COMPONENT UNITS

Fiscal Year 2015 report to the Mayor and City Council on the City’s Component Units

Presented by:
Kelly Dowe — Chief Business Officer
Arif Rasheed — Deputy Director, Finance Department

December 15, 2015
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Sources:

- City of Houston 2014 Comprehensive Annual Financial Report (CAFR)
- City of Houston Fiscal Year 2015 Budget
- City of Houston Boards and Commissions
- Houston Economic Development Division, Mayor’s Office
- Basics Regarding Statutory Economic Development Tools for Municipal Attorneys
- Texas Transportation Code
- Governmental Accounting Standards Board (GASB)
- Texas Municipal League
December 15, 2015

Greetings!

The mission of the Finance Department is to safeguard the fiscal integrity of the City, its component units, and other dependent entities, and enable other City stakeholders to do the same. To that end, my staff has diligently worked to put a comprehensive report on 47 component units known as Local Government Corporations (LGC), Tax Increment Reinvestment Zones (TIRZ), Pension Systems and other Named Units.

The purpose of the City of Houston’s Component Units is to continue to promote development of our City, improve our neighborhoods, enhance the delivery of service and to better serve the community at large. Our purpose is supported by providing oversight and monitoring of the various component units aligned with the City.

By the information contained here, we seek to provide a better understanding of how our government carries out its work through these entities and how we are committed to the fiscal responsibility for the citizens of Houston.

This report should serve as a resource of our existing LGC, TIRZ, Pension Systems and other Named Units for the Mayor, City Council, Component Units, and Citizens of Houston.

Sincerely,

[Signature]

Kelly Dowe
Chief Business Officer
Finance Director
INTRODUCTION

This report is to provide details and information on the City's component units. The principles used in determining the reporting entity for financial reporting purposes are in accordance with how component units are defined by Governmental Accounting Standards Board Statement No. 61 (GASB 61).

Component Units (CU) are legally separate organizations for which the City is financially accountable. Due to the significance of this relationship, exclusion, would cause the financial statements of the Primary Government to be misleading.

There are three specific tests for determining whether a particular legally separate entity is a component unit of a primary government’s financial reporting entity. Those tests involve 1) appointment of the unit’s governing board (accompanied by either the potential imposition of will or ongoing financial benefit/burden), 2) fiscal dependence on the primary government, and 3) the potential that exclusion would result in misleading financial reporting. For this last test, special attention must be paid 1) to certain special financing authorities and 2) to the nature and significance of a legally separate, tax-exempt entity’s relationship with the primary government and its component units.

Categories of Component Units

- **Tax Increment Reinvestment Zones (TIRZ)** are created by Chapter 311 of the Texas Tax Code to assist the City in promoting economic development in areas in the City. TIRZ use additional incremental tax revenues generated from redeveloped or appreciated real properties to pay for public improvements within the zone.

- **Local Government Corporations (LGC)** are corporate entities formed by the City to act on its behalf. There are several benefits in creating Local Government Corporations. By creating separate corporations, the City is protected from claims that may be brought against the Local Government Corporation. In addition, the Local Government Corporation limits the financial risk that the City would otherwise incur. Finally, by creating LGCs, our elected officials can concentrate on other local issues and allow the Local Government Corporation to focus on its specific goals and objectives.

- **Pension Systems and Other Named Units**: Pension Systems are created to provide general administration, management, and the responsibility for the proper and effective operation of the Pension System for the retirement benefits of the City’s active and retired employees. Other Named Units are also considered component units because of the nature and significance of their relationship with the City are such that exclusion would result in the City’s financial statements to be misleading or incomplete.
## TAX INCREMENT REINVESTMENT ZONES (TIRZs)

<table>
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<tr>
<th>TIRZ #</th>
<th>Name</th>
<th>CITY COUNCIL DISTRICTS</th>
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<tr>
<td>01</td>
<td>St. George Place</td>
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<tr>
<td>02</td>
<td>Midtown</td>
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<tr>
<td>03</td>
<td>Main Street Market Square</td>
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<tr>
<td>05</td>
<td>Memorial Heights</td>
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<tr>
<td>07</td>
<td>OST/Almeda</td>
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<tr>
<td>08</td>
<td>Gulfgate Area</td>
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<td>09</td>
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<td></td>
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<tr>
<td>10</td>
<td>Lake Houston</td>
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</tr>
<tr>
<td>11</td>
<td>Greater Greenspoint Area</td>
<td>✓</td>
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<tr>
<td>12</td>
<td>City Park Area</td>
<td>✓</td>
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<tr>
<td>13</td>
<td>Old Sixth Ward Area</td>
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<tr>
<td>15</td>
<td>East Downtown Area</td>
<td>✓ ✓ ✓</td>
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<tr>
<td>16</td>
<td>Uptown</td>
<td>✓ ✓ ✓</td>
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<tr>
<td>17</td>
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<td>18</td>
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<tr>
<td>19</td>
<td>Upper Kirby</td>
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<tr>
<td>20</td>
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<tr>
<td>21</td>
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<td>22</td>
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<td>23</td>
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<td>24</td>
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<tr>
<td>25</td>
<td>Hiram Clarke/Ft Bend Houston Zone</td>
<td>✓</td>
</tr>
</tbody>
</table>

- Indicates City Council Districts covered by the boundaries of each Zone.

### CONTACT INFORMATION

Office of the Mayor – Economic Development Division  
901 Bagby, 4th Floor  
Houston, TX 77002  
Contact: Leticia Rodriguez  
Phone: (832) 393-0997  
Email: leticia.rodriguez@houstontx.gov

### GENERAL POWER AND DUTIES

To make recommendations to City Council concerning the administration of the Zone. Prepare or cause to be prepared to adopt a project plan and a financing plan for the Zone and submit such plans to the City Council for its
Reinvestment Zone Number 01 (St. George Place formerly Lamar Terrace)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 9 members
Position 1: State Senator, District 7 or representative.
Position 2: State Representative, District 136 or representative.
Position 3: Reserved HISD appointee.
Position 5: Reserved Harris County appointee.
Positions 4 & 6 through 9: Mayor appointed and confirmed by City Council.

Reinvestment Zone Number 02 (Midtown)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 9 members
Position 1: State Senator, District 13 or representative.
Position 2: State Representative, District 147 or representative.
Positions 3 through 7: Mayor appointed, confirmed by City Council.
Position 8: Reserved for HISD appointee.
Position 9: Reserved for Harris County appointee.

Reinvestment Zone Number 03 (Main Street Market Square)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 9 members
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6: Reserved for HISD appointee.
Position 7: Reserved for Harris County appointee.
Positions 8 & 9: Reserved for other taxing units within the Zone.

Reinvestment Zone Number 05 (Memorial Heights)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 7 members
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Positions 6 & 7: Reserved for taxing units within the Zone.

Reinvestment Zone Number 07 (OST/Almeda)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
**BOARD COMPOSITION**

**TOTAL:** 7 members

Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6: Reserved for HISD appointee.
Position 7: Reserved for Harris County appointee.

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**Reinvestment Zone Number 08 (Gulfgate Area)**

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**


**BOARD COMPOSITION**

**TOTAL:** 7 members

Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6: Reserved for Harris County appointee.
Position 7: Reserved for HISD appointee.

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**Reinvestment Zone Number 09 (South Post Oak)**

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**


**BOARD COMPOSITION**

**TOTAL:** 9 members

Position 1: State Senator, District 13 or representative.
Position 2: State Representative, District 131 or representative.
Position 3 through 7: Mayor appointed, confirmed by City Council.
Position 8: Reserved for HISD appointee.
Position 9: Reserved Harris County appointee.

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**Reinvestment Zone Number 10 (Lake Houston)**

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**


**BOARD COMPOSITION**

**TOTAL:** 7 members

Positions 1 through 6: Mayor appointed, confirmed by City Council.
Position 7: Reserved for Humble ISD appointee.

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**Reinvestment Zone Number 11 (Greater Greenspoint Area)**

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**


**BOARD COMPOSITION**

**TOTAL:** 9 members

Positions 1 through 5: Mayor appointed, confirmed by City Council.
Positions 6: Reserved for Aldine ISD appointee.
Positions 7: Reserved for Harris County appointee.
Positions 8: Reserved for North Harris Community College District appointee.
Positions 9: Reserved for Spring ISD appointee.
Reinvestment Zone Number 12 (City Park Area)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 7 members
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6: Reserved for HISD appointee.
Position 7: Reserved for taxing unit with the Zone.

Reinvestment Zone Number 13 (Old Sixth Ward Area)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 9 members
Position 1: State Senator, District 6 or representative.
Position 2: State Representative, District 147 or representative.
Positions 3 through 7: Mayor appointed, confirmed by City Council.
Position 8: Reserved for HISD appointee.
Position 9: Reserved for Harris County appointee.

Reinvestment Zone Number 14 (Fourth Ward)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 9 members
Position 1: State Senator, District 13 or representative.
Position 2: State Representative, District 147 or representative.
Positions 3 through 7: Mayor appointed, confirmed by City Council.
Position 8: Reserved for HISD appointee.
Position 9: Reserved for Harris County appointee.

Reinvestment Zone Number 15 (East Downtown Area)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 7 members
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6: Reserved for HISD appointee.
Position 7: Reserved for other taxing unit within the Zone.

Reinvestment Zone Number 16 (Uptown)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
## BOARD COMPOSITION

**TOTAL:** 9 members

Position 1: State Senator, District 7 or representative.
Position 2: State Representative, District 136 or representative.
Positions 3 through 7: Mayor appointed, confirmed by City Council.
Position 8: HISD appointee.

### Reinvestment Zone Number 17 (Memorial City)

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**

**BOARD COMPOSITION**

**TOTAL:** 7 members

Positions 1 through 5: Mayor appointed, confirmed by City Council.
Positions 6 & 7: Reserved for taxing units within the Zone.

### Reinvestment Zone Number 18 (Fifth Ward)

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**

**BOARD COMPOSITION**

**TOTAL:** 7 members

Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6: Reserved for HISD appointee.
Position 7: Reserved for other taxing unit within the Zone.

### Reinvestment Zone Number 19 (Upper Kirby)

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**

**BOARD COMPOSITION**

**TOTAL:** 7 members

Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6: Reserved for HISD appointee.
Position 7: Reserved for taxing unit within the Zone.

### Reinvestment Zone Number 20 (Southwest Houston)

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**

**BOARD COMPOSITION**

**TOTAL:** 7 members

Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6 & 7: Reserved for taxing units within the Zone.

### Reinvestment Zone Number 21 (Hardy/Near Northside)

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**
BOARD COMPOSITION
TOTAL: 7 directors
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6 and 7: Reserved for taxing units within the Zone.

Reinvestment Zone Number 22 (Leland Woods)
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 7 directors
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6 and 7: Reserved for taxing units within the Zone.

Reinvestment Zone Number 23 (Harrisburg)
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 7 directors
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6 and 7: Reserved for taxing units within the Zone.

Reinvestment Zone Number 24 (Greater Houston)
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 7 directors
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6 and 7: Reserved for taxing units within the Zone.

Reinvestment Zone Number 25 (Hiram Clarke/Fort Bend Houston)
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

BOARD COMPOSITION
TOTAL: 7 directors
Positions 1 through 5: Mayor appointed, confirmed by City Council.
Position 6 and 7: Reserved for taxing units within the Zone.
LOCAL GOVERNMENT CORPORATIONS (LGCs)

CITY COUNCIL DISTRICTS

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<th>A</th>
<th>B</th>
<th>C</th>
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</tbody>
</table>

✓ - Denotes the City Council Districts where the offices of the entities are located.

Houston Amateur Sports Park LGC, Inc.

901 Bagby, 4th Floor
Houston, Texas 77002
Contact: Tom Davis
Phone: (832) 393-1044
Email: tom.davis@houstontx.gov

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
Pursuant to Subchapter D of Chapter 431, Texas Transportation Code; Chapter 394, Texas Local Government Code; and City of Houston, Texas, Resolution No. 2010-58 (dated November 9, 2010).

GENERAL POWER AND DUTIES
The Corporation is incorporated to aid and act on behalf of the City to accomplish the City's governmental purpose of management, operation and improvement of the Sports Park Land as a recreational sports field and training facility for public and community use and for the enhancement of quality of life within the City and its extraterritorial jurisdiction:
1. To acquire and hold title to and interests in real property;
2. To contract for the design, development, improvement, construction and installation, operation and maintenance of the Sports Park Land and related fixtures, equipment, facilities and amenities to provide opportunities for recreation and for the enhancement of quality of life accepting and receiving from any person, and having authority to expend, gifts of money or other things of value for the purpose of performing any function or authority conferred on the board by the above chapter;
3. Accepting and receiving from the City, and having authority to expend, funds appropriated by the City for the purpose of improving, equipping, and promoting recreational and other facilities at the Sports Park Land;
4. Advertising the Sports Park Land for the purpose of attracting visitors, tourists, residents, and other users of the public facilities developed by the board; and
5. Enter into a contract, lease, or agreement connected with, incident to, or in any manner affecting the financing, construction, equipping, or promoting of the Sports Park Land. The board may execute and carry out its powers and functions on land, other than the Sports Park Land, leased from others, subject to the approval of the Director of the City’s Department of Public Works and Engineering.

BOARD COMPOSITION
TOTAL: 7 directors
Positions 1 through 7: Mayor appointed and confirmed by City Council.
Purpose: To manage, operate and improve the Sports Park Land as a recreational sports field and training facility for public and community use.
Established: November 9, 2010

Houston Arts Alliance
3201 Allen Parkway, Suite 250
Houston, TX 77019
Contact: Jonathon Glus
Phone: (713) 581-6115
Email: jonathon@haatx.com

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
City of Houston Code of Ordinance No. 2006-532 and No. 2006-731 Amended and Restated Bylaws updated and adopted as of June 1, 2009.

GENERAL POWER AND DUTIES
1. Advocate for the Arts — shaping public policy, coordinating marketing of the arts and enhancing Houston’s image as an international arts community. Committing to constantly improving efficiency and effectiveness of art creation and ensuring grant making processes be more supportive of artists and arts organizations.
2. Development in Area of the Arts — managing and developing funds provided by public and private sources including City, County, State and Federal funds, civic groups, foundations, individuals and businesses.
3. Civic Art Management — managing and conserving the City's art collection, overseeing art offered as gifts to the City, managing the creation of new works of art, managing the percentage of art projects included in the City’s Capital Improvement Plan.
4. Arts Education — educating children and the general public to build audiences for Houston's artists and art organizations.
5. Collaboration in the Arts — identifying opportunities and bringing organizations and leaders together to benefit both the arts community and the citizens of the area, reaching out to and communicating with business and education communities.

BOARD COMPOSITION
TOTAL: 31 directors,
Positions 1 through 6: Mayor appointed, confirmed by City Council.
Position 7: Representative the Mayor’s Liaison for Cultural Affairs, voting ex officio.
Position 8: Representative of Harris County, voting ex officio.
Position 9: Representative of the Greater Houston Convention & Visitor’s Bureau, voting ex officio.
Position 10: Representative of the Hotel & Lodging Association of Greater Houston, voting ex officio.
Positions 11 through 31: Nominated and elected by position to the Board as per the Bylaws.
Purpose: To assist the City to implement civic art programs and to administer arts grants funded through the City’s Hotel Occupancy Tax.
Established: May 31, 2006
Houston BARC Foundation
Houston BARC Foundation
611 Walker, 13th Floor
Houston, Texas 77002
Contact: Lara Cottingham
Phone: (832) 393-8503
Email: Lara.Cottingham@houstontx.gov

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
City of Houston Ordinance No. 2015-0718; BARC Foundation Bylaws, Article Two.

GENERAL POWER AND DUTIES
1. Receive and maintain real or personal property, or both, and use and apply the income therefrom and the principal thereof exclusively for charitable, scientific and educational purposes related to the care and humane treatment of animals;
2. Solicit funds, gifts, and bequests for medical and kennel supplies and equipment for use at BARC;
3. Promote awareness to Houston area residents on responsible pet ownership, spay/neuter practices, pet adoption and the humane treatment of all animals; and
4. Review and make advisory recommendations to the mayor and city council on responsible pet ownership, spay/neuter practices, pet adoption and the humane treatment of all animals.

BOARD COMPOSITION
TOTAL: Maximum of 15 members. Board is to be nominated by the Mayor and approved by City Council.
Purpose: To solicit funds for BARC, the City’s animal shelter and adoption facility.
Established: October 26, 2010

Houston Civic Events, Inc.
901 Bagby, 1st Floor Public Level
Houston, TX 77002
Contact: Susan Christian
Phone: (832) 393-0861
Email: Susan.christian@houstontx.gov

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
Texas Transportation Act, Chapter 431, Texas Local Government Code, Chapter 394.

GENERAL POWER AND DUTIES
1. Receive and maintain real or personal property, or both, and use and apply the income therefrom and the principal thereof exclusively for charitable, scientific and educational purposes related to the care and humane treatment of animals;
2. Solicit funds, gifts, and bequests for medical and kennel supplies and equipment for use at BARC;
3. Promote awareness to Houston area residents on responsible pet ownership, spay/neuter practices, pet adoption and the humane treatment of all animals;
4. Review and make advisory recommendations to the mayor and city council on responsible pet ownership, spay/neuter practices, pet adoption and the humane treatment of all animals.

BOARD COMPOSITION
TOTAL: 8 directors
Position 1 through 7: Mayor appointed, confirmed by City Council.
Position 8: Council Appointment.
The Director of Mayor's Office of Special Events shall serve as an, ex-officio non-voting member of the Board.
Purpose: Houston Civic Events, Inc. was created to assist the City to foster and promote civic events in recognition of traditional national, state, and local holidays and other special events unique to the City.
Established: November 12, 2014

Houston Downtown Park Corporation
1001 Avenida De Las Americas
Houston, TX 77010
Contact: Dawn Ullrich
Phone: (713) 853-8083
Email: Dawn ullrich@houstonfirst.com
Houston First Corporation
1001 Avenida de Las Americas
Houston, TX 77010
Contact: Dawn Ullrich
Phone: (713) 853-8083
Email: dawn.ullrich@houstonfirst.com

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

GENERAL POWER AND DUTIES
1. Acquire and hold fee title to certain property for the purpose of developing, operating and maintaining the Downtown Park, including but not limited to Blocks 124, 125, 127 and 249 and portions of Blocks 122, 123 and 128, South Side of Buffalo Bayou, Houston, Harris County, Texas.
2. Contract for the design, development, construction, operation and maintenance of the Downtown Park.
3. Assist in the promotion of the Downtown Park for recreational, educational and tourism opportunities within, and beautification of the Central Business District for the benefit of the residents and tourists of the City and visitors to the City’s George R. Brown Convention Center.
4. Carry out such other lawful purposes as it may deem necessary or appropriate in connection with the foregoing.

BOARD COMPOSITION
TOTAL: 9 members
Position 1 through 7: Mayor appointed, confirmed by City Council.
Position 8 through 9: Ex officio.
Purpose: To help the City make Houston an attractive convention and entertainment destination.
Established: December 13, 2004

Houston Forensic Science Center, Inc.
1200 Travis St., 20th Floor,
Houston, TX 77002
Contact: Tom Allen
Phone: (713) 929-6760
Email: tallen@houstonforensicscience.org

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
City of Houston, Texas, Resolution No. 2012-17 and legal authorities cited therein.
**GENERAL POWER AND DUTIES**

Houston Forensic Science Center, Inc. (“HFSC” or the “Corporation”) is a Texas local government corporation created by the City to operate an independent center providing accurate and timely analysis of forensic evidence and related services. On April 3, 2014, HFSC assumed control of and responsibility for the Houston Police Department Crime Lab and certain other forensic operations of the Houston Police Department. To accomplish the said goal, the Corporation is authorized to hire employees; to contract for facilities, equipment, and services; to accept funds and property appropriated by the City, non-profit and business entities, and individuals; and generally to engage in lawful activities necessary to accomplish the purpose for which HFSC was created.

**BOARD COMPOSITION**

TOTAL: 9 Directors, each appointed by the Mayor and confirmed by City Council. As authorized by the Corporation’s Certificate of Formation, the Mayor has designated an attorney to serve as an ex-officio (non-voting) Director.

**Purpose:** The Houston Forensic Science Center created to provide forensic science services to Houston and the surrounding region. HFSC was registered as a Texas local government corporation in 2012. Control and management of the Houston Police Department’s Crime Laboratory, Crime Scene Unit and parts of its Identification Division transferred to HFSC on April 3, 2014.

**Established:** June 6, 2012

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**Houston Housing and Finance Corporation**

9545 Katy Freeway, Suite 105
Houston, TX 77024
Contact: Jeffery Smith
Phone: (713) 461-2749
Email: Hhfc@swbell.net

**LEGAL AUTHORITY FOR CREATION AND OPERATION (City)**


**GENERAL POWER AND DUTIES**

The Corporation is organized solely to carry out the purposes of the Texas Housing Finance Corporation Act and shall have and possess all powers enumerated in such Act, including the powers to issue bonds, notes and other obligations, to borrow money and to enter into contracts to promote residential development.

**BOARD COMPOSITION**

TOTAL: 12 members

Positions 1 through 11: City of Houston residents, Mayor appointed, confirmed by City Council.

Position 12: Filled by the Director of the City of Houston Housing and Community Development Department.

**Purpose:** HHFC’s mission is to provide housing for low to moderate income residents of Houston primarily through issuance of single family mortgage revenue bonds and private activity bonds for multi-family housing. HHFC has issued over $600MM in single family mortgage bonds, assisting 9,100 families in home ownership. The Corporation has also issued $125MM of mortgage credit certificates, assisting approximately 1,900 families purchase a home. Other activities have included buying $13MM of Habitat for Humanity mortgages, direct loans to develop residential lots, single room occupancy projects for housing for the homeless, financing housing for seniors, renovation of the Rice Hotel, managing various down payment assistance programs and emergency home repair programs.

**Established:** December 6, 1979

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**Houston Media Source**

410 Roberts Street
Houston, TX 77003
Contact: Tom Richards
Phone: (713) 524-7700
Email: tomr@hmstv.org
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)


GENERAL POWER AND DUTIES

To coordinate all public cable access operations, other than those relating to municipal access in the City of Houston including: establish, manage and operate cable access facilities including means of production and delivery of programming to cable systems; hire and supervise staff; purchase materials and equipment; establish and administer rules, regulations, policies and operating procedures pertaining to the use and scheduling of access equipment and channels; provide free of charge, to individuals, institutions and organizations on a non-discriminatory first-come, first-serve basis, the necessary resources to produce programming for the access channels; provide cable subscribers with quality programming, reflecting the activities, concerns, and interest of the citizens of Houston in a manner that promotes free exchange of ideas and information; and to develop strategies for assuring full public participation in the development and ongoing uses of the public access channel in Houston.

BOARD COMPOSITION

TOTAL: 15 members, 11 voting directors, 4 non voting directors serving ex officio.

Voting Positions:
- Positions 1 through 8: Represent various community interest groups.
- Positions 9 through 11: Represent various groups within the education community.

Non Voting Positions serving ex officio:
- Positions 12 & 13: Representing the City.
- Positions 14 & 15: Representing the cable companies which have contributed to access development.

Purpose: To provide public access cable television programming in Houston, offering programming created by citizen producers 24 hours every day. Houston Media Source TV not only provides these producers with a place to exhibit their work, it also gives these creative individuals the training and equipment they need to realize their visions. This approach produces a rich tapestry of programming, one which reflects the diversity and vitality of the Houston community. Each day, Houston Media Source viewers can enjoy programming focusing on a variety of topics: news, politics, culture, religion, arts, music, law, health, business, and science.

Established: September 30, 1986

Houston Museum District Association

1401 Richmond Ave #290
Houston, TX 77006
Contact: Laurette Canizares
Phone: (713) 715-1939
Email: contact@houstonmuseumdistrict.org

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

City of Houston Code of Ordinance No. 2006-532 and 2006-731 Amended and Restated Bylaws updated and adopted as of June 1, 2009.

GENERAL POWER AND DUTIES

Promote public awareness and enhance the attractiveness and accessibility of the Museum District.

BOARD COMPOSITION

TOTAL: 19 directors, comprised of chief executive officers of 19 participating museums.

Purpose: To assist the City to use the Hotel Occupancy Tax (HOT) funds to support participating museums.

Established: January 22, 1997

Houston Parks Board LGC, Inc.

300 N. Post Oak Lane
Houston, TX 77024
Contact: Mike Nichols
Phone: (713) 942-8500
Email: Mike@houstonparksboard.org
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

City of Houston, Texas, Code of Ordinances, Chapter 32, Article VIII, Sections 32-201 through 32-213.

GENERAL POWER AND DUTIES

1. To solicit funds, gifts, and bequests for park acquisitions, additions and improvements in the City of Houston.
2. Review and make advisory recommendations to the Mayor and City Council on proposed park acquisitions, additions, and improvements to be paid for with City funds.
3. Review and make advisory recommendations on Parks Department matters submitted to it by the director of the Parks department, or Mayor and City Council.
4. Manage, invest and oversee solicited funds, gifts, and bequests donated for park purposes.
5. Formulate and submit to the Mayor and City Council proposals for acquisitions, additions and improvements to parks from funds and assets held by the board or for its benefit in trust accounts, or invested by the board.
6. Convey or lease land to the City for park purposes upon conditions acceptable to the City.
7. Lease land and improvements, and related fixtures, equipment, facilities and amenities to or from the city for a term of years for park purposes upon conditions acceptable to the city.
8. Acquire lands for new public parks and open spaces, and to develop, improve and install new and existing public parks, open spaces and related fixtures, equipment, facilities and amenities within the city limits of the city and its extraterritorial jurisdiction.
9. Perform any duties authorized by the certificate of formation or bylaws of the parks board as approved by city council.
10. Make an annual financial report to the City Council.

NOTE: For additional powers see City of Houston, Code of Ordinances, Chapter 32, Article VIII, Section 32-207.

BOARD COMPOSITION

TOTAL: 20 members, nominated by Mayor and confirmed by City Council. Must be residents of the City of Houston.

Purpose: Created to provide for the acquisition of land for new public parks and open spaces, and for the development, improvement and installation of new and existing public parks, open spaces and related fixtures, equipment, facilities and amenities to provide opportunities for recreation and beautification and for enhancement of quality of life within the city limits of the City and its extra-territorial jurisdiction.

Established: June 18, 2008

Houston Public Library Foundation, Inc.

550 McKinney
Houston, TX 77002
Contact: Maya Houston
Phone: (832) 393-1524
Email: Mhouston@houstonlibraryfoundation.org

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

City of Houston, Texas, Code of Ordinances, Chapter 24, Article II, Sections 24-25 through 24-35.

GENERAL POWER AND DUTIES

1. Solicit funds, gifts, and bequests for library acquisitions, additions and improvements.
2. Review and make advisory recommendations to the Mayor and City Council on the acceptance of gifts of real estate, art objects, and items of similar nature. Review and make advisory recommendation to the Mayor and City Council on any proposed physical additions and improvements to be paid for with City funds.
3. Review and make recommendations on library department matters submitted to it by the director of the library department or by the Mayor and City Council.
4. Manage, invest and oversee the investment of funds, gifts, and bequests donated for library purposes and held in special trust accounts set up by the Board for these purposes or invested by the Board.
4. Manage, invest and oversee the investment of funds, gifts, and bequests donated for library purposes and held in special trust accounts set up by the Board for these purposes or invested by the Board.
5. Cooperate with any trust created for purpose similar to its own.
6. Contract for financial management & investment services and pay reasonable fees for funds from gifts, bequests and income.
7. Exercise sole discretion on how to accomplish the purpose of any fund given for a special purpose.
8. Seek removal of any trustee of trusts established to benefit the libraries of the City.

**BOARD COMPOSITION**

TOTAL: 21 members, 19 voting and 2 non voting members serving ex officio.

NOTE: One member may, but need not, be occupied by a non-resident.

19 Voting members: nominated by Mayor and confirmed by City Council.

2 Non Voting members (Ex officios):
- Mayor.
- Superintendent of Houston Independent School District (HISD).

**Purpose:** To seek increased philanthropic funds to retain and enhance Houston Public Library’s wide range of initiatives that cannot be sustained through tax support. These funds provide free programs, more books, downloads and other free materials, and staff training to serve the needs of Houston’s diverse and thriving population. The Foundation also strives to increase the awareness of the Houston Public Library and its initiative to provide a wide range of free materials and services to its 45 library locations and online sites.

**Established:** June 8, 2007
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

GENERAL POWER AND DUTIES
The Corporation promotes the public interests of the City by supporting the Houston Zoo for the following purposes:
1. To support the development, redevelopment, enhancement, construction, rehabilitation, renovation, equipping, furnishing, placement into service, repair, maintenance, operation, and financing of the City’s public facilities known as the Houston Zoo and its related facilities and amenities.
2. To assist in the promotion of the Houston Zoo for scientific, educational and recreational purposes for the benefit of the residents of the City and other visitors of the Zoo.
3. To carry out such other lawful purposes as it may deem necessary or appropriate in connection with the foregoing.

Note: Practical Application: The City leased the Zoo, both the 54.5 acre tract of land and the improvements, to Houston Zoo Development Corporation (HZDC) and hired HZDC to provide certain services to the City, namely managing and operating the Zoo. HZDC entered into an operating agreement with Houston Zoo, Inc. to perform those services.

BOARD COMPOSITION
TOTAL: 10 members, 9 voting, 1 non voting serving ex officio. All 9 Board Members, must be residents of the City & at least 18 years old. Mayor appointed, confirmed by City Council.

Purpose: Created to promote the public interests of the City by supporting the Houston Zoo. To support the development, redevelopment, enhancement, construction, rehabilitation, renovation, equipping, furnishing, placement into service, repair, maintenance, operation, and financing of the City’s public facilities known as the Houston Zoo and its related facilities and amenities. To assist in the promotion of the Houston Zoo for scientific, educational and recreational purposes for the benefit of the residents of the City and other visitors of the Zoo.

Established: June 26, 2002

( Houston Zoo Development Corporation cont’d.)

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
City of Houston, Texas, Code of Ordinances, Chapter 32, Article XI, Sections 32-243 through 32-252.

GENERAL POWER AND DUTIES
The responsibilities of the Board are to support Miller Theatre, soliciting and managing funds, gifts, and bequests for the Theatre, as well as receiving and distributing City of Houston funds, and operating and maintaining the Miller Outdoor Theatre concessions. The board shall also make an annual report to the mayor and city council.

BOARD COMPOSITION
TOTAL: 23 members, 21 voting members and 2 non voting members, serving ex officio.

NOTE: The Director of the City’s Parks and Recreation Department shall serve as executive secretary to the Board, but shall not be a member and shall not vote.

Positions 1 through 5: Members employed by or representing Rice University, Texas Southern University, University of Houston, Houston Independent School District, and the South Main Center.

Positions 6 through 21: Mayor appointed and confirmed by City Council and must be residents of the City.

Position 22: Representative of Houston Arts Alliance of Houston (ex-officio, non-voting).

Position 23: Representative of the Houston Parks Board (ex-officio, non-voting).

Purpose: To support Miller Theatre, soliciting and managing funds, gifts, and bequests for the Theatre, as well as receiving and distributing City of Houston funds, and operating and maintaining the Miller Outdoor Theatre concessions.

Established: June 22, 1971
Theater District Improvement, Inc.
c/o Houston Downtown Alliance
912 Prairie Street, Suite 250
Contact: Andrew Huang
Houston, TX 77002
Phone: (713) 658-8938
Email: andy.ucumber@houstontx.gov

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
Texas Transportation Code, Chapter 431, Subchapter D. Texas Business Organizations Code, Chapter 22, Texas Local Government Code, Chapter 394.

GENERAL POWER AND DUTIES
Assist the City of Houston to provide support for the Theater District through the Hotel Occupancy Tax.

BOARD COMPOSITION
Total: 6 Directors, each appointed by the Mayor and confirmed by City Council.

Purpose: To assist the City to implement civic art programs and to administer arts grants funded through the City's Hotel Occupancy Tax

Established: October 26, 1995
PERFORMANCE MEASURES — LGCs

Houston Recovery Center

Timeline:
April 10, 2013 — Open to HPD (Houston Police Department) Special Operations.
April 21, 2013 — Open to HPD Central and South Central.
May 15, 2013 — Open to all of HPD.
August 6, 2013 — HPD releases official training video on Sobering Center.
May 9, 2014 — Sobering Center extends invitation for use to law enforcement agencies in the Greater Houston area.
August 7, 2014 — Sobering Center is open to clients from community and sources other than law enforcement.

Houston Forensic Science Center

Timeline:
June 6, 2012 — Creation of Houston Forensic Science Center, Inc.
July 10, 2013 — HFSC hires Dr. Dan Garner, Ph.D. as its President and CEO.
April 3, 2014 — Control and management of Houston Police Department’s Crime Laboratory, Crime Scene Unit and parts of its Identification Division were transferred to HFSC.
September 11, 2014 — HFSC was awarded an internationally recognized four-year accreditation in Controlled Substances, Toxicology, Biology and Firearms by the ANSI-ASQ National Accreditation Board (ANAB).
April 1, 2015 — New SAK (Sexual Assault Kit) processing includes screening and DNA techniques increase processing time from 4 to 20 hours /SAK.
PENSION SYSTEMS AND OTHER NAMED UNITS

Houston Area Library Automated Network
Houston Public Library
500 McKinney Street, 6th Floor
Houston, TX 77002
Contact: Judith Hiott
Phone: (832) 393-1476
Email: Judith.hiott@cityofhouston.net
LEGAL AUTHORITY FOR CREATION AND OPERATION (City)
City of Houston Ordinance No. 1987-1179, amended by City of Houston Motion No. 1989-2669.
GENERAL POWER AND DUTIES
Provide review and guidance to the operation, funding and development of the Houston Area Library Automated Network, which provides library services to Houston and surrounding communities.
BOARD COMPOSITION
TOTAL: 10 members, however this number varies based on participation.
Positions 1 through 3: Mayor appointed, confirmed by City Council.
Positions 4 through 10: Appointed by the appropriate governing body for the member library.

Houston Firefighters' Relief and Retirement Fund
4225 Interwood N. Parkway
Houston, TX 77032-3866
Contact: Ralph Marsh
Phone: (281) 372-5100
Email: Ralph@hfrf.org
LEGAL AUTHORITY FOR CREATION AND OPERATION (State)
Article 6243e.2(1) Texas Civil Statues, as amended. Firefighters Relief and Retirement Fund in municipalities of at least 1,600,000 populations.
GENERAL POWER AND DUTIES
Receive, manage and disburse pension funds to City of Houston Firefighters.
BOARD COMPOSITION
TOTAL: 10 members
Position 1: A Firefighter or Engineer/Operator from the Suppression Division, serves a 3 year term.
Position 2: A Captain or Senior Captain from the Suppression Division, serves a 3 year term.
Position 3: A District Chief, Deputy Chief or Assistant Chief from the Suppression Division serves a 3 year term.
Position 4: A Representative from the Fire Prevention Division, serves a 3 year term.
Position 5: A Representative from the Fire Alarm Operators Division or Fire Department Repair Division, serves a 3 year term.

Houston Municipal Employees Pension System

Houston Police Officers’ Pension System

Houston Zoo, Inc.

Land Assemblage Redevelopment Authority

✓ - Denotes the City Council Districts where the offices of the entities are located.

CITY COUNCIL DISTRICTS

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
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Houston Area Library Automated Network

Houston Firefighters' Relief and Retirement Fund

Houston Municipal Employees Pension System

Houston Police Officers’ Pension System

Houston Zoo, Inc.

Land Assemblage Redevelopment Authority

PENSION SYSTEMS AND OTHER NAMED UNITS
Position 8: The Mayor or an appointed representative of the Mayor.
Position 10: A retired firefighter and a member of the Fund with at least 20 years of participation, serves a 3 year term.

Houston Municipal Employees Pension System
1201 Louisiana, Suite 900
Houston, TX 77002
Contact: Rhonda Smith
Phone: (713) 595-0100
Email: Rsmith@hmeps.org

LEGAL AUTHORITY FOR CREATION AND OPERATION (State)
Section 2, Article 6243h Vernon's Texas Civil Statutes, as amended. 2004 Meet & Confer Agreement between the City and Houston Municipal Employees, in addition to any amendments to that document.

GENERAL POWER AND DUTIES
The general administration, management, and responsibility for the proper and effective operation of the Pension System.

BOARD COMPOSITION
TOTAL: 11 members
Position 1: A person appointed by the Mayor who is not a participant in HMEPS. This person must have expertise in at least one of the following areas: accounting, financial, pension, investment, or actuarial.
Position 2: A person appointed by the Controller who is not a participant in HMEPS. This person must have expertise in at least one of the following areas: accounting, financial, pension, investment, or actuarial.
Position 3 through 6: Employees elected by active employee membership (must have 5 years service).
Position 7 & 8: Retirees elected by retiree membership (must have 5 years service, receive a pension, and may not be officers or employees of the City).
Position 9: A person elected by a majority of the elected trustees who has lived in the state for 3 years. This person must have expertise in at least one of the following areas: accounting, financial, pension, investment, or actuarial.
Position 10 & 11: Appointed by City Council who is not a participant in HMEPS. This person must have expertise in at least one of the following areas: accounting, financial, pension, investment, or actuarial.

Houston Police Officers' Pension System
602 Sawyer, Suite 300
Houston, TX 77007
Contact: John Lawson
Phone: (713) 869-8734
Email: Jlawson@hpops.org

LEGAL AUTHORITY FOR CREATION AND OPERATION (State)
Vernon's Texas Civil Statutes, Article 6243g-4, Sections 3 through 7.

GENERAL POWER AND DUTIES
The general administration, management, and responsibility for the proper and effective operation of the Pension System.

BOARD COMPOSITION
TOTAL: 7 members
Position 1: Administrative head of the City or his authorized representative.
Position 2: City Treasurer or person discharging the duties of City Treasurer.
Positions 3 through 5: Three police department employees having membership in the Pension System and elected by the active, inactive, and retired members of the pension system.
Positions 6 & 7: Two retired police officer members receiving pensions from the System, to be chosen by the elected members of the Pension Board and confirmed by the Board, being neither employees nor officers of the City.
LEGAL AUTHORITY FOR CREATION AND OPERATION (State)
Texas non-profit corporation qualified under Section 501 (c) (3) of the Internal Revenue Code of 1986. Formed in July 2002.

GENERAL POWER AND DUTIES
1. To acquire and exhibit animals in the facility or facilities known as the Houston Zoo in Hermann Park; to provide for the operation and maintenance of the Houston Zoo and for the improvement, development and beautification of appropriate settings therein for the exhibition of animals; to promote scientific research, animal conservation and education and recreation of the public with respect thereto.
2. To support training of scientific personnel in the field of zoological sciences and wild animal conservation by securing information and knowledge of scientific achievements relating thereto and by helping to disseminate such information.
3. To construct, own, buy, sell, lease, equip, operate and otherwise generally deal with all kinds of zoological and scientific facilities.
4. To provide for the further development and support of the Houston Zoo through fundraising, dissemination of information and by other means.
5. To fulfill all other purposes as provided under the Texas Non-Profit Corporation Act under the laws of the State of Texas and affecting the objects and purposes set forth above.

BOARD COMPOSITION
TOTAL: Minimum 15 members to a maximum of 40 members, board composition is fixed by Houston Zoo Inc. No fewer than four and no more than twenty percent of the total Board are to be nominated by the Mayor and approved by City Council. All other members are nominated by the nominating committee of the Board.

Land Assemblage Redevelopment Authority (LARA)
601 Sawyer, 4th Floor
Houston, TX 77002
Contact: Christon Butler
Phone: (713) 868-8448
Email: Christon.Butler@houstontx.gov

LEGAL AUTHORITY FOR CREATION AND OPERATION (City)

GENERAL POWER AND DUTIES
The Land Assemblage Redevelopment Authority (LARA) is organized for the purpose of aiding, assisting, and acting on behalf of the City in the performance of its governmental functions to promote the common good and general welfare of the City in undertaking and completing one or more projects, as may be defined or determined by the City Council. In particular, such projects shall include, without limitation, the acquisition assemblage, management, marketing, development and disposition of properties which have been acquired by the City through foreclosure of delinquent ad valorem taxes pursuant to an interposal cooperative agreement with other taxing authorities, including the redevelopment of such properties.

BOARD COMPOSITION
TOTAL: 13 members
Positions 1 through 5: Appointed by the Mayor.
Positions 6 & 7: Appointed by the City Council.
Positions 8 through 10: Appointees of the Houston Independent School District (HISD).
Positions 11 through 13. Will be reserved for appointees of Harris County.
SPECIAL NOTE: If either HISD or Harris County does not appoint a person for Position six or Position seven respectively, on the Board, the Mayor of the City of Houston, with the consent of the City Council, shall appoint the person for the position for which there is no appointee.
## COMPONENT UNIT EXPENDITURES/CONTRIBUTIONS

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<th>Tax Increment Reinvestment Zones (TIRZ)</th>
<th>FY15 Expenditures ($000's)</th>
<th>FY15 City Contribution* ($000's)</th>
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<td>TIRZ #01 (St. George Place)</td>
<td>2,094</td>
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<td>TIRZ #21 (Hardy / Near Northside Zone)</td>
<td>6,646</td>
<td>161</td>
<td>Property tax increment</td>
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<tr>
<td>TIRZ #22 (Leland Woods)</td>
<td>89</td>
<td>36</td>
<td>Property tax increment</td>
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<tr>
<td>TIRZ #23 (Harrisburg Zone)</td>
<td>51</td>
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<td>New TIRZ. Only financial activity is increment transfer into Fund 7571 in SAP</td>
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<tr>
<td>TIRZ #24 (Greater Houston Zone)</td>
<td>-</td>
<td>-</td>
<td>City does not contribute to this TIRZ</td>
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<tr>
<td>TIRZ #25 (Hiram Clarke/Fort Bend Houston Zone)</td>
<td>64</td>
<td>-</td>
<td>City does not contribute to this TIRZ</td>
</tr>
</tbody>
</table>

* Amounts based on FY15 Audited Financial Statements. City Direct Contribution comes from General Fund.
## COMPONENT UNIT EXPENDITURES/CONTRIBUTIONS

<table>
<thead>
<tr>
<th>LGCs, Pension Systems and Other Named Units</th>
<th>FY15 Expenditures ($000's)</th>
<th>FY15 City Contribution* ($000's)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Houston Amateur Sports Park LGC, Inc.</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Houston Arts Alliance</td>
<td>9,987</td>
<td>6,722</td>
</tr>
<tr>
<td>Houston BARC Foundation</td>
<td>300</td>
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<td>Houston Civic Events Inc.</td>
<td>2,025</td>
<td>750</td>
</tr>
<tr>
<td>Houston Downtown Park Corporation</td>
<td>35</td>
<td>-</td>
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<tr>
<td>Houston First Corporation</td>
<td>120,502</td>
<td>79,696</td>
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<tr>
<td>Houston Forensic Science Center, Inc.</td>
<td>20,333</td>
<td>22,708</td>
</tr>
<tr>
<td>Houston Housing Finance Corporation</td>
<td>1,915</td>
<td>750</td>
</tr>
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<td>Houston Media Source</td>
<td>1,399</td>
<td>1,276</td>
</tr>
<tr>
<td>Houston Museum District Association</td>
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<td>2,880</td>
</tr>
<tr>
<td>Houston Parks Board LGC, Inc.</td>
<td>359</td>
<td>959</td>
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<tr>
<td>Houston Public Library Foundation, Inc.</td>
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<tr>
<td>Houston Recovery Center LGC</td>
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<td>1,703</td>
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<tr>
<td>Houston Zoo Development Corporation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miller Theater Advisory Board</td>
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<td>2,575</td>
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<td>Stadium Park Redevelopment Authority</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Theater District Improvement, Inc.</td>
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<td>5,961</td>
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<tr>
<td>Houston Area Library Automated Network</td>
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<td>Houston Police Officers' Pension System</td>
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<td>Houston Zoo, Inc.</td>
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<td>9,121</td>
</tr>
<tr>
<td>Land Assemblage Redevelopment Authority</td>
<td>668,120</td>
<td>-</td>
</tr>
</tbody>
</table>

* Figures based on FY15 Audited Financial Statements. City Direct Contribution comes from General Fund.
In March of 2014 Mayor Annise Parker issued A.P. 2-10 to establish the guidelines by which the City's local government corporations were to be established, operated and monitored. This Administrative Procedure replaced Executive Order 1-29 that was created in January 2011 for the same purpose.

View the entire document at: http://www.houstontx.gov/adminpolicies/2-10.pdf

---

**Administrative Procedure (A.P.) 2-10**

In March of 2014 Mayor Annise Parker issued A.P. 2-10 to establish the guidelines by which the City's local government corporations were to be established, operated and monitored. This Administrative Procedure replaced Executive Order 1-29 that was created in January 2011 for the same purpose.

View the entire document at: http://www.houstontx.gov/adminpolicies/2-10.pdf

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**CITY OF HOUSTON**

Administrative Procedure

<table>
<thead>
<tr>
<th>Subject: City Nonprofit and Local Government Corporations</th>
<th>A.P. No: 2-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: March 6, 2014</td>
<td></td>
</tr>
</tbody>
</table>

1. **AUTHORITY**
   1.1 Article VI, Section 7a, of the Charter of the City of Houston.

2. **PURPOSE**
   2.1 To establish uniform procedures for the creation of a Corporation, as well as procedures for the operation of any such entity including, but not limited to, submission of financial and other reports to the City by the Corporation.

3. **OBJECTIVES**
   3.1 To insure that a Corporation whether currently existing or created hereunder as a fund-raising entity and/or to support a City department or its programs, adheres to the policies and procedures established herein.
   3.2 The establishment of clear lines of responsibilities for persons engaged in the management, operation or administration of a Corporation.
   3.3 The promulgation and issuance of procedures by the Finance Department (Finance) relating to financial matters, including reports to be used by both City departments and a Corporation.
   3.4 The establishment of roles and responsibilities of City departments relating to documenting and reporting of all financial activities for Corporations.
   3.5 The development of internal controls to provide guidance and oversight relating to administrative and financial reports required herein.

6.4 The Finance Director Shall:

1. Specify, or review and approve, the methods and procedures to be utilized by the corporation to record and report its revenues and expenses;
2. Ensure that compliance with all accounting or other financial reporting record keeping or reporting required or approved by the Finance Director necessary to qualify as a component unit of the City for all accounting purposes through periodic audits or inspection of books of the corporation’s account, including the books or records of any entity providing such services to each corporation and
3. Review the annual audited statements provided by the corporation and report any deficiencies found therein to the Mayor.
ACCOUNTING PROCEDURES

As part of the effort to implement Administrative Procedure 2-10, the Finance Department under the directive of Director Kelly Dowe established the Accounting Procedures and Standards for Local Government Corporations.

Document can be viewed at:  http://www.houstontx.gov/finance/Accounting-Procedures.pdf

The Accounting Procedures and Standards for Local Government Corporations spells out the guidelines by which Local Government Corporations and Component Units are to establish, record, maintain and report their financial information. This includes but are not limited to the preparation and submission of budgets and periodic financial statements.
<table>
<thead>
<tr>
<th>TIRZ Number</th>
<th>6.5.1 Act Amendments</th>
<th>6.5.2 Fiscal Year</th>
<th>6.5.3 Qtr. at Inc.</th>
<th>6.5.4 Qtr. at Exp.</th>
<th>6.5.5 At Budget</th>
<th>6.5.6 Annual Report</th>
<th>6.5.7 Audited Financials</th>
<th>6.5.8 MBEs</th>
<th>Categories Completed</th>
<th>Percent In Compliance</th>
</tr>
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<tbody>
<tr>
<td>TIRZ Number 01 (St. George Place)</td>
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</tr>
<tr>
<td>TIRZ Number 02 (Midtown)</td>
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<td>✓</td>
<td>✓</td>
<td>✓</td>
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<tr>
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<tr>
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<tr>
<td>TIRZ Number 14 (Fourth Ward ) Zone</td>
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<tr>
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<tr>
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<tr>
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<tr>
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<tr>
<td>TIRZ Number 25 (Hiram Clarke/Fort Bend Houston Zone)</td>
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<tr>
<td><strong>A.P. 2-10 COMPLIANCE</strong></td>
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<tr>
<td><strong>Category</strong></td>
<td>6.5.1 Act. Methods</td>
<td>6.5.2 Fiscal Year</td>
<td>6.5.3 CW as Issued</td>
<td>6.5.4 GLAP</td>
<td>6.5.5 Draft Budget</td>
<td>6.5.6 Periodic Financials</td>
<td>6.5.7 Audited Financials</td>
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</tr>
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<td>Miller Theater Advisory Board</td>
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<tr>
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</tr>
</tbody>
</table>

N/A - Not applicable

P - Denotes information is not yet due and pending

✓ - Denotes information is applicable and component unit is in compliance
What Is GASB?

The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. Established in 1984, GASB is recognized by governments, the accounting industry, and the capital markets as the official source of generally accepted accounting principles (GAAP) for state and local governments. GASB is not a government entity; instead, it is an operating component of the Financial Accounting Foundation (FAF), which is a private sector not-for-profit entity. Its standards are not federal laws or regulations and the organization does not have enforcement authority. However, enforcement is done through the laws of some individual states and through the audit process, when auditors render opinions on the fairness of financial statement presentations in conformity with GAAP (General Accepted Accounting Principles).

The flowchart below assists in the process of making the determination on whether or not an entity can be considered a component unit of the City. It begins by asking first if the PCU or Potential Component Unit is a legally separate entity.

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1 Potential Component Unit — the entity whose status we are trying to determine.
2 Primary Government — the City of Houston.
3 Component Unit.
2015 Council District Map

City of Houston Council Districts

A: Brenda Stardig  G: Oliver Pennington
B: Jerry Davis H: Edward Gonzalez
C: Ellen R. Cohen I: Robert Gallegos
D: Dwight Boykins J: Mike Laster
E: David Martin K: Larry V. Green
F: Richard Nguyen

At Large Council

1: Stephen C. Costello  4: C.O. "Brad" Bradford
2: David W. Robinson  5: Jack Christie
3: Michael Kubosh