

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**January 31, 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 January 31, 2026, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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  
March 4, 2026

**COMPILED FINANCIAL STATEMENTS**

# NORTH HOUSTON DISTRICT

## BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

January 31, 2026

	<u>General Fund</u>
<b><u>Assets</u></b>	
Cash	\$ 60,122
Temporary investments	9,031,270
Assessments receivable	1,301,610
Accounts receivable	5,684
Prepaid expenditures	
<b>Total Assets</b>	<u>\$ 10,398,686</u>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 132,208
Deferred revenue	1,301,610
<b>Total Liabilities</b>	<u>1,433,818</u>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	8,964,868
<b>Total Equity</b>	<u>8,964,868</u>
<b>Total Liabilities and Equity</b>	<u>\$ 10,398,686</u>

# NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 5,602,401	\$ 6,296,271	\$ 6,716,254
Penalties and interest	5,244	12,653	40,000
Interest	4,897	14,671	100,000
GCP donations	150	300	
GBCC donations			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>5,612,692</u>	<u>7,676,081</u>	<u>8,306,254</u>
<b>Expenditures</b>			
Public safety/GSAT	148,251	504,294	1,622,000
Planning, operations & infrastruct	203,177	416,020	1,340,000
Field services	154,002	330,034	2,100,000
Sports Complex	85,091	305,790	1,350,000
Marketing and public affairs	896	41,329	250,000
Greenspoint Community Partners			300
Program support services	175,379	545,621	2,176,000
<b>Total Expenditures</b>	<u>766,796</u>	<u>2,143,088</u>	<u>8,838,300</u>
<b>Revenues Over (Under) Expenditures</b>	4,845,896	5,532,993	(532,046)
Fund Balance - beginning	<u>4,118,972</u>	<u>3,431,875</u>	<u>3,431,875</u>
<b>Fund Balance - Ending</b>	<u>\$ 8,964,868</u>	<u>\$ 8,964,868</u>	<u>\$ 2,899,829</u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **PUBLIC SAFETY/GSAT**

**Month and Three Months Ended January 31, 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>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	116,142	\$ 290,355	\$ 707,000
<b>Houston Police Department</b>			
HPD Lease	20,135	100,274	237,000
HPD Bike patrol			90,000
HPD off-duty program	5,398	18,820	85,000
<b>Special Operations</b>			
Private security contract	6,355	57,504	365,000
<b>Community Crime Prevention Projects</b>			
Crime prevention		1,328	30,000
Safety measures		35,352	45,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	221	661	63,000
<b>Total Expenditures</b>	<b><u>\$ 148,251</u></b>	<b><u>\$ 504,294</u></b>	<b><u>\$ 1,622,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Three Months Ended January 31, 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	\$ 10,327	\$ 131,470	\$ 100,000
Livable centers	192,850	248,499	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>\$ 203,177</u></b>	<b><u>\$ 416,020</u></b>	<b><u>\$ 1,340,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Three Months Ended January 31, 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	\$ 15,985	\$ 25,000
<b>Parks Management</b>			
Parks equipment & maintenance	25,940	73,240	275,000
Parks utilities - electricity	896	2,427	12,500
Parks utilities - water	22,580	38,798	130,000
Parks utilities - telephone	408	1,253	7,500
Supplies	753	1,507	10,000
Pest control		153	1,800
Parks maintenance	10,717	21,327	239,470
Janatorial services	800	1,600	9,600
<b>Clean and Green</b>			
Landscape maintenance	6,264	12,528	111,825
I-45/SHP Interchange Landscape	2,629	5,258	67,335
Intersection trash removal	6,406	11,530	66,619
Highway ROW edge/mow/trash	6,451	12,902	129,023
Irrigation repairs		8,213	100,000
Special projects	6,774	16,127	295,000
I-45/SHP interchange utilities	18,367	25,939	40,000
Graffiti removal	1,494	4,107	19,800
Code Enforcement	6,180	23,377	85,000
Gateway landscape maintenance	2,980	5,959	87,085
Gateway electricity	67	191	1,500
Gateway water	408	1,397	14,618
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	7,284	18,594	62,000
TIRZ project maintenance	4,966	10,403	242,155
Dylan Park	5,653	17,219	67,170
<b>Total Expenditures</b>	<b>\$ 154,002</b>	<b>\$ 330,034</b>	<b>\$ 2,100,000</b>

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES SPORTS COMPLEX

### Month and Three Months Ended January 31, 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	\$ 34,447	\$ 108,583	\$ 449,068
<b>Skate Park Operations</b>			
Security staff	15,252	46,269	184,000
Landscaping maintenance	2,807	8,423	33,694
Irrigation repairs		175	3,000
Litter & trash service	556	1,927	6,000
Janitorial	760	1,521	9,200
Supplies	751	1,893	9,000
Equipment repair			10,000
Electrical	923	2,452	12,000
Water	5,396	12,764	25,000
Miscellaneous services	1,091	3,428	12,000
Improvements/repairs	755	3,692	16,106
<b>Bike Park Operations</b>			
Security staff		34,133	211,000
Landscaping maintenance	9,708	29,124	124,456
Irrigation repair			6,000
Litter & trash service	851	3,431	11,000
Janitorial	2,579	5,157	30,940
Supplies	1,493	3,130	17,000
Equipment repair			30,000
Electrical	3,399	9,921	36,000
Water			45,000
Miscellaneous services	2,498	12,429	41,000
Improvements/repairs	1,825	17,338	28,536
<b>Park Operations Contingency</b>			
Maintenance reserve			
<b>Total Expenditures</b>	<u>\$ 85,091</u>	<u>\$ 305,790</u>	<u>\$ 1,350,000</u>

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

### Month and Three Months Ended January 31, 2026

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<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			15,000
<b>Departmental Support</b>			
Project support costs		9,100	85,000
<b>Communications</b>			
News services		16,247	20,000
Publications/website	896	1,792	95,000
<b>Total Expenditures</b>	<u>\$ 896</u>	<u>\$ 41,329</u>	<u>\$ 250,000</u>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Three Months Ended January 31, 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 Three Months Ended January 31, 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	\$ 87,012	\$ 330,021	\$ 1,334,121
Health benefits	11,396	51,786	206,758
Retirement	6,027	16,951	56,621
<b>Purchased and Contracted Services</b>			
Office rent	29,355	44,472	165,000
Telephones	1,793	5,380	24,000
IT and tech support	1,520	6,859	75,000
Assessment and collection fees	5,903	17,738	85,000
Property/Casualty Insurance	9,465	9,877	40,000
Accounting services		1,800	11,000
Audit fees	19,400	19,400	23,000
HR Support			2,500
Payroll services	402	1,236	5,500
Bank charges	(1,588)	1,013	5,000
Legislative advocacy			
Legal	2,280	10,837	35,000
<b>Other Operating Expenditures</b>			
Travel and mileage	10	63	1,000
POA maintenance fees			4,000
<b>Office Administration</b>			
Copy machine	773	2,497	9,000
Postage meter		164	1,000
Office supplies	1,165	4,008	20,000
Postage and delivery		40	1,500
Printing and graphics			3,000
Staff training	66	2,768	10,000
Meetings	400	3,624	18,000
Furniture and fixtures			20,000
Memberships		15,087	20,000
<b>Total Expenditures</b>	<u>\$ 175,379</u>	<u>\$ 545,621</u>	<u>\$ 2,176,000</u>