

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

November 30, 2025

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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 November 30, 2025, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month 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
January 7, 2026

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

November 30, 2025

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 901,692
Temporary investments	3,433,921
Assessments receivable	7,792,124
Accounts receivable	26,402
Total Assets	<u><u>\$ 12,154,139</u></u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 409,991
Deferred revenue	7,792,124
Total Liabilities	<u><u>8,202,115</u></u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,952,024</u>
Total Equity	<u><u>3,952,024</u></u>
Total Liabilities and Equity	<u><u>\$ 12,154,139</u></u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2025

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (37,908)	\$ (37,908)	\$ 6,716,254
Penalties and interest	9,587	9,587	40,000
Interest	4,290	4,290	100,000
GCP donations			
GBCC donations			5,000
TIRZ management fees			95,000
TIRZ skate & bike park mgmt fund:	1,350,000	1,350,000	1,350,000
Other			
Total Revenues	1,325,969	1,325,969	8,306,254
<u>Expenditures</u>			
Public safety/GSAT	242,920	242,920	1,622,000
Planning, operations & infrastruct	117,473	117,473	1,340,000
Field services	88,427	88,427	2,100,000
Bike and Skate Park	115,730	115,730	1,507,555
Marketing and public affairs	13,545	13,545	250,000
Greenspoint Community Partners			300
Program support services	244,648	244,648	2,176,000
Total Expenditures	822,743	822,743	8,995,855
Revenues Over (Under) Expenditures	503,226	503,226	(689,601)
Fund Balance - beginning	3,448,798	3,448,798	3,448,798
Fund Balance - Ending	\$ 3,952,024	\$ 3,952,024	\$ 2,759,197

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month Ended November 30, 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 \$	116,142	\$ 116,142	\$ 707,000
Houston Police Department			
HPD lease	60,004	60,004	237,000
HPD bike patrol			90,000
HPD off-duty program	5,930	5,930	85,000
Special Operations			
Private security contract	24,285	24,285	365,000
Community Crime Prevention Projects			
Crime prevention	1,328	1,328	30,000
Safety measures	35,057	35,057	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	174	174	63,000
Total Expenditures	<u>\$ 242,920</u>	<u>\$ 242,920</u>	<u>\$ 1,622,000</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 38,773	\$ 38,773	\$ 100,000
Livable Centers	43,700	43,700	1,195,000
GBCC project development	35,000	35,000	35,000
Departmental Support			
Planning/project management			10,000
Total Expenditures	<u>\$ 117,473</u>	<u>\$ 117,473</u>	<u>\$ 1,340,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month Ended November 30, 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	7,525	7,525	275,000
Parks utilities - electricity	766	766	12,500
Parks utilities - water	10,861	10,861	130,000
Parks utilities - telephone	406	406	7,500
Supplies	754	754	10,000
Pest control	153	153	1,800
Parks maintenance	10,610	10,610	239,470
Janatorial services	800	800	9,600
Clean and Green			
Landscape maintenance	6,264	6,264	111,825
I-45/SHP Interchange Landscape	2,629	2,629	67,335
Intersection trash removal	5,124	5,124	66,619
Highway ROW edge/mow/trash	6,451	6,451	129,023
Irrigation repairs			100,000
Special projects	4,583	4,583	295,000
I-45/SHP interchange utilities	3,662	3,662	40,000
Graffiti removal	1,493	1,493	19,800
Code enforcement	5,013	5,013	85,000
Gateway landscape maintenance	3,181	3,181	87,085
Gateway electricity	60	60	1,500
Gateway water	329	329	14,618
TIRZ Maintenance Projects			
TIRZ project utilities	6,361	6,361	62,000
TIRZ project maintenance	5,848	5,848	242,155
Dylan Park	5,554	5,554	67,170
Total Expenditures	<u>\$ 88,427</u>	<u>\$ 88,427</u>	<u>\$ 2,100,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES BIKE AND SKATE PARK

Month Ended November 30, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike And Skate Park Staff			
Management	\$ 43,416	\$ 43,416	\$ 449,068
Skate Park Operations			
Security staff	14,781	14,781	184,000
Landscaping maintenance	2,808	2,808	33,694
Irrigation repairs	175	175	3,000
Litter & trash service	457	457	6,000
Janitorial	761	761	9,200
Supplies	548	548	9,000
Equipment repair			10,000
Electrical	782	782	12,000
Water	3,197	3,197	25,000
Miscellaneous services	843	843	12,000
Improvements/repairs	2,937	2,937	16,106
Bike Park Operations			
Security staff	16,585	16,585	211,000
Landscaping maintenance	9,708	9,708	124,456
Irrigation repairs			6,000
Litter & trash service	1,721	1,721	11,000
Janitorial	2,578	2,578	30,940
Supplies	1,163	1,163	17,000
Equipment repair			30,000
Electrical	3,205	3,205	36,000
Water			45,000
Miscellaneous services	3,441	3,441	41,000
Improvements/repairs	6,624	6,624	28,536
Park Operations Contingency			
Maintenance reserve			157,555
Total Expenditures	<u>\$ 115,730</u>	<u>\$ 115,730</u>	<u>\$ 1,507,555</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month Ended November 30, 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	\$ 1,000	\$ 15,000
Advertising campaign			20,000
Promotional items			15,000
Departmental Support			
Project support costs	4,550	4,550	85,000
Communications			
News services	7,547	7,547	20,000
Publications	448	448	95,000
Total Expenditures	<u>\$ 13,545</u>	<u>\$ 13,545</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month Ended November 30, 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 Ended November 30, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 161,197	\$ 161,197	\$ 1,334,121
Health benefits	26,281	26,281	206,758
Retirement	7,293	7,293	56,621
Purchased and Contracted Services			
Office rent	15,117	15,117	165,000
Telephones	1,888	1,888	24,000
IT and tech support	3,940	3,940	75,000
Assessment and collection fees	5,918	5,918	85,000
Property/Casualty Insurance			40,000
Accounting services	900	900	11,000
Audit fees			23,000
HR Support			2,500
Payroll services	427	427	5,500
Bank charges			5,000
Legal	2,955	2,955	35,000
Other Operating Expenditures			
Travel and mileage	53	53	1,000
POA maintenance fees	2,086	2,086	4,000
Office Administration			
Copy machine	813	813	9,000
Postage meter			1,000
Office supplies	2,011	2,011	20,000
Postage and delivery	40	40	1,500
Printing and graphics			3,000
Staff training	1,795	1,795	10,000
Meetings	247	247	18,000
Furniture and fixtures			20,000
Memberships	11,687	11,687	20,000
Total Direct Expenditures	<u>\$ 244,648</u>	<u>\$ 244,648</u>	<u>\$ 2,176,000</u>