

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 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 March 31, 2026, 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.

Sugar Land, Texas
May 6, 2026

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

March 31, 2026

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 91,055
Temporary investments	7,806,873
Assessments receivable	937,432
Accounts receivable	13,351
Prepaid expenditures	
Total Assets	<u>\$ 8,848,711</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 254,953
Deferred revenue	937,432
Total Liabilities	<u>1,192,385</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>7,656,326</u>
Total Equity	<u>7,656,326</u>
Total Liabilities and Equity	<u>\$ 8,848,711</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, 2026

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (31,532)	\$ 6,325,516	\$ 6,716,254
Penalties and interest	5,609	16,746	40,000
Interest	10,696	34,144	100,000
GCP donations	150	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	(15,077)	7,729,896	8,306,254
<u>Expenditures</u>			
Public safety/GSAT	172,898	752,985	1,622,000
Planning, operations & infrastruct	105,930	579,242	1,340,000
Field services	132,455	680,511	2,100,000
Sports Complex	129,692	587,395	1,350,000
Marketing and public affairs	8,339	77,178	250,000
Greenspoint Community Partners			300
Program support services	143,558	828,134	2,176,000
Total Expenditures	692,872	3,505,445	8,838,300
Revenues Over (Under) Expenditures	(707,949)	4,224,451	(532,046)
Fund Balance - beginning	8,364,275	3,431,875	3,431,875
Fund Balance - Ending	\$ 7,656,326	\$ 7,656,326	\$ 2,899,829

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Five Months Ended March 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 \$	116,142	\$ 406,497	\$ 707,000
Houston Police Department			
HPD Lease	20,134	140,543	237,000
HPD Bike patrol			90,000
HPD off-duty program	8,027	33,611	85,000
Special Operations			
Private security contract	28,135	133,499	365,000
Community Crime Prevention Projects			
Crime prevention		1,366	30,000
Safety measures	164	35,990	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	296	1,479	63,000
Total Expenditures	<u>\$ 172,898</u>	<u>\$ 752,985</u>	<u>\$ 1,622,000</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 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	\$ 48,245	\$ 189,266	\$ 100,000
Livable centers	57,646	353,886	1,195,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management	39	1,090	10,000
<u>Total Expenditures</u>	<u>\$ 105,930</u>	<u>\$ 579,242</u>	<u>\$ 1,340,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Five Months Ended March 31, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$ 15,985	\$ 25,000
<u>Parks Management</u>			
Parks equipment & maintenance	2,253	127,792	275,000
Parks utilities - electricity	740	4,021	12,500
Parks utilities - water	4,994	46,664	130,000
Parks utilities - telephone	408	2,069	7,500
Supplies	753	3,014	10,000
Pest control		307	1,800
Parks maintenance		51,708	239,470
Janatorial services	800	3,200	9,600
<u>Clean and Green</u>			
Landscape maintenance		25,057	111,825
I-45/SHP Interchange Landscape		12,462	67,335
Intersection trash removal		21,779	66,619
Highway ROW edge/mow/trash		25,805	129,023
Irrigation repairs		11,243	100,000
Special projects	99,520	129,427	295,000
I-45/SHP interchange utilities	860	26,902	40,000
Graffiti removal	1,493	7,093	19,800
Code Enforcement	11,062	39,898	85,000
Gateway landscape maintenance		15,600	87,085
Gateway electricity	61	315	1,500
Gateway water	97	1,656	14,618
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	3,000	23,393	62,000
TIRZ project maintenance	760	56,594	242,155
Dylan Park	5,654	28,527	67,170
Total Expenditures	\$ 132,455	\$ 680,511	\$ 2,100,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SPORTS COMPLEX

Month and Five Months Ended March 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	\$ 36,417	\$ 177,015	\$ 449,068
Skate Park Operations			
Security staff	15,231	75,276	184,000
Landscaping maintenance	2,808	14,039	33,694
Irrigation repairs		175	3,000
Litter & trash service	557	3,040	6,000
Janitorial	761	3,043	9,200
Supplies	683	3,236	9,000
Equipment repair			10,000
Electrical	735	4,027	12,000
Water	612	13,645	25,000
Miscellaneous services	1,676	6,282	12,000
Improvements/repairs	1,538	5,385	16,106
Bike Park Operations			
Security staff	17,241	84,235	211,000
Landscaping maintenance	17,668	56,500	124,456
Irrigation repair			6,000
Litter & trash service	1,140	5,647	11,000
Janitorial	2,578	10,313	30,940
Supplies	2,060	6,722	17,000
Equipment repair	11,554	11,554	30,000
Electrical	2,946	15,951	36,000
Water	1,242	47,340	45,000
Miscellaneous services	2,855	16,735	41,000
Improvements/repairs	9,390	27,235	28,536
Park Operations Contingency			
Maintenance reserve			
Total Expenditures	<u>\$ 129,692</u>	<u>\$ 587,395</u>	<u>\$ 1,350,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Five Months Ended March 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	\$ 2,000	\$ 4,000	\$ 15,000
Advertising campaign		12,190	20,000
Promotional items		711	15,000
Departmental Support			
Project support costs	4,550	22,750	85,000
Communications			
News services	1,341	17,588	20,000
Publications/website	448	19,939	95,000
Total Expenditures	<u>\$ 8,339</u>	<u>\$ 77,178</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 31, 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 Five Months Ended March 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	\$ 90,682	\$ 507,899	\$ 1,334,121
Health benefits	12,525	75,769	206,758
Retirement	3,799	24,550	56,621
Purchased and Contracted Services			
Office rent	15,047	75,306	165,000
Telephones	1,036	10,201	24,000
IT and tech support	1,952	10,122	75,000
Assessment and collection fees	5,903	29,544	85,000
Property/Casualty Insurance		9,877	40,000
Accounting services	900	4,500	11,000
Audit fees	3,435	22,835	23,000
HR Support			2,500
Payroll services	404	2,429	5,500
Bank charges	2,046	1,961	5,000
Legislative advocacy			
Legal	3,054	14,476	35,000
Other Operating Expenditures			
Travel and mileage	146	254	1,000
POA maintenance fees			4,000
Office Administration			
Copy machine	1,076	4,456	9,000
Postage meter	165	529	1,000
Office supplies	1,242	7,935	20,000
Postage and delivery	20	80	1,500
Printing and graphics			3,000
Staff training		3,368	10,000
Meetings	126	6,731	18,000
Furniture and fixtures		225	20,000
Memberships		15,087	20,000
Total Expenditures	<u>\$ 143,558</u>	<u>\$ 828,134</u>	<u>\$ 2,176,000</u>