

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

April 30, 2026

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Certified Public Accountants

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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 April 30, 2026, 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.

Sugar Land, Texas
June 3, 2026

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

April 30, 2026

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 285,934
Temporary investments	7,051,059
Assessments receivable	896,325
Accounts receivable	8,194
Prepaid expenditures	
Total Assets	<u>\$ 8,241,512</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 442,091
Deferred revenue	896,325
Total Liabilities	<u>1,338,416</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>6,903,096</u>
Total Equity	<u>6,903,096</u>
Total Liabilities and Equity	<u>\$ 8,241,512</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (56,455)	\$ 6,269,061	\$ 6,716,254
Penalties and interest	7,919	24,665	40,000
Interest	9,212	43,356	100,000
GCP donations		450	
GBCC donations		854	5,000
TIRZ management fee			95,000
TIRZ skate & bike park mgmt fund:		1,350,000	1,350,000
Other		2,186	
Total Revenues	<u>(39,324)</u>	<u>7,690,572</u>	<u>8,306,254</u>
Expenditures			
Public safety/GSAT	99,857	852,842	1,622,000
Planning, operations & infrastruct	135,938	715,180	1,340,000
Field services	252,642	933,153	2,100,000
Sports Complex	79,552	666,947	1,350,000
Marketing and public affairs	8,222	85,400	250,000
Greenspoint Community Partners			300
Program support services	137,695	965,829	2,176,000
Total Expenditures	<u>713,906</u>	<u>4,219,351</u>	<u>8,838,300</u>
Revenues Over (Under) Expenditures	(753,230)	3,471,221	(532,046)
Fund Balance - beginning	<u>7,656,326</u>	<u>3,431,875</u>	<u>3,431,875</u>
Fund Balance - Ending	<u>\$ 6,903,096</u>	<u>\$ 6,903,096</u>	<u>\$ 2,899,829</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Six Months Ended April 30, 2026

	<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 \$	58,071	\$ 464,568	\$ 707,000
Houston Police Department			
HPD Lease	20,135	160,678	237,000
HPD Bike patrol	9,053	9,053	90,000
HPD off-duty program	9,344	42,955	85,000
Special Operations			
Private security contract		133,499	365,000
Community Crime Prevention Projects			
Crime prevention	1,500	2,866	30,000
Safety measures	140	36,130	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	1,614	3,093	63,000
Total Expenditures	<u>\$ 99,857</u>	<u>\$ 852,842</u>	<u>\$ 1,622,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PLANNING, OPERATIONS AND INFRASTRUCTURE**

Month and Six Months Ended April 30, 2026

	<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	\$ 22,769	\$ 212,035	\$ 100,000
Livable centers	113,169	467,055	1,195,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management		1,090	10,000
<u>Total Expenditures</u>	<u>\$ 135,938</u>	<u>\$ 715,180</u>	<u>\$ 1,340,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Six Months Ended April 30, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 15,985	\$ 25,000
Parks Management			
Parks equipment & maintenance	54,021	181,813	275,000
Parks utilities - electricity	(355)	3,666	12,500
Parks utilities - water	14,171	60,835	130,000
Parks utilities - telephone	409	2,478	7,500
Supplies	754	3,768	10,000
Pest control		307	1,800
Parks maintenance	29,330	81,038	239,470
Janatorial services	800	4,000	9,600
Clean and Green			
Landscape maintenance	10,604	35,661	111,825
I-45/SHP Interchange Landscape	13,382	25,844	67,335
Intersection trash removal	6,406	28,185	66,619
Highway ROW edge/mow/trash	12,902	38,707	129,023
Irrigation repairs	11,724	22,967	100,000
Special projects	23,470	152,897	295,000
I-45/SHP interchange utilities	4,433	31,335	40,000
Graffiti removal	1,867	8,960	19,800
Code Enforcement	5,127	45,025	85,000
Gateway landscape maintenance	24,371	39,971	87,085
Gateway electricity	63	378	1,500
Gateway water	275	1,931	14,618
TIRZ Maintenance Projects			
TIRZ project utilities	4,207	27,600	62,000
TIRZ project maintenance	29,027	85,621	242,155
Dylan Park	5,654	34,181	67,170
Total Expenditures	<u>\$ 252,642</u>	<u>\$ 933,153</u>	<u>\$ 2,100,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SPORTS COMPLEX

Month and Six Months Ended April 30, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike and Skate Park Staff			
Management	\$ 31,202	\$ 208,217	\$ 449,068
Skate Park Operations			
Security staff		75,276	184,000
Landscaping maintenance	2,808	16,847	33,694
Irrigation repairs	2,352	2,527	3,000
Litter & trash service	556	3,596	6,000
Janitorial	761	3,804	9,200
Supplies	738	3,974	9,000
Equipment repair	9,249	9,249	10,000
Electrical	660	4,687	12,000
Water	402	14,047	25,000
Miscellaneous services	584	6,866	12,000
Improvements/repairs	3,490	8,875	16,106
Bike Park Operations			
Security staff		84,235	211,000
Landscaping maintenance	9,708	66,208	124,456
Irrigation repair	2,677	2,677	6,000
Litter & trash service	1,138	6,785	11,000
Janitorial	2,579	12,892	30,940
Supplies	1,716	8,438	17,000
Equipment repair		11,554	30,000
Electrical	3,303	19,254	36,000
Water	2,814	50,154	45,000
Miscellaneous services	2,190	18,925	41,000
Improvements/repairs	625	27,860	28,536
Park Operations Contingency			
Maintenance reserve			
Total Expenditures	<u>\$ 79,552</u>	<u>\$ 666,947</u>	<u>\$ 1,350,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Six Months Ended April 30, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 1,000	\$ 5,000	\$ 15,000
Advertising campaign		12,190	20,000
Promotional items	374	1,085	15,000
Departmental Support			
Project support costs	5,200	27,950	85,000
Communications			
News services	540	18,128	20,000
Publications/website	1,108	21,047	95,000
Total Expenditures	<u>\$ 8,222</u>	<u>\$ 85,400</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Six Months Ended April 30, 2026

	<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 Six Months Ended April 30, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 91,629	\$ 599,528	\$ 1,334,121
Health benefits	(3,225)	72,544	206,758
Retirement	6,087	30,637	56,621
Purchased and Contracted Services			
Office rent	15,047	90,353	165,000
Telephones	1,698	11,899	24,000
IT and tech support	6,852	16,974	75,000
Assessment and collection fees	5,903	35,447	85,000
Property/Casualty Insurance	9,464	19,341	40,000
Accounting services	900	5,400	11,000
Audit fees		22,835	23,000
HR Support			2,500
Payroll services	402	2,831	5,500
Bank charges	(1,863)	98	5,000
Legislative advocacy			
Legal	632	15,108	35,000
Other Operating Expenditures			
Travel and mileage	32	286	1,000
POA maintenance fees			4,000
Office Administration			
Copy machine	985	5,441	9,000
Postage meter		529	1,000
Office supplies	868	8,803	20,000
Postage and delivery	477	557	1,500
Printing and graphics			3,000
Staff training		3,368	10,000
Meetings	1,807	8,538	18,000
Furniture and fixtures		225	20,000
Memberships		15,087	20,000
Total Expenditures	<u>\$ 137,695</u>	<u>\$ 965,829</u>	<u>\$ 2,176,000</u>