

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**July 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 July 31, 2025, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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.



Sugar Land, Texas  
September 3, 2025

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**July 31, 2025**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 77,550
Temporary investments	5,679,863
Assessments receivable	437,416
Accounts receivable	53,900
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 6,248,729</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 457,682
Deferred revenue	437,416
<b>Total Liabilities</b>	<b><u>895,098</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>5,353,631</u>
<b>Total Equity</b>	<b><u>5,353,631</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 6,248,729</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Nine Months Ended July 31, 2025**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Revenues</u></b>			
Assessments	\$ (9,830)	\$ 6,551,098	\$ 6,431,640
Penalties and interest	7,798	53,616	40,000
Interest	9,516	84,850	100,000
GCP donations		488	
GBCC donations		1,681	5,000
TIRZ skate & bike park mgmt fund:		1,350,000	1,350,000
Other	53,788	97,231	
<b>Total Revenues</b>	<u>61,272</u>	<u>8,138,964</u>	<u>7,926,640</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	55,207	1,163,329	1,550,000
Planning, operations & infrastru	333,668	1,062,411	1,934,360
Field services	74,354	1,293,656	2,000,000
Sports Complex	105,189	990,517	1,519,726
Marketing and public affairs	8,522	150,490	250,000
Greenspoint Community Partners			300
Program support services	150,588	1,533,773	2,078,000
<b>Total Expenditures</b>	<u>727,528</u>	<u>6,194,176</u>	<u>9,332,386</u>
<b>Revenues Over (Under)</b>			
<b>Expenditures</b>	(666,256)	1,944,788	(1,405,746)
Fund Balance - beginning	<u>6,019,887</u>	<u>3,408,843</u>	<u>3,408,843</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 5,353,631</u></u>	<u><u>\$ 5,353,631</u></u>	<u><u>\$ 2,003,097</u></u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

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

**Month and Nine Months Ended July 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 \$		\$ 579,130	\$ 700,000
<b>Houston Police Department</b>			
HPD Lease	19,735	235,443	236,000
HPD Bike patrol		9,357	100,000
HPD off-duty program	5,882	55,789	125,000
<b>Special Operations</b>			
Private security contract	19,795	166,593	239,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	2,620	21,533	36,000
Safety measures	6,958	91,800	105,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	217	3,684	9,000
<b>Total Expenditures</b>	<b><u>\$ 55,207</u></b>	<b><u>\$ 1,163,329</u></b>	<b><u>\$ 1,550,000</u></b>



**NORTH HOUSTON DISTRICT**  
**SCHEDULE OF EXPENDITURES**  
**PLANNING, OPERATIONS AND INFRASTRUCTURE**  
**Month and Nine Months Ended July 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	\$ 11,535	\$ 112,234	\$ 160,000
Livable centers	309,758	897,756	1,719,360
Public art program	12,375	12,375	10,000
GBCC project development		35,000	35,000
<b><u>Departmental Support</u></b>			
Planning/project management		5,046	10,000
<b>Total Expenditures</b>	<b><u>\$ 333,668</u></b>	<b><u>\$ 1,062,411</u></b>	<b><u>\$ 1,934,360</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Nine Months Ended July 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	\$	\$	\$ 22,000
<b>Parks Management</b>			
Parks equipment & maintenance	6,057	161,516	283,397
Parks utilities - electricity	971	7,301	10,000
Parks utilities - water	8,735	72,092	100,000
Parks utilities - telephone			3,750
Supplies	648	5,415	5,000
Pest control	153	443	1,400
Parks maintenance		154,276	230,950
Janatorial services	800	7,200	9,600
<b>Clean and Green</b>			
Landscape maintenance		70,248	101,756
I-45/SHP Interchange Landscape		42,488	64,558
Intersection trash removal		42,990	63,871
Highway ROW edge/mow/trash		74,221	123,702
Irrigation repairs	15,602	53,186	75,000
Special projects	17,333	201,036	325,600
I-45/SHP interchange utilities	4,038	24,394	40,000
Graffiti removal	3,359	14,559	19,800
Code Enforcement	5,862	67,964	79,862
Gateway landscape maintenance		56,173	78,590
Gateway electricity	58	523	3,000
Gateway water	446	3,570	25,000
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	3,977	28,232	62,000
TIRZ project maintenance	761	159,980	205,400
Dylan Park	5,554	45,849	65,764
<b>Total Expenditures</b>	<b>\$ 74,354</b>	<b>\$ 1,293,656</b>	<b>\$ 2,000,000</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Nine Months Ended July 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	\$ 27,852	\$ 285,593	\$ 426,277
<b>Skate Park Operations</b>			
Security staff	15,232	134,920	188,720
Landscaping maintenance	2,807	25,270	33,694
Irrigation repairs			3,000
Litter & trash service	456	4,308	4,250
Janitorial	761	6,847	9,200
Supplies	168	6,927	8,500
Equipment repair		17,000	10,000
Electrical	814	6,639	13,000
Water	2,421	22,570	20,000
Miscellaneous services	1,645	9,137	11,000
Improvements/repairs	8,267	37,005	27,209
<b>Bike Park Operations</b>			
Security staff	17,220	152,413	216,400
Landscaping maintenance	9,708	95,332	124,456
Irrigation repair		4,803	6,000
Litter & trash service	861	7,889	8,600
Janitorial	2,578	23,205	30,940
Supplies	1,576	13,448	17,000
Equipment repair			30,000
Electrical	2,937	21,977	25,000
Water		30,846	50,754
Miscellaneous services	3,162	26,949	36,000
Improvements/repairs	6,724	57,439	50,000
<b>Park Operations Contingency</b>			
Maintenance reserve			169,726
<b>Total Expenditures</b>	<b><u>\$ 105,189</u></b>	<b><u>\$ 990,517</u></b>	<b><u>\$ 1,519,726</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Nine Months Ended July 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	\$ 750	\$ 8,450	\$ 15,000
Advertising campaign		15,348	40,000
Promotional items	128	128	15,000
<b>Departmental Support</b>			
Project support costs	7,644	51,634	65,000
<b>Communications</b>			
News services		18,867	20,000
Publications/website		56,063	95,000
<b>Total Expenditures</b>	<b><u>\$ 8,522</u></b>	<b><u>\$ 150,490</u></b>	<b><u>\$ 250,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Nine Months Ended July 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 Nine Months Ended July 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	\$ 87,423	\$ 920,253	\$ 1,300,000
Health benefits	14,712	139,295	185,000
Retirement	5,964	43,727	60,000
<b>Purchased and Contracted Services</b>			
Office rent	14,678	116,666	130,000
Telephones	1,601	21,846	24,000
IT and tech support	3,365	43,373	75,000
Assessment and collection fees	5,952	60,278	85,000
Property/Casualty Insurance	9,398	33,278	35,000
Accounting services	900	8,100	11,000
Audit fees		22,170	22,500
Payroll services	404	4,084	5,500
Bank charges	(735)	1,678	2,500
Legislative advocacy		5,000	
Legal	1,256	17,878	35,000
<b>Other Operating Expenditures</b>			
Travel and mileage		31,833	1,000
POA maintenance fees		2,086	4,000
<b>Office Administration</b>			
Copy machine	749	6,862	9,000
Postage meter		469	1,000
Office supplies	3,636	15,131	20,000
Postage and delivery		539	1,500
Printing and graphics		35	3,000
Staff training	625	1,595	10,000
Meetings	285	13,637	18,000
Furniture and fixtures		11,610	20,000
Memberships	375	12,350	20,000
<b>Total Expenditures</b>	<b><u>\$ 150,588</u></b>	<b><u>\$ 1,533,773</u></b>	<b><u>\$ 2,078,000</u></b>