



**Thursday, April 22, 2021
at 3:30pm**

EED Board of Directors:

Anna Deans, Position 1
Blanca Blanco, Position 2
Stephen Quezada, Position 3
William McConnell, Position 4
Domenic Laurenzo, Position 5
Joe Meppelink, Position 6
Lani Baker, Position 7
Jose Valdez, Position 8
Devin Licata, Position 9
Josue Perez, Position 10
Taryn Sims, Position 11
Elliot Barner, Position 12
VACANT, Position 13
Marjorie Peña, Position 14
Susan Garcia, Position 15

Veronica Chapa Gorczynski, President

Posted Agenda

EAST END DISTRICT
Regular Meeting of the Board of Directors
April 22, 2021

Notice is hereby given that a regular meeting of the Board of Directors of the East End District (the “District”) will be held on **Thursday, April 22, 2021 at 3:30 p.m.**, via a video/audio conference. The video/audio conference meeting is authorized by the suspension of certain provisions of Chapter 551, Texas Government Code, as described below.

To participate in the meeting using ZOOM, log into Zoom –
Meeting ID: 891 4940 0118
Passcode: 641762

To participate by audio only, dial the following number –
(346) 248-7799
Meeting ID: 891 4940 0118
Passcode: 641762

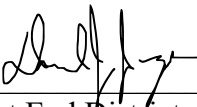
The meeting is open to the public and is being held to consider, discuss and adopt such orders, resolutions or motions and take such other direct or indirect actions as may be necessary, convenient, or desirable with respect to the following matters:

1. **Receive Public Comments in accordance with adopted procedures.**
2. **Assessments.** Receive report on collection of assessments and authorize appropriate action.
3. **Appointment of Directors.** Declare vacancies, if appropriate; appoint directors if appropriate.
4. **Appointment of Committee Members.** Declare vacancies, if appropriate; and appoint directors to Committees if appropriate.
5. **Minutes.** Approve minutes of previous Board meeting(s).
6. **Security Report.** Receive a security report related to Precinct 6 Security contract.
7. **Financial Reports.** Receive and approve the Treasurer’s reports on revenues and expenditures, the investment report and the Finance Committee report, and authorize appropriate action.
8. **Audit for FY 2019-2020.** Receive report from Finance Committee and audit firm McGrath and Associates PLLC regarding report for FY 2019-2020, and authorize action, as appropriate.
9. **Assessment Resolution.** Approve Annual Resolution Authorizing the Imposition of an Additional 20% Penalty on Delinquent Assessments, and authorize appropriate action.
10. **Agreement for Gauge Engineers.** Review and approve contract for Gauge Engineering for new METRO 5310 Grant sidewalk project.
11. **Workforce Grant Amendment.** Review request from Houston Community College-Southeast regarding amendment to eligible programs for District Workforce Grant agreement and authorize appropriate action.
12. **Funding Request for Cultural Arts Administrator.** Review request from staff to consider transfer of \$40,000 to East End Improvement Corporation to support hiring of part-time consultant as Cultural Arts Administrator for the East End Houston Cultural District as identified in the Strategic Plan.
13. **Farmers Market Esplanade Update.** Receive an update regarding the Farmers Market containers on the Navigation Esplanade.

14. **President's Report – District Overview.** Receive the President's report on the following District programs and authorize appropriate action:
- a. **Security and Public Safety:**
 - 1. Graffiti abatement program
 - 2. Law Enforcement Coordination Team meeting
 - b. **Visual and Infrastructure Improvements:**
 - 1. Right of way clean-up, litter pick-up, tire removal, dump site clean-up, and street lamp repair
 - 2. Report on East End Bike Plan
 - 3. Livable Center Report – Update on previous plan completion
 - 4. Report from UP CDC
 - 5. Report from Farmers Market Staff
 - c. **Marketing & Perception.** Receive report on marketing activities.
 - d. **East End Improvement Corporation.** Receive report on EEIC activity.
15. **Adjourn.**

Pursuant to the March 16, 2020, Declaration by the Governor of the State of Texas, certain requirements of Chapter 551, Texas Government Code, have been suspended in response to the Coronavirus (COVID-19) disaster. This action allows governmental bodies to conduct meetings by telephone or video conference to advance the public health goal of limiting face-to-face meetings (also called “social distancing”) to slow the spread of the Coronavirus (COVID-19).

04/22/2021 Board Agenda



East End District



Table of Contents

EAST END DISTRICT
Regular Meeting of the Board of Directors
April 22, 2021

Table of Contents

1. **Receive Public Comments in accordance with adopted procedures.** **Page 1**
2. **Assessments.** Receive report on collection of assessments and authorize appropriate action. **Pages 2-30**
3. **Appointment of Directors.** Declare vacancies, if appropriate; appoint directors if appropriate. **Page 31**
4. **Appointment of Committee Members.** Declare vacancies, if appropriate; and appoint directors to Committees if appropriate. **Page 32**
5. **Minutes.** Approve minutes of previous Board meeting(s). **Pages 33-36**
6. **Security Report.** Receive a security report related to Precinct 6 Security contract. **Pages 37-40**
7. **Financial Reports.** Receive and approve the Treasurer’s reports on revenues and expenditures, the investment report and the Finance Committee report, and authorize appropriate action. **Pages 41-69**
8. **Audit for FY 2019-2020.** Receive report from Finance Committee and audit firm McGrath and Associates PLLC regarding report for FY 2019-2020, and authorize action, as appropriate. **Page 70-132**
9. **Assessment Resolution.** Approve Annual Resolution Authorizing the Imposition of an Additional 20% Penalty on Delinquent Assessments, and authorize appropriate action. **Pages 133-135**
10. **Agreement for Gauge Engineers.** Review and approve contract for Gauge Engineering for new METRO 5310 Grant sidewalk project. **Pages 136-145**
11. **Workforce Grant Amendment.** Review request from Houston Community College-Southeast regarding amendment to eligible programs for District Workforce Grant agreement and authorize appropriate action. **Pages 146-148**
12. **Funding Request for Cultural Arts Administrator.** Review request from staff to consider transfer of \$40,000 to East End Improvement Corporation to support hiring of part-time consultant as Cultural Arts Administrator for the East End Houston Cultural District as identified in the Strategic Plan. **Pages 149, 150**
13. **Farmers Market Esplanade Update.** Receive an update regarding the Farmers Market containers on the Navigation Esplanade. **Page 151**
14. **President’s Report – District Overview.** Receive the President’s report on the following District programs and authorize appropriate action: **Page 152**
 - a. **Security and Public Safety:**
 1. Graffiti abatement program
 2. Law Enforcement Coordination Team meeting
 - b. **Visual and Infrastructure Improvements:**
 1. Right of way clean-up, litter pick-up, tire removal, dump site clean-up, and street lamp repair
 2. Report on East End Bike Plan
 3. Livable Center Report – Update on previous plan completion
 4. Report from UP CDC
 5. Report from Farmers Market Staff
 - c. **Marketing & Perception.** Receive report on marketing activities.
 - d. **East End Improvement Corporation.** Receive report on EEIC activity.

Item #1

Public Comments

(in accordance with adopted procedure)

Item #2

Assessments

Collected Assessments

Delinquent Assessments

**EAST END DISTRICT
ASSESSMENT COLLECTION REPORT
February 2021
BILLING AND COLLECTION SUMMARY
FISCAL YEAR
10/01/20 - 09/30/21**

YEAR	RATE	TOTAL LEVY	COLLECTIONS	RECEIVABLE	% COLLECTED
2020	0.15000	\$3,214,087.37	\$2,836,853.19	\$377,234.18	88%
2019	0.15000	\$2,903,767.72	\$2,800,488.81	\$103,278.91	96%
2018	0.15000	\$2,641,459.27	\$2,614,801.28	\$26,657.99	99%
2017	0.15000	\$2,440,379.18	\$2,422,872.78	\$17,506.40	99%
2016	0.15000	\$2,334,037.88	\$2,325,139.92	\$8,897.96	99%
2015	0.15000	\$2,147,939.89	\$2,141,722.46	\$6,217.43	99%
2014	0.15000	\$1,959,191.41	\$1,954,112.36	\$5,079.05	99%
2013	0.15000	\$1,766,352.66	\$1,764,284.62	\$2,068.04	99%
2012	0.15000	\$1,651,914.02	\$1,650,462.47	\$1,451.55	99%
2011	0.15000	\$1,546,327.24	\$1,545,361.56	\$965.68	99%
2010	0.15000	\$1,569,363.33	\$1,568,890.90	\$472.43	99%
2009	0.15000	\$1,564,637.07	\$1,564,210.26	\$426.81	99%
2008	0.15000	\$1,540,422.70	\$1,540,004.39	\$418.31	99%
2007	0.15000	\$1,393,921.28	\$1,393,503.31	\$417.97	99%
2006	0.15000	\$1,083,262.21	\$1,082,877.30	\$384.91	99%
2005	0.15000	\$1,024,906.95	\$1,024,484.59	\$422.36	99%
2004	0.15000	\$955,344.17	\$954,959.92	\$384.25	99%
2003	0.15000	\$911,989.17	\$911,676.71	\$312.46	99%
2002	0.15000	\$895,567.34	\$895,271.76	\$295.58	99%
2001	0.15000	\$897,466.66	\$897,154.20	\$312.46	99%
2000	0.15000	\$887,566.58	\$887,271.54	\$295.04	99%
1999	0.15000	\$781,205.97	\$780,918.24	\$287.73	99%

\$553,787.50

Current Month Activity

Revenue:

	<u>Current Month</u>	<u>Year to Date</u>
2020 Assessment Collected	1,227,841.86	2,836,853.19
2019 Assessment Collected	5,287.82	13,426.65
2018 Assessment Collected	304.69	338.96
2017 Assessment Collected	0.00	6.73
2016 Assessment Collected	0.00	270.43
2015 Assessment Collected	0.00	116.99
2014 Assessment Collected	0.00	77.99
2013 Assessment Collected	0.00	0.00
2012 Assessment Collected	0.00	0.00
2011 Assessment Collected	0.00	0.00
2010 Assessment Collected	0.00	0.00
2009 Assessment Collected	0.00	0.00
2008 Assessment Collected	0.00	0.00
2007 Assessment Collected	0.00	0.00
2006 Assessment Collected	0.00	0.00
2005 Assessment Collected	0.00	0.00
2004 Assessment Collected	0.00	0.00
2003 Assessment Collected	0.00	0.00
2002 Assessment Collected	0.00	0.00
Prior Years Assessment Collected	0.00	0.00
Penalty & Interest	3,304.19	10,049.30
Overpayments	687.28	2,478.21
CAD Lawsuits	2,399.77	38,726.67
CAD Corrections	0.00	1,458.64
Estimated Payments	-1,464.77	0.00
Collection Fees	1,447.30	8,634.58
Misc. Revenue	0.00	37.88
Total Revenue	1,239,808.14	2,912,476.22

Overpayments Presented for Refund	3,067.79	42,641.09
Overpayments Applied to Assessment	0.00	0.00

ASSESSED VALUE FOR 2016:	1,556,024,622
ASSESSED VALUE FOR 2017:	1,627,007,826
ASSESSED VALUE FOR 2018:	1,773,845,182
ASSESSED VALUE FOR 2019:	1,935,548,176
ASSESSED VALUE FOR 2020:	2,146,015,527

Uncertified: **9,960**
Uncertified: **4,444,176**

Prepared by: Equi-Tax Inc.
Collector for the District

East End District					
February 2021					
2020 TOP TEN ASSESSMENT PAYERS					
PROPERTY OWNER	ACCOUNT NOS	SITUS	PROPERTY TYPE	VALUE	ASSESSMENT
HOUSTON GULFGATE % PARTNERS LP 1800 POST OAK PLACE STE 400 6 BLVD PLACE STE 400 HOUSTON TX 77056	122 747 001 0001	910 GULFGATE CENTER MALL 77087	SHOPPING CENTER	60,578,618	90,867.93
KBRN 800 TOWN & COUNTRY BLVD STE 200 HOUSTON TX 77024	042 153 000 0001	4100 CLINTON DR 77020	OFFICE BUILDING	28,571,122	42,856.68
	035 156 000 0001	3100 CLINTON DR 77020	VACANT LAND	10,298,188	15,447.28
	037 123 000 0005	2311 CANAL ST 77003	OFFICE BUILDING	2,950,000	4,425.00
	040 259 000 0024	0 WACO	VACANT LAND	369,990	554.99
	035 165 000 0001	0 WILLIAMSON 77020	VACANT LAND	325,000	487.50
	035 155 000 0001	3200 CLINTON DR 77020	VACANT LAND	325,000	487.50
	035 154 000 0001	3300 CLINTON DR 77020	VACANT LAND	325,000	487.50
	035 162 000 0001	3302 RICHARDSON ST 77020	VACANT LAND	324,422	486.63
	037 123 000 0023	2332 NAVIGATION BLVD 77003	VACANT LAND	321,803	482.70
	035 172 000 0009	0 SWINEY ST 77020	VACANT LAND	173,987	260.98
	037 123 000 0001	2338 NAVIGATION BLVD 77003	VACANT LAND	167,878	251.82
	035 171 000 0001	0 SWINEY ST 77020	VACANT LAND	55,436	83.15
	040 259 000 0038		VACANT LAND	0	0.00
				44,207,826	66,311.73
ECO SERVICES OPERATIONS CORP % CONTROLLERS GROUP 300 LINDENWOOD DR MALVERN PA 19355-1740	040 232 000 0002	8615 MANCHESTER ST 77012	CHEMICAL PRODUCTS	40,349,026	60,523.54
	040 232 000 0001	8410 MANCHESTER ST 77012	VACANT INDUSTRIAL	1,045,440	1,568.16
	040 231 000 0002	8615 MANCHESTER ST 77012	VACANT INDUSTRIAL	496,584	744.88
	016 120 000 0002	0 MAGNOLIA ST 77012	VACANT INDUSTRIAL	205,176	307.76
	040 232 000 0089	8615 MANCHESTER ST 77012	INDUSTRIAL IMPS	0	0.00
				42,096,226	63,144.34
CWS HOUSTON LOFTS LP 9606 N MOPAC EXPRESSWAY STE 500 AUSTIN TX 78759-5960	122 517 001 0001	2115 RUNNELS ST #244 77003	APARTMENTS HI RISE	38,911,522	58,367.28
TDI WILLOW CREEK PROPERTY LLC 6133 BRISTOL PKWY STE 270 CULVER CITY CA 90230-6629	040 234 000 0087	7575 PLUM CREEK DR #606 77012	APARTMENT GARDEN	36,753,514	55,130.27

East End District					
February 2021					
2020 TOP TEN ASSESSMENT PAYERS					
PROPERTY OWNER	ACCOUNT NOS	SITUS	PROPERTY TYPE	VALUE	ASSESSMENT
CDAB III LLP	037 157 000 0001	3906 HARRISBURG BLVD 77003	REAL INDUSTRIAL	26,741,206	40,111.81
13760 NOEL RD STE 500	028 091 000 0001	3600 TEXAS ST 77003	OFFICE BUILDINGS	3,060,016	4,590.02
DALLAS TX 75240	028 090 000 0001	3700 TEXAS ST 77003	WAREHOUSE	2,129,619	3,194.43
	028 090 000 0006	0 HUTCHESON ST 77003	PARKING LOT	173,856	260.78
				32,104,697	48,157.04
CONTANDA TERMINALS LLC	040 231 000 0001	7600 J W PEAVY DR 77011	INDUSTRIAL	29,000,000	43,500.00
1111 BAGBY ST STE 1800	029 199 000 0001	1712 75TH ST 77011	WAREHOUSE	1,071,705	1,607.56
HOUSTON TX 77002-2548	040 231 000 0054	7600 J W PEAVY DR 77011	VACANT LAND	506,256	759.38
	029 198 000 0001	7508 MEMPHIS ST 77011	VACANT LAND	360,000	540.00
	029 207 000 0001	7600 J W PEAVY DR 77011	VACANT LAND	235,500	353.25
	025 215 000 0008	7600 J W PEAVY DR 77011	VACANT LAND	230,400	345.60
	025 215 000 0001	7600 J W PEAVY DR 77011	VACANT LAND	65,394	98.09
	025 150 000 0017	7600 J W PEAVY DR 77011	VACANT LAND	35,280	52.92
	029 191 000 0008	0 75TH ST 77011	VACANT LAND	15,000	22.50
				31,519,535	47,279.30
CENTRAL CITY INDUSTRIAL PARK LLC	117 898 001 0005	5425 POLK ST 77023	METAL FABRICATING	27,254,654	40,881.98
5301 POLK ST UNIT 25					
HOUSTON TX 77023					
WALMART REAL ESTATE BUSINESS TRUST	133 220 001 0002	0 MAXWELL LN 77023	AUXILLARY IMP	959,280	1,438.92
% WALMART PROPERTY TAX ATTN 0555	133 220 001 0001	2391 S WAYSIDE 77023	DISCOUNT DEPT	21,046,733	31,570.10
PO BOX 8050				22,006,013	33,009.02
BENTONVILLE AR 72712-8055					
MAY DEPARTMENT STORES	035 032 002 0002	0 MUNGER AVE 77023	COMMERCIAL VACANT	47,453	71.18
ATTN: PROP TAX DEPT	035 036 000 0003	0 MUNGER AVE 77023	COMMERCIAL VACANT	20,420	30.63
7 W 7TH ST	041 007 002 0031	4320 HARBY ST 77023	PARKING MISC	1,104,990	1,657.49
CINCINNATI OH 45202-2424	041 007 009 0001	2000 ERNESTINE 77023	WAREHOUSE	6,807,437	10,211.16
	041 007 009 0010	2103 ERNESTINE ST 77023	WAREHOUSE	12,670,631	19,005.95
				20,650,931	30,976.41

East End District February 2021					
TOP TEN DELINQUENT ACCOUNTS					
PROPERTY OWNER	ACCOUNT NO	SITUS	PROPERTY TYPE	ASSESSMENT YEAR(S)	ASSESSMENT
CONTANDA TERMINALS LLC ATTN: JAY KING 1111 BAGBY ST STE 1800 HOUSTON TX 77002-2548	83 040 231 000 0001	7600 J W PEAVY DR 77012	INDUSTRIAL MANUFACTURING	2019 - 2020	41,856.70
NAV PROPERTIES LLC 3100 CANAL ST HOUSTON TX 77003-1602	83 023 094 000 0001	3100 CANAL ST 77003	FOOD & KINDRED PRODUCTS	2019 - 2020	22,596.07
BROADWAY VILLA APARTMENTS PO BOX 66613 HOUSTON TX 77266-6613	83 096 035 000 0002	2505 BROADWAY ST #224 77012	APARTMENTS	2020	15,250.05
WIEDERKEHR JUDITH & TR ETAL 200 WESLEYAN AVE ALBANY GA 31721-8825	83 025 109 000 0023	7525 SHERMAN ST 77012	WAREHOUSE	2017 - 2020	14,770.25
WIEDERKEHR MARK PO BOX 72126 ALBANY GA 31708-2126	83 025 120 000 0003	7425 SHERMAN ST 77011	WAREHOUSE	2017 - 2020	9,691.26
GULF REDUCTION CORP 6020 NAVIGATION BLVD HOUSTON TX 77011-1132	83 061 198 000 0009	6020 NAVIGATION BLVD 77011	WAREHOUSE	2020	6,698.41
HOUSTON COATING ENG INC 1923 KOLFAHL ST HOUSTON TX 77023-4611	83 041 007 021 0066	1923 KOLFAHL ST 77023	COMMERCIAL BUILDING	1999 - 2020	5,874.78
KELLOG PROPERTIES INC 700 KELLOGG ST HOUSTON TX 77012-3654	83 016 181 000 0023	0 E ELM ST 77023	MODULAR OFFICE	2020	5,611.84
PETRO-TECH ENVIRONMENTAL LLC 8502 CYPRESS ST HOUSTON TX 77012-1735	83 040 194 000 0176	8502 CYPRESS ST 77012	INDUSTRIAL MANUFACTURING	2020	5,249.62
N C I GROUP INC 10943 N SAM HOUSTON PKWY W HOUSTON TX 77064-5758	83 037 178 000 0040	501 N GREENWOOD 77011	INDUSTRIAL MANUFACTURING	2020	5,107.71

**East End District
Lawsuit and Arbitration Status Detail as of 1/15/2021**

Summary		
Settled	3,554,051,045	Original value of Settled accounts as of 1/15/2021
	1,524	Number of Settled accounts as of 1/15/2021
	509,762,268	Reduction in value of Settled accounts
	14.34%	Average % reduction in value of Settled accounts
Unsettled	947,634,074	Original value of Unsettled accounts as of 1/15/2021
	353	Number of Unsettled accounts as of 1/15/2021
<hr/>		
	.15	Assessment rate per \$100 valuation
	\$203,881	Estimated reduction in assessment on 353 Unsettled accounts, based on 14.34% average

**EAST END DISTRICT
ASSESSMENT COLLECTION REPORT
March 2021
BILLING AND COLLECTION SUMMARY
FISCAL YEAR
10/01/20 - 09/30/21**

YEAR	RATE	TOTAL LEVY	COLLECTIONS	RECEIVABLE	% COLLECTED
2020	0.15000	\$3,208,969.22	\$2,938,220.52	\$270,748.70	92%
2019	0.15000	\$2,902,085.68	\$2,801,067.34	\$101,018.34	97%
2018	0.15000	\$2,641,105.46	\$2,614,615.11	\$26,490.35	99%
2017	0.15000	\$2,440,379.18	\$2,423,036.98	\$17,342.20	99%
2016	0.15000	\$2,334,037.88	\$2,325,317.19	\$8,720.69	99%
2015	0.15000	\$2,147,939.89	\$2,141,722.46	\$6,217.43	99%
2014	0.15000	\$1,959,191.41	\$1,954,112.36	\$5,079.05	99%
2013	0.15000	\$1,766,352.66	\$1,764,310.01	\$2,042.65	99%
2012	0.15000	\$1,651,914.02	\$1,650,462.47	\$1,451.55	99%
2011	0.15000	\$1,546,327.24	\$1,545,361.56	\$965.68	99%
2010	0.15000	\$1,569,363.33	\$1,568,890.90	\$472.43	99%
2009	0.15000	\$1,564,637.07	\$1,564,210.26	\$426.81	99%
2008	0.15000	\$1,540,422.70	\$1,540,004.39	\$418.31	99%
2007	0.15000	\$1,393,921.28	\$1,393,503.31	\$417.97	99%
2006	0.15000	\$1,083,262.21	\$1,082,877.30	\$384.91	99%
2005	0.15000	\$1,024,906.95	\$1,024,484.59	\$422.36	99%
2004	0.15000	\$955,344.17	\$954,959.92	\$384.25	99%
2003	0.15000	\$911,989.17	\$911,676.71	\$312.46	99%
2002	0.15000	\$895,567.34	\$895,271.76	\$295.58	99%
2001	0.15000	\$897,466.66	\$897,154.20	\$312.46	99%
2000	0.15000	\$887,566.58	\$887,271.54	\$295.04	99%
1999	0.15000	\$781,205.97	\$780,918.24	\$287.73	99%

\$444,506.95

Current Month Activity

Revenue:

	<u>Current Month</u>	<u>Year to Date</u>
2020 Assessment Collected	101,367.33	2,938,220.52
2019 Assessment Collected	578.53	14,005.18
2018 Assessment Collected	-186.17	152.79
2017 Assessment Collected	164.20	170.93
2016 Assessment Collected	177.27	447.70
2015 Assessment Collected	0.00	116.99
2014 Assessment Collected	0.00	77.99
2013 Assessment Collected	25.39	25.39
2012 Assessment Collected	0.00	0.00
2011 Assessment Collected	0.00	0.00
2010 Assessment Collected	0.00	0.00
2009 Assessment Collected	0.00	0.00
2008 Assessment Collected	0.00	0.00
2007 Assessment Collected	0.00	0.00
2006 Assessment Collected	0.00	0.00
2005 Assessment Collected	0.00	0.00
2004 Assessment Collected	0.00	0.00
2003 Assessment Collected	0.00	0.00
2002 Assessment Collected	0.00	0.00
Prior Years Assessment Collected	0.00	0.00
Penalty & Interest	8,345.88	18,395.18
Overpayments	81.93	2,560.14
CAD Lawsuits	7,198.10	45,924.77
CAD Corrections	0.00	1,458.64
Estimated Payments	-20.19	-20.19
Collection Fees	925.47	9,560.05
Misc. Revenue	0.00	37.88
Total Revenue	118,657.74	3,031,133.96
Overpayments Presented for Refund	5,293.17	47,934.26
Overpayments Applied to Assessment	0.00	0.00

ASSESSED VALUE FOR 2016: **1,556,024,622**
 ASSESSED VALUE FOR 2017: **1,627,007,826**
 ASSESSED VALUE FOR 2018: **1,773,609,308**
 ASSESSED VALUE FOR 2019: **1,934,426,815**
 ASSESSED VALUE FOR 2020: **2,142,603,427**

Uncertified: **9,960**
 Uncertified: **4,404,595**

East End District					
March 2021					
2020 TOP TEN ASSESSMENT PAYERS					
PROPERTY OWNER	ACCOUNT NOS	SITUS	PROPERTY TYPE	VALUE	ASSESSMENT
HOUSTON GULFGATE % PARTNERS LP 1800 POST OAK PLACE STE 400 6 BLVD PLACE STE 400 HOUSTON TX 77056	122 747 001 0001	910 GULFGATE CENTER MALL 77087	SHOPPING CENTER	60,578,618	90,867.93
KBRN 800 TOWN & COUNTRY BLVD STE 200 HOUSTON TX 77024	042 153 000 0001	4100 CLINTON DR 77020	OFFICE BUILDING	28,571,122	42,856.68
	035 156 000 0001	3100 CLINTON DR 77020	VACANT LAND	10,298,188	15,447.28
	037 123 000 0005	2311 CANAL ST 77003	OFFICE BUILDING	2,950,000	4,425.00
	040 259 000 0024	0 WACO	VACANT LAND	369,990	554.99
	035 165 000 0001	0 WILLIAMSON 77020	VACANT LAND	325,000	487.50
	035 155 000 0001	3200 CLINTON DR 77020	VACANT LAND	325,000	487.50
	035 154 000 0001	3300 CLINTON DR 77020	VACANT LAND	325,000	487.50
	035 162 000 0001	3302 RICHARDSON ST 77020	VACANT LAND	324,422	486.63
	037 123 000 0023	2332 NAVIGATION BLVD 77003	VACANT LAND	321,803	482.70
	035 172 000 0009	0 SWINEY ST 77020	VACANT LAND	173,987	260.98
	037 123 000 0001	2338 NAVIGATION BLVD 77003	VACANT LAND	167,878	251.82
	035 171 000 0001	0 SWINEY ST 77020	VACANT LAND	55,436	83.15
	040 259 000 0038		VACANT LAND	0	0.00
				44,207,826	66,311.73
ECO SERVICES OPERATIONS CORP % CONTROLLERS GROUP 300 LINDENWOOD DR MALVERN PA 19355-1740	040 232 000 0002	8615 MANCHESTER ST 77012	CHEMICAL PRODUCTS	40,349,026	60,523.54
	040 232 000 0001	8410 MANCHESTER ST 77012	VACANT INDUSTRIAL	1,045,440	1,568.16
	040 231 000 0002	8615 MANCHESTER ST 77012	VACANT INDUSTRIAL	496,584	744.88
	016 120 000 0002	0 MAGNOLIA ST 77012	VACANT INDUSTRIAL	205,176	307.76
	040 232 000 0089	8615 MANCHESTER ST 77012	INDUSTRIAL IMPS	0	0.00
				42,096,226	63,144.34
CWS HOUSTON LOFTS LP 9606 N MOPAC EXPRESSWAY STE 500 AUSTIN TX 78759-5960	122 517 001 0001	2115 RUNNELS ST #244 77003	APARTMENTS HI RISE	38,911,522	58,367.28
TDI WILLOW CREEK PROPERTY LLC 6133 BRISTOL PKWY STE 270 CULVER CITY CA 90230-6629	040 234 000 0087	7575 PLUM CREEK DR #606 77012	APARTMENT GARDEN	36,753,514	55,130.27

East End District					
March 2021					
2020 TOP TEN ASSESSMENT PAYERS					
PROPERTY OWNER	ACCOUNT NOS	SITUS	PROPERTY TYPE	VALUE	ASSESSMENT
CDAB III LLP	037 157 000 0001	3906 HARRISBURG BLVD 77003	REAL INDUSTRIAL	26,741,206	40,111.81
13760 NOEL RD STE 500	028 091 000 0001	3600 TEXAS ST 77003	OFFICE BUILDINGS	3,060,016	4,590.02
DALLAS TX 75240	028 090 000 0001	3700 TEXAS ST 77003	WAREHOUSE	2,129,619	3,194.43
	028 090 000 0006	0 HUTCHESON ST 77003	PARKING LOT	173,856	260.78
				32,104,697	48,157.04
CONTANDA TERMINALS LLC	040 231 000 0001	7600 J W PEAVY DR 77011	INDUSTRIAL	29,000,000	43,500.00
1111 BAGBY ST STE 1800	029 199 000 0001	1712 75TH ST 77011	WAREHOUSE	1,071,705	1,607.56
HOUSTON TX 77002-2548	040 231 000 0054	7600 J W PEAVY DR 77011	VACANT LAND	506,256	759.38
	029 198 000 0001	7508 MEMPHIS ST 77011	VACANT LAND	360,000	540.00
	029 207 000 0001	7600 J W PEAVY DR 77011	VACANT LAND	235,500	353.25
	025 215 000 0008	7600 J W PEAVY DR 77011	VACANT LAND	230,400	345.60
	025 215 000 0001	7600 J W PEAVY DR 77011	VACANT LAND	65,394	98.09
	025 150 000 0017	7600 J W PEAVY DR 77011	VACANT LAND	35,280	52.92
	029 191 000 0008	0 75TH ST 77011	VACANT LAND	15,000	22.50
				31,519,535	47,279.30
CENTRAL CITY INDUSTRIAL PARK LLC	117 898 001 0005	5425 POLK ST 77023	METAL FABRICATING	27,254,654	40,881.98
5301 POLK ST UNIT 25					
HOUSTON TX 77023					
WALMART REAL ESTATE BUSINESS TRUST	133 220 001 0002	0 MAXWELL LN 77023	AUXILLARY IMP	959,280	1,438.92
% WALMART PROPERTY TAX ATTN 0555	133 220 001 0001	2391 S WAYSIDE 77023	DISCOUNT DEPT	21,046,733	31,570.10
PO BOX 8050				22,006,013	33,009.02
BENTONVILLE AR 72712-8055					
MAY DEPARTMENT STORES	035 032 002 0002	0 MUNGER AVE 77023	COMMERCIAL VACANT	47,453	71.18
ATTN: PROP TAX DEPT	035 036 000 0003	0 MUNGER AVE 77023	COMMERCIAL VACANT	20,420	30.63
7 W 7TH ST	041 007 002 0031	4320 HARBY ST 77023	PARKING MISC	1,104,990	1,657.49
CINCINNATI OH 45202-2424	041 007 009 0001	2000 ERNESTINE 77023	WAREHOUSE	6,807,437	10,211.16
	041 007 009 0010	2103 ERNESTINE ST 77023	WAREHOUSE	12,670,631	19,005.95
				20,650,931	30,976.41

East End District					
March 2021					
TOP TEN DELINQUENT ACCOUNTS					
PROPERTY OWNER	ACCOUNT NO	SITUS	PROPERTY TYPE	ASSESSMENT YEAR(S)	ASSESSMENT
CONTANDA TERMINALS LLC ATTN: JAY KING 1111 BAGBY ST STE 1800 HOUSTON TX 77002-2548	83 040 231 000 0001	7600 J W PEAVY DR 77012	INDUSTRIAL MANUFACTURING	2019 - 2020	41,856.70
NAV PROPERTIES LLC 3100 CANAL ST HOUSTON TX 77003-1602	83 023 094 000 0001	3100 CANAL ST 77003	FOOD & KINDRED PRODUCTS	2019 - 2020	22,596.07
BROADWAY VILLA APARTMENTS PO BOX 66613 HOUSTON TX 77266-6613	83 096 035 000 0002	2505 BROADWAY ST #224 77012	APARTMENTS	2020	15,250.05
WIEDERKEHR JUDITH & TR ETAL 200 WESLEYAN AVE ALBANY GA 31721-8825	83 025 109 000 0023	7525 SHERMAN ST 77012	WAREHOUSE	2017 - 2020	14,770.25
WIEDERKEHR MARK PO BOX 72126 ALBANY GA 31708-2126	83 025 120 000 0003	7425 SHERMAN ST 77011	WAREHOUSE	2017 - 2020	9,691.26
HOUSTON COATING ENG INC 1923 KOLFAHL ST HOUSTON TX 77023-4611	83 041 007 021 0066	1923 KOLFAHL ST 77023	COMMERCIAL BUILDING	1999 - 2020	5,874.78
KELLOG PROPERTIES INC 700 KELLOGG ST HOUSTON TX 77012-3654	83 016 181 000 0023	0 E ELM ST 77023	MODULAR OFFICE	2020	5,611.84
PETRO-TECH ENVIRONMENTAL LLC 8502 CYPRESS ST HOUSTON TX 77012-1735	83 040 194 000 0176	8502 CYPRESS ST 77012	INDUSTRIAL MANUFACTURING	2020	5,249.62
NORMEX INVESTMENTS INC 7225 HARRISBURG BLVD HOUSTON TX 77011-4736	83 041 030 000 0015	7024 LAWNSDALE ST 77023	BAR/LOUNGE	2019 - 2020	4,741.30
HARRISBURG MARKETING INC 5401 HARRISBURG Blvd HOUSTON TX 77011	83 015 031 000 0008	5401 HARRISBURG BLVD 77011	OFFICE BUILDINGS	2019 - 2020	4,631.26

**East End District
Lawsuit and Arbitration Status Detail as of 3/5/2021**

Summary		
Settled	3,611,370,414	Original value of Settled accounts as of 3/5/2021
	1,548	Number of Settled accounts as of 3/5/2021
	517,374,946	Reduction in value of Settled accounts
	14.33%	Average % reduction in value of Settled accounts
Unsettled	929,979,465	Original value of Unsettled accounts as of 3/5/2021
	381	Number of Unsettled accounts as of 3/5/2021
<hr/>		
	.15	Assessment rate per \$100 valuation
	\$199,847	Estimated reduction in assessment on 381 Unsettled accounts, based on 14.33% average

PERDUE, BRANDON, FIELDER, COLLINS & MOTT L.L.P.
DELINQUENT ASSESSMENT REPORT
EAST END DISTRICT
March 25, 2021

Amounts shown are 2019 base assessment amounts unless indicated.

Suit filed; where appropriate, delinquent 2020 assessments are included in the suits:

Judith Wiederkehr et al. 17-19 assessments \$10,554.12, 7525 Sherman St.-0251090000023

We have intervened in a suit filed by the county; judgment was submitted on 2/22/21.

Judith Wiederkehr et al. 17-19 assessments \$7,178.76, 7425 Sherman St.-0251200000003

We have intervened in a suit filed by the county; we will monitor the case.

Gloria Ruby Salinas et al. 14-19 assessments \$1,938.31, 4701 Sherman St.-0280310000013

We intervened in a suit filed by Ovation Services, a tax lien loan company; a trial date was set for 5/22/20 but was cancelled due to COVID-19. A new trial date has not yet been set.

Houston Coating 99-07 assessments \$1,852.50, 1923 Kolfahl St. (tracts 20B & 20E-1)-0410070210066, 0410070210114

Suit filed. Judgment signed 12/1/08; the judgment is final. The 2008 through 2019 assessments (base assessment of \$6,122.56) are due but are not included in the suit because they were not delinquent at the time of judgment. This is a property believed to have environmental problems.

Jose R. Chavez 12-19 assessments \$1,851.52, 7140 Canal St.-0251430000051

We have intervened in a suit filed by the county; the county has dismissed the suit so we have taken the lead. An additional party has been added to the suit and has been served; we will request a trial date.

Amos K. Mwangi 14-19 assessments \$1,641.66, 2502 Garrow St.-1171810010003

We have intervened in a suit filed by the county; judgment was signed 5/21/19. The judgment covers tax years 2014 through 2018 and the judgment is final. A judgment letter has been sent and an abstract of judgment has been filed. Mr. Mwangi responded and discussed setting up a payment agreement but at the time this report was prepared, the agreement still had not been finalized. A balance letter has been sent but there has been no response. The county recently filed a new suit for the 2019 taxes; we have intervened on behalf of the District. Judgment will be submitted on 3/22/21; we will monitor the case.

Jose I. Sandoval 14-19 assessments \$1,425.11, 754 Telephone Rd.-0410070100058

Suit filed; judgment was signed 9/20/16 and included the 2014 and 2015 assessments. The judgment is final; a judgment letter has been sent but there has been no response. The county filed a new suit for the 2016 and 2017 taxes; we intervened on behalf of the District and judgment was signed on 10/16/18. The judgment is final; we have sent a judgment letter but there has been no response. The county has filed a new suit for the 2018 and 2019 taxes; we have intervened on behalf of the District. On 2/22/21, we spoke to Mr. Sandoval's daughter; she asked for payoff amounts which we provided.

Tiburcia Martinez 14-19 assessments \$1,206.45, 4801 Canal St.-0131040280001

We have intervened in a suit filed by the county; judgment was signed on 9/4/20. The judgment is final; a judgment letter has been sent and we have filed an abstract of judgment. The county will not set the property for tax sale because the county taxes have been paid.

- Rosemary Arizagacruz 11-19 assessments \$1,120.94, 6831 Avenue T-0390920000007
Suit filed; judgment was signed on 10/12/16. The judgment submitted by the county did not include the Greater East End Management District so we filed a motion for a new trial. Our motion was granted and judgment was submitted on 8/18/17; the new judgment was signed on 10/16/17 and the judgment is final. A judgment letter has been sent but there has been no response. The county filed a new suit for the 2017 through 2019 taxes and we have intervened on behalf of the District; judgment was signed on 2/28/20. The judgment is final; a judgment letter has been sent and we have filed an abstract of judgment. The county taxes are still due but they have not set the property for tax sale at this time.
- Josefina Munoz 14-19 assessments \$1,049.95, 6648 Avenue C-0390090000001
We have intervened in a suit filed by the county; judgment was to be submitted on 8/24/20 but was passed by the county because their taxes were paid. We have taken the lead in the case; we have requested a trial date.
- Joe Romero \$908.51, 3601 Navigation Blvd.-0260920000011
We have intervened in a suit filed by the county; we will monitor the case.
- Hector C. Quintero 14-18 assessments \$867.07, 7640 Harrisburg Blvd.-0252240000045
We have intervened in a suit filed by the county. Judgment was signed on 12/9/19; the judgment is final. A judgment letter has been sent and an abstract of judgment has been filed.
- Satgur Properties 18-19 assessments \$864.00, 7415 Lawndale St.-0161780000016
Suit filed; a hearing date will be set when the defendant has been served. They owe multiple clients we represent.
- Heirs of Charles B. & Frances Corona 16-19 assessments \$780.65, Tracts 27, 28 and 29 on Kemp St.-0231050000027
We have intervened in a suit filed by the county; we will monitor the case.
- Victor M. & Ana Jimenez 13-18 assessments \$678.38, 7707 Avenue L-0251850000021
We have intervened in a suit filed by the county; judgment was signed 10/8/19. The judgment is final; a judgment letter has been sent and an abstract of judgment has been filed.
- Veronica M. Moreno & Freddy D. Montes, Jr. 16-19 assessments \$655.89, 8306 La Porte Rd.-0331490010003
We have intervened in a suit filed by the county; we will monitor the case.
- Gloria Ruby Salinas et al. 17-19 assessments \$631.80, 4705 Sherman St.-0280310000012
We have intervened in a suit filed by the county; we will monitor the case.
- Church of Jesus Christ House of Prayer Inc. 14-15 assessments \$603.70, 501 72nd St.-0251330000001
Suit filed. Judgment was signed on 12/16/16; the judgment is final. A judgment letter has been sent but there has been no response. We have filed an abstract of judgment. The property has a total exemption as of 12/17/15.
- Armando & Maria E. Uriarte 18-19 assessments \$517.25, 7532 Tremper St. & 1326 N. Wayside Dr.-0181420000015, 0401900020080
We intervened in a suit filed by the county; we will monitor the case.
- Madelyn A. Garcia 18-19 assessments \$487.28, 8504 La Porte Rd.-0331520020001
We have intervened in a suit filed by the county; we will monitor the case.
- HIS Place Center 18-19 assessments \$474.49, 700 Telephone Rd. (omitted improvements)-0410070100095
We have intervened in a suit filed by the county; we will monitor the case.

Ernesto Izaguirre 18-19 assessments \$419.59, 6528 Harrisburg Blvd.-0610810010001

We have intervened in a suit filed by the county; we will monitor the case.

Carlos S. & Toni Tristan 18-19 taxes \$419.11, 6706 Capitol St.-0250640000003

We have intervened in a suit filed by the county; we will monitor the case.

Jaime & Zorayada Gonzalez \$304.17, 801 Wayside Dr.-0390430000002

We have intervened in a suit filed by the county; we will monitor the case. A hearing date was set for 1/25/21 but was passed; a new hearing date has not been set at this time.

Victor M. & Ana Jimenez 13-19 assessments \$274.83, Lots 23 & 24 Block 104 on Avenue L-0251850000023

We have intervened in a suit filed by the county; we will monitor the case.

Edgar Connery \$243.75, 520 Sampson St.-0022680000001

We have intervened in a suit filed by the county; the account has been **paid in full** through assessment year 2020.

Rogelio & Maria Olvera \$272.13, 5714 Canal St.-0150120000001

We intervened in a suit filed by the county; the county taxes were paid so we have taken the lead. We have filed a motion to retain the case; a hearing on this motion is set for 3/19/21.

Arturo Martinez 17-18 assessments \$234.08, 3614 Navigation Blvd.-0260750000003

We have intervened in a suit filed by the county. A trial date was set for 6/12/20 but was cancelled due to COVID-19; a new trial date will be set. The 2019 assessments are paid in full.

Maria Pinzon & Oscar Rodriguez 14-19 assessments \$213.76, 7446 Avenue P-0252070000045

We have intervened in a suit filed by the county. Judgment was to be submitted on 2/28/20 but the county filed a motion for continuance. A new hearing date was set for 6/12/20 but was also cancelled due to COVID-19; a new hearing date will be set.

Soledad Castillo \$208.10, 6003 Harrisburg Blvd.-0371700010014

We have intervened in a suit filed by the county; judgment was signed 3/4/20. The judgment is final; a judgment letter has been sent and an abstract of judgment has been filed. One of the owners called on 6/5/20 and requested payoff information which we provided.

Jokonda S. Almont 18-19 assessments \$196.03, 1207 75th St.-0251880000001

We have intervened in a suit filed by the county. Judgment was signed on 8/18/20; the judgment is final. A judgment letter has been sent and we have filed an abstract of judgment.

J. H. Tampke 14-18 assessments \$176.25, 911 Parsons St.-0161780000007

We have intervened in a suit filed by the county; judgment was signed 1/27/20. The judgment is final; a judgment letter has been sent. The county has received an order of sale but a sale date has not been set at this time; we will monitor the case.

JLMC Real Estate Development LLC 15 assessments \$174.09, 2603 Canal St.-0231010000007

We have intervened in a suit filed by the county; a trial date was set for 3/22/17 but was passed because the county taxes were paid in full. We sent a balance letter to the property owners, but they failed to pay or respond so we took the lead in the suit; judgment was signed on 1/2/18. The judgment is final; a judgment letter has been sent but there has been no response; we have filed an abstract of judgment.

Elia P. Perez & Arturo Netro 15 assessments \$170.87, 7915 Leander St. (lot 11)-0131780000011

Suit filed. Judgment signed on 7/25/16; the judgment is final. They committed to pay in 3 installments; 2 payments have been received. We spoke to Perez again on 10/23/19 and she

requested an emailed statement, which we sent. On 3/2/20, we sent her statements for six additional accounts that were not included in the suit. The 2016 through 2019 assessments are due but are not included in the suit because they were not delinquent at the time of judgment. On 3/1/21, we spoke to Mr. Netro; he said he was going to call the assessment office to discuss the account.

Jose Campa \$136.50, Lot 4 & Tract 3 Block 25 on Clifton St.-0150330000003

We have intervened in a suit filed by the county; we will monitor the case.

Felipe Perez & Nora Castillo \$119.81, 400 Medina St.-0160950010007

We have intervened in a suit filed by the county; we will monitor the case.

So Youn Youn 06-16 assessments \$116.30. 7434 J. W. Peavy Dr.-0291910000009

Suit filed. Judgment was signed on 7/28/17; the judgment is final. A judgment letter has been sent but there has been no response; an abstract of judgment has been filed. The county taxes are still due, but the county has not set the property for tax sale at this time.

C. W. Hanslip 01-12 assessments \$94.12, Tract 21 C on Wayside Dr.-0410070380015

Suit filed. Judgment signed 12/2/13; the judgment is final. The county set the property for tax sale on 5/3/16 but the sale was cancelled. No reason was given for the cancellation, but we believe it is because the property appears to be a worthless sliver of landlocked property. The county set the property for tax sale again on 7/3/18; that sale was also cancelled.

I U International Corp. 99-09 assessments \$74.25, Lot 48 Block 28 Magnolia Park Section 2-0251210000050

Suit filed. Judgment signed 3/7/11; the judgment is final. The county set the property for tax sale on 5/3/16 and on 8/7/18 but the sales were cancelled; no reason was given for the cancellations. The property is a small 2500 square foot tract in the shape of a triangle at the intersection of Avenue E and S. 74th St.

Annette Reyna 15-16 assessments \$68.16, Tract 6 B Shipman Labor on Telephone Rd.-0410070350008

Suit filed; judgment was signed 8/15/17. The judgment is final; a judgment letter has been sent. On 3/14/17, Reyna called our office and asked for a payoff balance. Reyna said the account would be paid shortly but it is still due. We have filed an abstract of judgment.

Payment plans:

Folwell Holdings LLC (was Normco Leasing Co.) 10-18 assessments \$4,474.09, 900 78th St.-0251620000001

We intervened in a suit filed by the county but the case was dismissed. They have a new payment agreement with the assessment office. The 2019 and 2020 assessments are paid.

Paid in full:

Rey Del Pollo Inc. No. 18-19 assessments \$1,030.88, 7170 Lawndale St.-0410300000390

Pablo, Ramon & Pedro Jimenez \$621.03, 7704 E. Erath St. (2 accounts)-0161130000006, 0161130000009

Rowdy LLC \$485.35, 5000 Polk St.-0410070110017

Francisco Vazquez \$379.31, 2217 Ann St.-1237490010039

Marcia L. Rozelle \$83.37, Block 73 Lots 25 & 26 on Wayside Dr.-0390420000025

Mildred Cain Bethea Trust \$83.25, 700 Wayside Dr.-0390370000023

Ramiro & Guadalupe Gonzales \$81.34, 208 N. Cesar Chavez Blvd.-0390080000024

Edgar Connery \$79.21, 520 Sampson St. (lot 2)-0022680000002

Quincu Investments LLC \$77.56, 6515 Avenue B-0390100000005
 Salambo Realty LLC \$52.50, Block 10 Lots 37 & 38 on Avenue B-0251020000037
 Efren & Juana Betancourt \$3.95, 7906 La Porte Fwy.-0121130000009

2019 accounts:

Contanda Terminals LLC \$31,379.20, 7600 J W Peavy Dr. (improvements only)-0402310000001
 They have filed suit against the appraisal district and they paid the estimated assessments due. A trial date is set for 6/21/21; we will monitor the suit.

Nav Properties LLC \$11,103.81, 3100 Canal St. & 2 tracts on Commerce St.-0230940000001, 0372000010042

They filed suit against the appraisal district however they failed to pay the estimated assessments due. Some portion of the case is on appeal, we will continue to monitor the situation.

Normex Investments Inc. \$4,733.07, 6414 Harrisburg Blvd., 7245 Harrisburg Blvd. (2 accounts), 7024 & 7026 Lawndale St., 1920 SSgt Macario Garcia Dr. & Lots 27 & 28 Block 182 on Avenue T-0610810020001, 0252450030001, 0251010000001, 0410300000015, 0410300000010, 0390870820025, 0390870820027

There has been no response to our demand letters; we have called multiple times and left messages but they have not returned our calls. In December we called and asked to speak to Jorge Aguiniga; we were told that he was in Mexico. We asked that our call be returned but we have not heard from him. The 2020 assessments are also delinquent.

Harrisburg Marketing Inc. \$2,639.66, 5401 Harrisburg Blvd.-0150310000008

There has been no response to our demand letters or phone calls. A statement has been sent to the lienholder, BMI Investments, but they have not responded.

- In addition to other 2019 accounts listed on this report, there are 76 delinquent accounts with base assessments ranging from \$5 to \$1,459. Demand letters have been sent, we are trying to reach each owner by phone and we are contacting lienholders, where appropriate.

Other accounts:

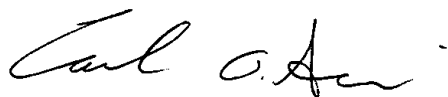
Philip Quevedo 18-19 assessments \$3,116.14, 323 N. Edgewood St. (3 accounts), 318 N. Adams St., 324 N. Adams St. & 302 Adams St.-0130950110001, 0130950110002, 0130950110007, 0130950110009, 0130950110011, 0280140000001

On 3/10/21, we spoke to Mr. Quevedo who said that he could not pay in full and needed a payment agreement; we advised him to contact the assessment office. The 2020 assessments are also delinquent.

- In addition to other accounts listed on this report, there are 87 property owners delinquent for assessment years prior to 2019. Base assessments due range from \$12 to \$3,209; these amounts include 2019 assessments if they are also due. Demand letters have been sent and we are attempting to contact each owner by phone. We are also contacting mortgage companies, where appropriate.

As of 8/14/20, there were 293 delinquent property owners with base assessments due of \$231,571.75.
 As of 9/11/20, there were 264 delinquent property owners with base assessments due of \$215,871.96.
 As of 10/9/20, there were 263 delinquent property owners with base assessments due of \$209,103.28.
 As of 11/5/20, there were 254 delinquent property owners with base assessments due of \$202,459.52.
 As of 1/19/21, there were 229 delinquent property owners with base assessments due of \$184,330.71.
 As of 2/22/21, there were 210 delinquent property owners with base assessments due of \$178,549.27.
 As of 3/11/21, there were 198 delinquent property owners with base assessments due of \$175,311.74.

If you have any questions, please feel free to contact me.



Carl O. Sandin



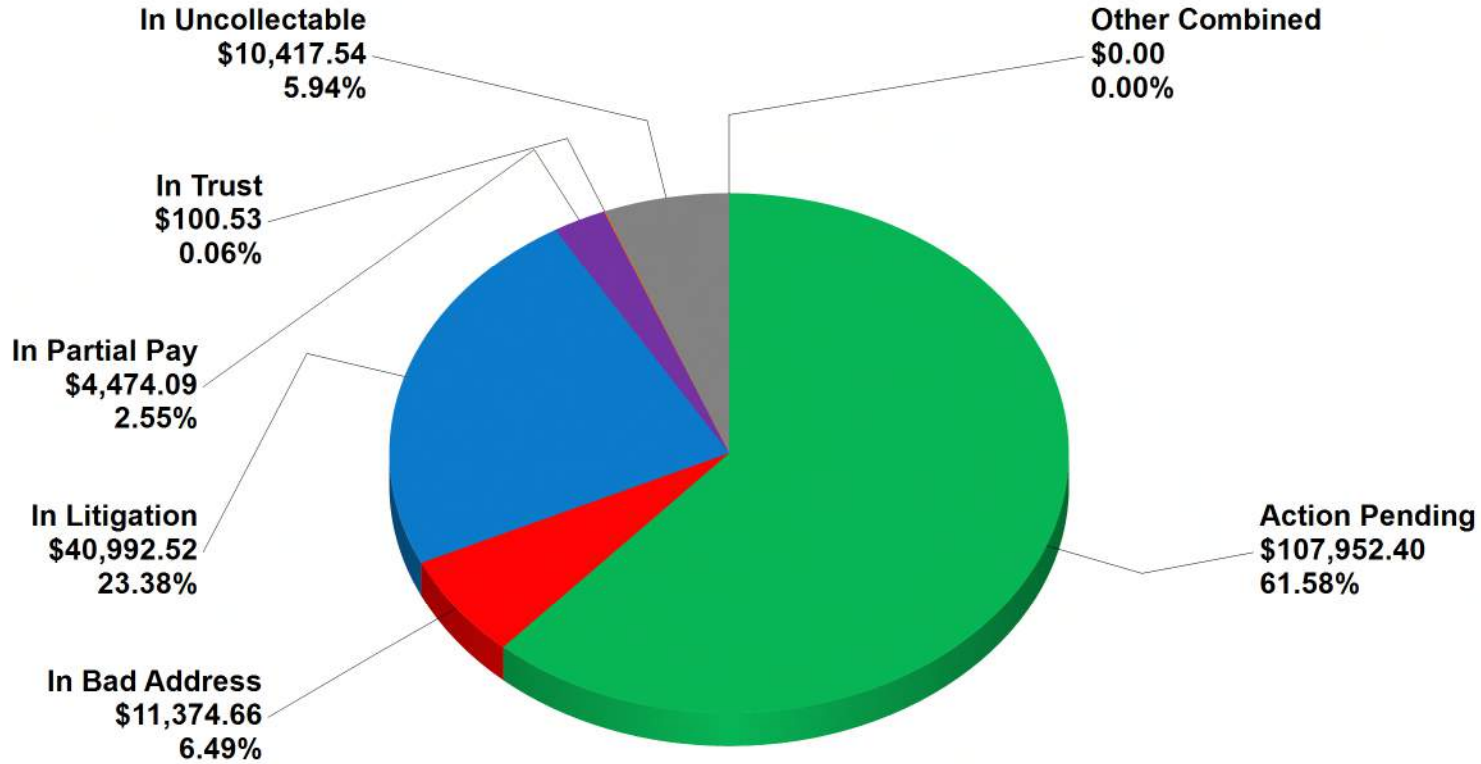
Email: csandin@pbfcm.com

Office: 713-802-6965 (Direct Line)

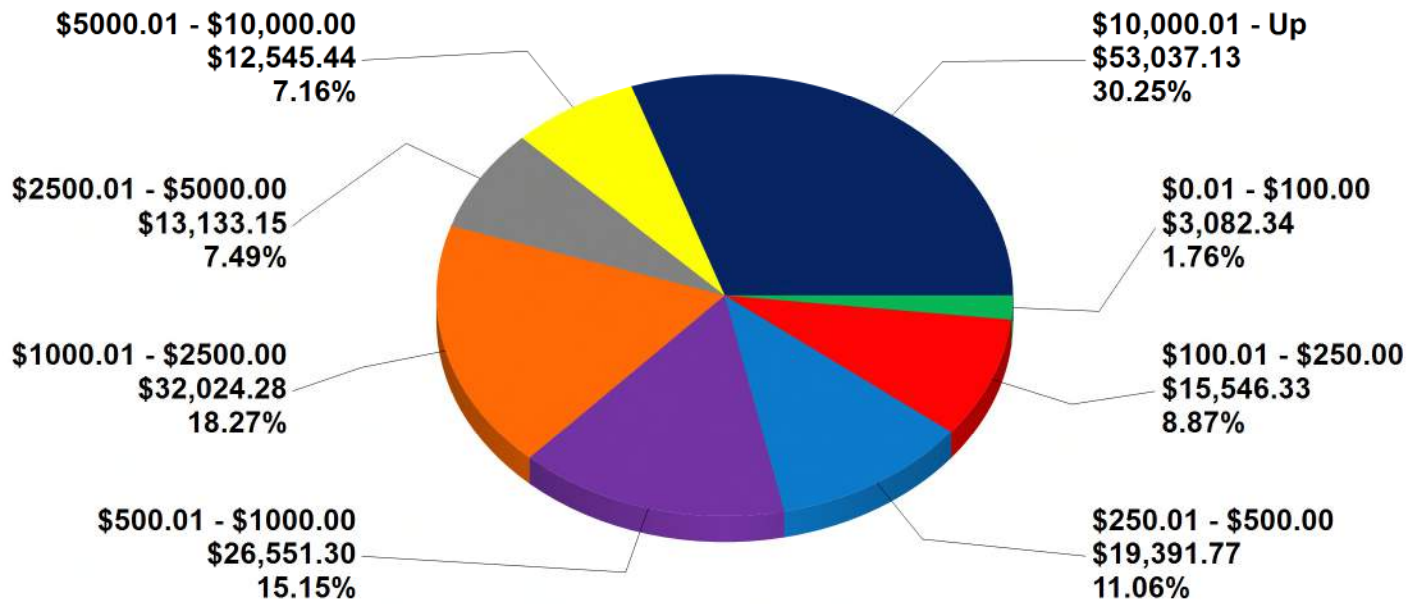
Mobile: 713-824-1290

Fax: 713-862-1429

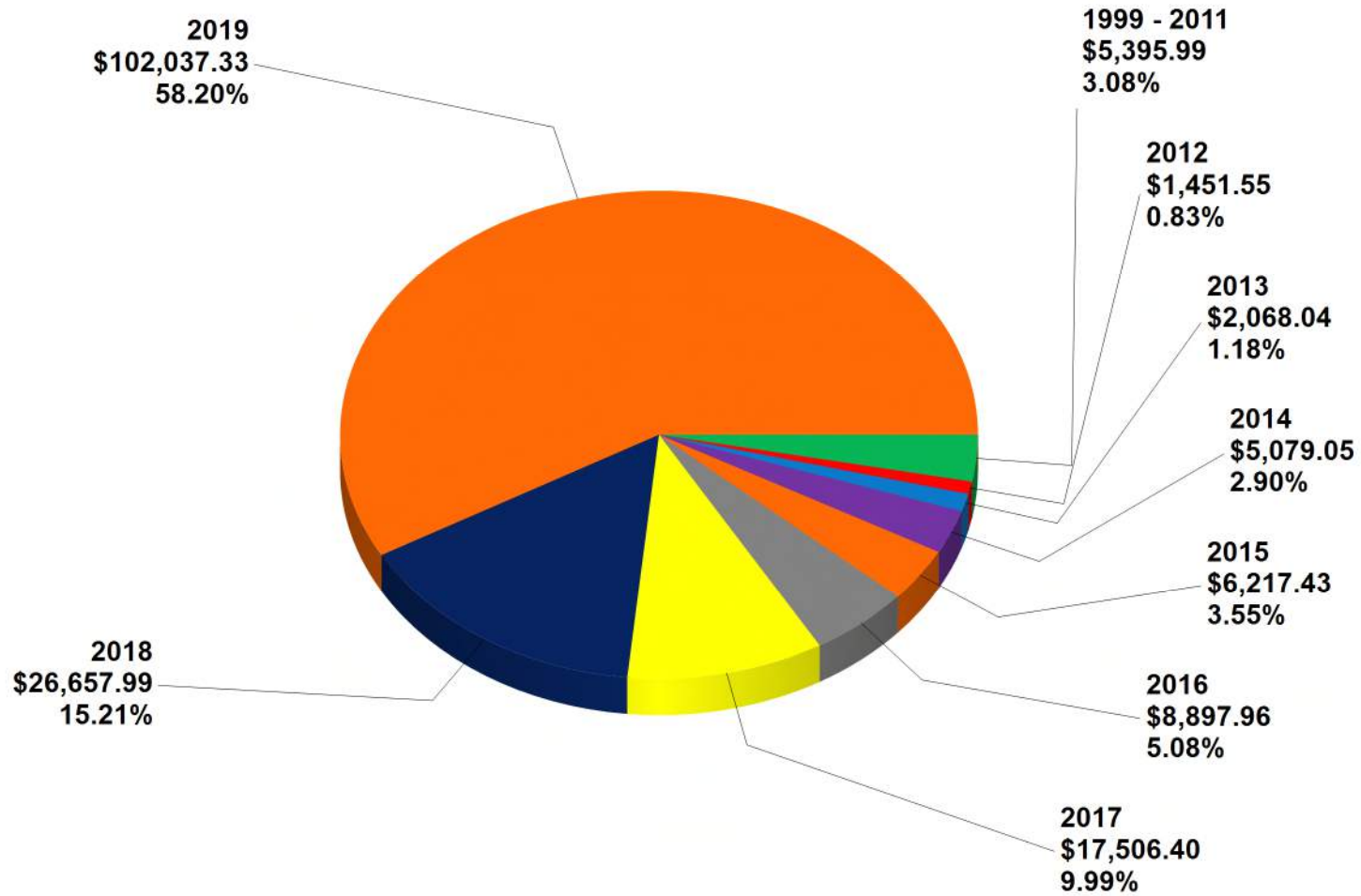
Account Break Down Chart For EAST END DISTRICT



Dollar Range Chart For EAST END DISTRICT



Tax Year Chart For EAST END DISTRICT



PERDUE, BRANDON, FIELDER, COLLINS & MOTT L.L.P.
DELINQUENT ASSESSMENT REPORT
EAST END DISTRICT
April 22, 2021

Amounts shown are 2019 base assessment amounts unless indicated.

Suit filed; where appropriate, delinquent 2020 assessments are included in the suits:

Judith Wiederkehr et al. 17-19 assessments \$10,554.12, 7525 Sherman St.-0251090000023

We have intervened in a suit filed by the county. Judgment was signed on 3/24/21; a judgment letter has been sent. On 4/12/21, a tax service requested a payoff statement which we sent.

Judith Wiederkehr et al. 17-19 assessments \$7,178.76, 7425 Sherman St.-0251200000003

We have intervened in a suit filed by the county; we will monitor the case. On 4/12/21, a tax service requested a payoff statement which we sent.

Gloria Ruby Salinas et al. 14-19 assessments \$1,938.31, 4701 Sherman St.-0280310000013

We intervened in a suit filed by Ovation Services, a tax lien loan company; a trial date was set for 5/22/20 but was cancelled due to COVID-19. A new trial date has not yet been set.

Houston Coating 99-07 assessments \$1,852.50, 1923 Kolfahl St. (tracts 20B & 20E-1)-0410070210066, 0410070210114

Suit filed. Judgment signed 12/1/08; the judgment is final. The 2008 through 2019 assessments (base assessment of \$6,122.56) are due but are not included in the suit because they were not delinquent at the time of judgment. This is a property believed to have environmental problems.

Jose R. Chavez 12-19 assessments \$1,851.52, 7140 Canal St.-0251430000051

We have intervened in a suit filed by the county; the county has dismissed the suit so we have taken the lead. An additional party has been added to the suit and has been served; we will request a trial date.

Amos K. Mwangi 14-19 assessments \$1,641.66, 2502 Garrow St.-1171810010003

We have intervened in a suit filed by the county; judgment was signed 5/21/19. The judgment covers tax years 2014 through 2018 and the judgment is final. A judgment letter has been sent and an abstract of judgment has been filed. Mr. Mwangi responded and discussed setting up a payment agreement but at the time this report was prepared, the agreement still had not been finalized. A balance letter has been sent but there has been no response. The county recently filed a new suit for the 2019 taxes; we have intervened on behalf of the District. Judgment was submitted on 3/22/21; we will monitor the case.

Jose I. Sandoval 14-19 assessments \$1,425.11, 754 Telephone Rd.-0410070100058

Suit filed; judgment was signed 9/20/16 and included the 2014 and 2015 assessments. The judgment is final; a judgment letter has been sent but there has been no response. The county filed a new suit for the 2016 and 2017 taxes; we intervened on behalf of the District and judgment was signed on 10/16/18. The judgment is final; we have sent a judgment letter but there has been no response. The county has filed a new suit for the 2018 and 2019 taxes; we have intervened on behalf of the District. On 2/22/21, we spoke to Mr. Sandoval's daughter; she asked for payoff amounts which we provided.

Tiburcia Martinez 14-19 assessments \$1,206.45, 4801 Canal St.-0131040280001

We have intervened in a suit filed by the county; judgment was signed on 9/4/20. The judgment is final; a judgment letter has been sent and we have filed an abstract of

judgment. The county will not set the property for tax sale because the county taxes have been paid.

- Rosemary Arizagacruz 11-18 assessments \$951.45,, 6831 Avenue T-0390920000007
Suit filed; judgment was signed on 10/12/16. The judgment submitted by the county did not include the Greater East End Management District so we filed a motion for a new trial. Our motion was granted and judgment was submitted on 8/18/17; the new judgment was signed on 10/16/17 and the judgment is final. A judgment letter has been sent but there has been no response. The county filed a new suit for the 2017 through 2019 taxes and we have intervened on behalf of the District; judgment was signed on 2/28/20. The judgment is final; a judgment letter has been sent and we have filed an abstract of judgment. The county taxes are still due but they have not set the property for tax sale at this time.
- Josefina Munoz 14-19 assessments \$1,049.95, 6648 Avenue C-0390090000001
We have intervened in a suit filed by the county; judgment was to be submitted on 8/24/20 but was passed by the county because their taxes were paid. We have taken the lead in the case; we have requested a trial date.
- Joe Romero \$908.51, 3601 Navigation Blvd.-0260920000011
We have intervened in a suit filed by the county; we will monitor the case.
- Hector C. Quintero 14-18 assessments \$867.07, 7640 Harrisburg Blvd.-0252240000045
We have intervened in a suit filed by the county. Judgment was signed on 12/9/19; the judgment is final. A judgment letter has been sent and an abstract of judgment has been filed.
- Satgur Properties 18-19 assessments \$864.00, 7415 Lawndale St.-0161780000016
Suit filed; judgment will be submitted on 4/23/21. They owe multiple clients we represent.
- Heirs of Charles B. & Frances Corona 16-19 assessments \$780.65, Tracts 27, 28 and 29 on Kemp St.-0231050000027
We have intervened in a suit filed by the county; we will monitor the case.
- Victor M. & Ana Jimenez 13-18 assessments \$678.38, 7707 Avenue L-0251850000021
We have intervened in a suit filed by the county; judgment was signed 10/8/19. The judgment is final; a judgment letter has been sent and an abstract of judgment has been filed.
- Veronica M. Moreno & Freddy D. Montes, Jr. 16-19 assessments \$655.89, 8306 La Porte Rd.-0331490010003
We have intervened in a suit filed by the county; we will monitor the case.
- Gloria Ruby Salinas et al. 17-19 assessments \$631.80, 4705 Sherman St.-0280310000012
We have intervened in a suit filed by the county; we will monitor the case.
- Church of Jesus Christ House of Prayer Inc. 14-15 assessments \$603.70, 501 72nd St.-0251330000001
Suit filed. Judgment was signed on 12/16/16; the judgment is final. A judgment letter has been sent but there has been no response. We have filed an abstract of judgment. The property has a total exemption as of 12/17/15.
- Armando & Maria E. Uriarte 18-19 assessments \$517.25, 7532 Tremper St. & 1326 N. Wayside Dr.-0181420000015, 0401900020080
We intervened in a suit filed by the county; we will monitor the case.
- Madelyn A. Garcia 18-19 assessments \$487.28, 8504 La Porte Rd.-0331520020001
We have intervened in a suit filed by the county; we will monitor the case.

HIS Place Center 18-19 assessments \$474.49, 700 Telephone Rd. (omitted improvements)-0410070100095

We have intervened in a suit filed by the county; we will monitor the case.

Ernesto Izaguirre 18-19 assessments \$419.59, 6528 Harrisburg Blvd.-0610810010001

We have intervened in a suit filed by the county; we will monitor the case.

Carlos S. & Toni Tristan 18-19 taxes \$419.11, 6706 Capitol St.-0250640000003

We have intervened in a suit filed by the county; we will monitor the case.

Jaime & Zorayada Gonzalez \$304.17, 801 Wayside Dr.-0390430000002

We have intervened in a suit filed by the county; we will monitor the case. A hearing date was set for 1/25/21 but was passed; a new hearing date has not been set at this time.

Jose Campa \$276.26, 5621 Harrisburg Blvd.-0150330000012

We have intervened in a suit filed by the county; judgment will be submitted on 4/26/21.

Victor M. & Ana Jimenez 13-19 assessments \$274.83, Lots 23 & 24 Block 104 on Avenue L-0251850000023

We have intervened in a suit filed by the county; we will monitor the case.

Rogelio & Maria Olvera \$272.13, 5714 Canal St.-0150120000001

We intervened in a suit filed by the county; the account has been **paid in full**.

Arturo Martinez 17-18 assessments \$234.08, 3614 Navigation Blvd.-0260750000003

We have intervened in a suit filed by the county. A trial date was set for 6/12/20 but was cancelled due to COVID-19; a new trial date will be set. The 2019 assessments are paid in full.

Maria Pinzon & Oscar Rodriguez 14-19 assessments \$213.76, 7446 Avenue P-0252070000045

We have intervened in a suit filed by the county. Judgment was to be submitted on 2/28/20 but the county filed a motion for continuance. A new hearing date was set for 6/12/20 but was also cancelled due to COVID-19; a new hearing date will be set.

Soledad Castillo \$208.10, 6003 Harrisburg Blvd.-0371700010014

We have intervened in a suit filed by the county; judgment was signed 3/4/20. The judgment is final; a judgment letter has been sent and an abstract of judgment has been filed. One of the owners called on 6/5/20 and requested payoff information which we provided.

Jokonda S. Almont 18-19 assessments \$196.03, 1207 75th St.-0251880000001

We have intervened in a suit filed by the county. Judgment was signed on 8/18/20; the judgment is final. A judgment letter has been sent and we have filed an abstract of judgment.

J. H. Tampke 14-18 assessments \$176.25, 911 Parsons St.-0161780000007

We have intervened in a suit filed by the county; judgment was signed 1/27/20. The judgment is final; a judgment letter has been sent. The county has received an order of sale but a sale date has not been set at this time; we will monitor the case.

JLMC Real Estate Development LLC 15 assessments \$174.09, 2603 Canal St.-0231010000007

We have intervened in a suit filed by the county; a trial date was set for 3/22/17 but was passed because the county taxes were paid in full. We sent a balance letter to the property owners, but they failed to pay or respond so we took the lead in the suit; judgment was signed on 1/2/18. The judgment is final; a judgment letter has been sent but there has been no response; we have filed an abstract of judgment.

Elia P. Perez & Arturo Netro 15 assessments \$170.87, 7915 Leander St. (lot 11)-0131780000011

Suit filed. Judgment signed on 7/25/16; the judgment is final. They committed to pay in 3 installments; 2 payments have been received. We spoke to Perez again on 10/23/19 and she requested an emailed statement, which we sent. On 3/2/20, we sent her statements for six additional accounts that were not included in the suit. The 2016 through 2019 assessments are due but are not included in the suit because they were not delinquent at the time of judgment. On 3/1/21, we spoke to Mr. Netro; he said he was going to call the assessment office to discuss the account.

Jose Campa \$136.50, Lot 4 & Tract 3 Block 25 on Clifton St.-0150330000003

We have intervened in a suit filed by the county; we will monitor the case.

Felipe Perez & Nora Castillo \$119.81, 400 Medina St.-0160950010007

We have intervened in a suit filed by the county; we will monitor the case.

So Youn Youn 06-16 assessments \$116.30. 7434 J. W. Peavy Dr.-0291910000009

Suit filed. Judgment was signed on 7/28/17; the judgment is final. A judgment letter has been sent but there has been no response; an abstract of judgment has been filed. The county taxes are still due, but the county has not set the property for tax sale at this time.

C. W. Hanslip 01-12 assessments \$94.12, Tract 21 C on Wayside Dr.-0410070380015

Suit filed. Judgment signed 12/2/13; the judgment is final. The county set the property for tax sale on 5/3/16 but the sale was cancelled. No reason was given for the cancellation, but we believe it is because the property appears to be a worthless sliver of landlocked property. The county set the property for tax sale again on 7/3/18; that sale was also cancelled.

I U International Corp. 99-09 assessments \$74.25, Lot 48 Block 28 Magnolia Park Section 2-0251210000050

Suit filed. Judgment signed 3/7/11; the judgment is final. The county set the property for tax sale on 5/3/16 and on 8/7/18 but the sales were cancelled; no reason was given for the cancellations. The property is a small 2500 square foot tract in the shape of a triangle at the intersection of Avenue E and S. 74th St.

Annette Reyna 15-16 assessments \$68.16, Tract 6 B Shipman Labor on Telephone Rd.-0410070350008

Suit filed; judgment was signed 8/15/17. The judgment is final; a judgment letter has been sent. On 3/14/17, Reyna called our office and asked for a payoff balance. Reyna said the account would be paid shortly but it is still due. We have filed an abstract of judgment.

Payment plans:

Folwell Holdings LLC (was Normco Leasing Co.) 10-18 assessments \$4,474.09, 900 78th St.-0251620000001

We intervened in a suit filed by the county but the case was dismissed. They have a new payment agreement with the assessment office. The 2019 and 2020 assessments are paid.

Antonio Delagarza \$403.44, 414 York St.-0030380000001

He has a payment agreement with the assessment office.

Paid in full:

Javeria Enterprises Inc. \$1,266.19, 707 Wayside Dr., 6737 Canal St. & 6740 Avenue H-0390380000001, 0390380000005, 03903800000043

Maria Griselda Haas 16-19 assessments \$686.39, 1580 Telephone Rd.-0542450000001

Lily M. Klaus \$539.77, 3411 Capitol St.-1395430010005
 Ramiro Visbal \$387.18, 2422 Navigation Blvd.-1263940010001
 Miguel Perez \$326.16, 7014 Lawndale St.-0410300000035
 4409 Canal LLC \$207.66, 4916 Polk St.-0410070110021
 Rowdy LLC \$204.00, Tract 23 on Polk St.-0410070110023
 Lojon Property LLC \$101.06,6929 Harrisburg Blvd.-0390010020009
 Jacinto Garcia \$86.07, 7435 Canal St.-0251490000007
 Javier Martinez 13 assessments \$25.39, 7111 Harrisburg Blvd.-0250750000003
 Ana Hernandez \$24.35, Tract 10A Block 27 on E. Elm St.-0161060000009
 Dun Van Le \$22.05, 8001 S. Loop E #102-1236000000002

2019 accounts:

Contanda Terminals LLC \$31,379.20, 7600 J W Peavy Dr. (improvements only)-0402310000001

They have filed suit against the appraisal district and they paid the estimated assessments due. A trial date is set for 6/21/21; we will monitor the suit.

Nav Properties LLC \$11,103.81, 3100 Canal St. & 2 tracts on Commerce St.-0230940000001, 0372000010042

They filed suit against the appraisal district however they failed to pay the estimated assessments due. Some portion of the case is on appeal, we will continue to monitor the situation.

Normex Investments Inc. \$4,733.07, 6414 Harrisburg Blvd., 7245 Harrisburg Blvd. (2 accounts), 7024 & 7026 Lawndale St., 1920 SSgt Macario Garcia Dr. & Lots 27 & 28 Block 182 on Avenue T-0610810020001, 0252450030001, 0251010000001, 0410300000015, 0410300000010, 0390870820025, 0390870820027

There has been no response to our demand letters; we have called multiple times and left messages but they have not returned our calls. In December we called and asked to speak to Jorge Aguiniga; we were told that he was in Mexico. We asked that our call be returned but we have not heard from him. The 2020 assessments are also delinquent.

Harrisburg Marketing Inc. \$2,639.66, 5401 Harrisburg Blvd.-0150310000008

There has been no response to our demand letters or phone calls. A statement has been sent to the lienholder, BMI Investments, but they have not responded.

- In addition to other 2019 accounts listed on this report, there are 64 delinquent accounts with base assessments ranging from \$5 to \$1,459. Demand letters have been sent, we are trying to reach each owner by phone and we are contacting lienholders, where appropriate.

Other accounts:

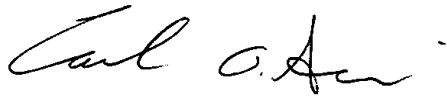
Philip Quevedo 18-19 assessments \$3,116.14, 323 N. Edgewood St. (3 accounts), 318 N. Adams St., 324 N. Adams St. & 302 Adams St.-0130950110001, 0130950110002, 0130950110007, 0130950110009, 0130950110011, 0280140000001

On 3/10/21, we spoke to Mr. Quevedo who said that he could not pay in full and needed a payment agreement; we advised him to contact the assessment office. The 2020 assessments are also delinquent.

- In addition to other accounts listed on this report, there are 84 property owners delinquent for assessment years prior to 2019. Base assessments due range from \$12 to \$3,209; these amounts include 2019 assessments if they are also due. Demand letters have been sent and we are attempting to contact each owner by phone. We are also contacting mortgage companies, where appropriate.

As of 8/14/20, there were 293 delinquent property owners with base assessments due of \$231,571.75.
As of 9/11/20, there were 264 delinquent property owners with base assessments due of \$215,871.96.
As of 10/9/20, there were 263 delinquent property owners with base assessments due of \$209,103.28.
As of 11/5/20, there were 254 delinquent property owners with base assessments due of \$202,459.52.
As of 1/19/21, there were 229 delinquent property owners with base assessments due of \$184,330.71.
As of 2/22/21, there were 210 delinquent property owners with base assessments due of \$178,549.27.
As of 3/11/21, there were 198 delinquent property owners with base assessments due of \$175,311.74.
As of 4/14/21, there were 184 delinquent property owners with base assessments due of \$171,029.42.

If you have any questions, please feel free to contact me.

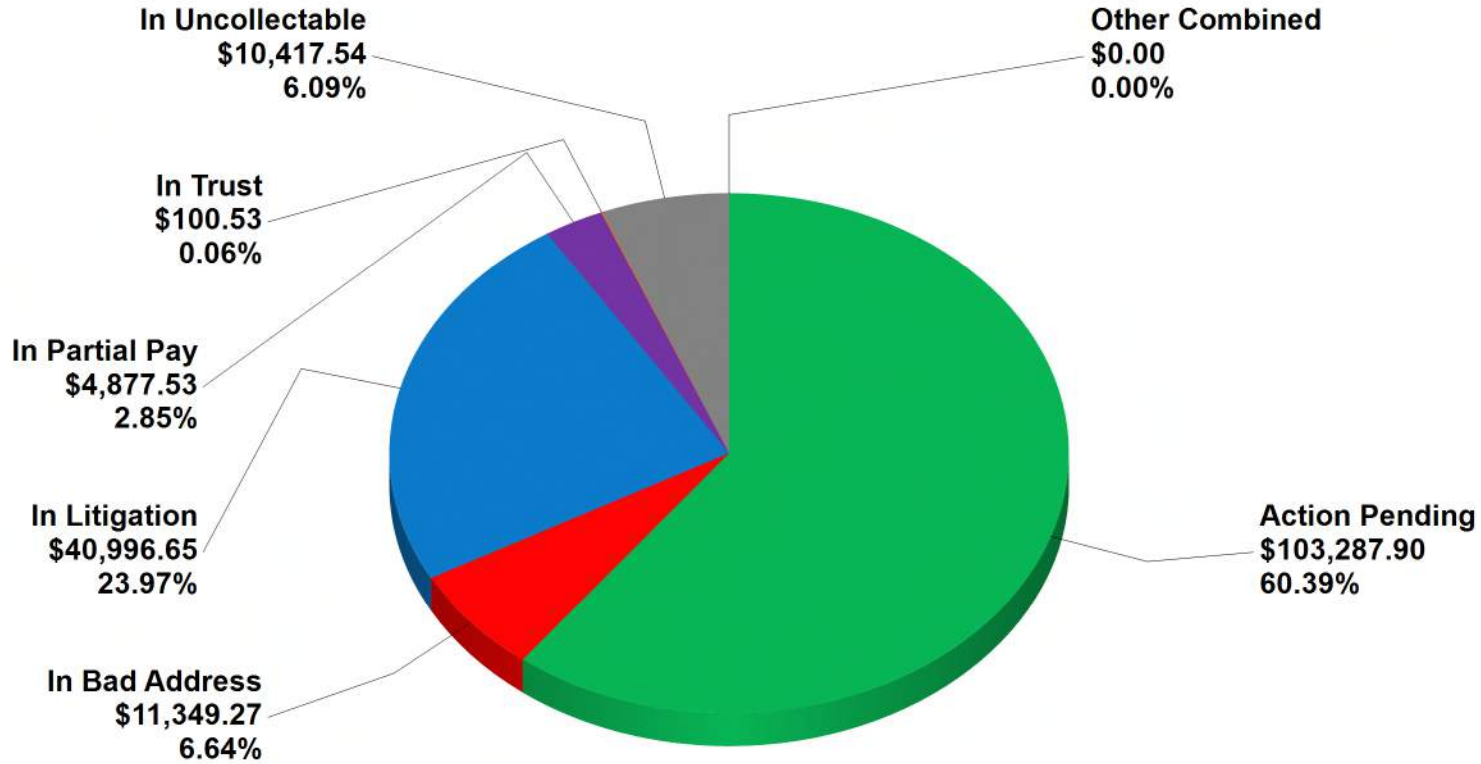


Carl O. Sandin

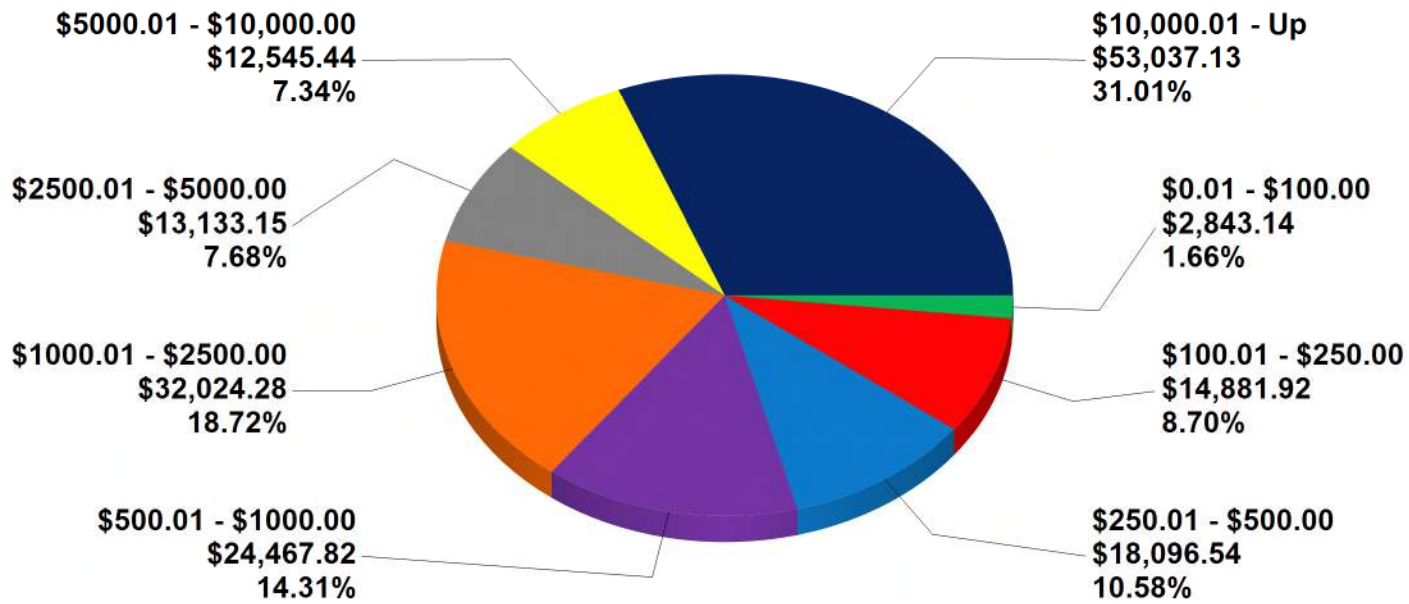


Email: csandin@pbfcm.com
Office: 713-802-6965 (Direct Line)
Mobile: 713-824-1290
Fax: 713-862-1429

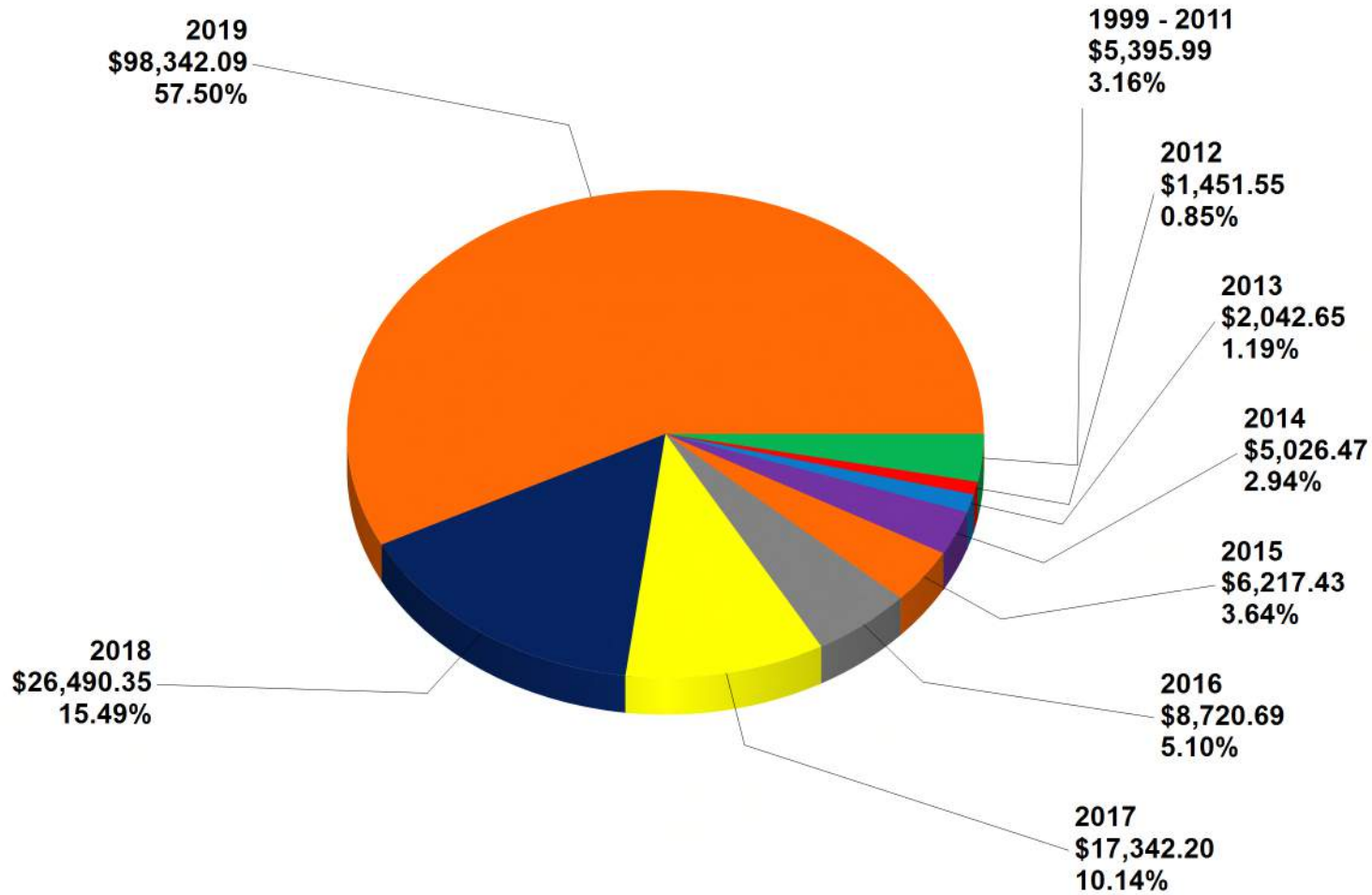
Account Break Down Chart For EAST END DISTRICT



Dollar Range Chart For EAST END DISTRICT



Tax Year Chart For EAST END DISTRICT



Item #3

Appointment of Directors

Item #4

Appointment of Committee Members

Item #5

Minutes

**EAST END DISTRICT
Regular Meeting of the Board of Directors
February 25, 2021**

The Board of Directors (the “Board”) of the East End District (the “District” or “EED”) met in regular session, open to the public, via video/audio conference on Thursday, February 25, 2021, at 3:30 p.m. The video/audio conference meeting was authorized pursuant to the March 16, 2020 Declaration by the Governor of the State of Texas, which suspended certain provisions of Chapter 551, Texas Government Code, in response to the Coronavirus (COVID-19) disaster. The Governor’s Proclamation permitted governmental bodies to conduct meetings via telephone or videoconference to advance the public health goal of limiting face-to-face meetings (also called “social distancing”) to slow the spread of the COVID-19. The roll was called of the members of the Board, to-wit:

Position 1	Anna Deans	
Position 2	Blanca Blanco	Assistant Secretary
Position 3	Stephen Quezada	Treasurer
Position 4	William McConnell	
Position 5	Domenic Laurenzo	
Position 6	Joe Meppelink	Chairman
Position 7	Lani Baker	
Position 8	Jose Valdez	
Position 9	Devin Licata	
Position 10	Josue Perez	
Position 11	Taryn Sims	Secretary
Position 12	Elliot Barner	
Position 13	Vacant	
Position 14	Marjorie Peña	
Position 15	Susan Sahwani-Garcia	

and all of the above were present except Director Licata, thereby establishing a quorum.

Also present during all or part of the meeting were Veronica Chapa Gorczynski, the District’s President; Eva Quiroz, the District’s Administrative Services Manager; Dan Joyce, the District’s Director of Marketing & Communications; Martin Chavez, the District’s Director of Constituent Services; Sergeant Maldonado of Harris County Precinct 6 (“Precinct 6”); Patrick Ezzell of Coastal Builders (“CB”); Justine Townsend and Angela Stephens of Your Part-Time Controller, LLC; Sherry Weesner on behalf of Tax Increment Reinvestment Zone 15 (“TIRZ 15”); Carl Sandin of Perdue Brandon Fielder Collins & Mott, LLP (“Perdue Brandon”); Roy Ranjan and Jennifer Mak with Llewelyn-Davies Sahni; and Laura Davis and Judy Marcantel of Sanford Kuhl Hagan Kugle Parker Kahn LLP.

Item 1. Receive Public Comments in accordance with adopted procedures.

There were no public comments.

Item 2. Assessments. Receive report on collection of assessments and authorize appropriate action.

Ms. Sandin presented the delinquent assessment report. He reported that the District's 2020 assessments were 50% collected as of January 31, 2021. No action was taken.

Item 3. Appointment of Directors. Declare vacancies, if appropriate; and appoint directors to Board.

a. **Appoint Anna Deans to Marketing Committee**

The Board considered approving the appointment of Director Deans to the Marketing Committee. After discussion, Chairman Meppelink moved to approve the appointment of Director Deans to the Marketing Committee. Director Blanco seconded the motion, which passed unanimously.

Item 4. Minutes. Approve minutes of previous Board meeting(s).

The Board next considered approving the minutes of the January 28, 2021, meeting. Director McConnell moved to approve the minutes of the January 28, 2021, regular Board meeting, as presented. Director Peña seconded the motion, which passed unanimously.

Ms. Weesner joined the meeting at 3:55 p.m.

Item 5. Security Report. Receive security report related to Precinct 6 Security contract.

Sergeant Maldonado of Precinct 6 reported on criminal activity in the District. He reported that Precinct 6 is receiving an average of 120 calls per week. No action was necessary.

Mr. Chavez reported on his monthly meeting with HPD and Precinct 6 and stated that there was a 35% reduction in crime between January, 2020, and January, 2021.

Item 6. Financial Reports. Receive and approve the Treasurer's reports on revenues and expenditures, the investment report and the Finance Committee report, and authorize appropriate action.

Ms. Stephens presented and reviewed with the Board the monthly Financial Reports for January 31, 2021; the District's investment report for January 2021; and the Leverage Log of Match, Grants and In-Kind Funds 2019-2020 (collectively, the "Reports"). Director McConnell made a motion to approve the Reports. Director Blanco seconded the motion, which passed unanimously.

Director Quezada stated the Finance Committee is monitoring any cash flow issues in regard to reimbursements. No action was necessary.

Item 7. Contract with Imágina Communications. Review and consider contract renewal from Imágina Communications and authorize action, as appropriate.

Mr. Joyce reviewed the annual renewal of the District's contract with Imágina Communications. He stated the financial obligation of \$1,800.00 per month is in line with the District's budgeted amount for media expenses. After discussion, Director Quezada moved that the Board approve the contract renewal for one year with Imágina Communications, not to exceed \$1,800.00 per month, for \$21,600.00 per year. Director Laurenzo seconded the motion, which passed unanimously.

Item 8. Purchase of Pedestrian Light Fixtures and Related Hardware. Review and consider information regarding purchase of pedestrian fixtures and related hardware for installation in District maintained right-of-way and approve purchase, as appropriate.

Mr. Chavez stated that the District is currently in need of seven new pedestrian light fixtures for replacements and inventory. He stated that these items were included in the FY 20-21 budget and that the total cost to the District is estimated to be \$17,734.00.

After discussion, Director Blanco made a motion to authorize the purchase of pedestrian light fixtures for \$17,734.00. Director Quezada seconded the motion, which passed unanimously.

Item 9. Adoption of the Tax Increment Reinvestment Zone 15 Public Improvement Guide. Receive report regarding TIRZ 15 Public Improvements Guide and take action as appropriate.

Mr. Ranjan presented and reviewed with the Board a draft of the TIRZ 15 Public Improvements Guide. After discussion, Director Sims moved to approve the aspects of the Public Improvements Guide pending revised color pallet and bronze medallion to match the District's current graphic standards. Director Blanco seconded the motion, which passed unanimously.

Item 10. President's Report - District Overview. Receive the President's report on the following District programs and authorize appropriate action:

President Gorczynski advised the Board that the President's report and video was sent to the Board for their review.

Item 11. Adjourn.

The meeting was adjourned at 4:55 p.m.

East End District

Item #6
Security Report

Deputy Analysis

Excludes calls with no Deputy assigned and calls where Deputy Name is blank.

Last Refreshed: 4/5/2021 18:44:22

Total Call Count

705

Contract Checks

67

Neighborhood Checks

67

Avg. Calls per Day

23

Avg. Calls per Week

141

Date

3/1/2021 3/31/2021

Deputy

- Search
- AGUILAR, ARTURO
- AKHEITUAME, MACDONALD
- ALANIS, JOE
- ALVARADO, JOSE
- ALVARADO, MAURO

Zip Code Beat

- | Zip Code | Beat |
|----------|------|
| 0 | |
| 77002 | 6001 |
| 77003 | 6002 |
| 77009 | 6004 |
| 77011 | 6005 |
| 77012 | B001 |
| 77017 | |
| 77019 | |
| 77020 | |
| 77023 | |
| 77026 | |

Call Type / Nature Code

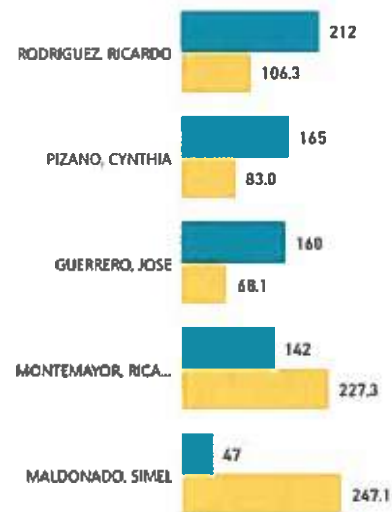
- Search
- Select all
- ACCIDENT FLEET
- ACCIDENT FSGI
- ACCIDENT MAJOR
- ACCIDENT MINOR
- ALARM LOCAL

Disposition

- Search
- ACCIDENT REPORT
- ADVISED
- ARREST REPORT
- CITATION ISSUED
- FALSE ALARM
- GONE ON ARRIVAL

Calls by Deputy

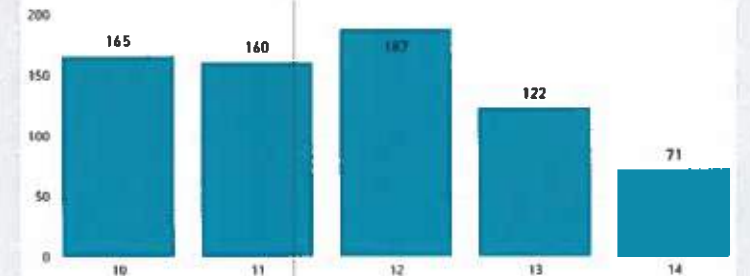
Total Call Count Avg. En Route to On Scene Duration (Seconds)



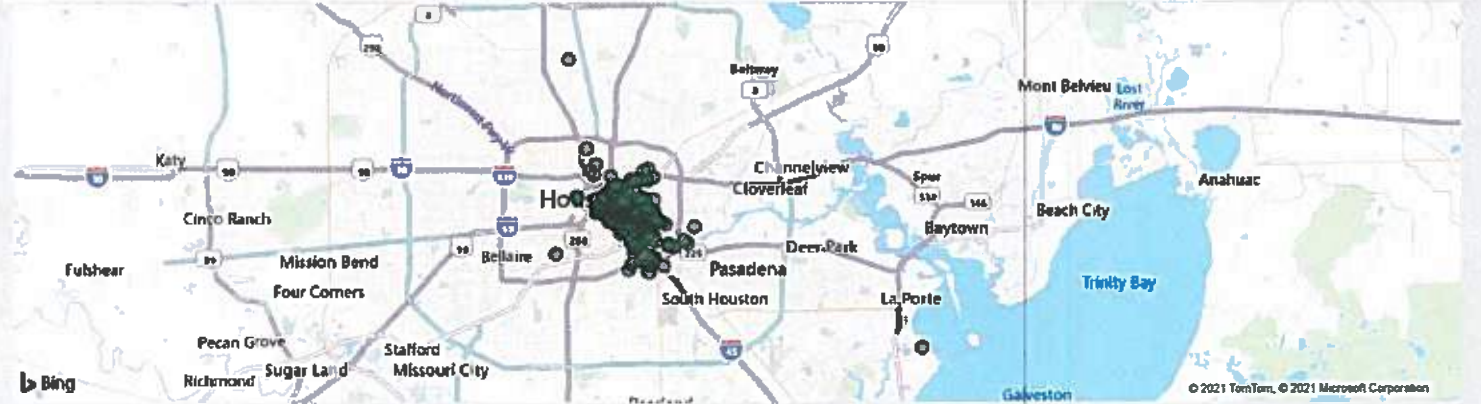
Calls by Shift



Calls by Week



Calls by Location



Call Type	Total Call Count
CHECK BUSINESS	256
CONTRACT CHECK	67
NEIGHBORHOOD CHECK	67
SUSPICIOUS PERSON	39
TRAFFIC STOP	38
MEET THE CITIZEN	33
SPECIAL ASSIGNMENT	29
VEHICLE SUSPICIOUS	21
DISTURBANCE LOUD NOISE	15
DISTURBANCE OTHER	12
THEFT SHOPLIFTER	12
CHECK PARK	10
FOLLOW UP	10
THEFT OTHER	6
ALARM LOCAL	5
DISCHARGE FIREARMS	5
INTELLIGENCE REPORT	5
WELFARE CHECK	5
ACCIDENT MINOR	4
SUBMIT EVIDENCE	4
ASSAULT	3
BURG MOTOR VEHICLE	3
CHK RELIGIOUS FC	3
DISTURBANCE WEAPON	3
ILLEGAL DUMPING	3
MENTAL HEALTH	3
TRAFFIC HAZARD	3
ANIMAL AGGRESSIVE	2
CRIMINAL MISCHIEF	2
DIST FAMILY	2
DOMESTIC PREVENT	2
DRUG OD POSSESSION	2
DWI	2
IN PROGRESS LIFE IN DANGER	2
MEET THE OFFICER	2
THEFT BUSINESS	2
WARRANT SERVICE	2
ACCIDENT FLEET	1
ACCIDENT FSGI	1
ACCIDENT MAJOR	1
ALERTSCRIME TIP	1
ASSAULT AGG	1
ASSAULT SEX CHILD	1
EVADING	1

Disposition Name	Total Call Count
WARNING	47
UNFOUNDED	11
SUPPLEMENT REPORT	8
INFORMATION	500
INCIDENT REPORT	45
GONE ON ARRIVAL	16
FALSE ALARM	3
CITATION ISSUED	8
ARREST REPORT	15
ADVISED	47
ACCIDENT REPORT	5

Total Call Count 705

Avg. Calls Per Day 23

Avg. Calls Per Week 141

3/1/21 - 3/31/21

East End District Contract

ILLEGALLY PARKED VEHICLE	1
IN PROGRESS	1
INDECENT EXPOSURE	1
PARKING LOT CHECK	1
PROPERTY FOUND LOST	1
SOLICITORS	1
STRANDED MOTOR VEHICLE	1
TELEPHONE HARRASSMENT	1
THEFT BICYCLE	1
UNK MEDICAL EMERGENCY	1
VEHICLE ABANDONED	1
VEHICLE SPEEDING	1
VEHICLE STOLEN	1
WRIT	1

Item #7

Financial Reports

February Financials

March Financials

MEMORANDUM**TO: Veronica Chapa Gorczynski, President****FROM: Angela Stephens, YPTC Associate****DATE: March 12, 2021****SUBJECT: Financial Reports for the five months ended February 28, 2021****Financial Reports Included:****Dashboard**

- Financial Position Dashboard

Financial Statements

- Governmental Funds Balance Sheet
- Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances – month ended February 28, 2021
- Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances – five months ended February 28, 2021
- Governmental Funds Statement of Cash Flows

Required Supplementary Information

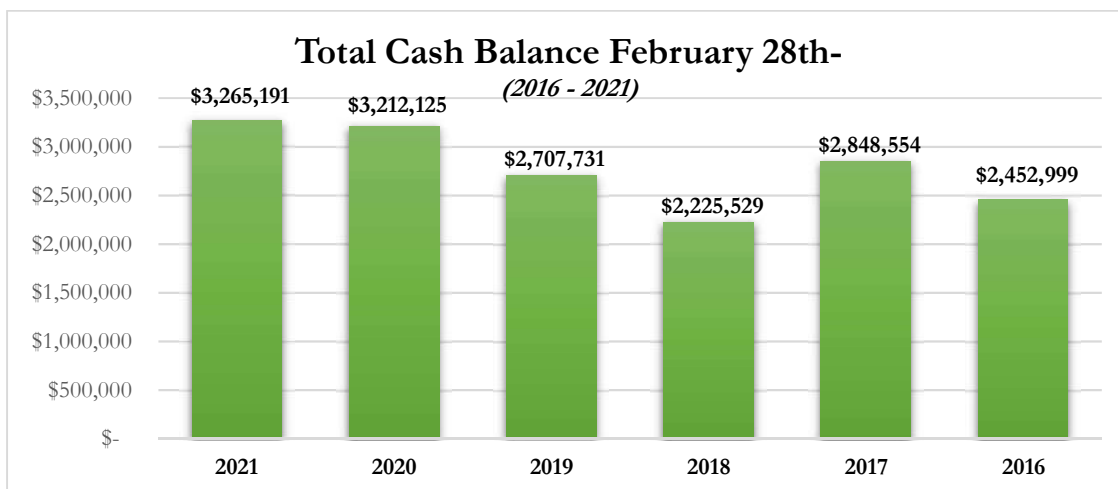
- Budgetary Comparison Schedules – month ended February 28, 2021
- Budgetary Comparison Schedules – five months ended February 28, 2021

Supplementary Information

- Rolling Cash Forecast
- Changes in Fund Balance of Assigned and Committed Funds
- Investment Report
- Accounts Receivable – Top Five Balances
- Leverage Log
- Capital Projects Progress Report

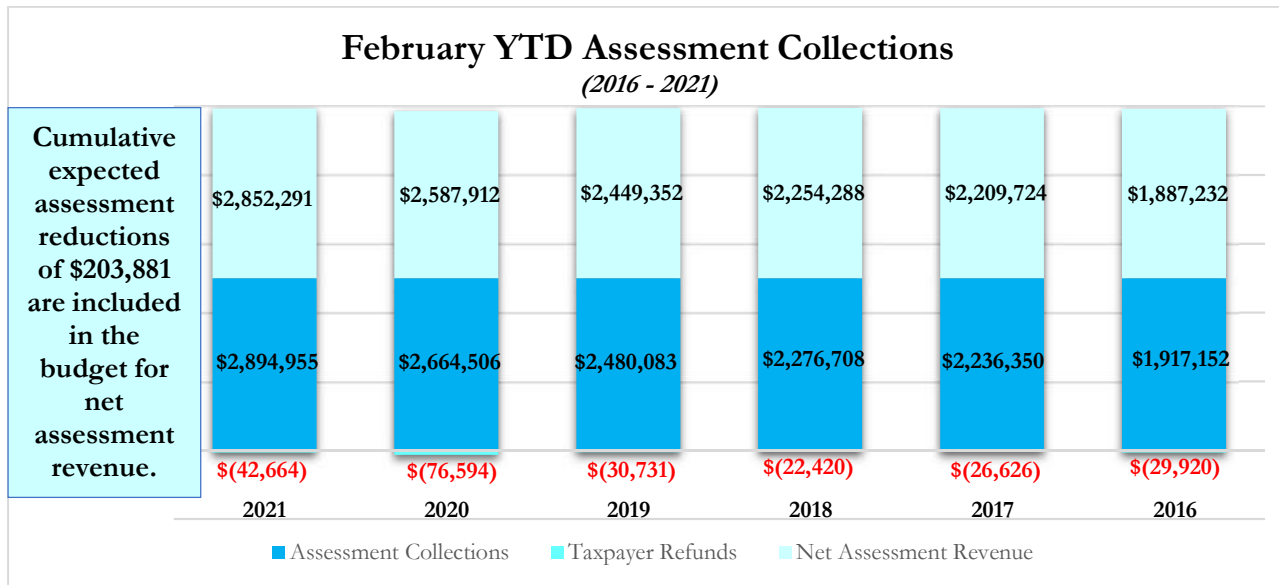
IMPORTANT NOTES AND RESULTS:

The total cash balance at the end of February was \$3,265,191. This was an increase of \$1,480,668 from the starting cash balance on October 1, 2020. The total cash balance has also increased slightly from the prior year. The increase in cash is due to an increase in assessment collections from the prior year. The graph below demonstrates the change in cash comparing the February 28, 2021 cash balance to the cash balances at the end of February in the previous five years.

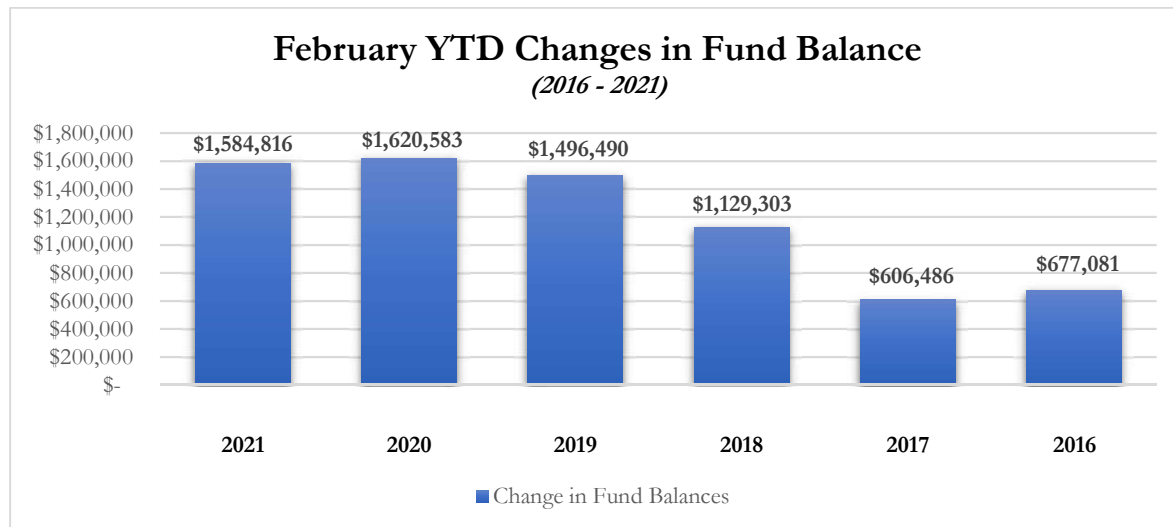


IMPORTANT NOTES AND RESULTS (continued):

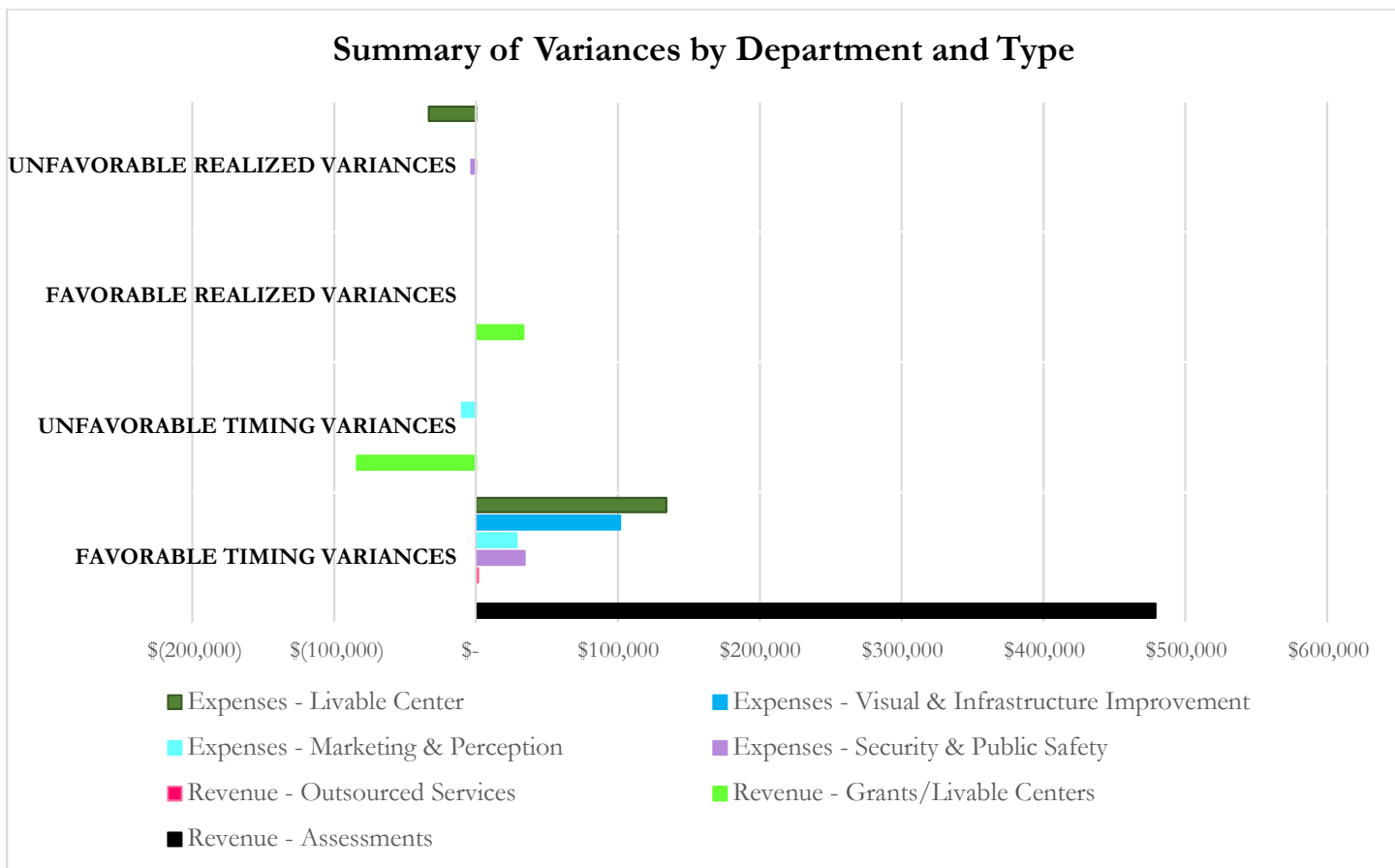
As of the end of February, collections of assessments are \$478,896 higher than the year-to-date budgeted amounts. While this is a positive trend, the number of appraisal lawsuits continues to climb, as expected. The current estimated reduction in assessments due to appraisal lawsuits is \$203,881. Most refunds resulting from appraisal lawsuits will not be due until the third and fourth quarters of this fiscal year, once the lawsuits are settled and projected net assessment revenues decline. To account for this, the annual budget for net assessments revenue was set lower than the tax consultant’s forecast by \$299,025. After deducting the current estimated reduction in assessments of \$203,881, \$95,144 of the budgeted reduction remains. Should estimated assessment reductions due to appraisal lawsuits increase more than \$95,144, we can anticipate the net assessment revenue at year-end to be less than budgeted. The assessment collections and appraisal lawsuit activity is being closely monitored. The graph below compares the February 28, 2021 gross assessment collections, refunds, and net total assessment revenue balances at the end of February to the previous five years.



The total increase to fund balance in the first five months of this fiscal year was \$1,584,816. This is 42% better than anticipated (*see explanations below*), and continues the trend of prior years, as demonstrated in the graph below comparing the YTD February 2021 results to the YTD February results in the previous five years. Please see the Changes in Fund Balance report for more details.



IMPORTANT NOTES AND RESULTS (continued):



REVENUE TIMING VARIANCES

- **Assessments** favorable variance of \$478,896 is due to assessment collections were higher than anticipated.
- **Capital project funding** unfavorable variance of \$83,949 is due to delayed activity on the sidewalk, roundabout, and garage projects.

REVENUE REALIZED VARIANCES

- **Grant funding** favorable variance of \$33,376 is due to the unbudgeted reimbursable grant for Esplanade Expansion provided by TIRZ 23.

EXPENSE TIMING VARIANCES

- **Security and public safety** favorable variance of \$34,146, of which \$8,500 is due to delayed major equipment acquisitions that should occur by April or May, and \$25,646 is due to public safety initiatives that have yet to commence because of low crime rates.
- **Marketing and perception** favorable variance of \$28,489 is primarily due to the timing of cultural district activities and professional services marketing.
- **Marketing and perception** unfavorable variance of \$10,000 is due to the \$20,000 transfer to EEIC in January to sponsor cultural district activities was larger than the \$10,000 budgeted through February.

IMPORTANT NOTES AND RESULTS (continued):

- **Visual and infrastructure improvements** favorable variance of \$101,587, of which \$19,950 is due to delayed major equipment acquisitions that should occur by April or May, and \$81,637 is as a result of the timing of streetscape maintenance projects executed in the second quarter and savings associated with four canceled street markets in December/January/February.

EXPENSE TIMING VARIANCES (continued)

- **Capital Project expenditures** had a favorable variance of \$134,192 due to delayed project work on sidewalks, garage, and roundabout.

EXPENSE REALIZED VARIANCES

- **Security and public safety** unfavorable variance of \$3,340, of which \$2,550 was due to additional security required for Guadalupe and \$790 for participation in the Harris County Sheriff's Office Precinct 6 Toy Drive. While total expenses for the toy drive were \$1,190, \$400 of contributions provided by vendors offset the expenses.
- **Capital Project expenditures** had an unfavorable variance of \$33,376 due to the unbudgeted reimbursable expenditures for Esplanade Expansion. Reimbursement for the expenditures will be provided by TIRZ 23.

Please let me know if you would like any additional information about the attached financial statements.

MEMORANDUM**TO: Veronica Chapa Gorczynski, President****FROM: Angela Stephens, YPTC Associate****DATE: April 15, 2021****SUBJECT: Financial Reports for the two quarters ended March 31, 2021****Financial Reports Included:****Dashboard**

- Financial Position Dashboard

Financial Statements

- Governmental Funds Balance Sheet
- Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances – month ended March 31, 2021
- Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances – two quarters ended March 31, 2021
- Governmental Funds Statement of Cash Flows

Required Supplementary Information

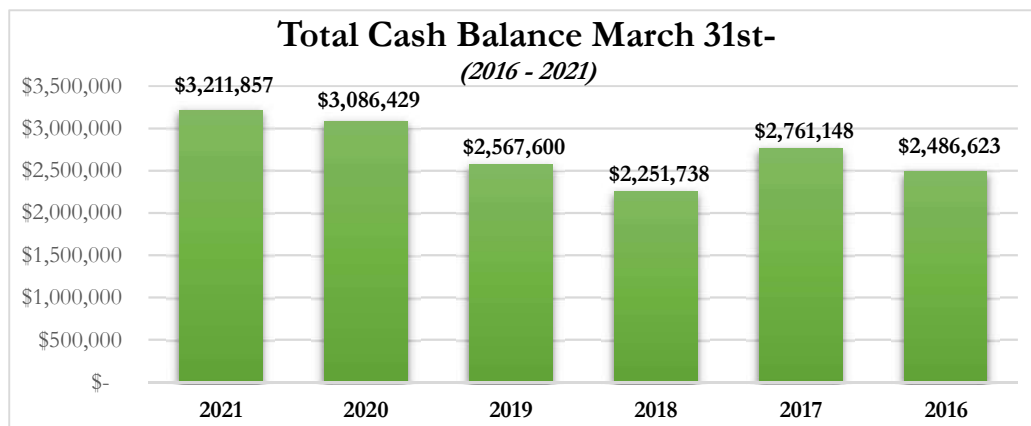
- Budgetary Comparison Schedules – month ended March 31, 2021
- Budgetary Comparison Schedules – two quarters ended March 31, 2021
- Rolling Cash Forecast

Supplementary Information

- Changes in Fund Balance of Assigned and Committed Funds
- Investment Report
- Accounts Receivable – Top Five Balances
- Schedule of Capital Asset Activity
- Leverage Log
- Capital Projects Progress Report

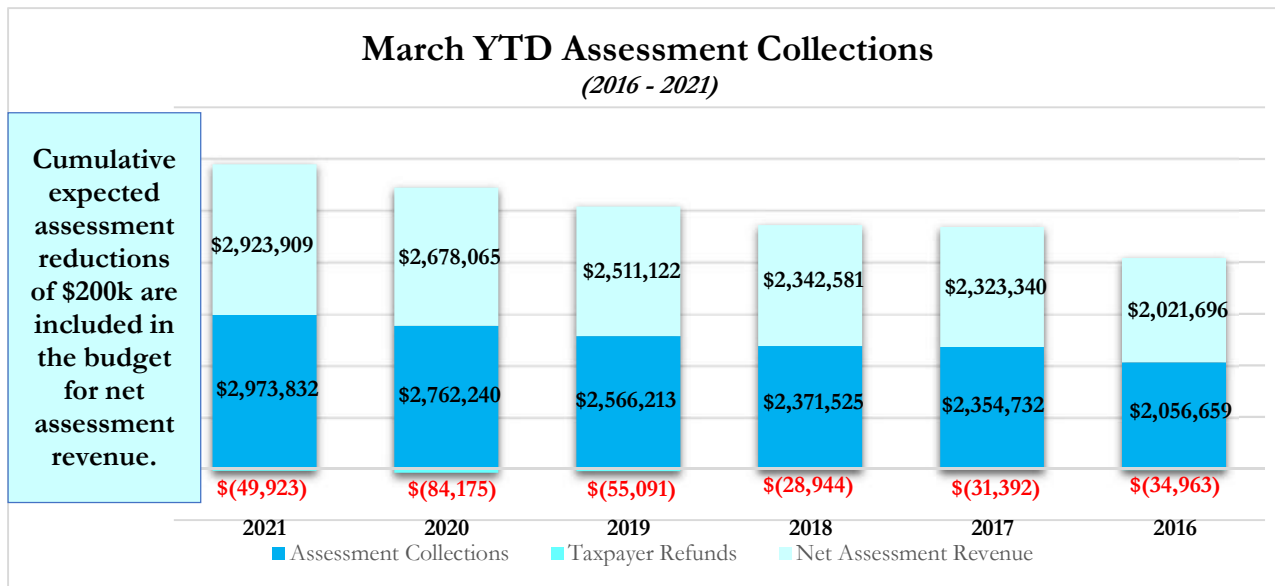
IMPORTANT NOTES AND RESULTS:

The total cash balance at the end of January was \$3.2m. This was an increase of \$1.4m from the starting cash balance on October 1, 2020. In addition, the total cash balance has increased slightly from the prior year. The increase in cash is due to higher assessment collections and lower assessment refunds than the prior year. The graph below demonstrates the change in cash comparing the March 31, 2021 cash balance to the cash balances at the end of March for the previous five years.



IMPORTANT NOTES AND RESULTS (continued):

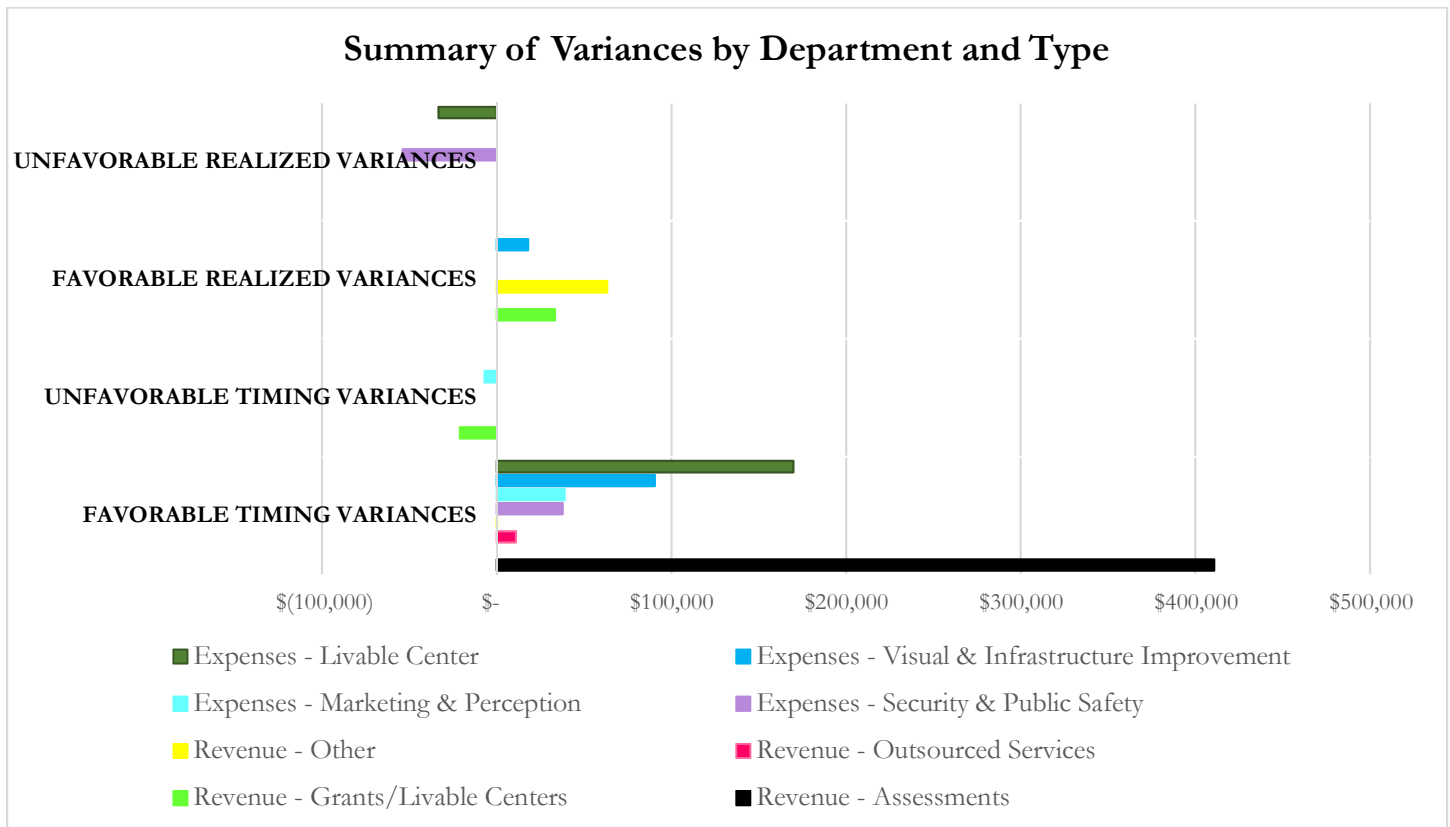
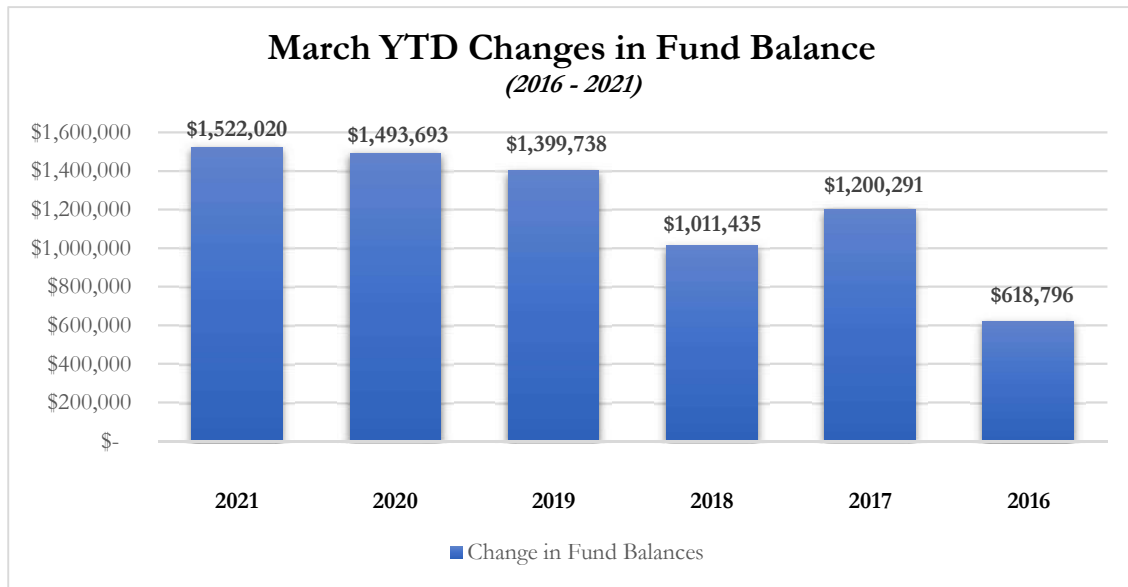
At the end of March, assessment collections are \$411k higher than the year-to-date budgeted amounts. While this is a positive trend, the number of appraisal lawsuits continues to be higher than usual, as expected. The current estimated reduction in assessments due to appraisal lawsuits is \$200k. Projected net assessment revenues will decline in the last half of the fiscal year as lawsuits are settled and resulting refunds are paid. To account for this, the annual budget for net assessment revenues was set lower than the tax consultant's forecast by \$299k. After deducting the current estimated reduction in assessments of \$200k, \$99k of the budgeted reduction remains. Should assessment reductions due to appraisal lawsuits increase more than \$99k, we can anticipate the net assessment revenue at year-end to be less than budgeted. The assessment collections and appraisal lawsuit activity is being closely monitored. The graph below compares the March 31, 2021 gross assessment collections, refunds, and net assessment revenue balances to the balances at the end of March for the previous five years.



Beginning in March 2021, the District took over the security patrol contract from the EEIC. The District pays a monthly contract expense of \$86k one month in advance to Harris County to obtain the services of the Harris County Constable Precinct 6 to provide law enforcement services within the District's geographical area. The District offsets the monthly contract expense with \$50k in reimbursement contract revenue from Gulfgate and East Downtown Management District received one month in advance. The prepaid monthly contract expense and advanced reimbursement contract revenue are shown on the balance sheet as an asset and liability, respectively. Security patrol expense and reimbursement contract revenue is recognized when incurred and earned. The new security patrol contract was not included in the budget for fiscal year 2020-2021. Therefore, on a monthly basis, Other Revenue will have a realized favorable variance of \$50k, and Security & Public Safety Expenses will have a realized unfavorable variance of \$50k, which is net of the \$86k monthly contract expense and the budgeted \$36k paid to EEIC under the expired security contract.

IMPORTANT NOTES AND RESULTS (continued):

The total increase to fund balance in the first two quarters of this fiscal year was \$1.5m. This increase is 49% better than anticipated (*see explanations below*), and continues the trend of significant fund balance increases in prior years, as demonstrated in the graph below comparing the YTD March 2021 results to the YTD March results for the previous five years. Please see the Changes in Fund Balance report for more details.



IMPORTANT NOTES AND RESULTS (continued):**REVENUE TIMING VARIANCES**

- **Assessments** favorable variance of \$411k is due to assessment collections were higher than anticipated.
- **Capital project funding** unfavorable variance of \$21k is due to delayed activity on the sidewalk, roundabout, and garage projects.

REVENUE REALIZED VARIANCES

- **Grant funding** favorable variance of \$33k is due to the unbudgeted reimbursable grant for Esplanade Expansion provided by TIRZ 23.
- **Other Revenue** favorable variance of \$64k is a result of \$50k unbudgeted security patrol reimbursements contract revenue as well as \$14k in-kind revenue for 85 trees donated from Trees of Houston.

EXPENSE TIMING VARIANCES

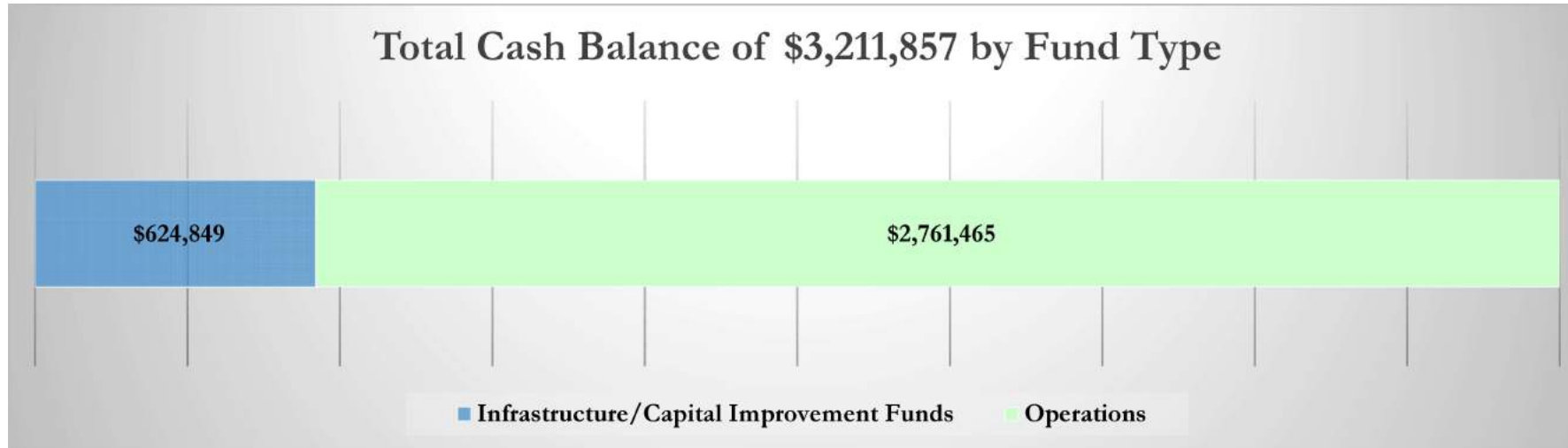
- **Security and public safety** favorable variance of \$38k is primarily due to delayed major equipment purchases and commencement of public safety initiatives because of low crime rates, as well as lower vehicle repairs and maintenance costs than budgeted.
- **Marketing and perception** favorable variance of \$39k is primarily due to the timing of cultural district activities, professional marketing services, and capital development consulting costs.
- **Marketing and perception** unfavorable variance of \$7k is due to the \$20k transfer to EEIC in January to sponsor cultural district activities is larger than the \$13k budgeted YTD.
- **Visual and infrastructure improvements** favorable variance of \$91k is primarily due to delayed major equipment purchases and sponsorship payments as well as lower contract labor costs than budgeted.
- **Capital Project expenditures** had a favorable variance of \$91k due to delayed project work on the sidewalks, parking garage, and roundabout.

EXPENSE REALIZED VARIANCES

- **Security and public safety** unfavorable variance of \$54k is a result of \$50k unbudgeted security patrol expense, \$3k additional security required for Guadalupe, and \$1k for participation in the Harris County Sheriff's Office Precinct 6 Toy Drive.
- **Capital Project expenditures** had an unfavorable variance of \$33k due to the unbudgeted reimbursable expenditures for Esplanade Expansion. Reimbursement for the expenditures will be provided by TIRZ 23.

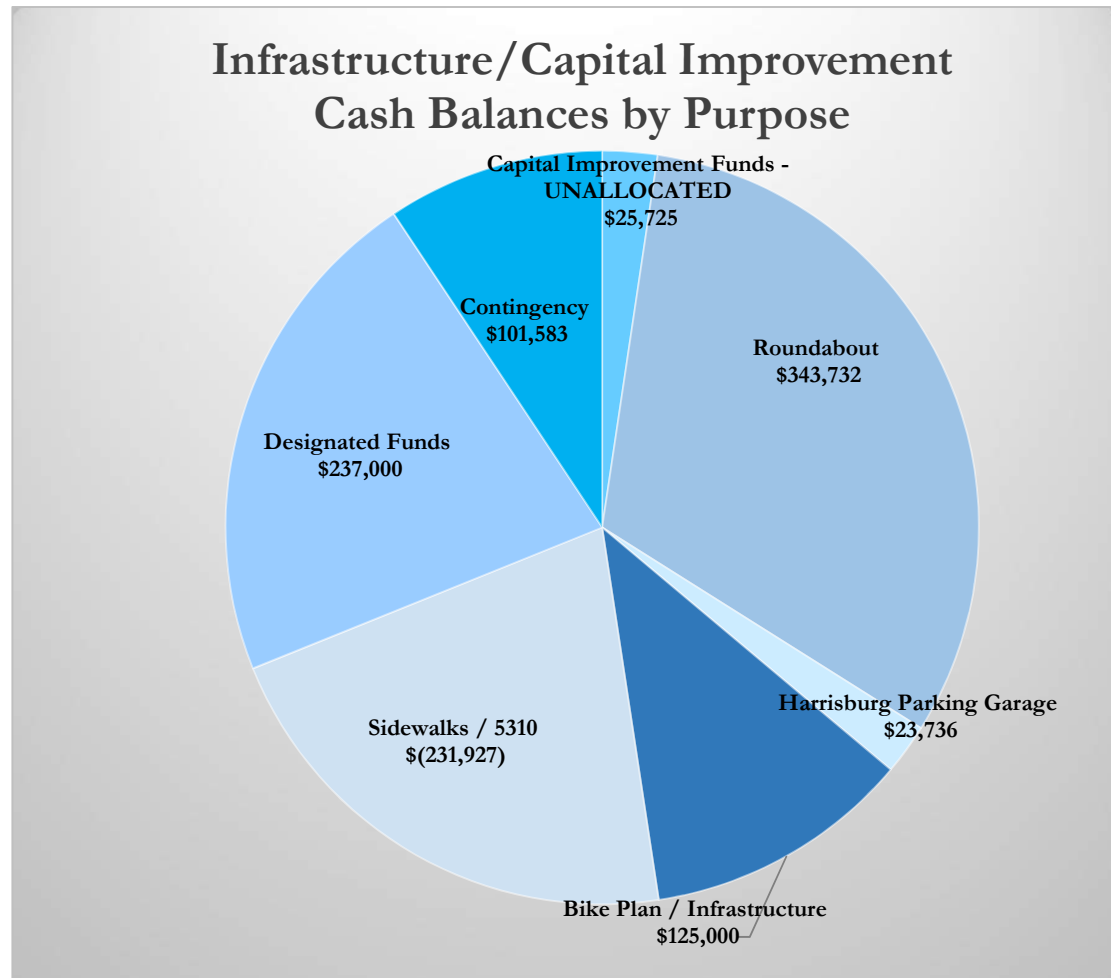
Please let me know if you would like any additional information about the attached financial statements.

EAST END DISTRICT - FINANCIAL POSITION DASHBOARD



Avg Monthly Cash Outlays - Operations:
\$288,921

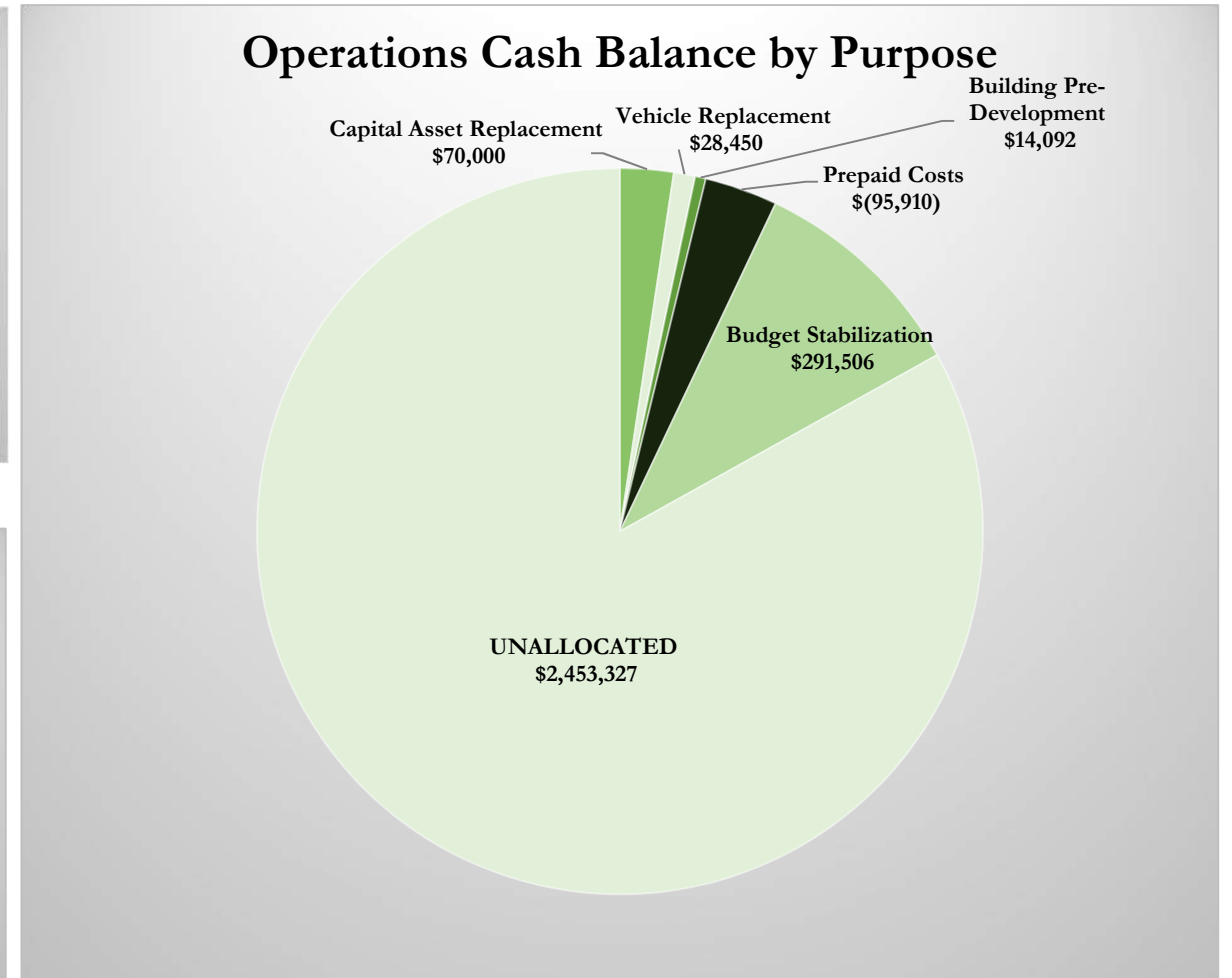
Avg Months Cash Available to Continue Operations in Emergency:
10 months



**Examples of phases: Plans, Studies, Engineering, Construction, etc*

Avg Funds Required to Leverage Partner Investment per Project Phase:
\$82,465

Avg Number of Potential Project Phases - Cash Available:
3 projects



EAST END DISTRICT

Financial Statements

For the two quarters ended March 31, 2021

Financial Statements

*East End District
Governmental Funds Balance Sheet
As of March 31, 2021*

53

	General Operating	Capital Projects	Total
Assets			
Checking/Savings			
Frost - Checking	\$ 327,361	\$ -	\$ 327,361
Frost - Money Market	2,532,320	-	2,532,320
Frost - FTA Checking	52,869	-	52,869
Space City - Money Market	250,000	-	250,000
Space City - Savings	5	-	5
TexPool	48,047	-	48,047
Petty Cash	1,255	-	1,255
Total Checking/Savings	3,211,857	-	3,211,857
Accounts Receivable			
Assessments	423,931	-	423,931
Graffiti	67,712	-	67,712
Grants	33,376	326,041	359,417
Other Receivables	4,444	-	4,444
Total Accounts Receivable	529,463	326,041	855,504
Other Current Assets			
Prepaid Expenses	10,000	-	10,000
Prepaid Security Patrol	85,910	-	85,910
Internal Balances	572,640	(572,640)	-
Total Other Current Assets	668,550	(572,640)	95,910
Total Assets	\$ 4,409,870	\$ (246,599)	\$ 4,163,271

East End District
Governmental Funds Balance Sheet
As of March 31, 2021

	General Operating	Capital Projects	Total
Liabilities			
Accounts Payable	\$ 129,673	\$ -	\$ 129,673
Deferred Revenue - Security Patrol	49,579		49,579
Infrastructure Development Deposit	5,325	-	5,325
Due to Taxpayers	9,936	-	9,936
Other Liabilities	1,493	-	1,493
Total Liabilities	<u>196,006</u>	<u>-</u>	<u>196,006</u>
Deferred Inflows of Resources			
Assessments	423,931	-	423,931
Total Deferred Inflows of Resources	<u>423,931</u>	<u>-</u>	<u>423,931</u>
Fund Balances			
Nonspendable			
Prepaid Costs	95,910	-	95,910
Designated			
Capital Improvements	789,145	(212,310)	576,835
Designated Funds	237,000	-	237,000
Budget Stabilization	291,506	-	291,506
Contingency	101,583	-	101,583
Vehicle Replacement	28,450	-	28,450
Building Pre-Development	14,092	-	14,092
Capital Asset Replacement	70,000	-	70,000
Fund Balances without Restrictions or Designations			
Unassigned	2,162,247	(34,289)	2,127,958
Total Fund Balances	<u>3,789,933</u>	<u>(246,599)</u>	<u>3,543,334</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,409,870</u>	<u>\$ (246,599)</u>	<u>\$ 4,163,271</u>

Governmental Fund Revenues, Expenditures and Changes in Fund Balance
For the month ended March 31, 2021

	General Operating	Capital Projects	Total
Revenues			
Assessments, net	\$ 114,138	\$ -	\$ 114,138
Grant funding	-	81,482	81,482
Outsourced services	52,357	-	52,357
Street market	1,115	-	1,115
Other revenues	65,535	-	65,535
Total Revenues	<u>233,145</u>	<u>81,482</u>	<u>314,627</u>
Expenditures			
Security and public safety	124,350	-	124,350
Marketing and perception	37,034	-	37,034
Visual and infrastructure imp.	114,646	-	114,646
Livable Center	-	13,777	13,777
Program support services	75,955	-	75,955
Total Expenditures	<u>351,985</u>	<u>13,777</u>	<u>365,762</u>
Net Change In Fund Balances	(118,840)	67,705	(51,135)
Fund Balances			
Beginning of period	<u>3,908,773</u>	<u>(314,304)</u>	<u>3,594,469</u>
End of Period	<u><u>3,789,933</u></u>	<u><u>(246,599)</u></u>	<u><u>3,543,334</u></u>

East End District
Governmental Fund Revenues, Expenditures and Changes in Fund Balance
For the two quarters ended March 31, 2021

	General Operating	Capital Projects	Total
Revenues			
Assessments, net	\$ 3,001,787	\$ -	\$ 3,001,787
Grant funding	33,376	81,482	114,858
Outsourced services	267,269	-	267,269
Street market	7,656	-	7,656
Other revenues	76,226	-	76,226
Total Revenues	3,386,314	81,482	3,467,796
Expenditures/Expenses			
Current			
Security and public safety	511,811	-	511,811
Marketing and perception	264,569	-	264,569
Visual and infrastructure imp.	431,832	-	431,832
Workforce development	75,000	-	75,000
Livable Center	36,876	100,190	137,066
Program support services	520,114	-	520,114
Capital Outlay			
Security and public safety	2,446	-	2,446
Program support services	2,938	-	2,938
Total Expenditures/Expenses	1,845,586	100,190	1,945,776
Net Change In Fund Balances	1,540,728	(18,708)	1,522,020
Change In Net Position			
Fund Balances			
Beginning of period	2,249,205	(227,891)	2,021,314
End of period	3,789,933	(246,599)	\$ 3,543,334

East End District
Governmental Funds Statement of Cash Flows
For the two quarters ended March 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Net Changes in Fund Balance	\$ 1,522,020
Assessments Receivable	(213,464)
Grants Receivable	(77,858)
Graffiti Accounts Receivable	6,753
Receivable - EEIC	4,262
Other Accounts Receivable	2,228
Accounts Payable	(3,106)
Deferred Revenue - Security Patrol	49,579
Retainage Payable	(18,086)
Due to Tax Payers	1,989
Due to Others	18
Prepaid Expenses	(60,465)
Deferred Revenue - Assessments	<u>213,464</u>
Net cash provided (used) by operating activities	(94,686)
	<u>1,427,334</u>
	Cash balances as of October 1, 2020 1,784,523
	Cash balances as of March 31, 2021 \$ 3,211,857

Required Supplementary Information

East End District
Budgetary Comparison Schedules
For the month ended March 31, 2021

GENERAL OPERATING

	March 2021		
	Budget	Actual	Variance
General Operating Revenues			
Assessments, net	\$ 175,000	\$ 114,138	\$ (60,862)
Outsourced services	43,000	52,357	9,357
Street market	1,700	1,115	(585)
Other revenues	2,224	65,535	63,311
Total Revenues	<u>221,924</u>	<u>233,145</u>	<u>11,221</u>
General Operating Expenditures			
Current			
Security and public safety	81,251	124,350	(43,099)
Marketing and perception	51,393	37,034	14,359
Visual and infrastructure imp.	113,712	114,646	(934)
Program support services	81,258	75,955	5,303
Total Expenditures	<u>327,614</u>	<u>351,985</u>	<u>(24,371)</u>
Net Change In Fund Balances	(105,690)	(118,840)	(13,150)
Fund Balances			
Beginning of period	3,908,773	3,908,773	-
End of period	<u>\$ 3,803,083</u>	<u>\$ 3,789,933</u>	<u>\$ (13,150)</u>

CAPITAL PROJECTS

	March 2021		
	Budget	Actual	Variance
Capital Projects Revenues			
Grant funding	\$ 18,659	\$ 81,482	\$ 62,823
Capital Projects Expenditures			
Livable center	<u>49,380</u>	<u>13,777</u>	<u>35,603</u>
Net Change In Fund Balances	(30,721)	67,705	98,426
Fund Balances			
Beginning of period	(314,304)	(314,304)	-
End of period	<u>\$ (345,025)</u>	<u>\$ (246,599)</u>	<u>\$ 98,426</u>

*East End District
Budgetary Comparison Schedules
For the two quarters ended March 31, 2021*

GENERAL OPERATING

	Budget Year-to-Date	Actual Year-to-Date	Budget Fiscal Year 2020-2021
Operating Revenues			
Assessments, net	\$ 2,591,059	\$ 3,001,787	\$ 2,915,062
Grant funding	-	33,376	-
Outsourced services	256,342	267,269	538,091
Street market	8,841	7,656	18,000
Other revenues	12,992	76,226	29,590
Total Revenues	2,869,234	3,386,314	3,500,743
Operating Expenditures			
Current			
Security and public safety	489,751	511,811	937,232
Marketing and perception	296,457	264,569	573,069
Visual and infrastructure imp.	520,477	431,832	958,893
Workforce development	87,500	75,000	87,500
Livable center	-	36,876	-
Program support services	531,968	520,114	1,043,179
Capital Outlay			
Security and public safety	8,500	2,446	8,500
Visual and infrastructure imp.	19,950	-	19,950
Program support services	-	2,938	-
Total Expenditures	1,954,603	1,845,586	3,628,323
Net Change In Fund Balances	914,631	1,540,728	(127,580)
Fund Balances			
Beginning of period	2,249,205	2,249,205	2,249,205
End of period	\$ 3,163,836	\$ 3,789,933	\$ 2,121,625

CAPITAL PROJECTS

	Original and Final Budget	Actual Year-to-Date	Projected Budget Year 2020-2021
Capital Projects Revenues			
Grant funding	102,608	\$ 81,482	\$ 599,059
Capital Projects Expenditures			
Livable center	236,609	100,190	612,484
Net Change In Fund Balances	(134,001)	(18,708)	(13,425)
Fund Balances			
Beginning of period	(227,891)	(227,891)	(227,891)
End of period	\$ (361,892)	\$ (246,599)	\$ (241,316)

East End District
 Rolling Cash Forecast
 For the fiscal year ending September 30, 2021

	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sept 2021	Cash Total Actual & Forecast	Accrual Approved Budget
	Actual						Forecast							
Cash Deposits														
Assessments, net	\$ (16,495)	\$ 15,046	\$ 476,194	\$ 1,214,234	\$ 1,202,201	\$ 121,398	\$ 20,000	\$ 20,000	\$ (28,000)	\$ (30,000)	\$ (40,000)	\$ (39,516)	\$ 2,915,062	\$ 2,915,062
Grant Funding	-	-	-	37,000	-	-	-	-	-	-	254,981	307,078	599,059	599,059
Outsourced Services	52,433	64,450	38,710	44,235	24,111	43,198	45,159	45,159	45,159	45,159	45,159	45,159	538,091	538,091
Street Market Revenues	1,016	1,925	990	1,450	1,135	1,138	1,724	1,724	1,724	1,724	1,724	1,726	18,000	18,000
Other Miscellaneous Income	8,327	2,093	1,473	378	14,685	95,091	49,955	49,955	49,955	49,955	49,955	49,955	421,777	29,590
Total Cash Deposits	45,281	83,514	517,367	1,297,297	1,242,132	260,825	116,838	116,838	68,838	66,838	311,819	364,402	4,491,988	4,099,802
Expenditures														
Security & Public Safety	91,073	80,768	65,524	71,427	118,710	120,202	179,060	179,060	179,060	179,060	179,060	181,509	1,624,512	937,232
Marketing and Perception	62,032	39,245	38,015	54,335	33,481	37,034	52,637	52,637	42,220	40,410	54,773	66,251	573,069	573,069
Visual and Infrastructure Imprv	85,274	86,812	77,711	62,708	62,351	56,437	87,933	87,933	87,933	87,933	87,933	87,935	958,893	958,893
Workforce Development	-	-	40,000	-	35,000	-	12,500	-	-	-	-	-	87,500	87,500
Program Support Services	66,513	120,864	93,963	85,684	106,715	68,223	83,536	83,536	83,536	83,536	83,536	83,537	1,043,179	1,043,179
Livable Center	-	32,157	4,734	41,310	40,971	32,263	76,841	76,841	76,841	76,841	76,841	76,844	612,484	612,484
Capital Outlay	2,446	-	2,778	160	-	-	8,841	14,225	-	-	-	-	28,450	28,450
Total Cash Expenditures	307,338	359,845	322,725	315,624	397,228	314,159	501,348	494,232	469,590	467,780	482,143	496,076	4,928,087	4,240,807
Net Cash Increase/(Decrease)	(262,057)	(276,331)	194,642	981,673	844,904	(53,334)	(384,510)	(377,394)	(400,752)	(400,942)	(170,324)	(131,674)	(436,098)	
Ending Cash Balance	\$ 1,520,303	\$ 1,243,972	\$ 1,438,614	\$ 2,420,287	\$ 3,265,191	\$ 3,211,857	\$ 2,827,347	\$ 2,449,953	\$ 2,049,201	\$ 1,648,260	\$ 1,477,935	\$ 1,346,262	\$ 1,346,262	

Supplementary Information

East End District
Changes in Fund Balance of Assigned and Committed Funds
For the two quarters ended March 31, 2021

	9/30/2020	10/1/2020	10/1/2020	10/1/2020 - 3/31/2021	Total Fund Balances 3/31/2021		
	Total Fund Balances*	Reallocations by Board	Total Fund Balance	Revenue & Expenditures	General Operating	Capital Projects	Total
Nonspendable							
Prepaid Costs	\$ 35,445	\$ -	35,445	\$ 60,465	\$ 95,910	\$ -	\$ 95,910
Donor Restricted Fund Balances							
Cultural District activities	2,545	-	2,545	(2,545)	-	-	-
Designated							
Capital Improvements	612,413	(16,870)	595,543	(18,708)	789,145	(212,310)	576,835
Designated Funds	237,000	-	237,000	-	237,000	-	237,000
Budget Stabilization	291,506	-	291,506	-	291,506	-	291,506
Contingency	107,256	(5,673.00)	101,583	-	101,583	-	101,583
Vehicle Replacement	4	28,446	28,450	-	28,450	-	28,450
Building Pre-Development	21,597	(6,597)	15,000	(908)	14,092	-	14,092
Capital Asset Replacement	70,000	-	70,000	-	70,000	-	70,000
Fund Balances without Restrictions or Designations							
Unassigned	643,547	694	644,241	1,483,716	2,162,247	(34,289)	2,127,958
	<u>\$ 2,021,314</u>	<u>\$ -</u>	<u>\$ 2,021,314</u>	<u>\$ 1,522,020</u>	<u>\$ 3,789,933</u>	<u>\$ (246,599)</u>	<u>\$ 3,543,334</u>

*Audit adjusted beginning balances

Capital Improvements - Detail of Activity	Total Designated Balance as of 10/1/2020	Board Designations FY 20/21	Expenses FY20/21 as of 3/31/2021	Reimbursable Revenue Receivable as of 3/31/2021	Total Designated Balance as of 3/31/2021	Fund Purpose	Additional Notes
Unallocated Capital Improvement Funds	\$ 75,725	\$ (50,000)	\$ -	\$ -	\$ 25,725		
Roundabout	386,364	-	(76,617)	61,294	371,041		expenditures in excess of \$203,430 are not reimbursable expenses (FTA grant)
Sidewalks: Hagerman/Garrow	30,168	-	(16,922)	13,538	26,784		expenditures in excess of \$53,708.80 are not reimbursable expenses (Metro/DOT grant)
Harrisburg Parking Garage (Eastwood Intermodal Terminal)	28,286	-	(6,650)	6,650	28,286		expenditures in excess of \$62,112 are not reimbursable expenses (FTA grant)
Bike Infrastructure	-	50,000	-	-	50,000		future commitment of \$200,000 paid in annual installments of \$50,000 through 2026
Bike Plan	75,000	-	-	-	75,000		
Total	\$ 595,543	\$ -	\$ (100,189)	\$ 81,482	\$ 576,835		

*East End District
Investment Report
For the two quarters ended March 31, 2021*

Bank	Investment #	Type	Rate	Purchase Date	Maturity Date	Amount	Market Value
CASH ON HAND						3/31/2021	3/31/2021
Space City Credit Union Star Savings	#26091007					\$ 5	\$ 5
Frost Bank Checking Account	#50 2687674		0.01%			361,918	361,918
Frost Bank FTA Deposit Account	#50 2687666		0.03%			52,869	52,869
Total Cash on Hand						\$ 414,792	\$ 414,792
Beginning Balance	\$ 473,927						
Interest	3						
Deposits	261,031						
Withdrawals	(320,169)						
Ending Balance	414,792					\$ 414,792	\$ 414,792
GENERAL FUND INVESTMENTS						3/31/2021	3/31/2021
Certificates of Deposit	None	A	0.00%			\$ -	\$ -
TexPool	#79008	B	0.02%			48,047	48,047
Space City Credit Union Money Market	#26091007	B	0.39%			250,000	250,000
Frost Bank Money Market	#50 2687682	C	0.03%			2,532,320	2,532,320
						\$ 2,830,367	\$ 2,830,367
Beginning Balance	\$ 2,830,347						
Interest	105						
Deposits	-						
Withdrawals	(85)						
Total General Fund Investments	2,830,367					\$ 2,830,367	\$ 2,830,367
Total Cash on Hand and GF Investments						\$ 3,245,159	\$ 3,245,159

The investments reported above for the period stated are in compliance with the investment strategy expressed in the District's Investment Policy and the Public Funds Investment Act.

This report and the District's Investment Policy are submitted to the Board for its review and to make any changes as determined by the Board to be necessary and prudent for the management of District Funds.

The amounts reflected in the investment report reflect the financial institution's statement balances, not the book balances reflected in the Governmental Funds Balance Sheet.

TYPE A=Certificate of Deposit
TYPE B=Direct Public Investment Fund
TYPE C=Other

Investment Officer	Date	Training Date
Investment Officer	Date	Training Date

East End District
Accounts Receivable - Top Five Balances
As of March 31, 2021

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Grant Receivable FTA - Metro/TXDOT/DOT	\$ 81,482	\$ -	\$ -	\$ 72,836	\$ 171,723	\$ 326,041
Harrisburg Redevelopment Authority (IRZ 23)	-	-	33,376	-	-	33,376
Southwest Management District	8,794	-	-	-	200	8,994
International Management District	8,810	-	-	-	-	8,810
COH - Parks & Rec	8,729	-	-	-	-	8,729
Top 5 Accounts Receivable Total	\$ 107,815	\$ -	\$ 33,376	\$ 72,836	\$ 171,923	\$ 385,950

East End District
Schedule of Capital Asset Activity
For the two quarters ended March 31, 2021

	Balance at 10/1/2020	Additions	Retirements	Balance at 3/31/2021
Capital assets not depreciated				
Construction In Progress	\$ -	\$ 36,876	\$ -	\$ 36,876
	<u>-</u>	<u>36,876</u>	<u>-</u>	<u>36,876</u>
Capital assets being depreciated				
Furniture & Fixtures	125,019	-	(1,213)	123,806
Software & Websites	2,950	-	-	2,950
Vehicles	442,968	-	-	442,968
Equipment	120,560	5,384	(1,814)	124,130
Leasehold Improvements	20,604	-	-	20,604
Land Improvements	3,970,649	-	-	3,970,649
	<u>4,682,750</u>	<u>5,384</u>	<u>(3,027)</u>	<u>4,685,107</u>
Less accumulated depreciation				
Furniture & Fixtures	(72,485)	(3,166)	1,213	(74,438)
Software & Websites	(1,328)	(492)	-	(1,820)
Vehicles	(317,978)	(21,105)	-	(339,083)
Equipment	(87,865)	(9,651)	1,814	(95,702)
Leasehold Improvements	(5,040)	(264)	-	(5,304)
Land Improvements	(1,294,423)	(102,158)	-	(1,396,581)
	<u>(1,779,119)</u>	<u>(136,836)</u>	<u>3,027</u>	<u>(1,912,928)</u>
Capital assets, net	<u>\$ 2,903,631</u>	<u>\$ (94,576)</u>	<u>\$ -</u>	<u>\$ 2,809,055</u>

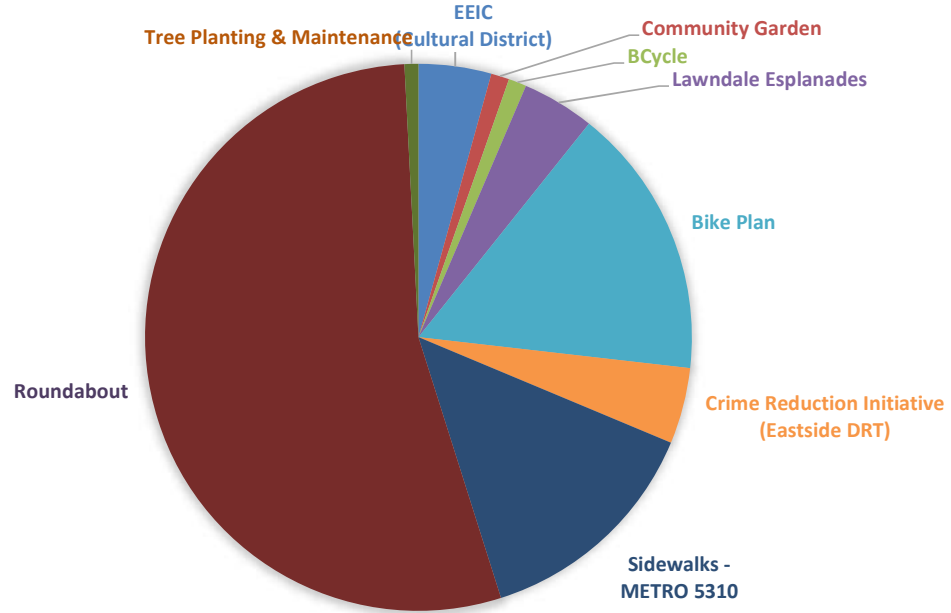


2020/2021: Leverage Log of Match, Grants and In-Kind Funds

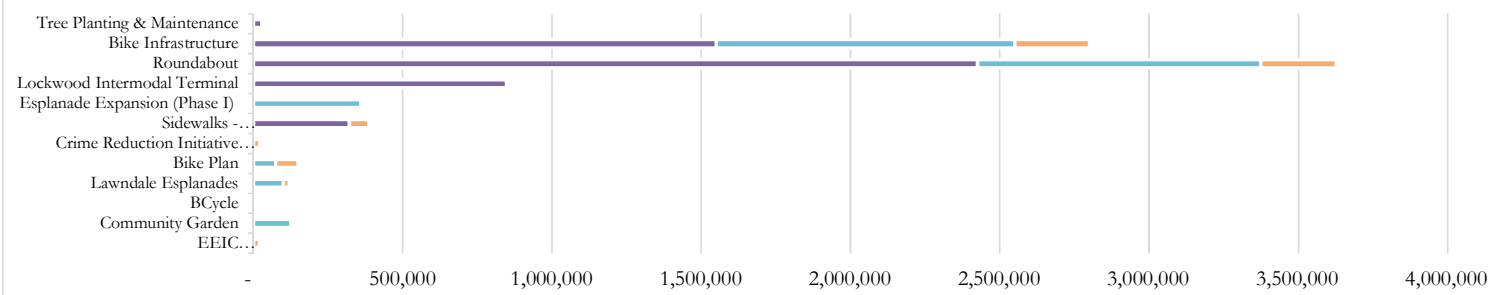
Project	EEIC (Cultural District)	Community Garden	BCycle	Lawndale Esplanades	Bike Plan	Crime Reduction Initiative (Eastside DRT)	Sidewalks - METRO 5310	Esplanade Expansion (Phase I)	Lockwood Intermodal Terminal	Roundabout	Bike Infrastructure	Tree Planting & Maintenance	Total
Grant / Funding Source	EED Budget	Urban Harvest	BCycle	City of Houston	Harris County Interlocal Agreement	HCSO	TIP - FTA	TIRZ 23	TIP - FTA	TIP - TXDOT	Harris County Precinct Two	Trees for Houston	
Status	Awarded	Projected	Projected	Awarded	Awarded	Projected	Additional Awarded	Awarded	Awarded	Awarded	Awarded	Received	
Grant Amount Awarded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,140	\$ -	\$ 848,000	\$ 2,425,600	\$ 1,550,000	\$ 28,000	\$ 5,173,740
Grants Total	-	-	-	-	-	-	322,140	-	848,000	2,425,600	1,550,000	28,000	5,173,740
Harris County Commissioners Court	-	-	-	-	75,000	-	-	-	-	-	-	-	75,000
Harrisburg TIRZ	-	-	-	-	-	-	-	360,000	-	948,703	1,000,000	-	2,308,703
Green Mountain Sun Club to Urban Harvest	-	126,265	-	-	-	-	-	-	-	-	-	-	126,265
Houston City Council	-	-	-	100,000	-	-	-	-	-	-	-	-	100,000
Partner Match Total	-	126,265	-	100,000	75,000	-	-	360,000	-	948,703	1,000,000	-	2,609,968
EED Match	20,000	5,000	5,000	20,000	75,000	21,000	64,428	-	-	252,188	250,000	3,825	716,441
Total Match	20,000	131,265	5,000	120,000	150,000	21,000	64,428	360,000	-	1,200,891	1,250,000	3,825	3,326,409
Total Project	\$ 20,000	\$ 131,265	\$ 5,000	\$ 120,000	\$ 150,000	\$ 21,000	\$ 386,568	\$ 360,000	\$ 848,000	\$ 3,626,491	\$ 2,800,000	\$ 31,825	\$ 8,500,149
District Leverage Ratio	0%	96%	0%	83%	50%	0%	83%	100%	100%	93%	91%	88%	92%
District Spending to Outside Sources Ratio: \$1 to	\$ -	\$ 25	\$ -	\$ 5	\$ 1	\$ -	\$ 5	\$ 360,000	\$ 848,000	\$ 13	\$ 10	\$ 7	\$ 11

2020/2021: Leverage Log of Match, Grants and In-Kind Funds

TOTAL INVESTMENT BY PROJECT



PROJECT FUNDING BY SOURCE

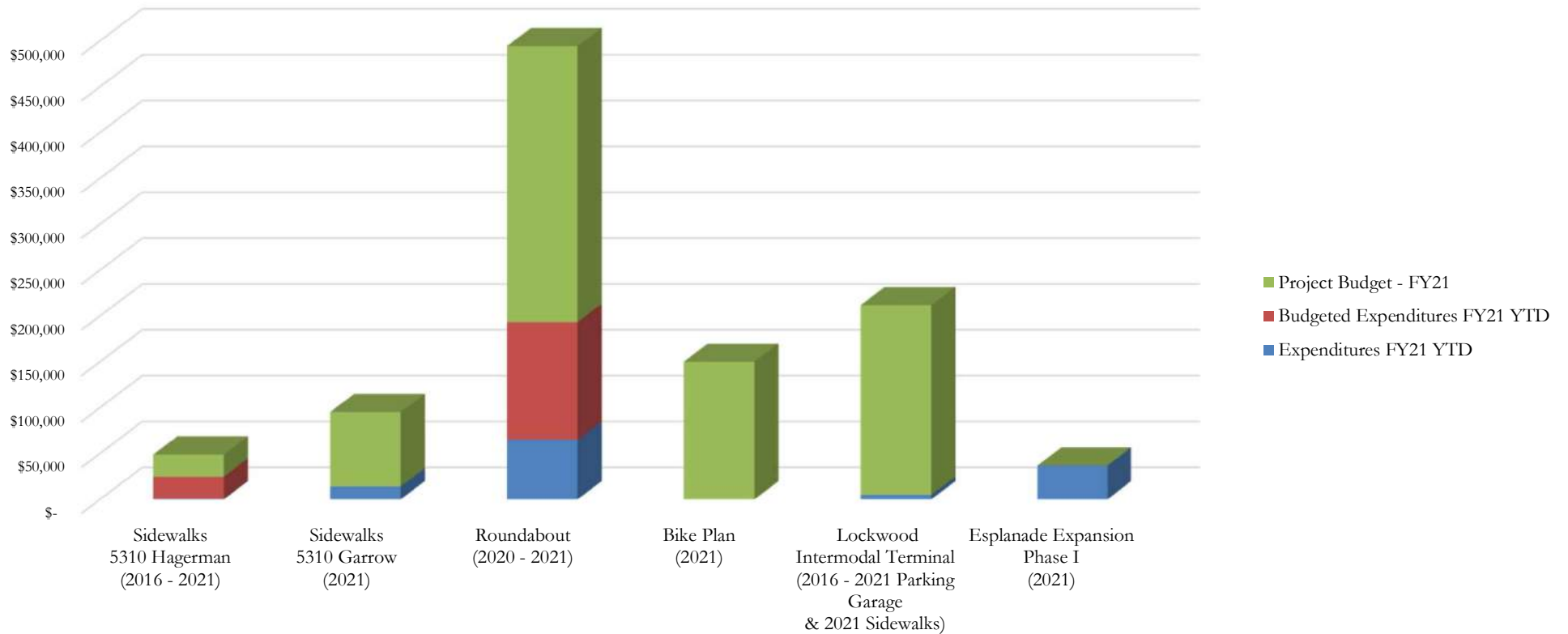


	EEIC (Cultural District)	Community Garden	BCycle	Lawndale Esplanades	Bike Plan	Crime Reduction Initiative (Eastside DRT)	Sidewalks - METRO 5310	Esplanade Expansion (Phase I)	Lockwood Intermodal Terminal	Roundabout	Bike Infrastructure	Tree Planting & Maintenance
■ Grants Total	-	-	-	-	-	-	322,140	-	848,000	2,425,600	1,550,000	28,000
■ Partner Match Total	-	126,265	-	100,000	75,000	-	-	360,000	-	948,703	1,000,000	-
■ EED Match	20,000	5,000	5,000	20,000	75,000	21,000	64,428	-	-	252,188	250,000	3,825

■ Grants Total ■ Partner Match Total ■ EED Match

No assurance is provided on these financial statements. Substantially all disclosures required by GAAP omitted.

Capital Projects Progress Report



Project	Sidewalks 5310 Hagerman (2016 - 2021)	Sidewalks 5310 Garrow (2021)	Roundabout (2020 - 2021)	Bike Plan (2021)	Lockwood Intermodal Terminal (2016 - 2021 Parking Garage) & 2021 Sidewalks)	Esplanade Expansion Phase I (2021)
Revenue Budget - FY21	\$ -	\$ 53,709	\$ 203,430	\$ 75,000	\$ 315,501	\$ -
Project Budget - FY21	24,000	80,942	300,833	150,000	206,709	-
Funder(s)	METRO & TIRZ 23	METRO	TXDOT	Harris County	FTA	TIRZ 23
Status	Delayed	Earlier than forecasted	Delayed	Selection Process	Earlier than forecasted	Not budgeted - In Progress
Expenditures FY21 YTD	15,240	1,682	76,617	-	6,650	43,376
Budgeted Expenditures FY21 YTD	24,000	19,500	174,909	-	-	-
Revenue receivable FY21 YTD	244,559	-	-	-	-	33,376
Revenue received prior years	1,243,829	-	109,695	-	172,341	-
Expenditures prior years	\$ 1,802,775	\$ -	\$ -	\$ -	\$ 202,182	\$ -

Item #8
Audit for FY 2019-2020

McGRATH & CO., PLLC

Certified Public Accountants
2500 Tanglewilde, Suite 340
Houston, Texas 77063

April 22, 2021

Board of Directors
East End District
Harris County, Texas

We have audited the financial statements of the governmental activities and each major fund of East End District (the “District”) as of and for the year ended September 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated October 22, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings*Qualitative Aspects of Accounting Practice*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the government wide financial statements is depreciation which is based on industry wide accepted estimated useful lives taken on a straight line basis. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The District's bookkeeper will be provided with all such adjustments. These adjustments have been discussed with the District's Controller. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Colette Garcia is the engagement partner and is responsible for supervising the engagement and signing the report.

We applied certain limited procedures to the Budgetary Comparison Schedule and Management's Discussion and Analysis, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we

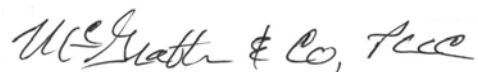
East End District
April 22, 2021
Page 3 of 3

obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Texas Supplementary Information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "McGrath & Co, PLLC".

McGrath & Co., PLLC-CPAs

EAST END DISTRICT
HARRIS COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1 – 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 – 12
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES	14
STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES	15
BALANCE SHEET – GOVERNMENTAL FUNDS	16
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	17
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUNDS	18
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES	19
NOTES TO THE BASIC FINANCIAL STATEMENTS	20 - 36
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-GENERAL FUND AND SPECIAL REVENUE FUND	38 – 40
SUPPLEMENTARY INFORMATION – REQUIRED BY THE WATER DISTRICT FINANCIAL MANAGEMENT GUIDE	
NOTES REQUIRED BY THE WATER DISTRICT FINANCIAL MANAGEMENT GUIDE (Included in the notes to the basic financial statements)	
GENERAL FUND EXPENDITURES	42
INVESTMENTS	43
ASSESSMENTS LEVIED AND RECEIVABLE	44
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES GENERAL FUND - FIVE YEARS	46 – 47
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS	48 - 50

INDEPENDENT AUDITOR'S REPORT

Board of Directors
East End District
Harris County, Texas

We have audited the accompanying financial statements of the governmental activities and each major fund of East End District (the "District"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of East End District, as of September 30, 2020, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Texas Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Texas Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied to the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Houston, Texas

April 22, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

THIS PAGE INTENTIONALLY LEFT BLANK

USING THIS ANNUAL REPORT

Our discussion and analysis of East End District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2020:

In addition to this discussion and analysis, this annual report consists of:

- The District's basic financial statements;
- Notes to the basic financial statements, which provide additional information essential to a full understanding of the data provided in the financial statements;
- Supplementary information required by the Governmental Accounting Standards Board (GASB) concerning the District's budget; and
- Other Texas supplementary information required by the District's state oversight agency, the Texas Commission on Environmental Quality (TCEQ).

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide portion of these statements provides both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position is the District-wide statement of its financial position presenting information that includes all of the District's assets, liabilities and, if applicable deferred inflows and outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors. There are many factors that contribute to the financial position of the District. Some of those factors include 1) Timing of grant fund disbursements or reimbursements, 2) Board-approved allocation of reserve funds for capital projects, and 3) Increases or decreases in property values.

The government-wide portion of Statement of Activities reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

FUND FINANCIAL STATEMENTS

The combined statements also include fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has two governmental fund types and considers each a major fund.

FUND FINANCIAL STATEMENTS (Continued)

The General Fund accounts for resources not accounted for in another fund assessment revenues, costs and general expenditures. The Special Revenue Fund accounts for the activities of the East End Improvement Corporation, EEIC, a blended component unit of the District.

Governmental funds are reported in each of the financial statements. The focus in the fund statements provides a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

FINANCIAL HIGHLIGHTS

Revenues

The following section summarizes significant financial revenue events for the fiscal year ending September 30, 2020:

Assessments - For the 2020 fiscal year (FY 20), the District funded the majority of its programs with revenue generated by an assessment on commercial properties within the boundaries of its service area at a rate of \$0.15 per \$100 valuation. (The Texas Legislature amended the governing legislation of the District in 2007 to permit assessments to include multifamily properties of 13-or-more units.) As of the 2019 assessment, the total property valuation for the District's service area was \$1,949,870,140. In FY 20, the District took in \$2,852,762 in assessments. Of this amount \$2,789,929 originated with the 2019 assessment levy and \$62,833 was the result of collections for amounts due from assessments made in prior years.

Considered in relation to general fund expenditures for FY 20, the monies spent on District services, excluding the livable centers expenses funded with federal grants, constitute 86% of the assessments received for the year. Other revenue used to fund District services was primarily generated by the graffiti abatement program.

FINANCIAL HIGHLIGHTS (Continued)**Revenues** (Continued)

East End District (District) - In addition to funds from assessments, the District took in revenue from its graffiti abatement program. The total amount of revenue for this program during FY 20 was \$572,231, which constitutes 15.3% of the total revenues of the General Fund.

The graffiti program of the local government corporation remained constant during FY 20. The District is currently maintaining existing contracts for eighteen special districts and the City of Houston.

East End Improvement Corporation (EEIC) - In this audit, monies that flow into the EEIC are presented as “Contract Revenue” and “Contributions” in both the “Government –Wide Financial Analysis” and the “Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance.”

“Contract Revenue” is composed of funds transferred into the EEIC for payment of security contracts with the Precinct Six Constable’s Office of Harris County. The “Contract Revenue” for FY 20 included monies paid by the District for services for three deputies and one sergeant, Gulfgate Partners, L.P. for six deputies, and East Downtown Management District for one deputy.

All money received by the EEIC for these services is paid to Harris County. No administrative service fees are charged to cover the costs of having the EEIC function as a manager of the contracts and conduit for funds.

The ability of the EEIC to receive tax-deductible contributions is a valuable mechanism for funding items essential to both the District and the East End as a whole.

Expenditures

The District funds the vast majority of its expenditures with the General Fund, and the services paid for with these monies fall into six categories: 1.) Security and Public Safety, 2.) Marketing and Perception Enhancement, 3.) Visual and Infrastructure Improvements and Services, 4.) Workforce Training, 5.) Program Support, and 6.) Livable Centers. The total amount spent by the District for these General Fund services and other ancillary services is \$3,446,812.

FINANCIAL HIGHLIGHTS (Continued)**Expenditures** (Continued)

Within the six service areas of the General Fund, there are three major fixed costs for FY 20: payments to Harris County for security contract services rendered by the Precinct Six Constable (\$384,131, included in the budget for Security and Public Safety), right-of-way maintenance contract costs \$272,270, included in the budget for Visual and Infrastructure Improvements and Services), and Economic Development contract costs for business expansion and retention in the District \$213,840, included in the budget for Marketing and Perception Enhancement). The District's governing legislation required only the 1st Service Plan to set aside 3% for workforce. However, the District continues to participate as part of their 10-year service plan, although the disbursements were not made in FY 20, there were disbursements made in FY 19. These fixed costs, in total, count as 25.2% of the total General Fund Expenditures and consume 23.3% of the District's total General Fund Revenue for FY 20. Of the total costs for Program Support, which stood at \$911,144 in FY 20, a significant portion are dedicated to stable and recurring expenses, such as rent, utilities, professional fees (such as legal, audit, and bookkeeping), board meeting supplies, and office security. The items in these six categories that are most subject to variation from one fiscal year to another are salaries and benefits for employees. For FY 20, total personnel costs (including both salaries and benefits) were \$1,118,813 and constituted 32.5% percent of the total General Fund Expenditures.

Beyond providing administrative support and review of day-to-day operations, the staff of the District managed or assisted in the oversight of the following specific programs in FY 20:

1. **Law Enforcement Coordination Team Meetings:** District staff hosts, on a monthly basis, a meeting for law enforcement officers where they exchange information in a confidential setting with their peers from other agencies. This flow of information frequently results in action against criminal elements that operate in the East End.
2. **Graffiti Abatement:** District staff manages and operates a graffiti abatement program for the East End, 18 special districts, and the City of Houston. The program serves an important public safety function by quickly removing gang-related graffiti. 2,331 sites were abated in the East End, and 15,469 sites in all service areas in FY 20.
3. **Right-of-Way Maintenance:** District staff directs the work of the contracted labor that picks up litter and cuts vegetation in the right-of-way. Further, District staff provides additional right-of-way services, such as tire disposal and tree trimming. More than 101 tons of trash and debris were removed out of the East End in FY 20.
4. **Illegal Dump Removal:** District staff regularly clears illegal dumps. Dumped materials are often the product of the construction industry, although in many cases residential and commercial restaurant waste is included among the debris. In FY 20, 100 dumpsites were cleared, and 1,604 illegally dumped tires were picked up by the District.

FINANCIAL HIGHLIGHTS (Continued)**Expenditures (Continued)**

5. **Inspection Services:** District staff regularly patrols the East End and reports to the proper authorities all overgrown lots, abandoned structures, and damaged infrastructure. Further, District staff inspects, on a quarterly basis, all streetlights in the East End and 113 lamps were repaired in FY 20. All lights that are not operating are reported to CenterPoint, the provider of electric transmission and distribution services for the area.
6. **Community Service:** District staff oversees the work of numerous community service workers. The additional labor provided by these groups is an integral part of how the District provides so much service within a very limited budget. In FY 20, the District utilized 4,770 community service hours. The District also partners with the Harris County Sheriff's Office, utilizing supervised inmates to assist with litter pick up and special projects.
7. **Community Development Projects:** District staff hosts community exhibits and targeted actions such as clean-up days that build community pride and awareness of the strengths of the East End.
8. **Marketing and Branding:** District staff publishes a monthly electronic newsletter and other marketing tools for constituents that provide essential updates about the East End and the activities of the District. The District maintains its website and social media (including Facebook), enabling faster updates and expanded program information to constituents and the East End community. Additionally, the District's comprehensive database enables staff to send communication to targeted groups who are interested in a variety of District programs and projects. In FY 20, the District continued its partnership with East Downtown Management District and the Houston East End Chamber of Commerce to further brand the East End as a destination for new businesses, residents, and visitors. This resulting initiative, East End Houston, is represented with a website, Facebook, Instagram, and Twitter presence, and some costs are shared by the partners. The District also received funding support from the Houston Arts Alliance to develop an East End Cultural District strategic plan, promote the cultural activities of the District, and support artistic performances and creations in the District.
9. **Workforce Training:** District staff establishes and implements an annual effort to provide workforce training for residents and workers of the East End. In FY 19, the District made the first of two payments totaling \$87,500 toward Board-approved East

FINANCIAL HIGHLIGHTS (Continued)**Expenditures** (Continued)

End workforce development projects including \$12,500 to Houston Community College for the Southeast campus Forklift Technician Training Program, \$35,000 to TXRX Labs for their Machinist Training Program, and \$40,000 to the Association for the Advancement of Mexican Americans (AAMA) for the Work and Learn Center. The second payments are dependent upon proper reporting and expenditure of the first payment, due to COVID-19 the time to expend and report was extended. As a result, the second payments were made subsequently in FY21.

10. Capital Improvements: District staff seeks out opportunities and funding for large capital improvement projects, such as the METRO 5310 Grant, which installs sidewalk access for elderly and persons with disabilities. Also, District staff seeks out and participates in grants that fund future capital improvements to the East End. In FY 10, the District was awarded a \$5 million stimulus grant in connection with Livable Centers, which was used on improvements in the Second Ward area into a pedestrian friendly and improved transit access community. A portion of that funding was also used for reconstruction of the Navigation Esplanade into a community gathering place for events and a weekly food/craft market. With Board approval, the District has invested \$2.6 million of its capital reserves into improving the pedestrian environment along Harrisburg Boulevard, next to the East End light rail, and with that initial investment has further leveraged more than \$29 million to improve transit connections, build new pedestrian and bike trails and develop a native plant garden. Since 2010, more than 35 miles of sidewalks and 9 miles of hike and bike trails or bikeways have been constructed with grant funding, and trees, lighting, benches, and transit shelters have been added to the streetscape. Capital improvement projects that are built with grant funds typically require matching dollars of up to 20% which the District Board allocates from the District's reserve funds that are designated for such projects. The timing of disbursement and reimbursements relative to grant-funded capital projects may affect the District's cash flow since the District expends capital funds for construction and is reimbursed from the grant award. Grant funds may be awarded in one fiscal year and expended in another year.

In addition to funding recurring expenses, such as those for security contracts, right-of-way maintenance, workforce development, and program support, the District funds costs for specific improvements in the pedestrian environment on Harrisburg Boulevard and on Sampson, York, Canal, Milby, Delano, Navigation, Canal and Commerce streets in the Livable Centers zones. Payment for the maintenance of these capital improvements is ongoing, and the District will purchase necessary equipment to aid in maintaining them.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$5,155,346 as of September 30, 2020. A portion of the District's net position reflects its net investment in capital assets (e.g. furniture and fixtures, vehicles, equipment and land improvements).

The following is a comparative analysis of government-wide changes in net position:

	Summary of Changes in the Statement of Net Position		
	2020	2019	Change Positive (Negative)
Current and Other Assets	\$ 2,590,016	\$ 2,348,044	\$ 241,972
Capital Assets (Net of Accumulated Depreciation)	2,898,570	3,112,887	(214,317)
Total Assets	<u>5,488,586</u>	<u>5,460,931</u>	<u>27,655</u>
Accounts Payable	216,379	256,684	(40,305)
Other Liabilities	116,861	124,398	(7,537)
Total Liabilities	<u>333,240</u>	<u>381,082</u>	<u>(47,842)</u>
Net Position:			
Net Investment in Capital Assets	2,898,570	3,112,887	(214,317)
Restricted	24,995	58,464	(33,469)
Unrestricted	2,231,781	1,908,498	323,283
Total Net Position	<u>\$ 5,155,346</u>	<u>\$ 5,079,849</u>	<u>\$ 75,497</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following table provides a summary of the District's operations for the years ended September 30, 2020, and September 30, 2019. The District's Net Position increased by \$75,497. Fluctuation in Net Position from year to year is explained by the timing of grant funding disbursement and reimbursement for capital project expenditures.

	<u>Summary of Changes in the Statement of Activities</u>		
	<u>2020</u>	<u>2019</u>	<u>Change Positive (Negative)</u>
Revenues:			
Assessments	\$ 2,893,959	\$ 2,677,501	\$ 216,458
Grant Revenues	173,545	430,148	(256,603)
Contract Revenue	963,759	879,740	84,019
Graffiti Revenue	572,231	582,119	(9,888)
Sponsorships and Contributions	91,100	143,002	(51,902)
Joint Marketing Project	10,000	8,000	2,000
East End Street Market	9,435	27,696	(18,261)
Penalty and Interest	52,492	54,324	(1,832)
Rent Revenues	24,288	6,160	18,128
Interest	9,453	22,181	(12,728)
Other Revenues	27,477	92,332	(64,855)
Total Revenues	<u>\$ 4,827,739</u>	<u>\$ 4,923,203</u>	<u>\$ (95,464)</u>
Expenses for Services	<u>4,752,242</u>	<u>4,661,534</u>	<u>(90,708)</u>
Change in Net Position	\$ 75,497	\$ 261,669	\$ (186,172)
Net Position, Beginning of Year	<u>5,079,849</u>	<u>4,818,180</u>	<u>261,669</u>
Net Position, End of Year	<u>\$ 5,155,346</u>	<u>\$ 5,079,849</u>	<u>\$ 75,497</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS

The District's combined fund balances, which includes grant-funded capital project construction activity, as of September 30, 2020, were \$2,046,309, an increase of \$248,617 from the prior year.

The fund balance in the General Fund increased by \$282,086. Of the General Fund balance increase, \$96,542 was unexpended grant proceeds restricted for the Navigation Roundabout engineering, design, and construction project. Of the General Fund balance increase, \$87,452 was unexpended Workforce Development grant disbursements delayed to FY 21 due to COVID-19.

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS (Continued)

The fund balance in the Special Revenue Fund decreased by \$33,469, primarily due to the District's lead in presenting East End Street Fest with sponsorship and contributions not exceeding East End Street Fest expenditures. Of the Special Revenue Fund balance, \$4,938 was unexpended contributions and sponsorships restricted for the virtual East End Street Fest held October 17, 2020.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Directors adopts an annual unappropriated budget for the General Fund prior to the beginning of each fiscal year. The Board did not amend the budgets during the fiscal year.

Since the District's budget is primarily a planning tool, actual results varied from the budgeted amounts. Actual net revenues were \$192,906 more than budgeted mainly due to awarded grants for capital projects. Actual expenditures were \$137,382 less than budgeted expenditures primarily due to capital projects timing differences, delayed Workforce Development grants due to COVID-19, and expense savings realized due to COVID-19 limitations.

CAPITAL POSITION

Capital assets as of September 30, 2020, total \$2,898,570 (net of accumulated depreciation).

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2020	2019	Increase (Decrease)
Capital Assets, Net of Accumulated Depreciation:			
Furniture and Fixtures	\$ 48,240	\$ 53,776	\$ (5,536)
Vehicles	116,115	97,979	18,136
Equipment	37,446	58,183	(20,737)
Leasehold Improvements	15,564	16,092	(528)
Land Improvements	2,681,205	2,886,857	(205,652)
Total Net Capital Assets	<u>\$ 2,898,570</u>	<u>\$ 3,112,887</u>	<u>\$ (214,317)</u>

INFECTIOUS DISEASE OUTLOOK (COVID-19)

As further discussed in Note 15, the World Health Organization has declared a pandemic following the outbreak of COVID-19, a respiratory virus currently affecting many parts of the world, including the United States and Texas. The pandemic has negatively affected the economic growth and financial markets worldwide and within Texas. While the potential impact of COVID-19 on the District cannot be quantified at this time, the continued outbreak could have an adverse effect on the District's operations and financial condition by negatively affecting property taxes and ad valorem tax revenues within the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to East End District, P.O. Box 230099, Houston, Texas 77223 or call 713-928-9916. The District's website address is www.EastEndDistrict.com.

BASIC FINANCIAL STATEMENTS

**EAST END DISTRICT
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

ASSETS	
Cash	\$ 1,848,566
Investments	48,027
Receivables:	
Assessments	210,467
Grant Revenue	281,559
Other	82,138
Prepaid Costs	119,259
Capital Assets, Net of Accumulated Depreciation	<u>2,898,570</u>
TOTAL ASSETS	<u>\$ 5,488,586</u>
LIABILITIES	
Accounts Payable	216,379
Retainage Payable	18,086
Security Deposits	5,525
Other Payables	9,436
Unearned Contract Revenues	<u>83,814</u>
TOTAL LIABILITIES	<u>\$ 333,240</u>
NET POSITION	
Net Investment in Capital Assets	2,898,570
Restricted for Special Revenue Fund Operations	24,995
Unrestricted	<u>2,231,781</u>
TOTAL NET POSITION	<u><u>\$ 5,155,346</u></u>

See notes to basic financial statements

**EAST END DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

REVENUES

Assessment Revenues	\$ 2,893,959
Grant Revenues	173,545
Contract Revenue	963,759
Graffiti Revenue	572,231
Sponsorships and Contributions	91,100
Joint Marketing Project	10,000
East End Street Market	9,435
Penalty and Interest	52,492
Rent Revenues	24,288
Investment Revenues	9,453
Other Revenues	27,477
TOTAL REVENUES	\$ 4,827,739

EXPENDITURES/EXPENSES

Service Operations:	
Security and Public Safety	\$ 1,816,587
Marketing and Perception Enhancement	744,437
Visual and Infrastructure Improvement and Services	877,975
Program Support	920,614
Livable Center	118,045
Depreciation	274,584
TOTAL EXPENDITURES/EXPENSES	\$ 4,752,242

CHANGE IN NET POSITION 75,497

NET POSITION - OCTOBER 1, 2019 5,079,849

NET POSITION - SEPTEMBER 30, 2020 \$ 5,155,346

See notes to basic financial statements

**EAST END DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2020**

	General Fund	Special Revenue Fund	Total
ASSETS			
Cash	\$ 1,736,496	\$ 112,070	\$ 1,848,566
Investments	48,027		48,027
Receivables:			
Assessments	210,467		210,467
Grant Revenue	281,559		281,559
Other	81,136	1,002	82,138
Due from Other Funds	4,263		4,263
Prepaid Costs	35,445	83,814	119,259
TOTAL ASSETS	\$ 2,397,393	\$ 196,886	\$ 2,594,279
LIABILITIES			
Accounts Payable	\$ 132,565	\$ 83,814	\$ 216,379
Retainage Payable	18,086		18,086
Due to Other Funds		4,263	4,263
Security Deposits	5,525		5,525
Other Payables	9,436		9,436
Unearned Contract Revenues		83,814	83,814
TOTAL LIABILITIES	\$ 165,612	\$ 171,891	\$ 337,503
DEFERRED INFLOWS OF RESOURCES			
Assessments	\$ 210,467	\$ -	\$ 210,467
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 210,467	\$ -	\$ 210,467
FUND BALANCES			
Nonspendable-Prepaid Costs	\$ 35,445	\$ 83,814	\$ 119,259
Restricted - Cultural District Activities	2,545		2,545
Restricted - Navigation Roundabout	96,542		96,542
Committed - Capital Improvement Projects	515,871		515,871
Assigned:			
Budget Stabilization Fund	291,506		291,506
Contingency Reserve	107,256		107,256
Vehicle Replacement Fund	4		4
Building Pre-Development	21,597		21,597
Streetscape Reserve Solar Lamp Batteries	70,000		70,000
Unassigned	880,548	(58,819)	821,729
TOTAL FUND BALANCES	\$ 2,021,314	\$ 24,995	\$ 2,046,309
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 2,397,393	\$ 196,886	\$ 2,594,279

See notes to basic financial statements

**EAST END DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Total Fund Balances - Governmental Funds	\$ 2,046,309
--	--------------

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.	2,898,570
--	-----------

Deferred assessment revenues for the 2019 and prior years became part of recognized revenues in the governmental activities of the District.	210,467
--	---------

Total Net Position - Governmental Activities	<u>\$ 5,155,346</u>
--	---------------------

**EAST END DISTRICT
GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	General Fund	Special Revenue Fund	Total
REVENUES			
Assessment Revenues	\$ 2,852,762	\$ -	\$ 2,852,762
Grant Revenues	173,545	-	173,545
Contract Revenue	-	963,759	963,759
Graffiti Revenue	572,231	-	572,231
Sponsorships and Contributions	-	91,100	91,100
Joint Marketing Project	10,000	-	10,000
East End Street Market	9,435	-	9,435
Penalty and Interest	52,492	-	52,492
Rent Revenues	24,288	-	24,288
Investment Revenues	9,131	322	9,453
Other Revenues	25,014	2,463	27,477
TOTAL REVENUES	\$ 3,728,898	\$ 1,057,644	\$ 4,786,542
EXPENDITURES/EXPENSES			
Service Operations:			
Security and Public Safety	\$ 852,831	\$ 963,756	\$ 1,816,587
Marketing and Perception Enhancement	626,550	117,887	744,437
Visual and Infrastructure Improvement and Services	877,975	-	877,975
Program Support	911,144	9,470	920,614
Livable Center	118,045	-	118,045
Capital Outlay	60,267	-	60,267
TOTAL EXPENDITURES/EXPENSES	\$ 3,446,812	\$ 1,091,113	\$ 4,537,925
NET CHANGE IN FUND BALANCES	282,086	(33,469)	248,617
FUND BALANCES - OCTOBER 1, 2019	1,739,228	58,464	1,797,692
FUND BALANCES - SEPTEMBER 30, 2020	\$ 2,021,314	\$ 24,995	\$ 2,046,309

See notes to basic financial statements

**EAST END DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Net Change in Fund Balances - Governmental Funds	\$ 248,617
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report assessment revenues when collected. However, in the Statement of Activities, revenue is recorded in the accounting period for which the assessments are levied.	41,197
Governmental funds report capital expenditures in the period purchased. However, in the Statement of Net Assets, capital assets are increased by new purchases and the Statement of Activities is not affected.	60,267
Governmental funds do not account for depreciation. However, in the Statement of Net Position, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities.	(274,584)
Change in Net Position - Governmental Activities	<u>\$ 75,497</u>

1. CREATION OF DISTRICT

East End District (the “District”), a municipal management district over the City of Houston’s (Houston) greater east end area, was created by the State of Texas on April 16, 1999 as a body politic and corporate, and a governmental agency of the State of Texas. A fifteen-member unpaid Board of Directors operates the District.

Effective June 28, 2018, the name of the District was changed from Greater East End Management District to East End District.

The District’s five main areas of operation include security and public safety; marketing and perception enhancement; visual and infrastructure improvements and services; workforce training; and administration of the District. All programs are under a ten-year service plan for the east end area revitalization. Security and Public Safety includes a law enforcement security patrol in partnership with public and private entities and a graffiti abatement program. Marketing and perception are accomplished through branding and marketing Houston’s East End as an economically viable place to work, live and recreate. Visual and infrastructure improvements are realized with litter clean up and street enhancement projects, including the Livable Centers initiative, which will bring improvements to the pedestrian environment that address mobility, access to transportation, and public safety. Workforce Development includes education and training for East End workers and residents.

As required by accounting principles generally accepted in the United States of America, these financial statements present the District and its component unit, East End Improvement Corporation (EEIC), an entity in which the District is considered to be financially accountable. The District is considered to be financially accountable for an organization if the District appoints the voting majority of that organization or there is a potential for that organization to provide specific financial benefit or impose specific financial burdens to the District. In certain cases, other organizations are included as component units if the nature and significance of their relationship with the District are such that their exclusion would cause the District’s financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the District’s operations.

EEIC was created under the provisions of the Texas Transportation Code and incorporated in the State of Texas on October 28, 2002 as a public, non-profit, local government corporation. EEIC is governed by a three-member board of directors appointed by the District’s Board. Although EEIC is a legally separate, tax-exempt entity, EEIC is reported as if it were part of the District because its sole purpose is to lessen the burden of the District by allowing additional private funds to be used to expand and enhance the District’s programs. EEIC currently supplements the District’s security and public safety programs (Note 7) and is the operator of a website for the East End area. EEIC is reported as a special revenue fund within the District’s financial statements.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (“GASB”). In addition, the accounting records of the District are maintained generally in accordance with the *Water District Financial Management Guide* published by the Texas Commission on Environmental Quality (the “Commission”).

Financial Statement Presentation

These financial statements have been prepared in accordance with Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting.

The financial statements include:

- A Management’s Discussion and Analysis (MD&A) section providing an analysis of the District’s overall financial position and changes in financial position.
- Government-wide financial statements prepared using the accrual basis of accounting for all of the District’s governmental activities.

The GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of net assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This component of net Position consists of net position that does not meet the definition of Restricted or Net Investment in Capital Assets.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)Financial Statement Presentation (Continued)

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenues and expenses of the government-wide Statement of Activities.

Fund Financial Statements

As discussed above, the District's fund financial statements are combined with the government-wide statements. The fund statements include a Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances.

Governmental Funds

The District has two major governmental funds.

General Fund - To account for resources not required to be accounted for in another fund, assessment revenues, costs and general expenditures.

Special Revenue Fund – The District's blended component unit, East End Improvement Corporation (EEIC), is reported as a special revenue fund.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available.” Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. The District considers revenue reported in governmental funds to be available if they are collectable within 60 days after year end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Assessments considered available by the District and included in revenue include assessments collected during the year and assessments collected after year-end, if any, which were considered available to defray the expenditures of the current year. Deferred assessment revenues are those assessments which the District does not reasonably expect to be collected soon enough in the subsequent period to finance current expenditures.

Amounts transferred from one fund to another fund are reported as other financing sources or uses. Loans by one fund to another fund and amounts paid by one fund for another fund are reported as interfund receivables and payables in the Governmental Funds Balance Sheet if there is intent to repay the amount and if the debtor fund has the ability to repay the advance on a timely basis.

Capital Assets

Capital assets, which include equipment and land improvements, are reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire the asset on the acquisition date. Repairs and maintenance are recorded as expenditures in the governmental fund incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset. Engineering fees and certain other costs are capitalized as part of the asset.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)Capital Assets (Continued)

Assets are capitalized, including infrastructure assets, if they have an original cost greater than \$500 and a useful life over two years. Depreciation is calculated on each class of depreciable property using the straight-line method of depreciation. Estimated useful lives are as follows:

	<u>Years</u>
Vehicles	5
Equipment	3-5
Furniture	5
Land Improvements	10-30

Pensions

The District has 15 full-time employees and made contributions into a simplified employee pension plan for 12 of these 15 employees, who had 6 months of continuous work history from the date of hire. See Note 11.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net position.

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources.

Fund Balance

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, requires the classification of fund balances in governmental funds using the following hierarchy:

Nonspendable: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. The District's nonspendable fund balance consists of prepaid items.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The District received restricted funds of \$96,542 for Navigation roundabout expenditures and had \$2,545 remaining in restricted funds for Cultural District activities.

Committed: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District committed \$515,871 for capital improvement projects.

Assigned: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balances. The District has assigned funds in the amounts of \$291,506, \$107,256, \$4, \$21,597, and \$70,000, for budget stabilization, contingency reserve, vehicle replacement, building pre-development, and streetscape reserve projects, respectively.

Unassigned: all other spendable amounts in the General Fund and deficit balances in other funds.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

NOTE 3. DEPOSITS AND INVESTMENTS

Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At fiscal year end, the carrying amount of the District's deposits was \$1,848,566 and the bank balance was \$1,869,036. The bank balance was fully covered by federal depository insurance and pledged securities.

The carrying values of the deposits are included in the Governmental Funds Balance Sheet and the Statement of Net Position at September 30, 2020, as listed below:

	<u>Cash</u>
GENERAL FUND	\$1,736,496
SPECIAL REVENUE FUND	<u>112,070</u>
TOTAL DEPOSITS	<u><u>\$1,848,566</u></u>

Investments

The District is authorized by the Public Funds Investment Act (Chapter 2256, Texas Government Code) to invest in the following: (1) obligations, including letters of credit, of the United States or its agencies and instrumentalities, including Federal Home Loan Banks, (2) direct obligations of the State of Texas or its agencies and instrumentalities, (3) certain collateralized mortgage obligations, (4) other obligations, which are unconditionally guaranteed or insured by the State of Texas or the United States or its agencies or instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States, (5) certain A rated or higher obligations of states and political subdivisions of any state, (6) bonds issued, assumed or guaranteed by the State of Israel, (7) certain insured or collateralized certificates of deposit and share certificates, (8) certain fully collateralized repurchase agreements, (9) bankers' acceptances with limitations, (10) commercial paper rated A-1 or P-1 or higher and a maturity of 270 days or less, (11) no-load money market mutual funds and no-load mutual funds, with limitations, (12) certain guaranteed investment contracts, (13) certain qualified governmental investment pools and (14) a qualified securities lending program.

The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District's investment policy may be more restrictive than the Public Funds Investment Act.

NOTE 3. DEPOSITS AND INVESTMENTS (Continued)Investments (continued)

As of September 30, 2020, the District had the following investments and maturities:

<u>Fund and Investment Type</u>	<u>Fair Value</u>	<u>Maturities in Years Less Than 1</u>
<u>GENERAL FUND -</u> TexPool	\$ 48,027	\$ 48,027
Total Investments	<u>\$ 48,027</u>	<u>\$ 48,027</u>

TexPool

The District participates in TexPool, the Texas Local Government Investment Pool. The State Comptroller of Public Accounts exercises oversight responsibility of TexPool, which includes (1) the ability to significantly influence operations, (2) designation of management and (3) accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure.

As permitted by GAAP, TexPool uses amortized cost (which excludes unrealized gains and losses) rather than market value to compute share price and seeks to maintain a constant dollar value per share. Accordingly, the fair value of the District's position in TexPool is the same as the value of TexPool shares. Investments in TexPool may be withdrawn on a same day basis, as long as the transaction is executed by 3:30 p.m.

At September 30, 2020, the District's investment in TexPool was rated AAAM by Standard and Poor's and had a weighted average maturity of 38 days.

Investment Credit and Interest Rate Risk

Investment credit risk is the risk that the investor may not recover the value of an investment from the issuer, while interest rate risk is the risk that the value of an investment will be adversely affected by changes in interest rates. The District's investment policies do not address investment credit and interest rate risk beyond the rating and maturity restrictions established by state statutes.

NOTE 3. DEPOSITS AND INVESTMENTS (Continued)Restrictions

All cash and investments of the Special Revenue Funds are restricted for the EEIC operations.

NOTE 4. ANNUAL ASSESSMENT

In accordance with Chapter 3807, Texas Special Districts Local Laws Code, the District may levy ad valorem taxes, assessments, or impact fees in accordance with Chapter 375, Texas Local Government Code, to provide improvements and services for a project or activity the District is authorized to acquire, construct, improve, or provide under this Act.

On September 30, 2004, the District approved the Greater East End Management District Service Plan (the “Plan”). The Plan authorized levying an annual assessment which would assure sufficient funding for the services provided under the ten (10) year term of the Plan. In 2014, the District renewed the Plan for ten more years following a public hearing of the District. The Plan provides for a maximum annual assessment rate of no more than \$0.15 per \$100 of assessed value of land and improvements within the District. For the 2019 tax year, the District levied an assessment of \$0.15 per \$100 of assessed values, which resulted in an assessment of \$2,925,251 on the adjusted taxable valuation of \$1,949,870,140. The General Fund recorded total revenue of \$2,852,762 in the current fiscal year for 2019 and prior assessments collected during the fiscal year ending September 30, 2020.

The District’s calendar for collection of the assessments is as follows:

- Levy Date - None Specified
- Lien Date - January 1.
- Due Date - Not later than January 31.
- Delinquent Date - February 1, at which time the taxpayer is liable for penalty and interest.

NOTE 5. CAPITAL IMPROVEMENTS

In January 2002, the Texas Department of Transportation (TXDOT) selected for funding the District’s \$2.7 million East End Streetscapes Project (the Project). The Project includes enhancements to four major entryways into the District. The District will use revenues from current assessments and future assessments to fund the maintenance and upkeep of the Streetscape Project, and other capital projects for improvements along Harrisburg, Sampson, York and Navigation, Milby, Canal, Commerce and several pocket parks. More information about grants can be found in Note 12.

NOTE 6. EAST END IMPROVEMENT CORPORATION

East End Improvement Corporation is a 509(a)(3) organization recognized as tax-exempt under the 501(c)(3) Internal Revenue Code. The EEIC was organized to provide additional resources to assist the District with its programs in the community and acts as the conduit for funds from private and public entities in partnership with the District. In FY 20, EEIC contracted with Harris County (the County) for patrol services to provide additional security to the Gulfgate Shopping Center and The East Downtown Management District (EADO). The EEIC is reimbursed for the costs of the additional security patrols pursuant to the contracts with each entity. Payment to the County for the security patrol services, as well as the reimbursement payments from each entity to EEIC, occurs the month preceding the services rendered. Additionally, the EEIC served as the lead organization to organize, fundraise, and produce the East End Street Fest.

NOTE 7. JOINT MARKETING PROJECT

On August 1, 2017, The District entered into an agreement with East Downtown Management District (EADO) and the Houston East End Chamber of Commerce (the “Chamber”) (collectively the “Participants”) to establish and operate a website to provide information and to promote and market the East End area (the “Project”). The District acts as the website manager and employs the website content manager. Annually, the Chamber shall pay the District \$1,000 a month for five months for the Project and EADO made an annual \$5,000 contribution. Project costs consist of branding and marketing, design costs, software and licenses, the cost of the website manager, the cost to establish the initial content and the costs to keep the website populated with accurate and up-to-date information. The District’s Special Revenue Fund (EEIC) acts as operator of the Project to implement the decisions of the Participants, to be responsible for handling the financial matters related to the project and to operate and maintain the Project. This agreement will automatically renew for additional one-year periods and may be terminated with 60 days notice.

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, is as follows:

	Beginning Balances	Increases	Ending Balances
Capital Assets Subject to Depreciation			
Furniture and Fixtures	\$ 118,894	\$ 650	\$ 119,544
Vehicles	376,175	56,259	432,434
Equipment	129,481	3,358	132,839
Leasehold Improvements	20,604	-	20,604
Land Improvements	3,977,329	-	3,977,329
Total Capital Assets			
Subject to Depreciation	<u>\$ 4,622,483</u>	<u>\$ 60,267</u>	<u>\$ 4,682,750</u>
Less Accumulated Depreciation			
Furniture and Fixtures	\$ 65,118	\$ 6,186	\$ 71,304
Vehicles	278,196	38,123	316,319
Equipment	71,298	24,095	95,393
Leasehold Improvements	4,512	528	5,040
Land Improvements	1,090,472	205,652	1,296,124
Total Accumulated Depreciation	<u>\$ 1,509,596</u>	<u>\$ 274,584</u>	<u>\$ 1,784,180</u>
Total Depreciable Capital Assets, Net of Accumulated Depreciation	<u>\$ 3,112,887</u>	<u>\$ (214,317)</u>	<u>\$ 2,898,570</u>

NOTE 9. OPERATING LEASE

On December 1, 2004, the District entered into a 60-month lease agreement for office space commencing on July 1, 2005. During a prior fiscal year, the District renewed the lease for 60 months ending June 30, 2020. On June 30, 2020, the lease was amended and extended for an additional ten-year term commencing on June 30, 2020, which included rate increases effective January 1, 2021 and July 1st of each year thereafter. During the current fiscal year, the District made lease payments in the amount of \$121,800. The current lease expires on June 30, 2030.

On January 26, 2017, the District entered into a 36-month lease agreement for warehouse space commencing on February 1, 2017. On January 30, 2020, the lease was amended and extended for an additional five-year term commencing on February 1, 2020, which included rate increases effective February 1, 2022 and February 1, 2024. During the current fiscal year, the District made lease payments in the amount of \$22,569. The current lease expires on January 31, 2025.

In July 2015, the District entered into a 48-month lease agreement for office equipment commencing on August 1, 2015 and expiring on July 31, 2019. During a prior fiscal year, the District entered into a new lease for replacement equipment for 63 months ending November 30, 2024. During the current fiscal year, the District made lease payments in the amount of \$6,584. In May 2016, the District entered into a 34-month lease agreement for office equipment commencing on June 1, 2016 and expiring on April 30, 2019. During a prior fiscal year, the District entered into a new lease for replacement equipment for 51 months commencing on May 1, 2019 and ending on July 31, 2023. During the current fiscal year, the District made lease payments in the amount of \$1,232.

NOTE 9. OPERATING LEASE (Continued)

Future minimum lease payments under the operating leases for office equipment are as follows.

Year Ending September 30,	
2021	\$ 179,280
2022	199,404
2023	212,031
2024	248,670
2025	255,321
2026	281,487
2027	312,171
2028	335,361
2029	336,072
2030	252,459
Total Base Future Office Lease Obligations	<u>\$ 2,612,256</u>

Year Ending September 30,	
2021	\$ 22,500
2022	24,167
2023	25,000
2024	26,667
2025	9,167
Total Base Future Warehouse Lease Obligations	<u>\$ 107,500</u>

Year Ending September 30,	
2021	\$ 7,752
2022	7,752
2023	7,554
2024	6,564
2025	1,094
Total Base Future Office Equipment Lease Obligations	<u>\$ 30,716</u>

NOTE 10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters. The District carries commercial insurance for its fidelity bonds and participates in the Texas Municipal League Intergovernmental Risk Pool (TML) to provide property, general liability, automobile, boiler and machinery, errors and omissions, workers compensation coverage and law enforcement. The District, along with other participating entities, contributes annual amounts determined by TML's management. As claims arise, they are submitted and paid by TML. During the year ended September 30, 2020, the District contributed \$36,684 to the fund for the insurance coverage. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 11. RETIREMENT PLAN

On March 15, 2001, the District implemented a Simple Individual Retirement Account (IRA) to benefit the employees of the District. This retirement plan calls for the District to match up to 10% of each employee's contribution based on employee gross wages. The accounts are set up in each participating employee's name and are the property of the named employee. During the current year, the District's share of costs associated with this plan were \$81,214.

NOTE 12. FEDERAL TRANSIT ADMINISTRATION GRANTS

A summary of Federal Transit Administration Grant reimbursements for the current and prior fiscal years are as follows:

Grant Award	FY 2020	Prior Years	Total Reimbursed
Transportation Investment Generating Economic Recovery (TIGER)	\$ -	\$ 385,710	\$ 385,710
Transit Access/Enhanced Mobility	72,836	2,273,744	2,346,580
Harrisburg Redevelopment Authority	96,542	-	-
Total Grant Reimbursements	\$ 169,378	\$ 2,659,454	\$ 2,732,290

NOTE 12. FEDERAL TRANSIT ADMINISTRATION GRANTS (Continued)

A summary of Federal Transit Administration Grant expenditures for the current and prior fiscal years are as follows:

Grant Award	FY 2020	Prior Years	Total Expenditures
Transportation Investment Generating Economic Recovery (TIGER)	\$ -	\$ 310,982	\$ 310,982
Transit Access/Enhanced Mobility	118,045	2,445,677	2,563,722
Total Grant Expenditures	\$ 118,045	\$ 2,756,659	\$ 2,874,704

Transit Access/Enhanced Mobility

The District received a grant modification from Metropolitan Transit Authority of Harris County (METRO) in the amount of \$184,676 for implementation of the Federal Transit Administration's Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities grant programs. The grant added funding to construct the addition of additional sidewalks on Hagerman Street. The modification amended the existing METRO 5310 grant with the East End District. During the current fiscal year, the District recorded expenditures of \$91,045 and recorded \$72,836 in grant revenues. As of September 30, 2020, the District reported a receivable of \$244,559 related to this grant.

Federal Highway Administration Funds

On September 27, 2018, the East End District Board of Directors approved entering an Advanced Funding Agreement (AFA) for Surface Transportation Block Grant Program (Off-System) with the Texas Department of Transportation (TXDoT) in the amount of \$3,043,665. The AFA was formally executed on May 1, 2019 to authorize a project to design and build a roundabout at the intersection of Navigation Boulevard at Jensen Drive/Runnels Street. The match requirement for the grant is \$606,400 and includes a commitment of \$150,000 from the East End District and \$456,400 from the Harrisburg Tax Increment Reinvestment Zone (TIRZ 23). During the current year, a payment of match funds totaling \$96,542 was received by the District from TIRZ 23.

NOTE 13. OTHER GRANTSHouston Arts Alliance – Mayor’s Office of Cultural Affairs

On June 1, 2019, the Houston Arts Alliance, in conjunction with the Mayor’s Office of Cultural Affairs awarded the East End District a City Initiative Program restricted grant in the amount of \$148,000 to support the East End Cultural District’s cultural tourism efforts. Specifically, the grant authorizes the use of funds toward the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution and exhibition of these major art forms. The awarded grant is restricted for investment in a Cultural District Strategic Plan, Cultural Arts Program, and Cultural Tourism Marketing & Communications. Examples of investment include the allocation of funds to the annual East End Street Fest. As of September 30, 2020, the District recorded expenditures of \$114,455 and had received \$74,000 of the \$111,000 grant, with \$37,000 was received during the current fiscal year. As of September 30, 2020, \$2,545 of the restricted amounts remained and was expended in the first quarter of the fiscal year ending September 30, 2021.

NOTE 14. RESOLUTION ALLOCATING FUNDS

On January 24, 2019, the District Board of Directors approved allocated \$75,000 of its capital reserves to be used as leverage to request grant dollars to fund an enhanced bike plan for the East End District. The spending of funds is contingent on receiving a grant award of equal investment amount. On July 23, 2020, the District Board of Directors approved a joint participation interlocal agreement with Harris County to provide \$75,000 to support the engineering costs of the project. No expenditures had been made as of September 30, 2020.

NOTE 15. INFECTIOUS DISEASE OUTLOOK (COVID-19)

The World Health Organization has declared a pandemic following the outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus (the “Pandemic”), which is currently affecting many parts of the world, including the United States and Texas. Federal, state and local governments have all taken actions to respond to the Pandemic, including disaster declarations by both the President of the United States and the Governor of Texas. On March 31, 2020, the Governor issued an executive order closing all non-essential businesses in the State. This order expired on April 30, 2020. Additionally, all the counties in the greater Houston area adopted various “Work Safe – Stay Home” orders. Such actions are focused on limiting instances where the public can congregate or interact with each other. These precautions resulted in the temporary closure of all non-essential businesses in the State.

NOTE 15. INFECTIOUS DISEASE OUTLOOK (COVID-19) (Continued)

Since the disaster declarations were made, the Pandemic has negatively affected travel, commerce, and financial markets locally and globally, and is widely expected to continue negatively affecting the economic growth and financial markets worldwide and within Texas. These negative impacts may reduce or negatively affect property taxes and ad valorem tax revenues within the District.

While the potential impact of the Pandemic on the District cannot be quantified at this time, the continued outbreak of the Pandemic could have an adverse effect on the District's operations and financial condition.

EAST END DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2020

EAST END DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original & Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Assessment Revenues	\$ 2,915,062	\$ 2,852,762	\$ (62,300)
Grant Revenues		173,545	173,545
Graffiti Revenue	521,340	572,231	50,891
Joint Marketing Project		10,000	10,000
East End Street Market	46,100	9,435	(36,665)
Penalty and Interest		52,492	52,492
Rent Revenues		24,288	24,288
Investment Revenues		9,131	9,131
Other Revenues	53,490	25,014	(28,476)
TOTAL REVENUES	\$ 3,535,992	\$ 3,728,898	\$ 192,906
EXPENDITURES/EXPENSES			
Service Operations:			
Security and Public safety	\$ 829,024	\$ 852,831	\$ (23,807)
Marketing and Perception Enhancement	683,550	626,550	57,000
Visual and Infrastructure Improvement and Services	935,717	877,975	57,742
Workforce Training	87,452	-	87,452
Program Support	974,651	911,144	63,507
Livable Center	10,000	118,045	(108,045)
Capital Outlay	63,800	60,267	3,533
TOTAL EXPENDITURES/EXPENSES	\$ 3,584,194	\$ 3,446,812	\$ 137,382
REVENUES OVER (UNDER) EXPENDITURES	\$ (48,202)	\$ 282,086	\$ 330,288
FUND BALANCES - OCTOBER 1, 2019	1,739,228	1,739,228	
FUND BALANCES - SEPTEMBER 30, 2020	\$ 1,691,026	\$ 2,021,314	\$ 330,288

EAST END IMPROVEMENT CORPORATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original & Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Contract Revenue	\$ -	\$ 963,759	\$ 963,759
Contributions	48,000	91,100	43,100
Investment Revenues		322	
Other Revenues		2,463	2,463
TOTAL REVENUES	\$ 48,000	\$ 1,057,644	\$ 1,009,322
EXPENDITURES/EXPENSES			
Service Operations:			
Security and Public safety		\$ 963,756	\$ (963,756)
Program support		117,887	(117,887)
Livable Center	285,000		
Marketing and Perception Enhancement		9,470	(9,470)
TOTAL EXPENDITURES/EXPENSES	\$ 285,000	\$ 1,091,113	\$ (1,091,113)
REVENUES UNDER EXPENDITURES	\$ (237,000)	\$ (33,469)	\$ (81,791)
FUND BALANCE - OCTOBER 1, 2019	58,464	58,464	-
FUND BALANCE - SEPTEMBER 30, 2020	\$ (178,536)	\$ 24,995	\$ (81,791)

BUDGETS AND BUDGETARY ACCOUNTING

An annual unappropriated budget is adopted for the General Fund and Special Revenue Fund by the District's Board of Directors. The budgets are prepared using the same method of accounting as for financial reporting. There were no amendments to the budgets during the year.

EAST END DISTRICT
SUPPLEMENTARY INFORMATION – REQUIRED BY THE
WATER DISTRICT FINANCIAL MANAGEMENT GUIDE
SEPTEMBER 30, 2020

**EAST END DISTRICT
INVESTMENTS
SEPTEMBER 30, 2020**

<u>Funds</u>	<u>Identification or Certificate Number</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at End of Year</u>
<u>GENERAL FUND</u>				
TexPool	449/7900800001	Variable	N/A	\$48,027

**EAST END DISTRICT
ASSESSMENTS LEVIED AND RECEIVABLE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Assessments	
ASSESSMENTS RECEIVABLE - OCTOBER 1, 2019	\$ 169,270	
Adjustments to beginning balance	(56,303)	\$ 112,967
Original 2019 Assessments Levy	\$ 2,973,860	
Adjustments to 2019 Assessments Levy	(48,610)	\$ 2,925,251
TOTAL TO BE ACCOUNTED FOR		\$ 3,038,218
ASSESSMENT COLLECTIONS:		
Prior Years	\$ 37,822	
Current Year	2,789,929	\$ 2,827,751
ASSESSMENTS RECEIVABLE - SEPTEMBER 30, 2020		\$ 210,467
ASSESSMENTS RECEIVABLE BY YEAR:		
2019		135,322
2018		27,695
2017		17,875
2016		9,168
2015		6,334
2014		5,157
2013		2,068
2012		1,452
2011		966
2010		472
2009		427
2008		418
2007		418
2006		385
2005		422
2004		384
2003		312
2002		296
2001		312
2000		295
1999		288
		\$ 210,467

THIS PAGE INTENTIONALLY LEFT BLANK

**EAST END DISTRICT
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND - FIVE YEARS**

	Amounts				
	2020	2019	2018	2017	2016
REVENUES					
Assessment Revenues	\$ 2,852,762	\$ 2,645,230	\$ 2,441,957	\$ 2,384,016	\$ 2,174,656
Grant Funding Revenue	173,545	430,148	826,809	2,405,038	3,464,398
Graffiti Revenues	572,231	582,119	692,945	578,774	593,482
Sponsorships and Contributions				26,031	
Joint Marketing Project	10,000	8,000	9,000	22,272	37,993
East End Street Market	9,435	27,696	46,888	51,281	5,127
Penalty and Interest	52,492	54,324	74,653	51,533	52,779
Rent Revenues	24,288	6,160	27,528	27,528	26,949
Investment Revenues	9,131	21,539	9,330	3,094	1,512
Other Revenues	25,014	90,802	175,131	5,606	15,333
TOTAL REVENUES	\$ 3,728,898	\$ 3,866,018	\$ 4,304,241	\$ 5,555,173	\$ 6,372,229
EXPENDITURES					
Service Operations:					
Security and Public Safety	\$ 852,831	\$ 729,571	\$ 727,303	\$ 728,736	\$ 687,226
Marketing and Perception Enhancement	626,550	517,678	570,818	511,936	323,608
Visual and Infrastructure Improvements and Services	877,975	864,881	1,012,182	843,377	634,894
Workforce Training	-	87,500	72,480	72,145	56,445
Program Support	911,144	873,948	933,165	1,006,592	907,394
Livable Center	118,045	303,474	898,313	1,390,648	4,146,536
Capital Outlay	60,267	119,549	132,586	1,174,920	110,871
TOTAL EXPENDITURES	\$ 3,446,812	\$ 3,496,601	\$ 4,346,847	\$ 5,728,354	\$ 6,866,974
REVENUES OVER (UNDER) EXPENDITURES	\$ 282,086	\$ 369,417	\$ (42,606)	\$ (173,181)	\$ (494,745)
BEGINNING FUND BALANCE	1,739,228	1,369,811	1,412,417	1,585,598	2,080,343
ENDING FUND BALANCE	\$ 2,021,314	\$ 1,739,228	\$ 1,369,811	\$ 1,412,417	\$ 1,585,598

Percent of Total Revenues				
2020	2019	2018	2017	2016
76.4%	68.4%	56.8%	42.9%	34.2%
4.7%	11.1%	19.2%	43.3%	54.4%
15.3%	15.1%	16.1%	10.4%	9.3%
0.0%	0.0%	0.0%	0.5%	0.0%
0.3%	0.2%	0.2%	0.4%	0.6%
0.3%	0.7%	1.1%	0.9%	0.1%
1.4%	1.4%	1.7%	0.9%	0.8%
0.7%	0.2%	0.6%	0.5%	0.4%
0.2%	0.6%	0.2%	0.1%	0.0%
0.7%	2.3%	4.1%	0.1%	0.2%
100.0%	100.0%	100.0%	100.0%	100.0%
22.9%	18.9%	16.9%	13.1%	10.8%
16.8%	13.4%	13.3%	9.2%	5.1%
23.5%	22.4%	23.5%	15.2%	10.0%
0.0%	2.3%	1.7%	1.4%	0.9%
24.4%	22.6%	21.7%	18.1%	14.2%
3.2%	7.8%	20.9%	25.0%	65.1%
1.6%	3.1%	3.1%	21.2%	1.7%
92.4%	90.5%	101.1%	103.2%	107.8%
7.6%	9.5%	-1.1%	-3.2%	-7.8%

**EAST END DISTRICT
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
SEPTEMBER 30, 2020**

<u>Board Members</u>	<u>Term of Office (Appointed)</u>	<u>Fees of Office for the year ended September 30, 2020</u>	<u>Expense Reimbursements for the year ended September 30, 2020</u>	<u>Title</u>
Vacant	07/20 06/21 (Appointed)	-0-	\$ -0-	Position 1 Director
Bryson Grover	04/20 06/20 (Appointed)	-0-	\$ -0-	Position 1 Director
Ann Taylor	06/17 02/20 (Appointed)	-0-	\$ -0-	Position 1 Director
Blanca Blanco	06/17 06/21 (Appointed)	\$ -0-	\$ -0-	Position 2 Asst Secretary
Stephan Quezada	06/17 06/21 (Appointed)	\$ -0-	\$ -0-	Position 3 Treasurer Investment Officer
William McConnell	06/17 06/21 (Appointed)	\$ -0-	\$ -0-	Position 4 Director
Domenic Laurenzo	06/17 06/21 (Appointed)	\$ -0-	\$ -0-	Position 5 Director
Joe Meppelink	06/17 06/21 (Appointed)	\$ -0-	\$ -0-	Position 6 Chairman
Erin Dyer	06/17 08/20 (Appointed)	\$ -0-	\$ -0-	Position 7 Director

**EAST END DISTRICT
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
SEPTEMBER 30, 2020**

Board Members	Term of Office (Appointed)	Fees of Office for the year ended September 30, 2020	Expense Reimbursements for the year ended September 30, 2020	Title
Loni Baker	09/20 06/21 (Appointed)	\$ -0-	\$ -0-	Position 7 Director
Jose Valdez	6/19 6/23 (Appointed)	\$ -0-	\$ -0-	Position 8
Devin Licata	6/19 6/23 (Appointed)	\$ -0-	\$ -0-	Position 9 Director
Vacant	6/19 6/23 (Appointed)	\$ -0-	\$ -0-	Position 10 Director
Taryn Sims	6/19 6/23 (Appointed)	\$ -0-	\$ -0-	Position 11 Secretary
Elliott Barner	6/19 6/23 (Appointed)	\$ -0-	\$ -0-	Position 12 Director
Vacant	n/a 6/23 (Appointed)	\$ -0-	\$ -0-	Position 13 Director
Marjorie Pena	6/19 6/23 (Appointed)	\$ -0-	\$ -0-	Position 14 Director
Susan C. Sahwani-Garcia	6/19 6/23 (Appointed)	\$ -0-	\$ -0-	Position 15 Director

Note: Submission date of the most recent District Registration Form (TWC Sections 36.054 and 49.054)
October 31, 2020

**EAST END DISTRICT
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
SEPTEMBER 30, 2020**

Consultants:	Date Hired	District Fees for the year	EEIC Fees for the year	Title
Jeannie H. McDonald, P.C. Attorneys at Law 2727 Plaza Drive, Suite 280 Sugar Land, TX 77479	12/14/99	\$ 10,784	\$ 248	Attorney
Laura C. Davis SKLaw 1980 Post Oak Blvd, Suite 1380 Houston, TX 77008	03/26/20	\$ 32,774	\$ 262	Attorney
McCall Gibson, Swedlund Barfoot PLLC 13100 Wortham Center Drive, Suite 235 Houston, TX 77002	10/04/07	\$ 12,250	\$ 2,000	Auditor - FY19
Monty & Ramirez LLP 150 W. Parker Road, 3rd Floor Houston, TX 77076	04/30/20	\$ 1,764	\$ -0-	Labor Attorney
Eric Frint, LLC dba Your Part-Time Controller 2603 Augusta Drive, Suite 1075 Houston, TX 77057	04/03/19	\$ 103,649	\$ 4,760	Finance Manager
Perdue Brandon Fielder Collins and Mott, LLP 1235 North Loop West, Suite 600 Houston, TX 77008	06/23/16	\$ 19,627	\$ -0-	Delinquent Tax Collector
Patrick Ezzell/Coastal Builders 503 Avondale Houston, TX 77006	04/05/10	\$ 154,536	\$ -0-	Federal Funds Project Manager
Equi-Tax, Inc. 17111 Rolling Creek Drive, Suite 200 Houston, TX 77090	08/28/14	\$ 59,879	\$ -0-	Assessment Collector/ Consultant
Urban Partnerships CDC 503 Avondale Houston, TX 77006	09/28/17	\$ 213,840	\$ -0-	Economic Development Consultant
Weingarten Art Group LLC 2422 Bartlett St, Ste F Houston, TX 77098	05/23/19	\$ 81,170	\$ -0-	Cultural District Strategic Plan Consultant

Draft

East End District

April 22, 2021

McGrath & Co., PLLC – CPAs
P.O. Box 270148
Houston, TX 77277

This representation letter is provided in connection with your audit of the financial statements of East End District (the “District”), which comprise the respective financial position of the governmental activities and each major fund as of September 30, 2020, and the respective changes in financial position for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 22, 2020, including our responsibility for the presentation of the financial statements in accordance with U.S. GAAP and for presentation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

Draft Management Representation Letter

- 8) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 9) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 10) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 11) We have no knowledge of any risk that the financial statements may be materially misstated as a result of fraud.
- 12) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- a) Management,
 - b) Consultants who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 13) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by consultants, former consultants, regulators, or others.
- 14) We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, whose effects should be considered when preparing financial statements.
- 15) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 16) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government - Specific

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
- 19) There are no instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a

material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

- 20) There are no instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 21) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 22) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 23) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 24) We acknowledge our responsibility for presenting the Texas Supplementary Information (TSI) in accordance with accounting principles generally accepted in the United States of America, and we believe the TSI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the TSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signed: _____

Title: _____

Item #9

Assessment Resolution

**RESOLUTION AUTHORIZING THE IMPOSITION OF AN ADDITIONAL 20% PENALTY
ON DELINQUENT ASSESSMENTS**

Recitals

East End District (“District”) has contracted with Perdue Brandon Fielder Collins & Mott, LLP (“Perdue”) to collect its delinquent assessments pursuant to Tex. Tax Code §6.30, as amended.

The contract provides that Perdue is to be paid a fee of 20% of all delinquent assessments, penalty, and interest that are collected.

Tex. Tax Code §§33.07 and 33.08, as amended, authorize a taxing entity to impose an additional penalty secured by a lien to defray the cost of collection.

Resolutions

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF EAST END DISTRICT THAT:

Section 1. The matters and facts recited in the preamble of this order are hereby found and determined to be true and correct.

Section 2. In connection with assessments that become delinquent prior to June 1, 2021, and remain delinquent on July 1, 2021, the Board of Directors (the “Board”) of the District hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code §33.07.

Section 3. In connection with assessments that become delinquent on or after June 1, 2021, the Board of the District hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code §33.08.

Section 4. The District’s assessment collector is authorized to mail notice of the delinquency and of the penalty to each property owner in accordance with Tex. Tax Code §§33.07 and 33.08.

PASSED AND APPROVED this 22nd day of April, 2021.

EAST END DISTRICT

Chairman

ATTEST:

Secretary

(SEAL)

CERTIFICATE

I, the undersigned Secretary of the Board of Directors (the "Board") of the East End District (the "District"), hereby certify as follows:

The Board convened in regular session, open to the public, on April 22, 2021, via telephonic/video conference, as permitted by the March 16, 2020, Declaration by the Governor of the State of Texas which suspended certain provisions of Chapter 551, Texas Government Code. The roll was called of the members of the Board, to-wit:

Position 1	Anna Deans	
Position 2	Blanca Blanco	Assistant Secretary
Position 3	Stephen Quezada	Treasurer
Position 4	William McConnell	
Position 5	Domenic Laurenzo	
Position 6	Joe Meppelink	Chairman
Position 7	Lani Baker	
Position 8	Jose Valdez	
Position 9	Devin Licata	
Position 10	Josue Perez	
Position 11	Taryn Sims	Secretary
Position 12	Elliot Barner	
Position 13	Vacant	
Position 14	Marjorie Pena	
Position 15	Susan Sahwani-Garcia	

All of the members of the Board were present, except Director(s) _____, thus constituting a quorum. Whereupon, among other business, the following was transacted at such meeting: A written

**RESOLUTION AUTHORIZING THE IMPOSITION OF AN ADDITIONAL
20% PENALTY ON DELINQUENT ASSESSMENTS**

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution be adopted; and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried.

1. That a true, full and correct copy of the aforesaid Resolution adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; that the Resolution has been duly recorded in the Board's minutes of the meeting; that the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; that each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; that the meeting was open to the public as required by law; and that the public notice of the time, place and subject of the meeting was given as required by Chapter 551, Texas Government Code.

SIGNED AND SEALED this 22nd day of April, 2021.

(SEAL)

Secretary

Item #10

Agreement for Gauge Engineers

3/11/2021

East End District
3211 Harrisburg Blvd.
Houston, TX 77003

Attention: Patrick Ezzell

Subject: Design Services associated with the FTA Section 5310 Enhanced Mobility for Seniors and Individuals with Disabilities Grant - Garrow

This letter will serve as an Agreement between East End District (CLIENT) and **GAUGE ENGINEERING, LLC** (CONSULTANT) for professional services to be performed.

We will perform these services for a lump sum fee of \$32,946.00.

This proposal shall become a contractual agreement between the parties effective on the date accepted and shall be bound by the Terms and Conditions hereby incorporated by reference and attached hereto:

- Exhibit A, General Terms and Conditions, consisting of 3 pages.
- Exhibit B, Reimbursable Expenses, consisting of 1 page.
- Exhibit C, Deliverables Due Under the Contract, consisting of 1 page.
- Exhibit D, Scope, consisting of 2 pages.
- Exhibit E, Level-of-Effort, consisting of 1 page.
- Exhibit F, Contract Provisions, Certifications, Reports, Forms

If this meets with your approval, please sign and return two (2) copies of this letter to us. Thank you for this opportunity to serve you. Upon final approval by an officer, a copy will be returned for your files.

Sincerely,

GAUGE ENGINEERING, LLC:

ACCEPTED BY CLIENT

For: _____

By: _____

By: _____

Print
Name: _____

Print
Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT A**TERMS AND CONDITIONS**

This **Exhibit A**, Terms and Conditions, is incorporated into and made a part of the agreement by and between **Gauge Engineering LLC** (“Consultant”) and **East End District** (“Client”) dated _____ (the “Agreement”). The Consultant and Client (also referred to collectively as the “Parties” and individually as “Party”) agree to the following terms and conditions:

- 1.0 **Standard of Care.** The standard of care for all services performed or furnished by Consultant under the Agreement shall be in conformance with the skill and care ordinarily exercised by similar professionals providing similar services in the same location at the same time and under similar circumstances (the “Standard of Care”). Consultant makes no warranty or guarantee, expressed or implied, with respect to its services or obligations under the Agreement including, without limitation, the implied warranties of merchantability and/or fitness for a particular purpose.
- 2.0 **Limitation of Liability.** In recognition of the relative risks and benefits of the Agreement to both the Client and Consultant, to the fullest extent permitted under applicable law, Client agrees that Consultant’s total liability to Client for any and all claims, losses, costs, damages, or expenses including, without limitation, reasonable attorneys’ fees and costs, of any nature whatsoever, shall not exceed 10% of Consultant’s total fee actually received by Client for the services provided under the Agreement. It is intended that this limitation of liability to Client shall apply to any and all liability or cause of action, whether in contract, warranty, tort, or otherwise, however alleged or arising.
- 3.0 **Mutual Waiver of Consequential Damages.** In no event shall either Party under the Agreement be liable to the other party, whether in contract, warranty, tort, or otherwise, for any special, indirect, incidental, or consequential damages of any kind or nature whatsoever.
- 4.0 **Intellectual Property.**
 - 4.1 “Intellectual Property” as used in these Terms and Conditions shall mean any and all copyrightable works, copyrighted works, patentable inventions, patented inventions, trademarks, service marks, trade secret, know-how, or other proprietary information.
 - 4.2 “Work Product” as used in these Terms and Conditions shall mean any and all work created by Consultant in performing its services under this Agreement including, without limitation, any renderings, drawings, plans, calculations, models, data, and/or documents, whether in electronic format or hard copies.
 - 4.3 “Deliverable” as used in these Terms and Conditions shall mean a Work Product required to be delivered to Client under the Agreement and actually delivered to Client by Consultant.
 - 4.4 Client shall own all Deliverables delivered to Client by Consultant.

- 4.5 Consultant shall own any and all Intellectual Property rights in or made a part of any Work Product and/or Deliverable. Upon Client's final and full payment of all fees under the Agreement, and provided there is no dispute between Client and Consultant related to the Agreement or the services provided by Consultant under the Agreement, Consultant shall grant Client an irrevocable, royalty-free, world-wide license to use the Intellectual Property in any Work Product and/or Deliverable for the sole purpose for which the Intellectual Property was created and on the specific project that is the subject of the Agreement.
- 4.6 Client shall not use the Intellectual Property in any Work Product or Deliverable for any unlicensed purpose without the prior written consent of Consultant. Client agrees to indemnify Consultant for Client's unauthorized use of Intellectual Property, Work Product, and Deliverables.
- 5.0 **Opinions of Probable Costs.** Any and all estimates provided by Consultant are opinions of probable costs based on information that is reasonably available to Consultant. Client acknowledges and agrees that Consultant has no control over the cost of labor, materials, equipment or services, or the means and methods used by others in determining prices, competitive bidding, or market conditions. Client further acknowledges and understands that proposals, bids, and/or actual project costs may, and probably will vary from the estimates and opinions of probable costs provided by Consultant under the Agreement.
- 6.0 **Construction Means and Methods.** Notwithstanding anything under the Agreement, or otherwise expressed or implied by Consultant, Consultant shall not have control over, charge of, or be responsible, in any way, for the means, methods, techniques, sequences or procedures, or for any health or safety programs in connection with any construction work arising from the Agreement or any Deliverable or Work Product.
- 7.0 **Conflicts.** In the event that any term of these Terms and Conditions conflict with the terms and conditions of another portion of the Agreement, in all instances, these Terms and Conditions shall control and prevail.
- 8.0 **Force Majeure and Unforeseeable Conditions.** Consultant shall not be responsible for and Client hereby releases Consultant from any claim, damage, delay or loss resulting from: (i) fires, riots, labor disputes, war, terrorism, weather, acts of god, or other force majeure; (ii) governmental action or failure to act (including, without limitation, plan reviews, permits, and/or approvals); (iii) unforeseen circumstances or conditions (including, without limitation, unforeseen site conditions); (iv) discovery of any hazardous substances or differing site conditions; and/or, (v) circumstances or events outside the reasonable control or responsibility of Consultant.
- 9.0 **Mutual Waiver and Release Against Individual Employees.** To the fullest extent allowed by law and except in cases of gross negligence or willful misconduct, Consultant and Client agree to release, waive, discharge, and covenant not to sue individual employees of the other party, from any and all liability, claims, demands, actions, and causes of action whatsoever arising out of or the result of any loss or injury stemming from the performance of the Agreement that may be sustained, regardless of whether such loss is caused by the negligence of the employee and regardless of whether such liability arises in tort, contract, strict liability, or otherwise.

10.0 Payment

- 10.1 If an invoice is not paid within 30 days of issue, interest will be charged on the principal balance shown on the invoice. Interest will be calculated by multiplying the unpaid balance by the periodic rate of the 1.5% per month (18% per annum), or the statutory maximum according to applicable state law, if less. The unpaid balance will bear interest until paid.
- 10.2 The Client acknowledges and agrees that unless expressly made within 60 days from the date of the invoice, any objections, claims, or disputes related to an invoice shall be waived, and said invoice shall be deemed accepted by Client.

11.0 Insurance. During the term of this Agreement, Consultant shall maintain the following insurance:

- 11.1 Commercial General Liability Insurance, with a limit of \$1,000,000 per occurrence and \$2,000,000 annual aggregate.
- 11.2 Business Automobile Liability Insurance, including owned, hired and non-owned vehicles, with a combined single limit of \$1,000,000 for each person and \$1,000,000 for each accident.
- 11.3 Workers' Compensation Insurance in accordance with statutory requirements and Employer's Liability Insurance, with a limit of \$500,000 for each occurrence.
- 11.4 Professional Liability Insurance, with a limit of \$1,000,000 per claim and annual aggregate.
- 11.5 Consultant shall, upon written request, furnish Client certificates of insurance as evidence of compliance with this Article.

12.0 FTA Provisions. Consultant understands that Client has received funding from the Federal Transit Administration (the "FTA"). Therefore, all aspects of the services and this Agreement are subject to all rules and regulations of the FTA as they apply to the use of the funds. Consultant agrees to comply with items and/or complete the required documents set forth on Exhibit "F" attached hereto.

EXHIBIT B**REIMBURSABLE EXPENSES**

This **Exhibit B**, Reimbursable Expenses, is incorporated into and made a part of the agreement by and between **Gauge Engineering, LLC** ("Consultant") and **East End District** ("Client") dated _____ (the "Agreement"). The Consultant and Client (also referred to collectively as the "Parties" and individually as "Party") agree to the following:

- 1.0 A "reimbursable" or "reimbursable expense" shall be defined as a cost incurred by the Consultant in performing services on the Project, beyond the standard labor and overhead costs otherwise outlined in the Agreement and shall be applicable individually to any Work Order, Authorization or Notice-to-Proceed issued under such Agreement.
- 2.0 Reimbursables include, without limitations, costs incurred in relation to:
 - 2.1 Transportation and authorized out-of-town travel and subsistence;
 - 2.2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
 - 2.3 Fees paid for assisting in obtaining the approval of authorities having jurisdiction over the Project;
 - 2.4 Printing, reproductions, plots, standard form documents;
 - 2.5 Postage, handling, and delivery;
 - 2.6 Expense of overtime work requiring higher than regular rates, if authorized in advance in writing by Client;
 - 2.7 Renderings, models, mock-ups, professional photography, and presentation materials requested;
 - 2.8 Professional liability insurance dedicated exclusively to the Project, or the expense of additional insurance coverage or limits if such insurance requested is in excess of that normally carried;
 - 2.9 Site office expenses;
 - 2.10 Other similar Project-related expenses.
- 3.0 The list above is not intended to be exhaustive. Other Project-related costs incurred by Consultant that do not appear on the list in paragraph 2.0, above, are nonetheless considered to be reimbursable expenses.
- 4.0 For the purposes of this Exhibit, costs incurred by Consultant shall also be read to mean costs incurred by Consultant's subsidiaries, employees, contractors, and consultants.

EXHIBIT C

DELIVERABLES DUE UNDER THE AGREEMENT

This **Exhibit C**, Deliverables Due Under the agreement, is incorporated into and made a part of the agreement by and between **Gauge Engineering, LLC** (“Consultant”) and **East End District**. (“Client”) dated _____ (the “Agreement”). The Consultant and Client (also referred to collectively as the “Parties” and individually as “Party”) agree to the following:

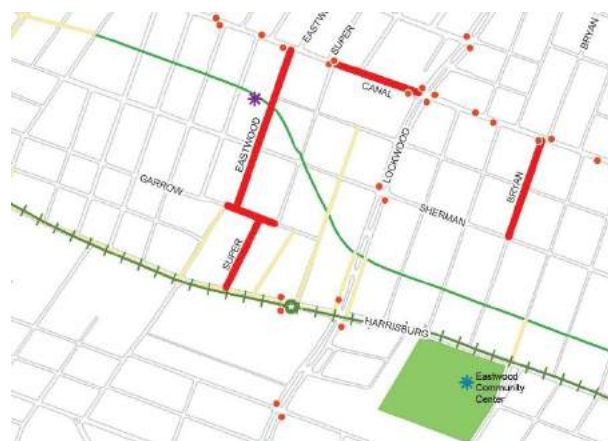
- 1.0 A “Deliverable” is defined under Exhibit A, “Terms and Conditions”, at paragraph 4.3. of the Master Agreement.
- 2.0 The Deliverables due under the Agreement are as follows:

Name	Format	Description
90% Plans	PDF or hard copy	90% plans will be submitted to the District for review prior to submitting it to the City for their review and approval.
100% Signed/Sealed Plans	PDF or hard copy	100% construction bid ready plans will be submitted to the City after incorporating their comments from the 90% submittal.

- 3.0 The above is intended to be a comprehensive list. Any items not listed above are not Deliverables due under this Agreement. Any additional Deliverables accepted by the Client, or any Work Product prepared at the request of the client for prospective Deliverables not listed above, are outside the scope of the Agreement and will result in additional fees.
- 4.0 This Exhibit C may only be amended by written agreement of the parties.

EXHIBIT D
SCOPE OF SERVICES
SIDEWALK DESIGN SERVICES — GARROW

This proposal is for professional engineering services for sidewalk improvements along Canal Street (700 LF), Eastwood St (1,200 LF), Garrow St (400 LF), Super St (500 LF) and Bryan St (750 LF). The PS&E package will be prepared in conformance with the City of Houston (City) Infrastructure design manual requirements. The plans and deliverables will be reviewed by the City throughout the design process (90% and Final). The following scope details the procedures that will be followed to provide City compliant bid-ready construction plans:



I. PLANS, SPECIFICATIONS AND ESTIMATES

A. General Plan Sheets (90%, 100%)

1. Title Sheet 1 (Sheet)
2. Index of Sheets (1 Sheet)
3. Project Layout Sheet (1 sheets)
4. Typical Sections - Existing (2 sheets)
5. Typical Sections - Proposed (2 sheets)
6. General Notes (3 Sheets)
7. Summary of Quantities (1 Sheets)
8. Traffic Control Standards (4 Sheets)
9. Standards (Pedestrian Facilities, Curb & Gutter (4 Sheets)
10. Storm Water Pollution Prevention Plan Standards (2 Sheets)
11. Sidewalk plan sheet (approximately 3,550-LF) - 5 Sheets
 - a. Sidewalk design plans will be developed utilizing aerial maps at a 1" = 40-FT for 11"x17" size sheets. Plans will depict proposed pedestrian facilities and shall be designed in accordance with the American with Disabilities Act Accessibility Guidelines (ADAAG) and the Texas Accessibility Standards (TAS). The plans will also be submitted to the Texas Department of Licensing and Regulation (TDLR) or representative thereof for review, approval, and inspection.

B. Project Management/Specs/Agencies & Team Coordination/Quantities/Misc.

1. Project Management / Project Controls:

During each phase of the project, the Project Manager (PM) will oversee all work and will be responsible for directing and coordinating activities and assigned personnel. The PM will manage the project scope, schedule, budget, and quality to ensure that the project progresses as agreed. The PM will submit monthly invoices, status reports, and schedules. The PM will conduct monthly coordination meetings with the City.

2. **Private Utility Coordination:**
Necessary coordination will be conducted with private utility companies to understand/confirm infrastructure location and information, and to facilitate the proposed sidewalk project. Utility signatures will be obtained from AT&T, CenterPoint Energy Gas and Electric, and potentially other companies such as Comcast.
3. **Data Collection and Site Visits:**
Gauge Staff will collect all the available data, reports and record drawings (if needed) from the City and Drainage District. We will conduct the necessary site visits to walk the project alignment and clearly call out the presence of any obstructions in the plans or relevant topographic features.
4. **Agency Coordination, Approvals & Signatures:**
Throughout the project, coordination meetings will be organized as necessary with the different agencies to obtain the necessary approvals and signatures.
5. **Specifications:**
Specifications will be prepared in accordance with City Standard Details and Standard Specifications. Any special specifications will be prepared.
6. **Quantities:**
The design team will develop and report quantities in Standard City format at 90% and 100% submittals.
7. **Opinion of Probable Construction Cost (OPCC)**
The design team will submit Opinion of Probable Construction Cost at the 90%, and 100% stages.

C. Quality Assurance / Quality Control:

Our thorough Quality Assurance/Quality Control (QA/QC) Plan will be implemented to ensure overall project constructability, cost estimate accuracy, and design conformance with industry standards and client-specific requirements and preferences.

II. PLANS, SPECIFICATIONS AND ESTIMATES

A. Bid Phase

The District will take the lead in advertising the project and overall bid phase. Gauge will provide support in reviewing any RFIs and attending the Bid Opening Meeting.

B. Construction Phase Services

The District will take the lead in the overall work associated with the construction phase services by conducting site visits. Gauge will provide support in reviewing & responding to RFIs and submittals.

III. SCHEDULE

[include schedule of services]



**EXHIBIT E
SIDEWALK DESIGN SERVICES — GARROW
PLANS, SPECIFICATIONS AND ESTIMATES - LEVEL OF EFFORT**



I. PLANS, SPECIFICATIONS AND ESTIMATES

DESCRIPTION OF WORK TASKS	NO. OF SHEETS	PROJ MGR	PROJECT ENGINEER	GRAD ENGINEER	CADD TECH	ADMIN ASST	TOTAL HOURS	LABOR COSTS
A. General Plan Sheets (90%, 100%)								
1 Title Sheet 1 (Sheet)	1		0.5	1	4		5.5	\$595.00
2 Index of Sheets (1 Sheet)	1		0.5	1	4		5.5	\$595.00
3 Project Layout Sheet (1 sheet)	1		0.5	1	4		5.5	\$595.00
4 Typical Sections - Existing (2 sheets)	2		0.5	4	8		12.5	\$1,355.00
5 Typical Sections - Proposed (2 sheets)	2		0.5	6	12		18.5	\$1,995.00
6 General City Notes (3 Sheets)	3		0.5	2	6		8.5	\$915.00
7 Summary of Quantities (1 Sheet)	1		0.5	2	6		8.5	\$915.00
8 Traffic Control Standards (4 Sheets)	4		0.5	4	8		12.5	\$1,355.00
9 Standards (Pedestrian Facilities, Curb & Gutter (2 Sheets)	2		0.5	4	8		12.5	\$1,355.00
10 Storm Water Pollution Prevention Plan Standards (2 Sheets)	2		0.5	2	6		8.5	\$915.00
11 Sidewalk plan sheet (approximately 3,550-LF) - 5 Sheets	5	2	6	12	32		52	\$5,900.00
Total	24	2	11	39	98	0	150	\$16,490.00
B. Project Management/Specs/Agencies & Team Coordination/Quantities/Misc								
1 Overall Project Management/Team Coordination/ Project Controls	-		2			2	4	\$470.00
2 Private Utility Coordination	-		2	2			4	\$540.00
3 Data Collection and Site Visits	-		6	6			12	\$1,620.00
4 City Coordination/meetings/approvals/signatures	-	2	4				6	\$960.00
5 Project Manual/Specifications	-		6	4			10	\$1,380.00
6 Quantities	-		2	6			8	\$1,020.00
7 Opinion of Probable Construction Cost - 90%, 100%	-	1	2	6			9	\$1,200.00
Total	-	3	24	24	0	2	53	\$7,190.00
C. QUALITY ASSURANCE/QUALITY CONTROL								
1 QA/QC (60%, 90%, 100%)		2	4	4	6		16	\$2,040.00
Total	-	2	4	4	6	0	16	\$2,040.00
TOTAL HOURS		7	39	67	104	2	219	
Contract Labor Rate		\$180.00	\$150.00	\$120.00	\$100.00	\$85.00		
TOTAL LABOR COSTS BASIC ENGINEERING SERVICES		\$1,260.00	\$5,850.00	\$8,040.00	\$10,400.00	\$170.00		\$25,720.00

II. BID AND CONSTRUCTION PHASE SERVICES - LIMITED

EXPENSES	QUANTITY	UNIT	COST	TOTAL
1 Printing and Reproduction - Plans Review (\$2,150) & TDLR (\$500)	1	LS	\$ 4,000.00	\$ 4,000.00
2 Mileage	200	MILE	\$ 0.55	\$ 110.00
TOTAL REIMBURSABLE EXPENSES				\$ 4,110.00

PS&E TOTAL	
I. PS&E	\$25,720.00
II. BID & CPS	\$2,016.00
III. Expenses	\$4,110.00
PS&E TOTAL	\$31,846.00

ADDITIONAL ENGINEERING SERVICES	COST	MARK-UP	TOTAL
1 Tree Protection Plans	\$1,000.00	10%	\$1,100.00
TOTAL SUBCONTRACTED ENGINEERING SERVICES			\$1,100.00

PROJECT TOTAL	
PS&E	\$31,846.00
Add Eng Services	\$1,100.00
PROJECT TOTAL	\$32,946.00

Assumptions:

- Aerial Imagery will be used for plan sheets
- Plan sheets will be 11"x40", approx. 400 LF double stacked per sheet - 800 LF
- No need to mitigate for the added sidewalks
- No Drainage Analysis is necessary
- Environmental Clearance already obtained

Item #11

Workforce Grant Amendment

March 12, 2021

Ms. Veronica Chapa Gorczynski
President
East End District
3211 Harrisburg Blvd
Houston, TX 77003

Dear Veronica,

We are so grateful for the partnership of the East End District and your 2019 grant of \$25,000 over two years to support HCC's Forklift Operator training program, specifically to provide scholarships to residents and workers of the East End.

We began implementation of the program with the Year 1 grant installment of \$12,500, received in October 2019. However, due to the circumstances related to the COVID-19 pandemic, we were not able to offer this program and provide the number of scholarships we originally planned. As you know, last fall we requested an amendment to add support for the CLA/CLT program to the grant scope as well. Unfortunately, we have had challenges recruiting and enrolling students in CLA/CLT courses (as well as online courses in general), and we now request that you consider expansion of the fund criteria to include our Material Science Center of Excellence students as well.

Current Program Status – Forklift Operator and Certified Logistic Associate (CLA) and Certified Logistic Technician (CLT) Program Scholarships

HCC began implementation of the Forklift Operator program in 2020, and we have provided scholarships to 22 students to date. The cost of the course is \$170 per student, and the total amount spent for Forklift scholarships as of March 2021 is \$3,740. In fall 2020, the East End District generously agreed to expand the grant criteria to support our CLA/CLT program. To date we have awarded 4 students a total of \$2,220 for the CLA/CLT program. In total, between these two programs, HCC has awarded \$5,960 in East End District funds to 26 students.

Updated Request

Given the timeframe to spend the remaining \$19,040 in East End District funds, HCC proposes expansion of the grant program to cover scholarships for students in our Material Science Center of Excellence (COE): welding, pipefitting, and sheet metal programs. We anticipate that the average amount that would be awarded to students in the Material Science COE will be \$1,000 per student and that the remaining funds would impact approximately 19 students.

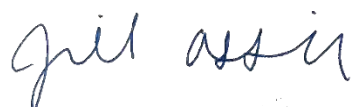
As an example of the costs of the welding programs, HCC's structural welding program consists of 5 courses with in district tuition of \$300 per course, as well as additional required materials which cost approximately \$500. Therefore the average total cost is \$2,000 per student for a 4 month certificate

program. We propose to award an average \$1,000 per student to help offset these costs, but the actual award for each student may vary depending on other financial aid that student has received.

We have new cohorts of the welding programs currently enrolling, with program start date in mid-April and again in early June. We hope that the East End District will approve this request and allow us to expediently utilize these funds to support students who are on a pathway to a new career path and eager to complete their programs and enter the workforce.

Thank you for your consideration of this amendment request and for being such a valued partner to HCC. We sincerely appreciate your support of our students and the East End community.

Sincerely,

A handwritten signature in blue ink that reads "Jill Assir". The signature is written in a cursive, flowing style.

Jill Assir
HCCF Development Director
HCC Southeast College

Cc: Dr. Melissa Gonzalez, President, HCC Southeast College

Item #12

Funding Request for Cultural Arts Administrator



Request for Funding of Cultural Arts Administrator

The purpose of this memo is to provide background information and request consideration of a transfer of funds in the amount not to exceed \$40,000 to the East End Improvement Corporation for the hiring of a contractor to serve as a part-time East End Houston Cultural District Administrator.

Background and Summary

The East End District transferred the responsibility of the East End Houston Cultural District to the East End Improvement Corporation on June 25, 2020. Additionally, through a Cultural District award from the Mayor's Office of Cultural Affairs, was able to conduct an East End Houston Cultural District Arts Strategic Plan. A key cornerstone for implementation included the hiring of a part-time Cultural Arts Administrator. In discussion with Weingarten Art Group, staff was able to estimate approximately \$40,000 would be necessary for a one-year, part-time contract. The contractor would be responsible for implementation of recommendations in the Cultural Arts Strategic Plan. Recommendations that have been prioritized for the next year include the Calle de Colores initiative, pursuit of foundation grants for the Cultural District and micro-grants for artists, makers, and arts organizations, and advancing the support of cultural development across all sectors of the District, especially in historically under-programmed easternmost neighborhoods. The Cultural Arts Administrator would also perform an essential role in coordinating the open call for projects to be showcased. Additionally, staff has identified a talent who is capable and interested in moving forward arts investments for the East End.

Upon approval, the funds would be transferred in the budget and a contractor engaged by the District on behalf of the EEIC, which does NOT have permanent staff and financials are included with the District as a "special fund."

Staff Recommendation

District staff requests approval to transfer \$40,000 to the East End Improvement Corporation for the hiring of part-time, contract, Cultural Arts Administrator.

Item #13

Farmers Market Esplanade Update

Item #14
President's Report