

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

August 31, 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 August 31, 2026, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and ten 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 stylized and cursive.

Sugar Land, Texas
October 7, 2026

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

August 31, 2026

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 85,104
Temporary investments	3,930,215
Assessments receivable	599,558
Accounts receivable	10,274
Prepaid expenditures	
Total Assets	<u>\$ 4,625,151</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 255,330
Deferred revenue	599,558
Total Liabilities	<u>854,888</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,770,263</u>
Total Equity	<u>3,770,263</u>
Total Liabilities and Equity	<u>\$ 4,625,151</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 2026

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (20,665)	\$ 6,157,730	\$ 6,716,254
Penalties and interest	(12,604)	67,792	40,000
Interest	5,275	69,859	100,000
GCP donations		600	
GBCC donations	827	2,516	5,000
TIRZ management fee			95,000
TIRZ skate & bike park mgmt fund:		1,350,000	1,350,000
Other		2,186	
Total Revenues	(27,167)	7,650,683	8,306,254
<u>Expenditures</u>			
Public safety/GSAT	70,814	1,385,826	1,622,000
Planning, operations & infrastru	82,889	1,446,886	1,600,000
Field services	148,562	1,696,015	2,100,000
Sports Complex	116,474	1,125,161	1,350,000
Marketing and public affairs	10,207	133,461	250,000
Greenspoint Community Partners		1,500	300
Program support services	129,093	1,523,446	2,176,000
Total Expenditures	558,039	7,312,295	9,098,300
Revenues Over (Under) Expenditures	(585,206)	338,388	(792,046)
Fund Balance - beginning	4,355,469	3,431,875	3,431,875
Fund Balance - Ending	\$ 3,770,263	\$ 3,770,263	\$ 2,639,829

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Ten Months Ended August 31, 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 \$		\$ 638,779	\$ 707,000
Houston Police Department			
HPD Lease	20,135	241,217	237,000
HPD Bike patrol	10,198	51,983	90,000
HPD off-duty program	9,863	78,211	85,000
Special Operations			
Private security contract	27,055	273,647	365,000
Community Crime Prevention Projects			
Crime prevention	2,530	5,476	30,000
Safety measures	621	39,615	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	412	56,898	63,000
Total Expenditures	<u>\$ 70,814</u>	<u>\$ 1,385,826</u>	<u>\$ 1,622,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Ten Months Ended August 31, 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	\$ 21,212	\$ 413,853	\$ 230,000
Livable centers	61,677	994,889	1,325,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management		3,144	10,000
Total Expenditures	<u>\$ 82,889</u>	<u>\$ 1,446,886</u>	<u>\$ 1,600,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Ten Months Ended August 31, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 28,000	\$ 25,000
Parks Management			
Parks equipment & maintenance	11,838	254,840	275,000
Parks utilities - electricity	1,098	6,834	12,500
Parks utilities - water	17,844	114,157	130,000
Parks utilities - telephone	49	4,088	7,500
Supplies	754	6,782	10,000
Pest control	167	640	1,800
Parks maintenance	19,821	197,639	239,470
Janatorial services	800	7,200	9,600
Clean and Green			
Landscape maintenance	12,374	95,759	111,825
I-45/SHP Interchange Landscape	5,015	54,345	67,335
Intersection trash removal	5,124	55,088	66,619
Highway ROW edge/mow/trash	12,902	103,218	129,023
Irrigation repairs		39,883	100,000
Special projects	11,630	199,028	295,000
I-45/SHP interchange utilities	6,035	54,061	40,000
Graffiti removal	1,493	15,306	19,800
Code Enforcement	6,541	73,576	85,000
Gateway landscape maintenance	5,450	69,998	87,085
Gateway electricity	69	661	1,500
Gateway water	502	4,090	14,618
TIRZ Maintenance Projects			
TIRZ project utilities	7,367	51,141	62,000
TIRZ project maintenance	16,035	202,884	242,155
Dylan Park	5,654	56,797	67,170
Total Expenditures	\$ 148,562	\$ 1,696,015	\$ 2,100,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SPORTS COMPLEX**

Month and Ten Months Ended August 31, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike and Skate Park Staff			
Management	\$ 35,602	\$ 337,980	\$ 449,068
Skate Park Operations			
Security staff	15,252	150,552	184,000
Landscaping maintenance	2,808	28,078	33,694
Irrigation repairs		2,527	3,000
Litter & trash service	557	5,822	6,000
Janitorial	760	6,846	9,200
Supplies	892	7,017	9,000
Equipment repair		9,249	10,000
Electrical	1,031	8,089	12,000
Water	3,760	21,472	25,000
Miscellaneous services	905	11,193	12,000
Improvements/repairs	615	16,630	16,106
Bike Park Operations			
Security staff	17,466	169,699	211,000
Landscaping maintenance	9,708	105,040	124,456
Irrigation repair	2,072	4,749	6,000
Litter & trash service	677	9,580	11,000
Janitorial	2,578	23,205	30,940
Supplies	1,120	13,485	17,000
Equipment repair		11,554	30,000
Electrical	5,462	37,528	36,000
Water	8,776	71,260	45,000
Miscellaneous services	931	28,038	41,000
Improvements/repairs	5,502	45,568	28,536
Park Operations Contingency			
Maintenance reserve			
Total Expenditures	<u>\$ 116,474</u>	<u>\$ 1,125,161</u>	<u>\$ 1,350,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Ten Months Ended August 31, 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	\$	\$ 7,000	\$ 15,000
Advertising campaign	4,650	16,840	20,000
Promotional items		1,085	15,000
Departmental Support			
Project support costs	4,550	49,530	85,000
Communications			
News services	551	19,872	20,000
Publications/website	456	39,134	95,000
Total Expenditures	<u>\$ 10,207</u>	<u>\$ 133,461</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Ten Months Ended August 31, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Funds Development			
Development resources	\$	\$ 1,500	\$ 50
Memberships			250
Total Expenditures	<u>\$</u>	<u>\$ 1,500</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Ten Months Ended August 31, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 78,259	\$ 943,458	\$ 1,334,121
Health benefits	10,802	132,660	206,758
Retirement	3,456	48,084	56,621
Purchased and Contracted Services			
Office rent	14,260	135,240	165,000
Telephones	986	19,254	24,000
IT and tech support	2,717	36,832	75,000
Assessment and collection fees	5,903	59,120	85,000
Property/Casualty Insurance	9,676	32,882	40,000
Accounting services	900	9,000	11,000
Audit fees		22,835	23,000
HR Support			2,500
Payroll services	409	4,441	5,500
Bank charges	(3,705)	(1,042)	5,000
Legislative advocacy			
Legal	1,159	20,017	35,000
Other Operating Expenditures			
Travel and mileage		446	1,000
POA maintenance fees			4,000
Office Administration			
Copy machine	773	8,684	9,000
Postage meter		693	1,000
Office supplies	948	15,043	20,000
Postage and delivery		557	1,500
Printing and graphics		49	3,000
Staff training	460	6,418	10,000
Meetings	2,090	13,463	18,000
Furniture and fixtures		225	20,000
Memberships		15,087	20,000
Total Expenditures	<u>\$ 129,093</u>	<u>\$ 1,523,446</u>	<u>\$ 2,176,000</u>