

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**February 28, 2026**

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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 February 28, 2026, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and four 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 &amp; Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas  
April 1, 2026

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**February 28, 2026**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 75,331
Temporary investments	8,542,637
Assessments receivable	1,046,435
Accounts receivable	6,554
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 9,670,957</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 260,247
Deferred revenue	1,046,435
<b>Total Liabilities</b>	<b><u>1,306,682</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	8,364,275
<b>Total Equity</b>	<b><u>8,364,275</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 9,670,957</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 28, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 60,777	\$ 6,357,048	\$ 6,716,254
Penalties and interest	(1,516)	11,137	40,000
Interest	8,777	23,448	100,000
GCP donations		300	
GBCC donations	854	854	5,000
TIRZ management fee			95,000
TIRZ skate & bike park mgmt fund:		1,350,000	1,350,000
Other		2,186	
<b>Total Revenues</b>	<u>68,892</u>	<u>7,744,973</u>	<u>8,306,254</u>
<b>Expenditures</b>			
Public safety/GSAT	75,793	580,087	1,622,000
Planning, operations & infrastruct	57,292	473,312	1,340,000
Field services	218,022	548,056	2,100,000
Sports Complex	151,913	457,703	1,350,000
Marketing and public affairs	27,510	68,839	250,000
Greenspoint Community Partners			300
Program support services	138,955	684,576	2,176,000
<b>Total Expenditures</b>	<u>669,485</u>	<u>2,812,573</u>	<u>8,838,300</u>
<b>Revenues Over (Under) Expenditures</b>	(600,593)	4,932,400	(532,046)
Fund Balance - beginning	<u>8,964,868</u>	<u>3,431,875</u>	<u>3,431,875</u>
<b>Fund Balance - Ending</b>	<u>\$ 8,364,275</u>	<u>\$ 8,364,275</u>	<u>\$ 2,899,829</u>

## **SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Four Months Ended February 28, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$		\$ 290,355	\$ 707,000
<b>Houston Police Department</b>			
HPD Lease	20,135	120,409	237,000
HPD Bike patrol			90,000
HPD off-duty program	6,764	25,584	85,000
<b>Special Operations</b>			
Private security contract	47,860	105,364	365,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	38	1,366	30,000
Safety measures	474	35,826	45,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	522	1,183	63,000
<b>Total Expenditures</b>	<u>\$ 75,793</u>	<u>\$ 580,087</u>	<u>\$ 1,622,000</u>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Four Months Ended February 28, 2026**

	<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	\$ 9,551	\$ 141,021	\$ 100,000
Livable centers	47,741	296,240	1,195,000
GBCC project development		35,000	35,000
<b><u>Departmental Support</u></b>			
Planning/project management		1,051	10,000
<b><u>Total Expenditures</u></b>	<b><u>\$ 57,292</u></b>	<b><u>\$ 473,312</u></b>	<b><u>\$ 1,340,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Four Months Ended February 28, 2026**

	<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	\$	\$ 15,985	\$ 25,000
<b>Parks Management</b>			
Parks equipment & maintenance	52,299	125,539	275,000
Parks utilities - electricity	854	3,281	12,500
Parks utilities - water	2,872	41,670	130,000
Parks utilities - telephone	408	1,661	7,500
Supplies	754	2,261	10,000
Pest control	154	307	1,800
Parks maintenance	30,381	51,708	239,470
Janatorial services	800	2,400	9,600
<b>Clean and Green</b>			
Landscape maintenance	12,529	25,057	111,825
I-45/SHP Interchange Landscape	7,204	12,462	67,335
Intersection trash removal	10,249	21,779	66,619
Highway ROW edge/mow/trash	12,903	25,805	129,023
Irrigation repairs	3,030	11,243	100,000
Special projects	13,780	29,907	295,000
I-45/SHP interchange utilities	103	26,042	40,000
Graffiti removal	1,493	5,600	19,800
Code Enforcement	5,459	28,836	85,000
Gateway landscape maintenance	9,641	15,600	87,085
Gateway electricity	63	254	1,500
Gateway water	162	1,559	14,618
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	1,799	20,393	62,000
TIRZ project maintenance	45,431	55,834	242,155
Dylan Park	5,654	22,873	67,170
<b>Total Expenditures</b>	<b>\$ 218,022</b>	<b>\$ 548,056</b>	<b>\$ 2,100,000</b>

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES SPORTS COMPLEX

### Month and Four Months Ended February 28, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Bike and Skate Park Staff</b>			
Management	\$ 32,015	\$ 140,598	\$ 449,068
<b>Skate Park Operations</b>			
Security staff	13,776	60,045	184,000
Landscaping maintenance	2,808	11,231	33,694
Irrigation repairs		175	3,000
Litter & trash service	556	2,483	6,000
Janitorial	761	2,282	9,200
Supplies	660	2,553	9,000
Equipment repair			10,000
Electrical	840	3,292	12,000
Water	269	13,033	25,000
Miscellaneous services	1,178	4,606	12,000
Improvements/repairs	155	3,847	16,106
<b>Bike Park Operations</b>			
Security staff	32,861	66,994	211,000
Landscaping maintenance	9,708	38,832	124,456
Irrigation repair			6,000
Litter & trash service	1,076	4,507	11,000
Janitorial	2,578	7,735	30,940
Supplies	1,532	4,662	17,000
Equipment repair			30,000
Electrical	3,084	13,005	36,000
Water	46,098	46,098	45,000
Miscellaneous services	1,451	13,880	41,000
Improvements/repairs	507	17,845	28,536
<b>Park Operations Contingency</b>			
Maintenance reserve			
<b>Total Expenditures</b>	<u>\$ 151,913</u>	<u>\$ 457,703</u>	<u>\$ 1,350,000</u>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2026**

	<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	\$	\$ 2,000	\$ 15,000
Advertising campaign		12,190	20,000
Promotional items	711	711	15,000
<b>Departmental Support</b>			
Project support costs	9,100	18,200	85,000
<b>Communications</b>			
News services		16,247	20,000
Publications/website	17,699	19,491	95,000
<b>Total Expenditures</b>	<b>\$ 27,510</b>	<b>\$ 68,839</b>	<b>\$ 250,000</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2026**

	<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 Four Months Ended February 28, 2026**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 87,196	\$ 417,217	\$ 1,334,121
Health benefits	11,458	63,244	206,758
Retirement	3,800	20,751	56,621
<b>Purchased and Contracted Services</b>			
Office rent	15,787	60,259	165,000
Telephones	3,785	9,165	24,000
IT and tech support	1,311	8,170	75,000
Assessment and collection fees	5,903	23,641	85,000
Property/Casualty Insurance		9,877	40,000
Accounting services	1,800	3,600	11,000
Audit fees		19,400	23,000
HR Support			2,500
Payroll services	789	2,025	5,500
Bank charges	(1,098)	(85)	5,000
Legislative advocacy			
Legal	585	11,422	35,000
<b>Other Operating Expenditures</b>			
Travel and mileage	45	108	1,000
POA maintenance fees			4,000
<b>Office Administration</b>			
Copy machine	883	3,380	9,000
Postage meter	200	364	1,000
Office supplies	2,685	6,693	20,000
Postage and delivery	20	60	1,500
Printing and graphics			3,000
Staff training	600	3,368	10,000
Meetings	2,981	6,605	18,000
Furniture and fixtures	225	225	20,000
Memberships		15,087	20,000
<b>Total Expenditures</b>	<u>\$ 138,955</u>	<u>\$ 684,576</u>	<u>\$ 2,176,000</u>