	6,141	11,054	63,871
Highway ROW edge/mow/trash	6,185	12,370	123,702
Irrigation repairs		14,442	75,000
Special projects	17,095	60,339	325,600
I-45/SHP interchange utilities	4,957	7,029	40,000
Graffiti removal	1,866	4,853	19,800
Code Enforcement	6,045	14,916	79,862
Gateway landscape maintenance	2,856	5,713	78,590
Gateway electricity	91	158	3,000
Gateway water	207	1,194	25,000
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	4,558	10,215	62,000
TIRZ project maintenance	70,550	107,594	205,400
Dylan Park	5,554	16,848	65,764
<b>Total Expenditures</b>	<b>\$ 202,870</b>	<b>\$ 395,620</b>	<b>\$ 2,000,000</b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **SKATE PARK**

**Month and Three Months Ended January 31, 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	\$ 33,078	\$ 97,269	\$ 426,277
<b>Skate Park Operations</b>			
Security staff	15,252	45,879	188,720
Landscaping maintenance	2,808	8,424	33,694
Irrigation repairs			3,000
Litter & trash service	457	1,556	4,250
Janitorial	761	2,282	9,200
Supplies	317	1,214	8,500
Equipment repair	9,580	17,000	10,000
Electrical	872	1,677	13,000
Water	12,309	14,675	20,000
Miscellaneous services	1,577	3,923	11,000
Improvements/repairs	8,690	10,508	27,209
<b>Bike Park Operations</b>			
Security staff	17,200	51,353	216,400
Landscaping maintenance	9,708	29,124	124,456
Irrigation repair			6,000
Litter & trash service	692	2,728	8,600
Janitorial	2,578	7,735	30,940
Supplies	1,447	3,042	17,000
Equipment repair			30,000
Electrical	2,843	5,662	25,000
Water	5,939	8,232	50,754
Miscellaneous services	4,030	14,490	36,000
Improvements/repairs	4,822	5,142	50,000
<b>Park Operations Contingency</b>			
Maintenance reserve			169,726
<b>Total Expenditures</b>	<b><u>\$ 134,960</u></b>	<b><u>\$ 331,915</u></b>	<b><u>\$ 1,519,726</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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	\$	\$ 3,700	\$ 15,000
Advertising campaign	70	14,208	40,000
Promotional items			15,000
<b>Departmental Support</b>			
Project support costs	5,950	13,500	65,000
<b>Communications</b>			
News services	32	15,463	20,000
Publications/website	17,781	36,586	95,000
<b>Total Expenditures</b>	<b><u>\$ 23,833</u></b>	<b><u>\$ 83,457</u></b>	<b><u>\$ 250,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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 Three Months Ended January 31, 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	\$ 96,852	\$ 368,881	\$ 1,300,000
Health benefits	29,409	58,309	185,000
Retirement	3,850	14,381	60,000
<b>Purchased and Contracted Services</b>			
Office rent	29,055	43,370	130,000
Telephones	2,846	10,327	24,000
IT and tech support	8,405	13,846	75,000
Assessment and collection fees	7,199	24,622	85,000
Property/Casualty Insurance	10,427	10,427	35,000
Accounting services	900	2,700	11,000
Audit fees	5,400	5,400	22,500
Payroll services	415	1,262	5,500
Bank charges	378	1,334	2,500
Legal	2,494	6,499	35,000
<b>Other Operating Expenditures</b>			
Travel and mileage	31,592	31,592	1,000
POA maintenance fees		2,086	4,000
<b>Office Administration</b>			
Copy machine	720	2,339	9,000
Postage meter		152	1,000
Office supplies	1,658	4,718	20,000
Postage and delivery	43	569	1,500
Printing and graphics			3,000
Staff training		130	10,000
Meetings	159	5,912	18,000
Furniture and fixtures		4,236	20,000
Memberships	200	11,975	20,000
<b>Total Expenditures</b>	<b><u>\$ 232,002</u></b>	<b><u>\$ 625,067</u></b>	<b><u>\$ 2,078,000</u></b>