

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

December 31, 2025

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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 December 31, 2025, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and two 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
February 4, 2026

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

December 31, 2025

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 260,022
Temporary investments	4,182,057
Assessments receivable	7,045,934
Accounts receivable	22,344
Prepaid expenditures	
Total Assets	<u>\$ 11,510,357</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 328,791
Deferred revenue	7,045,934
Total Liabilities	<u>7,374,725</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,135,632
Total Equity	<u>4,135,632</u>
Total Liabilities and Equity	<u>\$ 11,510,357</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 31, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 731,778	\$ 693,870	\$ 6,716,254
Penalties and interest	(2,178)	7,409	40,000
Interest	5,484	9,774	100,000
GCP donations	150	150	
GBCC donations			5,000
TIRZ management fee			95,000
TIRZ skate & bike park mgmt fund:		1,350,000	1,350,000
Other	2,186	2,186	
Total Revenues	<u>737,420</u>	<u>2,063,389</u>	<u>8,306,254</u>
Expenditures			
Public safety/GSAT	113,123	356,043	1,622,000
Planning, operations & infrastruct	95,370	212,843	1,340,000
Field services	87,605	176,032	2,100,000
Sports Complex	104,969	220,699	1,350,000
Marketing and public affairs	26,888	40,433	250,000
Greenspoint Community Partners			300
Program support services	125,594	370,242	2,176,000
Total Expenditures	<u>553,549</u>	<u>1,376,292</u>	<u>8,838,300</u>
Revenues Over (Under) Expenditures	183,871	687,097	(532,046)
Fund Balance - beginning	<u>3,951,761</u>	<u>3,448,535</u>	<u>3,448,535</u>
Fund Balance - Ending	<u>\$ 4,135,632</u>	<u>\$ 4,135,632</u>	<u>\$ 2,916,489</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Two Months Ended December 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 \$	58,071	\$ 174,213	\$ 707,000
Houston Police Department			
HPD Lease	20,135	80,139	237,000
HPD Bike patrol			90,000
HPD off-duty program	7,492	13,422	85,000
Special Operations			
Private security contract	26,864	51,149	365,000
Community Crime Prevention Projects			
Crime prevention		1,328	30,000
Safety measures	295	35,352	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	266	440	63,000
Total Expenditures	<u>\$ 113,123</u>	<u>\$ 356,043</u>	<u>\$ 1,622,000</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 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	\$ 82,370	\$ 121,143	\$ 100,000
Livable centers	11,949	55,649	1,195,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management	1,051	1,051	10,000
Total Expenditures	<u>\$ 95,370</u>	<u>\$ 212,843</u>	<u>\$ 1,340,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Two Months Ended December 31, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$	\$ 25,000
Parks Management			
Parks equipment & maintenance	39,775	47,300	275,000
Parks utilities - electricity	765	1,531	12,500
Parks utilities - water	5,357	16,218	130,000
Parks utilities - telephone	439	845	7,500
Supplies		754	10,000
Pest control		153	1,800
Parks maintenance		10,610	239,470
Janatorial services		800	9,600
Clean and Green			
Landscape maintenance		6,264	111,825
I-45/SHP Interchange Landscape		2,629	67,335
Intersection trash removal		5,124	66,619
Highway ROW edge/mow/trash		6,451	129,023
Irrigation repairs	8,213	8,213	100,000
Special projects	4,770	9,353	295,000
I-45/SHP interchange utilities	3,910	7,572	40,000
Graffiti removal	1,120	2,613	19,800
Code Enforcement	12,184	17,197	85,000
Gateway landscape maintenance	(202)	2,979	87,085
Gateway electricity	64	124	1,500
Gateway water	660	989	14,618
TIRZ Maintenance Projects			
TIRZ project utilities	4,949	11,310	62,000
TIRZ project maintenance	(411)	5,437	242,155
Dylan Park	6,012	11,566	67,170
Total Expenditures	<u>\$ 87,605</u>	<u>\$ 176,032</u>	<u>\$ 2,100,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SPORTS COMPLEX

Month and Two Months Ended December 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	\$ 30,720	\$ 74,136	\$ 449,068
Skate Park Operations			
Security staff	16,236	31,017	184,000
Landscaping maintenance	2,808	5,616	33,694
Irrigation repairs		175	3,000
Litter & trash service	914	1,371	6,000
Janitorial		761	9,200
Supplies	594	1,142	9,000
Equipment repair			10,000
Electrical	747	1,529	12,000
Water	4,171	7,368	25,000
Miscellaneous services	1,494	2,337	12,000
Improvements/repairs		2,937	16,106
Bike Park Operations			
Security staff	17,548	34,133	211,000
Landscaping maintenance	9,708	19,416	124,456
Irrigation repair			6,000
Litter & trash service	859	2,580	11,000
Janitorial		2,578	30,940
Supplies	474	1,637	17,000
Equipment repair			30,000
Electrical	3,317	6,522	36,000
Water			45,000
Miscellaneous services	6,490	9,931	41,000
Improvements/repairs	8,889	15,513	28,536
Park Operations Contingency			
Maintenance reserve			
Total Expenditures	<u>\$ 104,969</u>	<u>\$ 220,699</u>	<u>\$ 1,350,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Two Months Ended December 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	\$ 1,000	\$ 2,000	\$ 15,000
Advertising campaign	12,190	12,190	20,000
Promotional items			15,000
Departmental Support			
Project support costs	4,550	9,100	85,000
Communications			
News services	8,700	16,247	20,000
Publications/website	448	896	95,000
Total Expenditures	<u>\$ 26,888</u>	<u>\$ 40,433</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Two Months Ended December 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 Two Months Ended December 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	\$ 81,812	\$ 243,009	\$ 1,334,121
Health benefits	14,109	40,390	206,758
Retirement	3,631	10,924	56,621
Purchased and Contracted Services			
Office rent		15,117	165,000
Telephones	1,699	3,587	24,000
IT and tech support	1,399	5,339	75,000
Assessment and collection fees	5,917	11,835	85,000
Property/Casualty Insurance	412	412	40,000
Accounting services	900	1,800	11,000
Audit fees			23,000
HR Support			2,500
Payroll services	407	834	5,500
Bank charges	2,601	2,601	5,000
Legislative advocacy			
Legal	5,602	8,557	35,000
Other Operating Expenditures			
Travel and mileage		53	1,000
POA maintenance fees	(2,086)		4,000
Office Administration			
Copy machine	911	1,724	9,000
Postage meter	164	164	1,000
Office supplies	832	2,843	20,000
Postage and delivery		40	1,500
Printing and graphics			3,000
Staff training	907	2,702	10,000
Meetings	2,977	3,224	18,000
Furniture and fixtures			20,000
Memberships	3,400	15,087	20,000
Total Expenditures	<u>\$ 125,594</u>	<u>\$ 370,242</u>	<u>\$ 2,176,000</u>