

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

September 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 September 30, 2025, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eleven 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
November 5, 2025

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

September 30, 2025

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 332,739
Temporary investments	4,247,113
Assessments receivable	385,627
Accounts receivable	23,469
Prepaid expenditures	
Total Assets	<u>\$ 4,988,948</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 452,945
Deferred revenue	385,627
Total Liabilities	<u>838,572</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>4,150,376</u>
Total Equity	<u>4,150,376</u>
Total Liabilities and Equity	<u>\$ 4,988,948</u>

NORTH HOUSTON DISTRICT

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

Month and Eleven Months Ended September 30, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (57,658)	\$ 6,450,362	\$ 6,431,640
Penalties and interest	(2,990)	56,214	40,000
Interest	7,632	100,438	100,000
GCP donations		638	
GBCC donations		2,384	5,000
TIRZ skate & bike park mgmt fund:		1,350,000	1,350,000
Other	131,982	364,968	
Total Revenues	<u>78,966</u>	<u>8,325,004</u>	<u>7,926,640</u>
Expenditures			
Public safety/GSAT	80,354	1,337,860	1,550,000
Planning, operations & infrastruct	273,670	1,394,946	1,934,360
Field services	133,058	1,633,238	2,000,000
Sports Complex	106,765	1,220,486	1,519,726
Marketing and public affairs	33,961	198,855	250,000
Greenspoint Community Partners			300
Program support services	133,550	1,798,086	2,078,000
Total Expenditures	<u>761,358</u>	<u>7,583,471</u>	<u>9,332,386</u>
Revenues Over (Under) Expenditures	(682,392)	741,533	(1,405,746)
Fund Balance - beginning	<u>4,832,768</u>	<u>3,408,843</u>	<u>3,408,843</u>
Fund Balance - Ending	<u>\$ 4,150,376</u>	<u>\$ 4,150,376</u>	<u>\$ 2,003,097</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Eleven Months Ended September 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	\$	637,047	\$ 700,000
Houston Police Department			
HPD Lease		235,443	236,000
HPD Bike patrol	48,389	61,918	100,000
HPD off-duty program	4,938	67,739	125,000
Special Operations			
Private security contract	19,108	204,236	239,000
Community Crime Prevention Projects			
Crime prevention	3,578	25,760	36,000
Safety measures	437	97,925	105,000
Daily Operations and Maintenance			
Public safety patrol vehicle	3,904	7,792	9,000
Total Expenditures	<u>\$ 80,354</u>	<u>\$ 1,337,860</u>	<u>\$ 1,550,000</u>

NORTH HOUSTON DISTRICT

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

Month and Eleven Months Ended September 30, 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	\$ 8,117	\$ 121,328	\$ 160,000
Livable centers	258,984	1,214,628	1,719,360
Public art program	550	12,925	10,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management	6,019	11,065	10,000
<u>Total Expenditures</u>	<u>\$ 273,670</u>	<u>\$ 1,394,946</u>	<u>\$ 1,934,360</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Eleven Months Ended September 30, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 550	\$ 550	\$ 22,000
Parks Management			
Parks equipment & maintenance	6,780	173,365	283,397
Parks utilities - electricity	897	8,379	10,000
Parks utilities - water		80,768	100,000
Parks utilities - telephone			3,750
Supplies	754	6,816	5,000
Pest control		597	1,400
Parks maintenance	28,039	219,486	230,950
Janatorial services	800	8,800	9,600
Clean and Green			
Landscape maintenance	7,142	99,711	101,756
I-45/SHP Interchange Landscape	8,637	60,741	64,558
Intersection trash removal	6,141	58,957	63,871
Highway ROW edge/mow/trash	12,370	111,331	123,702
Irrigation repairs	9,021	75,293	75,000
Special projects	12,450	240,622	325,600
I-45/SHP interchange utilities	26	27,967	40,000
Graffiti removal	1,493	17,546	19,800
Code Enforcement	6,437	80,319	79,862
Gateway landscape maintenance	9,108	75,733	78,590
Gateway electricity	60	642	3,000
Gateway water	590	4,629	25,000
TIRZ Maintenance Projects			
TIRZ project utilities	1,138	34,155	62,000
TIRZ project maintenance	15,071	190,330	205,400
Dylan Park	5,554	56,501	65,764
Total Expenditures	<u>\$ 133,058</u>	<u>\$ 1,633,238</u>	<u>\$ 2,000,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SPORTS COMPLEX

Month and Eleven Months Ended September 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	\$ 33,314	\$ 350,050	\$ 426,277
Skate Park Operations			
Security staff	14,760	164,911	188,720
Landscaping maintenance	2,808	30,886	33,694
Irrigation repairs	3,000	3,000	3,000
Litter & trash service	457	4,765	4,250
Janitorial	761	8,368	9,200
Supplies	1,131	8,866	8,500
Equipment repair		17,000	10,000
Electrical	914	8,429	13,000
Water		25,647	20,000
Miscellaneous services	503	11,512	11,000
Improvements/repairs	1,450	38,755	27,209
Bike Park Operations			
Security staff	16,892	186,484	216,400
Landscaping maintenance	9,708	114,748	124,456
Irrigation repair	1,200	6,003	6,000
Litter & trash service	1,718	9,607	8,600
Janitorial	2,579	28,362	30,940
Supplies	1,566	16,356	17,000
Equipment repair			30,000
Electrical	3,457	28,679	25,000
Water		30,846	50,754
Miscellaneous services	3,604	61,188	36,000
Improvements/repairs	6,943	66,024	50,000
Park Operations Contingency			
Maintenance reserve			169,726
Total Expenditures	<u>\$ 106,765</u>	<u>\$ 1,220,486</u>	<u>\$ 1,519,726</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eleven Months Ended September 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	\$	\$ 9,450	\$ 15,000
Advertising campaign		15,348	40,000
Promotional items	5,409	7,404	15,000
Departmental Support			
Project support costs	14,475	71,161	65,000
Communications			
News services		20,185	20,000
Publications/website	14,077	75,307	95,000
Total Expenditures	\$ 33,961	\$ 198,855	\$ 250,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eleven Months Ended September 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 and Eleven Months Ended September 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	\$ 85,259	\$ 1,090,942	\$ 1,300,000
Health benefits	11,251	162,714	185,000
Retirement	3,636	50,994	60,000
Purchased and Contracted Services			
Office rent	14,678	131,783	130,000
Telephones	1,317	24,973	24,000
IT and tech support	3,170	54,469	75,000
Assessment and collection fees	5,918	72,124	85,000
Property/Casualty Insurance		33,349	35,000
Accounting services	1,800	9,900	11,000
Audit fees		22,170	22,500
Payroll services	424	4,916	5,500
Bank charges		3,916	2,500
Legislative advocacy		5,000	
Legal	3,113	21,675	35,000
Other Operating Expenditures			
Travel and mileage	94	31,985	1,000
POA maintenance fees		2,086	4,000
Office Administration			
Copy machine	802	8,427	9,000
Postage meter	164	633	1,000
Office supplies	409	17,145	20,000
Postage and delivery		539	1,500
Printing and graphics		35	3,000
Staff training	90	3,021	10,000
Meetings	1,425	16,202	18,000
Furniture and fixtures		16,738	20,000
Memberships		12,350	20,000
Total Expenditures	<u>\$ 133,550</u>	<u>\$ 1,798,086</u>	<u>\$ 2,078,000</u>