

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 31, 2025

--ooOoo--

C O N T E N T S

	<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 – 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 March 31, 2025, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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 & Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas
May 9, 2025

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

March 31, 2025

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 95,319
Temporary investments	7,992,796
Assessments receivable	726,089
Accounts receivable	171,909
Prepaid expenditures	
Total Assets	<u>\$ 8,986,113</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 284,344
Deferred revenue	726,089
Total Liabilities	<u>1,010,433</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>7,975,680</u>
Total Equity	<u>7,975,680</u>
Total Liabilities and Equity	<u>\$ 8,986,113</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2025

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 138,400	\$ 6,396,090	\$ 6,431,640
Penalties and interest	6,521	15,337	40,000
Interest	13,831	41,045	100,000
GCP donations	150	338	
GBCC donations	853	853	5,000
TIRZ skate & bike park mgmt fund:	100,000	1,350,000	1,350,000
Other		3,263	
Total Revenues	<u>259,755</u>	<u>7,806,926</u>	<u>7,926,640</u>
<u>Expenditures</u>			
Public safety/GSAT	127,082	676,206	1,550,000
Planning, operations & infrastru	9,935	220,726	1,934,360
Field services	171,068	756,932	2,000,000
Sports Complex	154,760	561,775	1,519,726
Marketing and public affairs	12,259	103,665	250,000
Greenspoint Community Partners			300
Program support services	167,933	920,785	2,078,000
Total Expenditures	<u>643,037</u>	<u>3,240,089</u>	<u>9,332,386</u>
Revenues Over (Under)			
Expenditures	(383,282)	4,566,837	(1,405,746)
Fund Balance - beginning	<u>8,358,962</u>	<u>3,408,843</u>	<u>3,408,843</u>
Fund Balance - Ending	<u>\$ 7,975,680</u>	<u>\$ 7,975,680</u>	<u>\$ 2,003,097</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Five Months Ended March 31, 2025

	<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 \$	57,913	\$ 347,478	\$ 700,000
Houston Police Department			
HPD Lease	39,470	136,769	236,000
HPD Bike patrol		9,357	100,000
HPD off-duty program	5,497	28,721	125,000
Special Operations			
Private security contract	18,731	73,807	239,000
Community Crime Prevention Projects			
Crime prevention		10,172	36,000
Safety measures	5,292	67,174	105,000
Daily Operations and Maintenance			
Public safety patrol vehicle	179	2,728	9,000
Total Expenditures	<u>\$ 127,082</u>	<u>\$ 676,206</u>	<u>\$ 1,550,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Five Months Ended March 31, 2025

	<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	\$ 7,935	\$ 84,060	\$ 160,000
Livable centers		99,623	1,719,360
Public art program			10,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management	2,000	2,043	10,000
Total Expenditures	<u>\$ 9,935</u>	<u>\$ 220,726</u>	<u>\$ 1,934,360</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Five Months Ended March 31, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$	\$ 22,000
Parks Management			
Parks equipment & maintenance	28,152	99,484	283,397
Parks utilities - electricity	567	4,134	10,000
Parks utilities - water	2,054	31,964	100,000
Parks utilities - telephone			3,750
Supplies	588	2,613	5,000
Pest control		290	1,400
Parks maintenance	32,793	81,765	230,950
Janatorial services	800	4,000	9,600
Clean and Green			
Landscape maintenance	9,691	38,236	101,756
I-45/SHP Interchange Landscape	12,830	24,778	64,558
Intersection trash removal	6,141	27,022	63,871
Highway ROW edge/mow/trash	12,370	37,110	123,702
Irrigation repairs		14,442	75,000
Special projects	31,134	156,323	325,600
I-45/SHP interchange utilities	545	7,700	40,000
Graffiti removal	1,494	7,840	19,800
Code Enforcement	5,865	26,120	79,862
Gateway landscape maintenance	23,365	37,836	78,590
Gateway electricity	66	280	3,000
Gateway water	107	1,413	25,000
TIRZ Maintenance Projects			
TIRZ project utilities	2,223	14,756	62,000
TIRZ project maintenance	(5,272)	115,966	205,400
Dylan Park	5,555	22,860	65,764
Total Expenditures	<u>\$ 171,068</u>	<u>\$ 756,932</u>	<u>\$ 2,000,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SPORTS COMPLEX**

Month and Five Months Ended March 31, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike and Skate Park Staff			
Management	\$ 36,608	\$ 160,395	\$ 426,277
Skate Park Operations			
Security staff	29,008	74,887	188,720
Landscaping maintenance	2,808	14,039	33,694
Irrigation repairs			3,000
Litter & trash service	457	2,470	4,250
Janitorial	761	3,804	9,200
Supplies	317	2,822	8,500
Equipment repair		17,000	10,000
Electrical	926	3,798	13,000
Water	1,385	16,507	20,000
Miscellaneous services	563	5,900	11,000
Improvements/repairs	3,286	20,310	27,209
Bike Park Operations			
Security staff	32,733	84,086	216,400
Landscaping maintenance	9,708	48,540	124,456
Irrigation repair			6,000
Litter & trash service	759	4,245	8,600
Janitorial	2,579	12,892	30,940
Supplies	973	6,177	17,000
Equipment repair			30,000
Electrical	2,324	11,059	25,000
Water	1,723	11,167	50,754
Miscellaneous services	6,485	32,786	36,000
Improvements/repairs	21,357	28,891	50,000
Park Operations Contingency			
Maintenance reserve			169,726
Total Expenditures	<u>\$ 154,760</u>	<u>\$ 561,775</u>	<u>\$ 1,519,726</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Five Months Ended March 31, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$	\$	\$
Advertising campaign	1,000	15,208	40,000
Promotional items			15,000
Departmental Support			
Project support costs	9,550	28,290	65,000
Communications			
News services	1,261	17,985	20,000
Publications/website	448	37,482	95,000
Total Expenditures	<u>\$ 12,259</u>	<u>\$ 103,665</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 31, 2025

	<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 Five Months Ended March 31, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 93,519	\$ 556,226	\$ 1,300,000
Health benefits	28,951	84,641	185,000
Retirement	3,850	22,080	60,000
Purchased and Contracted Services			
Office rent	14,412	58,222	130,000
Telephones	2,576	15,211	24,000
IT and tech support	5,821	22,827	75,000
Assessment and collection fees	5,962	36,532	85,000
Property/Casualty Insurance		10,427	35,000
Accounting services	900	4,500	11,000
Audit fees	2,770	22,170	22,500
Payroll services	419	2,423	5,500
Bank charges	1,444	3,078	2,500
Legal	3,115	10,227	35,000
Other Operating Expenditures			
Travel and mileage		31,627	1,000
POA maintenance fees		2,086	4,000
Office Administration			
Copy machine	817	3,710	9,000
Postage meter	153	305	1,000
Office supplies	2,222	8,558	20,000
Postage and delivery		602	1,500
Printing and graphics			3,000
Staff training	200	970	10,000
Meetings	802	8,152	18,000
Furniture and fixtures		4,236	20,000
Memberships		11,975	20,000
Total Expenditures	<u>\$ 167,933</u>	<u>\$ 920,785</u>	<u>\$ 2,078,000</u>