

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

May 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 May 31, 2025, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and seven 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
July 2, 2025

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

May 31, 2025

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 295,039
Temporary investments	6,984,898
Assessments receivable	528,619
Accounts receivable	20,235
Prepaid expenditures	
Total Assets	<u>\$ 7,828,791</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 482,105
Deferred revenue	528,619
Total Liabilities	<u>1,010,724</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>6,818,067</u>
Total Equity	<u>6,818,067</u>
Total Liabilities and Equity	<u>\$ 7,828,791</u>

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 2025

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 96,514	\$ 6,529,157	\$ 6,431,640
Penalties and interest	12,963	34,634	40,000
Interest	11,303	64,563	100,000
GCP donations		338	
GBCC donations	828	1,681	5,000
TIRZ skate & bike park mgmt fund		1,350,000	1,350,000
Other		3,263	
Total Revenues	<u>121,608</u>	<u>7,983,636</u>	<u>7,926,640</u>
<u>Expenditures</u>			
Public safety/GSAT	110,990	897,826	1,550,000
Planning, operations & infrastruc	128,938	439,583	1,934,360
Field services	157,651	1,045,037	2,000,000
Sports Complex	144,980	817,079	1,519,726
Marketing and public affairs	24,085	135,988	250,000
Greenspoint Community Partners			300
Program support services	149,244	1,238,899	2,078,000
Total Expenditures	<u>715,888</u>	<u>4,574,412</u>	<u>9,332,386</u>
Revenues Over (Under) Expenditures	(594,280)	3,409,224	(1,405,746)
Fund Balance - beginning	<u>7,412,347</u>	<u>3,408,843</u>	<u>3,408,843</u>
Fund Balance - Ending	<u>\$ 6,818,067</u>	<u>\$ 6,818,067</u>	<u>\$ 2,003,097</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Seven Months Ended May 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	\$ 463,304	\$ 700,000
Houston Police Department			
HPD Lease	19,734	176,238	236,000
HPD Bike patrol		9,357	100,000
HPD off-duty program	7,280	42,793	125,000
Special Operations			
Private security contract	18,633	111,752	239,000
Community Crime Prevention Projects			
Crime prevention	6,753	17,777	36,000
Safety measures	409	73,395	105,000
Daily Operations and Maintenance			
Public safety patrol vehicle	268	3,210	9,000
Total Expenditures	<u>\$ 110,990</u>	<u>\$ 897,826</u>	<u>\$ 1,550,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Seven Months Ended May 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	\$ 2,337	\$ 88,484	\$ 160,000
Livable centers	126,601	313,206	1,719,360
Public art program			10,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management		2,893	10,000
Total Expenditures	<u>\$ 128,938</u>	<u>\$ 439,583</u>	<u>\$ 1,934,360</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Seven Months Ended May 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	22,817	149,559	283,397
Parks utilities - electricity	1,041	6,228	10,000
Parks utilities - water	21,155	53,119	100,000
Parks utilities - telephone			3,750
Supplies	754	4,120	5,000
Pest control		290	1,400
Parks maintenance	20,591	126,192	230,950
Janatorial services	800	5,600	9,600
Clean and Green			
Landscape maintenance	11,160	59,087	101,756
I-45/SHP Interchange Landscape	4,808	35,465	64,558
Intersection trash removal	4,913	36,848	63,871
Highway ROW edge/mow/trash	12,371	61,851	123,702
Irrigation repairs	12,492	35,241	75,000
Special projects	2,619	153,104	325,600
I-45/SHP interchange utilities	7,393	15,118	40,000
Graffiti removal	3,360	11,200	19,800
Code Enforcement	9,448	40,099	79,862
Gateway landscape maintenance	5,225	49,025	78,590
Gateway electricity	62	407	3,000
Gateway water	339	2,617	25,000
TIRZ Maintenance Projects			
TIRZ project utilities	5,426	21,156	62,000
TIRZ project maintenance	10,420	149,079	205,400
Dylan Park	457	29,632	65,764
Total Expenditures	\$ 157,651	\$ 1,045,037	\$ 2,000,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SPORTS COMPLEX**

Month and Seven Months Ended May 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	\$ 30,686	\$ 226,908	\$ 426,277
Skate Park Operations			
Security staff	15,281	104,928	188,720
Landscaping maintenance	2,808	19,655	33,694
Irrigation repairs			3,000
Litter & trash service	457	3,383	4,250
Janitorial	761	5,325	9,200
Supplies	1,237	5,023	8,500
Equipment repair		17,000	10,000
Electrical	612	5,058	13,000
Water	2,657	19,164	20,000
Miscellaneous services	1,372	8,045	11,000
Improvements/repairs	505	24,899	27,209
Bike Park Operations			
Security staff	17,528	118,301	216,400
Landscaping maintenance	17,668	75,916	124,456
Irrigation repair	4,803	4,803	6,000
Litter & trash service	1,883	6,128	8,600
Janitorial	2,578	18,048	30,940
Supplies	2,125	10,522	17,000
Equipment repair			30,000
Electrical	2,793	16,227	25,000
Water	10,169	21,336	50,754
Miscellaneous services	20,763	59,723	36,000
Improvements/repairs	8,294	46,687	50,000
Park Operations Contingency			
Maintenance reserve			169,726
Total Expenditures	<u>\$ 144,980</u>	<u>\$ 817,079</u>	<u>\$ 1,519,726</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Seven Months Ended May 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	\$	\$ 7,700	\$ 15,000
Advertising campaign		15,348	40,000
Promotional items			15,000
Departmental Support			
Project support costs	6,400	39,340	65,000
Communications			
News services		17,985	20,000
Publications/website	17,685	55,615	95,000
Total Expenditures	<u>\$ 24,085</u>	<u>\$ 135,988</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Seven Months Ended May 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 Seven Months Ended May 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	\$ 91,049	\$ 743,488	\$ 1,300,000
Health benefits	13,476	111,693	185,000
Retirement	3,849	29,779	60,000
Purchased and Contracted Services			
Office rent	14,678	87,311	130,000
Telephones	1,144	18,093	24,000
IT and tech support	2,311	37,280	75,000
Assessment and collection fees	5,958	48,408	85,000
Property/Casualty Insurance		19,824	35,000
Accounting services	1,800	6,300	11,000
Audit fees		22,170	22,500
Payroll services	408	3,253	5,500
Bank charges	(1,582)	2,413	2,500
Legislative advocacy		5,000	
Legal	4,595	16,452	35,000
Other Operating Expenditures			
Travel and mileage	116	31,797	1,000
POA maintenance fees		2,086	4,000
Office Administration			
Copy machine	536	5,084	9,000
Postage meter		305	1,000
Office supplies	853	10,316	20,000
Postage and delivery		486	1,500
Printing and graphics			3,000
Staff training		970	10,000
Meetings	2,679	12,806	18,000
Furniture and fixtures	7,374	11,610	20,000
Memberships		11,975	20,000
Total Expenditures	<u>\$ 149,244</u>	<u>\$ 1,238,899</u>	<u>\$ 2,078,000</u>