

**GOLDEN CRESCENT
REGIONAL PLANNING COMMISSION**

ANNUAL FINANCIAL REPORT

For the year ended August 31, 2020

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
ANNUAL FINANCIAL REPORT
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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Golden Crescent Regional Planning Commission
Victoria, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Golden Crescent Regional Planning Commission (the "Commission") as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the Commission'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 the 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 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies 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 and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission as of August 31, 2020, and the respective changes in financial position for the year then ended in accordance 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, as listed in the table of contents, 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 Commission's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State of Texas Single Audit Circular*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Board of Directors
Golden Crescent Regional Planning Commission

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2021, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



HARRISON, WALDROP & UHEREK, L.L.P.
Certified Public Accountants

April 23, 2021

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

August 31, 2020

The discussion and analysis of the Golden Crescent Regional Planning Commission's (the "Commission") financial performance provides an overall review of the Commission's financial activities for the year ended August 31, 2020. The intent of this discussion and analysis is to look at the Commission's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the Commission's financial performance.

FINANCIAL HIGHLIGHTS

- The assets of the Commission exceeded its liabilities at the close of the fiscal year ended August 31, 2020, by \$6,003,938. Of this amount, \$1,473,307 of unrestricted net position is available to meet the Commission's ongoing obligations to citizens and creditors.
- The total cost of all Commission activities was \$8,792,420 for the fiscal year.
- During the year, the Commission's general revenues exceeded expenses of the governmental activities by \$1,454,336. This represents a 31.97% increase in net position from the previous fiscal year as a result from operations.
- At August 31, 2020, unassigned fund balance for the General Fund was \$389,429 and total General Fund balance increased \$85,827 or 25.21% over prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The basic financial statements are comprised of the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. The report also contains other supplementary information in addition to the basic financial statements.

Organization and Flow of Financial Section Information

Independent Auditors' Report

Provides the opinion of the Independent Auditors on the fair presentation of the basic financial statements.

Management's Discussion and Analysis

This supplementary information is required for state and local government financial statements and is intended to provide a narrative introduction and analysis.

Pages 4 to 11

Government-wide Financial Statements

Provides information on governmental and business-type activities of the primary government.

Pages 12 to 14

Fund Financial Statements

Provides information on the financial position of specific funds of the primary government.

Pages 15 to 20

Notes to Financial Statements

Provides a summary of significant accounting policies and related disclosures.

Pages 21 to 31

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

Government-wide Financial Statements

The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private-sector business.

Statement of Net Position

The statement of net position presents information on all of the Commission's assets and liabilities, with the difference between the two 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 Commission is improving or deteriorating.

Statement of Activities

The statement of activities presents information showing how the government's net position changed during fiscal year 2020. All changes in net position are reported as soon as the underlying event, giving rise to the change, occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected and earned, but unused vacation leave).

Both of these financial statements present the Commission's governmental activities, which is principally supported by intergovernmental revenues. Governmental activities of the Commission include general government, health and welfare, public safety, and environmental protection. The government-wide financial statements can be found immediately following the Management's Discussion and Analysis.

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 Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Commission are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

Governmental Funds - (Continued)

The Commission maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Department of Aging and Disability Services, Department of Transportation, Commission on State Emergency Communications, and Texas Health and Human Services Commission, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining and individual statements and schedules following the required supplementary information.

The basic governmental fund financial statements may be found immediately following the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 21 through 31 of this report.

Other Information

The combining and individual fund statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to financial statements. Combining and individual fund statements can be found on pages 32 through 45 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by \$6,003,938 at the close of the fiscal year ended August 31, 2020.

At the end of fiscal year 2020, the Commission is able to report positive balances in all categories of net position.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

Table I
Golden Crescent Regional Planning Commission

	Governmental Activities		Total % Change
	2020	2019	
ASSETS			
Current and other assets	\$ 3,124,848	\$ 2,465,930	26.72%
Capital assets (net)	<u>4,530,631</u>	<u>3,436,198</u>	31.85%
Total assets	<u>7,655,479</u>	<u>5,902,128</u>	
LIABILITIES			
Current liabilities	1,557,233	1,288,241	20.88%
Noncurrent liabilities	<u>94,308</u>	<u>64,285</u>	46.70%
Total liabilities	<u>1,651,541</u>	<u>1,352,526</u>	
NET POSITION			
Net investment in capital assets	4,530,631	3,436,198	31.85%
Unrestricted net position	<u>1,473,307</u>	<u>1,113,404</u>	32.32%
Total net position	<u>\$ 6,003,938</u>	<u>\$ 4,549,602</u>	

The largest portion of the Commission's net position (75.46%) reflects its investment in capital assets (e.g., property, plant, and equipment) net of related debt. The Commission uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The remaining balance of \$1,473,307 may be used to meet the Commission's ongoing obligations to citizens and creditors.

There was a net increase of \$1,454,336 in net position reported in connection with the Commission's governmental activities. This increase represents a 31.97% increase in total net position for governmental activities compared to prior year. Overall revenues decreased 1.33% and total expenses decreased 4.12%. There was an increase in revenues in capital grants and contributions of \$466,425 as well as a decrease in miscellaneous revenues of \$718,434 which mainly relates to insurance proceeds that were recognized in the prior year. The largest decrease in expenses was related to public safety with a decrease of \$915,895.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

Table II
Golden Crescent Regional Planning Commission

CHANGES IN NET POSITION

	<u>Governmental Activities</u>		Total % Change
	<u>2020</u>	<u>2019</u>	
REVENUES			
Program revenues			
Charges for services	\$ 1,099,415	\$ 1,215,100	-9.52%
Operating grants and contributions	7,475,293	7,229,655	3.40%
Capital grants and contributions	1,550,001	1,083,576	43.04%
General revenues			
Unrestricted investment earnings	6,576	22,860	-71.23%
Miscellaneous	<u>115,471</u>	<u>833,905</u>	-86.15%
Total revenues	<u>10,246,756</u>	<u>10,385,096</u>	-1.33%
EXPENSES			
General government	267,841	215,114	24.51%
Health and welfare	7,561,244	6,917,110	9.31%
Public safety	895,915	1,847,810	-51.51%
Environmental protection	<u>67,420</u>	<u>190,258</u>	-64.56%
Total expenses	<u>8,792,420</u>	<u>9,170,292</u>	-4.12%
Change in net position	1,454,336	1,214,804	
Net position - September 1	<u>4,549,602</u>	<u>3,334,798</u>	
Net position - August 31	<u>\$ 6,003,938</u>	<u>\$ 4,549,602</u>	31.97%

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

Golden Crescent Regional Planning Commission

2020 Expenses and Program Revenues - Governmental Activities

<u>Functions/Programs</u>	<u>Expenses</u>	<u>% of Total</u>	<u>Revenues</u>	<u>% of Total</u>	<u>Net (Expense) Revenue</u>
General government	\$ 267,841	3.04%	\$ 265,180	2.62%	\$ (2,661)
Health and welfare	7,561,244	86.00%	8,905,623	87.96%	1,344,379
Public safety	895,915	10.19%	886,486	8.75%	(9,429)
Environmental protection	<u>67,420</u>	<u>0.77%</u>	<u>67,420</u>	<u>0.67%</u>	<u>-</u>
Total	<u>\$ 8,792,420</u>	<u>100.00%</u>	<u>\$ 10,124,709</u>	<u>100.00%</u>	<u>\$ 1,332,289</u>

Golden Crescent Regional Planning Commission

Revenue by Source - Governmental Activities

<u>Description</u>	<u>Revenues</u>		<u>Revenues</u>	
	<u>2020</u>	<u>% of Total</u>	<u>2019</u>	<u>% of Total</u>
Charges for services	\$ 1,099,415	10.73%	\$ 1,215,100	11.70%
Operating grants and contributions	7,475,293	72.95%	7,229,655	69.62%
Capital grants and contributions	1,550,001	15.13%	1,083,576	10.43%
Unrestricted investment earnings	6,576	0.06%	22,860	0.22%
Miscellaneous	<u>115,471</u>	<u>1.13%</u>	<u>833,905</u>	<u>8.03%</u>
Total	<u>\$ 10,246,756</u>	<u>100.00%</u>	<u>\$ 10,385,096</u>	<u>100.00%</u>

FINANCIAL ANALYSIS OF THE COMMISSION'S FUNDS

As noted earlier, the Commission uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the Commission's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2020, the Commission's governmental funds reported combined ending fund balances of \$1,578,094, a net increase of \$393,262 in comparison with prior year.

The General Fund is the chief operating fund of the Commission. At the end of fiscal year 2020, unassigned fund balance of the General Fund was \$389,429 and total fund balance was \$426,322.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Commission's investment in capital assets for its governmental activities as of August 31, 2020, amounts to \$4,530,631 (net of accumulated depreciation). This investment in capital assets includes building improvements, office equipment, furniture, and vehicles. The net increase in the Commission's investment in capital assets for the current fiscal year was 31.85%. Major capital asset events during the current fiscal year included the following:

- The acquisition of 14 buses and various other vehicles for \$1,611,583.
- The acquisition of bus stop structures in the amount of \$235,437.
- The disposal of 10 buses and one mini-van with remaining carrying values of \$114,861.

Additional information on the Commission's capital assets can be found in Note 4 of this report.

Long-term Debt

At the end of fiscal year 2020, the Commission had outstanding \$104,787 in compensated absences. The compensated absences balance increased by \$33,359 or 46.70% over prior fiscal year.

Additional information on the Commission's debt can be found in Note 8 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Commission's activities are primarily funded through grants and contracts from federal, state, and local government sources. Amounts of funding available and allocated to the Commission can vary widely from year to year. The economic condition and budget deficits of both the state and federal government affect annual reauthorizations of funding available to local governments and political subdivisions like the Commission. All of the Commission's existing federal and state funding sources experienced significant changes impacting the Commission's revenues and expenditures in Fiscal Year 2020 due to the coronavirus (COVID-19) pandemic. In contrast, local funding in the form of annual membership dues did not experience a significant fluctuation in Fiscal Year 2020.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES - (Continued)

The federal and state response to the COVID-19 pandemic continues to be a significant known factor that is affecting the Commission's revenues and expenditures in Fiscal Year 2021. Since the federal and state appropriation of funds related to COVID-19 are supplemental in nature, the Commission expected significant increases in both income and expenses related to the majority of its programs. The continued implementation of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the forthcoming implementation of funding from the American Rescue Plan Act resulted in supplemental appropriations for the majority of the Commission's Fiscal Year 2021 federal and state contracts.

At this time, the Commission can only estimate that expected revenues for Fiscal Year 2022 should fall within the range of expenditures projected through the end of Fiscal Year 2021.

REQUESTS FOR INFORMATION

This financial report is designed to present users with a general overview of the Commission's finances and to demonstrate the Commission's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Deputy Executive Director in the Commission's offices, 1908 North Laurent, Suite 600, Victoria, Texas 77901.

Basic Financial Statements

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION*STATEMENT OF NET POSITION**August 31, 2020*

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	\$ 879,624
Receivables (net)	1,591,462
Prepaid items	37,846
Restricted assets	
Cash	<u>615,916</u>
Total current assets	<u>3,124,848</u>
Noncurrent assets	
Capital assets	
Furniture and equipment	711,211
Vehicles	<u>6,015,130</u>
Total capital assets	6,726,341
Accumulated depreciation	<u>(2,195,710)</u>
Net capital assets	<u>4,530,631</u>
Total noncurrent assets	<u>4,530,631</u>
Total assets	<u>7,655,479</u>
LIABILITIES	
Current liabilities	
Accounts payable	558,853
Accrued expenditures	145,690
Due to other governments	19,475
Accrued compensated absences	10,479
Unearned revenue	<u>822,736</u>
Total current liabilities	<u>1,557,233</u>
Noncurrent liabilities	
Accrued compensated absences	<u>94,308</u>
Total liabilities	<u>1,651,541</u>
NET POSITION	
Net investment in capital assets	4,530,631
Unrestricted net position	<u>1,473,307</u>
Total net position	<u>\$ 6,003,938</u>

The accompanying notes are an integral part of this statement.

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

STATEMENT OF ACTIVITIES

For the year ended August 31, 2020

Function/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities				
General government	\$ 267,841	\$ 90,508	\$ 174,672	\$ -
Health and welfare	7,561,244	1,008,907	6,346,715	1,550,001
Public safety	895,915	-	886,486	-
Environmental protection	67,420	-	67,420	-
Total governmental activities	<u>8,792,420</u>	<u>1,099,415</u>	<u>7,475,293</u>	<u>1,550,001</u>
Total primary government	<u>\$ 8,792,420</u>	<u>\$ 1,099,415</u>	<u>\$ 7,475,293</u>	<u>\$ 1,550,001</u>

General revenues:
 Unrestricted investment earnings
 Miscellaneous
 Total general revenues
 Change in net position
 Net position - beginning
 Net position - ending

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and Changes
in Net Position
Primary
Government

Governmental
Activities

\$	(2,661)
	1,344,379
	(9,429)
	<u>-</u>
	1,332,289
	<u>1,332,289</u>

	6,576
	<u>115,471</u>
	122,047
	1,454,336
	<u>4,549,602</u>
\$	<u>6,003,938</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

BALANCE SHEET

GOVERNMENTAL FUNDS

August 31, 2020

	<u>General</u>	<u>Department of Transportation</u>	<u>Commission on State Emergency Communications</u>
ASSETS			
Current assets			
Cash	\$ 403,536	\$ -	\$ -
Restricted cash	-	465,708	150,208
Receivables, net	12,168	1,067,252	76,641
Due from other funds	-	-	-
Prepaid items	36,893	953	-
Total assets	<u>\$ 452,597</u>	<u>\$ 1,533,913</u>	<u>\$ 226,849</u>
LIABILITIES			
Accounts payable	\$ 4,925	\$ 263,859	\$ 82,581
Accrued expenditures	19,610	88,033	5,547
Due to other governments	-	10,045	1,325
Due to other funds	-	140,368	14,427
Unearned revenue	1,740	644,116	122,400
Total liabilities	<u>26,275</u>	<u>1,146,421</u>	<u>226,280</u>
FUND BALANCES			
Nonspendable	36,893	953	-
Restricted	-	386,539	569
Unassigned	389,429	-	-
Total fund balances	<u>426,322</u>	<u>387,492</u>	<u>569</u>
Total liabilities and fund balances	<u>\$ 452,597</u>	<u>\$ 1,533,913</u>	<u>\$ 226,849</u>

The accompanying notes are an integral part of this statement.

Department of Health and Human Services	Other Governmental Funds	Total Governmental Funds
\$ 302,896	\$ 173,192	\$ 879,624
-	-	615,916
311,668	123,733	1,591,462
224,848	-	224,848
-	-	37,846
<u>\$ 839,412</u>	<u>\$ 296,925</u>	<u>\$ 3,349,696</u>
\$ 171,661	\$ 35,827	\$ 558,853
19,551	12,949	145,690
5,851	2,254	19,475
-	70,053	224,848
-	54,480	822,736
<u>197,063</u>	<u>175,563</u>	<u>1,771,602</u>
-	-	37,846
642,349	121,362	1,150,819
-	-	389,429
<u>642,349</u>	<u>121,362</u>	<u>1,578,094</u>
<u>\$ 839,412</u>	<u>\$ 296,925</u>	<u>\$ 3,349,696</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

*RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION
OF GOVERNMENTAL ACTIVITIES*

August 31, 2020

Total governmental fund balances **\$ 1,578,094**

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 governmental funds. The governmental capital assets at year-end consist of:

Governmental capital assets costs	\$ 6,726,341	
Accumulated depreciation of governmental capital assets	<u>(2,195,710)</u>	4,530,631

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Compensated absences	<u>(104,787)</u>
----------------------	------------------

Net position of governmental activities **\$ 6,003,938**

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the year ended August 31, 2020

	<u>General</u>	<u>Department of Transportation</u>	<u>Commission on State Emergency Communications</u>
REVENUES			
Grants - federal	\$ -	\$ 5,033,405	\$ -
Grants - state	-	651,577	715,025
Contract service revenue	-	182,828	-
Other revenue	48,665	1,142,945	-
Investment income	1,978	4,098	500
Membership dues	90,508	-	-
Total revenues	<u>141,151</u>	<u>7,014,853</u>	<u>715,525</u>
EXPENDITURES			
Current			
General government	-	-	-
Health and welfare	-	4,822,853	-
Public safety	-	-	715,525
Environmental protection	-	-	-
Capital outlay	-	1,887,866	-
Total expenditures	<u>-</u>	<u>6,710,719</u>	<u>715,525</u>
Excess (deficiency) of revenues over expenditures	141,151	304,134	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(55,324)	-	-
Total other financing sources (uses)	<u>(55,324)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	85,827	304,134	-
Fund balances at beginning of year	<u>340,495</u>	<u>83,358</u>	<u>569</u>
Fund balances at end of year	<u>\$ 426,322</u>	<u>\$ 387,492</u>	<u>\$ 569</u>

The accompanying notes are an integral part of this statement.

Department of Health and Human Services	Other Governmental Funds	Total Governmental Funds
\$ 1,708,841	\$ 226,837	\$ 6,969,083
234,105	186,716	1,787,423
-	-	182,828
-	18,728	1,210,338
-	-	6,576
-	-	90,508
<u>1,942,946</u>	<u>432,281</u>	<u>10,246,756</u>
-	215,063	215,063
1,977,323	-	6,800,176
-	167,444	882,969
-	67,420	67,420
-	-	1,887,866
<u>1,977,323</u>	<u>449,927</u>	<u>9,853,494</u>
(34,377)	(17,646)	393,262
33,268	22,056	55,324
-	-	(55,324)
<u>33,268</u>	<u>22,056</u>	<u>-</u>
(1,109)	4,410	393,262
<u>643,458</u>	<u>116,952</u>	<u>1,184,832</u>
<u>\$ 642,349</u>	<u>\$ 121,362</u>	<u>\$ 1,578,094</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

*RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES*

For the year ended August 31, 2020

Total net change in fund balances - governmental funds		\$ 393,262
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Increase in capital assets	\$ 1,856,586	
Depreciation expense	<u>(647,292)</u>	1,209,294
The net effect of various transactions involving capital assets (i.e., transfers, contributions, adjustments and dispositions) is to increase (decrease) net position.		
		(114,861)
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Increase in compensated absences		<u>(33,359)</u>
Change in net position of governmental activities		<u>\$ 1,454,336</u>

The accompanying notes are an integral part of this statement.

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Golden Crescent Regional Planning Commission (the "Commission") is the regional planning and intergovernmental coordination agency in the Victoria, Texas region created pursuant to legislation of the Texas State Legislature. It does not have stockholders or equity holders and is not subject to income taxes. The region consists of Calhoun, DeWitt, Goliad, Gonzales, Jackson, Lavaca, and Victoria Counties of Texas.

The accounting policies of the Commission conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

The Commission's basic financial statements include the accounts of all Commission operations. The criteria for including legally separate organizations as component units within the Commission's reporting entity are set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). No legally separate organizations met the necessary criteria for inclusion as component units for the year ended August 31, 2020.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all nonfiduciary activities of the Commission. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if they are collected within 120 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Commission.

The Commission reports the following major governmental funds:

The General Fund is the Commission's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Special Revenue Funds account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The following are considered major funds for the current fiscal period: Department of Transportation, Commission on State Emergency Communications, and the Department of Health and Human Services.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between various functions of the Commission. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - (Continued)

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all investment income.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

The Commission prepares an annual operating budget based on expected revenues from the various state and federal grantor agencies and local governments. The grants relate to specific programs that contemplate revenues and expenditures over the lives of each program and generally have funding periods different from the Commission's budget year. The annual budget, which is approved by the Commission's General Assembly, is based on estimates of the portions of the various programs that will be completed during the fiscal year. The budget is revised periodically, primarily when anticipated grants are ratified by the various funding agencies. Budget discussions, including revisions, are conducted by the Commission's Board of Directors in open meetings. However, as the Commission has no taxing or oversight authority, the budgetary process is not one which culminates in an appropriation bill or an ordinance enacted into law. In this respect, the budget for the Commission is not an "appropriated budget" as defined by GASB Cod. Sec. 2400.108 and schedules of revenues and expenditures - budgeted and actual for the General Fund and special revenue funds have not been included as part of the financial statements.

E. Deposits and Investments

The Commission's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Commission may invest its excess funds in any instruments authorized by the Public Funds Investment Act of Texas. Investments authorized under this Act include, but are not limited to, the following: Obligations of the United States or its agencies and instrumentalities; direct obligations of the State of Texas or its agencies and instrumentalities; collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities; certificates of deposit issued by a state or financial institution domiciled in the State of Texas which is guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or otherwise secured; and certain repurchase agreements.

The Commission's Board of Directors has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995. The investments of the Commission are in compliance with the Board of Director's investment policies.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

All trade receivables are shown net of an allowance for uncollectibles.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded when purchased rather than when consumed.

H. Restricted Assets

The restricted cash in the Commission on State Emergency Communications Fund, a special revenue fund, consists of funds reserved for 911 expenditures. The restricted cash in the Department of Transportation Fund, also a special revenue fund, consists of funds reserved for capital purchases related to the transit system.

I. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide statement of net position. The Commission defines capital assets as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20
Furniture and equipment	5-15
Vehicles	10

J. Compensated Absences

Regular full-time employees may earn vacation leave on a basis of 10 working days annually for those employees with up to five years of service, 15 days after five years of service and 20 days after 10 years of service. Unused vacation leave can be carried over to the next fiscal year. The maximum allowable accumulation of unused vacation leave is 120 hours or 15 days. All compensated absence pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

K. Deferred Outflows/Inflows of Resources

The statement of net position may report a separate section for deferred outflows of resources which follows the asset section. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Commission does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position can also report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Commission does not have any items that qualify for reporting in this category.

L. Fund Equity

GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*," (the "Statement") was issued in February 2009. This Statement eliminates the requirement to report governmental fund balances as reserved, unreserved, or designated. It replaces those categories with five possible classifications of governmental fund balances - nonspendable, restricted, committed, assigned, and unassigned. This Statement also redefines the governmental funds for clarity and to be consistent with these new fund balance classifications.

The provisions of this Statement are effective for periods beginning after June 15, 2010. The Commission did not adopt a new fund balance policy in accordance with GASB Statement No. 54 during fiscal year 2020. This Statement did not have an impact on the Commission's functions, financial position or results of operations.

For the classification of Governmental Fund balances, the Commission considers an expenditure to be made from the most restrictive first when more than one classification is available.

M. Use of Estimates

The preparation of the government-wide and fund financial statements in conformity with generally accepted accounting principles requires the Commission to make estimates and assessments that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2: DEPOSITS AND INVESTMENTS

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. The Commission was not exposed to interest rate risk.

Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. The Commission was not exposed to credit risk.

NOTE 2: DEPOSITS AND INVESTMENTS - (Continued)Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Commission was not exposed to concentration of credit risk.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission's investment policy requires that deposits at financial institutions be insured by the FDIC and/or collateralized by securities pledged to the Commission by the depository in an amount equal to at least 102% of the carrying value of deposits held. During the fiscal year and at year-end, all deposits held in the depository bank were fully collateralized and therefore the Commission was not exposed to custodial credit risk.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission was not exposed to custodial credit risk.

NOTE 3: RECEIVABLES

Amounts shown in the financial statements as receivable consist of reimbursements due the Commission under various grant contracts as of August 31, 2020. Qualifying expenditures in excess of receipts give rise to this type of receivable. All amounts reported as receivable are expected to meet the "available" criteria necessary to report them as revenue in the current period.

NOTE 4: CAPITAL ASSETS

The Commission's capital asset activity for the year ended August 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets being depreciated				
Furniture and equipment	\$ 466,208	\$ 245,003	\$ -	\$ 711,211
Vehicles	<u>5,097,707</u>	<u>1,611,583</u>	<u>694,160</u>	<u>6,015,130</u>
Total capital assets being depreciated	<u>5,563,915</u>	<u>1,856,586</u>	<u>694,160</u>	<u>6,726,341</u>
Less accumulated depreciation for				
Furniture and equipment	383,348	15,424	-	398,772
Vehicles	<u>1,744,369</u>	<u>631,868</u>	<u>579,299</u>	<u>1,796,938</u>
Total accumulated depreciation	<u>2,127,717</u>	<u>647,292</u>	<u>579,299</u>	<u>2,195,710</u>
Total capital assets being depreciated, net	<u>3,436,198</u>	<u>1,209,294</u>	<u>114,861</u>	<u>4,530,631</u>
Governmental activities capital assets, net	<u>\$ 3,436,198</u>	<u>\$ 1,209,294</u>	<u>\$ 114,861</u>	<u>\$ 4,530,631</u>
Governmental Activities				
General government				19,419
Health and welfare				614,928
Public safety				<u>12,946</u>
Total depreciation expense - governmental activities				<u>\$ 647,292</u>

NOTE 5: RISK MANAGEMENT

The Commission is exposed to various risks of loss encompassed in the areas of general liabilities, workers' compensation claims, and employee health related expenses. The Commission has purchased commercial insurance to cover potential losses in those areas. The Commission has entered into interlocal agreements with the Texas Municipal League Intergovernmental Risk Pool coverage. Through the payment of contributions to the Texas Municipal League Intergovernmental Risk Pool, the Commission has transferred these risks to the pool. The Commission has not retained any risks other than the deductible and is covered up to the limits of coverage after the deductible. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 6: DEFINED CONTRIBUTION PLAN

The Commission sponsors a defined contribution pension plan established under Section 401(a) of the Internal Revenue Code that covers substantially all of its employees. The plan is administered by ICMA Retirement Corporation. Employees are required to participate in the plan as a condition of employment. Employees are required to contribute to the plan 4% of their eligible earnings, which amounted to approximately \$115,629 for the year ended August 31, 2020. The Commission's contributions are required at a rate of 6% of each covered employee's salary. The Commission's total payroll for the year ended August 31, 2020, was \$2,926,947, and the Commission's contributions were based on a payroll of \$2,540,770.

NOTE 7: DEFERRED COMPENSATION PLAN

The Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Sec. 457. The plan is available to all the Commission's employees and permits them to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency. The deferred compensation is available to employees' beneficiaries in the case of death.

Contributions to the plan by the Commission are discretionary. No contributions were made to the plan by the Commission for the year ended August 31, 2020. However, several employees made contributions to the plan for the year ended August 31, 2020.

All assets of the plan are held in trust by an independent administrator for the exclusive benefit of participants and their beneficiaries.

NOTE 8: LONG-TERM DEBT

Changes in Long-term Liabilities

Long-term liability activity for the year ended August 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 71,428	\$ 138,754	\$ 105,395	\$ 104,787	\$ 10,479
Total governmental activities, long-term liabilities	\$ 71,428	\$ 138,754	\$ 105,395	\$ 104,787	\$ 10,479

Compensated absences are generally liquidated by the General Fund.

NOTE 9: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Interfund Receivables and Payables

At times during the fiscal year the various funds of the Commission were involved in transactions that created interfund receivable and payable balances. These transactions related to such things as the purchase of goods by one fund on behalf of another and the receipt of revenue in one fund that belongs to or is designated for another fund.

Interfund receivable and payable balances as of August 31, 2020, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Department of Health and Human Services	Department of Transportation	\$ 140,368
	Comm. on State Emerg. Comm.	14,427
	Nonmajor Governmental	
	Department of Commerce	68,844
	Texas Department of Agriculture	<u>1,209</u>
		<u>\$ 224,848</u>

B. Interfund Transfers

Each year various funds of the Commission transfer funds to other funds. The Commission's General Fund makes planned transfers to other specified governmental funds. These transfers are intended to provide the necessary resources to meet the operating obligations of the receiving funds. During the current fiscal year, transfers between funds consisted of the following:

<u>Transfers Out</u>	<u>Transfers In</u>		<u>Total</u>
	<u>Dept. of Health and Human Svcs.</u>	<u>Nonmajor Funds</u>	
General	\$ 33,268	\$ 22,056	\$ 55,324
	<u>\$ 33,268</u>	<u>\$ 22,056</u>	<u>\$ 55,324</u>

NOTE 10: COMMITMENTS AND CONTINGENCIESGrant Programs

The Commission participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Commission has not complied with rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at August 31, 2020, may be impaired. In the opinion of the Commission, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 11: LEASES

The Commission leases its administrative offices under an annual operating lease with monthly rental payments. The lease expires on February 29, 2024. Monthly lease payments are currently \$11,128 per month. The Commission also leases facilities for its transit operations. The lease began on July 1, 2016, and expires on February 29, 2024. Monthly lease payments are currently \$7,123 per month. Future minimum rental payments are as follows:

<u>Year Ending August 31</u>	
2021	\$ 227,761
2022	233,934
2023	240,292
2024	122,535
2025	-
Thereafter	-
	<u>\$ 824,522</u>

The rental expense for the fiscal year ended August 31, 2020, was \$214,203.

NOTE 12: UNEARNED REVENUE

The Commission's governmental funds report unearned revenue on the financial statements in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

	<u>Amount</u>
General Fund	
Grants	\$ 1,740
Department of Transportation	
Insurance	453,000
Grants	108,616
Other	82,500
Commission on State Emergency	
Communications	
Grants	122,400
Nonmajor Funds	
Grants	<u>54,480</u>
	<u>\$ 822,736</u>

NOTE 13: FUND BALANCES

The following is a detail of the governmental fund balances as of August 31, 2020:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Unassigned</u>	<u>Total</u>
General				
Prepaid items	\$ 36,893	\$ -	\$ -	\$ 36,893
Unassigned	-	-	389,429	389,429
Department of Transportation				
Prepaid items	953	-	-	953
Health and welfare	-	386,539	-	386,539
Commission on State				
Emergency Communications				
Public safety	-	569	-	569
Department of Health and				
Human Services				
Health and welfare	-	642,349	-	642,349
Nonmajor Governmental				
Public safety	-	<u>121,362</u>	-	<u>121,362</u>
	<u>\$ 37,846</u>	<u>\$ 1,150,819</u>	<u>\$ 389,429</u>	<u>\$ 1,578,094</u>

Combining and Individual Fund Statements

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
August 31, 2020

	Special Revenue Funds			
	Texas Commission on Environmental Quality	Department of Homeland Security	Office of the Texas Governor	Department of Commerce
ASSETS				
Current assets				
Cash	\$ 78,134	\$ 7,038	\$ 88,020	\$ -
Receivables, net				
Grantors	-	-	36,505	86,018
Total assets	<u>\$ 78,134</u>	<u>\$ 7,038</u>	<u>\$ 124,525</u>	<u>\$ 86,018</u>
LIABILITIES				
Accounts payable	\$ 29,228	\$ -	\$ 5,059	\$ 1,539
Accrued expenditures	1,326	-	2,888	8,735
Due to other governments	-	2,254	-	-
Due to other funds	-	-	-	68,844
Unearned revenue	<u>47,580</u>	<u>-</u>	<u>-</u>	<u>6,900</u>
Total liabilities	<u>78,134</u>	<u>2,254</u>	<u>7,947</u>	<u>86,018</u>
FUND BALANCES				
Restricted	<u>-</u>	<u>4,784</u>	<u>116,578</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 78,134</u>	<u>\$ 7,038</u>	<u>\$ 124,525</u>	<u>\$ 86,018</u>

Special
Revenue Funds

<u>Texas Department of Agriculture</u>	<u>Total</u>
\$ -	\$ 173,192
<u>1,210</u>	<u>123,733</u>
<u>\$ 1,210</u>	<u>\$ 296,925</u>
\$ 1	\$ 35,827
-	12,949
-	2,254
1,209	70,053
<u>-</u>	<u>54,480</u>
<u>1,210</u>	<u>175,563</u>
<u>-</u>	<u>121,362</u>
<u>\$ 1,210</u>	<u>\$ 296,925</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended August 31, 2020

	<u>Special Revenue Funds</u>			
	Texas Commission on Environmental Quality	Department of Homeland Security	Office of the Texas Governor	Department of Commerce
REVENUES				
Grants - federal	\$ -	\$ -	\$ 50,955	\$ 174,672
Grants - state	67,420	-	119,296	-
Other revenue	-	-	-	18,728
Total revenues	<u>67,420</u>	<u>-</u>	<u>170,251</u>	<u>193,400</u>
EXPENDITURES				
Current				
General government	-	-	-	215,063
Public safety	-	-	166,234	-
Environmental protection	67,420	-	-	-
Total expenditures	<u>67,420</u>	<u>-</u>	<u>166,234</u>	<u>215,063</u>
Excess (deficiency) of revenues over expenditures	-	-	4,017	(21,663)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	393	21,663
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>393</u>	<u>21,663</u>
Change in fund balances	-	-	4,410	-
Fund balances, beginning of year	-	4,784	112,168	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ 4,784</u>	<u>\$ 116,578</u>	<u>\$ -</u>

Special
Revenue Funds

Texas Department of Agriculture	Total
\$ 1,210	\$ 226,837
-	186,716
-	18,728
<u>1,210</u>	<u>432,281</u>
-	215,063
1,210	167,444
-	67,420
<u>1,210</u>	<u>449,927</u>
-	(17,646)
-	22,056
-	22,056
-	4,410
-	116,952
<u>\$ -</u>	<u>\$ 121,362</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

DEPARTMENT OF TRANSPORTATION

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2020

	<u>Urban</u>	<u>Rural</u>	<u>Elderly and Disabled</u>	<u>Commuter</u>
	<u>#URB-Total</u>	<u>#RPT-Total</u>	<u>#ED-Total</u>	<u>Services</u>
REVENUES				
Grants - federal	\$ 1,873,525	\$ 1,338,658	\$ 232,537	\$ -
Grants - state	271,270	380,307	-	-
Contract service revenue	131,412	41,446	9,539	-
Other revenue	327,495	23,791	-	684,461
Investment income	-	-	-	-
Total revenues	<u>2,603,702</u>	<u>1,784,202</u>	<u>242,076</u>	<u>684,461</u>
EXPENDITURES				
Current				
Health and welfare				
Personnel	1,394,976	685,689	45,845	370,305
Travel	5,742	1,294	-	4,221
Indirect costs	183,652	86,467	5,650	60,656
Other costs	100,590	58,799	14,539	24,810
Program costs	394,985	146,857	-	221,134
Subcontractor costs	24	755,845	176,042	-
Capital outlay	<u>265,007</u>	<u>7,941</u>	<u>-</u>	<u>3,335</u>
Total expenditures	<u>2,344,976</u>	<u>1,742,892</u>	<u>242,076</u>	<u>684,461</u>
Excess (deficiency) of revenues over expenditures	258,726	41,310	-	-
OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	258,726	41,310	-	-
Fund balance, beginning of year	<u>52,453</u>	<u>777</u>	<u>-</u>	<u>7,779</u>
Fund balance, end of year	<u>\$ 311,179</u>	<u>\$ 42,087</u>	<u>\$ -</u>	<u>\$ 7,779</u>

<u>Vehicle Capital Replacement</u>	<u>Fleet Fire Replacement</u>	<u>RTAP Training</u>	<u>RTAP Technology</u>	<u>Regional Transit Coordination</u>	<u>Total</u>
\$ 1,504,385	\$ -	\$ -	\$ 59,300	\$ 25,000	\$ 5,033,405
-	-	-	-	-	651,577
-	-	-	-	431	182,828
107,198	-	-	-	-	1,142,945
-	4,098	-	-	-	4,098
<u>1,611,583</u>	<u>4,098</u>	<u>-</u>	<u>59,300</u>	<u>25,431</u>	<u>7,014,853</u>
-	-	-	-	21,260	2,518,075
-	-	-	-	58	11,315
-	-	-	-	2,129	338,554
-	-	-	39,834	1,984	240,556
-	-	-	19,466	-	782,442
-	-	-	-	-	931,911
<u>1,611,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,887,866</u>
<u>1,611,583</u>	<u>-</u>	<u>-</u>	<u>59,300</u>	<u>25,431</u>	<u>6,710,719</u>
-	4,098	-	-	-	304,134
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	4,098	-	-	-	304,134
<u>-</u>	<u>8,610</u>	<u>9,655</u>	<u>-</u>	<u>4,084</u>	<u>83,358</u>
<u>\$ -</u>	<u>\$ 12,708</u>	<u>\$ 9,655</u>	<u>\$ -</u>	<u>\$ 4,084</u>	<u>\$ 387,492</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
COMMISSION ON STATE EMERGENCY COMMUNICATIONS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the year ended August 31, 2020

	911 Strategic Plan			Total
	FY2014-18	FY2019	FY2020	
REVENUES				
Grants - state	\$ -	\$ 56,033	\$ 658,992	\$ 715,025
Investment income	-	-	500	500
Total revenues	-	56,033	659,492	715,525
EXPENDITURES				
Current				
Public safety				
Personnel	-	-	202,999	202,999
Travel	-	-	5,231	5,231
Indirect costs	-	-	23,492	23,492
Other costs	-	-	38,182	38,182
Program costs	-	56,033	389,588	445,621
Total expenditures	-	56,033	659,492	715,525
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Change in fund balance	-	-	-	-
Fund balance, beginning of year	569	-	-	569
Fund balance, end of year	\$ 569	\$ -	\$ -	\$ 569

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

DEPARTMENT OF HEALTH AND HUMAN SERVICES

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2020

	Aging	ADRC	211 Program
REVENUES			
Grants - federal	\$ 1,432,392	\$ 54,973	\$ 221,476
Grants - state	119,531	114,574	-
Total revenues	<u>1,551,923</u>	<u>169,547</u>	<u>221,476</u>
EXPENDITURES			
Current			
Health and welfare			
Personnel	334,361	116,070	179,478
Travel	7,868	3,496	-
Indirect costs	35,877	13,335	19,302
Other costs	47,106	25,855	23,805
Program costs	1,008	-	-
Subcontractor costs	1,157,559	12,203	-
Total expenditures	<u>1,583,779</u>	<u>170,959</u>	<u>222,585</u>
Excess (deficiency) of revenues over expenditures	(31,856)	(1,412)	(1,109)
OTHER FINANCING SOURCES (USES)			
Transfers in	31,856	1,412	-
Total other financing sources (uses)	<u>31,856</u>	<u>1,412</u>	<u>-</u>
Change in fund balance	-	-	(1,109)
Fund balance, beginning of year	-	-	1,856
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 747</u>

<u>Medical Transportation</u>	<u>Total</u>
\$ -	\$ 1,708,841
-	234,105
<u>-</u>	<u>1,942,946</u>
-	629,909
-	11,364
-	68,514
-	96,766
-	1,008
-	<u>1,169,762</u>
<u>-</u>	<u>1,977,323</u>
-	(34,377)
-	<u>33,268</u>
<u>-</u>	<u>33,268</u>
-	(1,109)
<u>641,602</u>	<u>643,458</u>
<u>\$ 641,602</u>	<u>\$ 642,349</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2020

	<u>Solid Waste Planning</u>
REVENUES	
Grants - state	\$ 67,420
Total revenues	<u>67,420</u>
EXPENDITURES	
Current	
Environmental protection	
Personnel	26,107
Travel	792
Indirect costs	2,728
Other costs	2,037
Program costs	<u>35,756</u>
Total expenditures	<u>67,420</u>
Excess (deficiency) of revenues over expenditures	-
OTHER FINANCING SOURCES (USES)	<u>-</u>
Change in fund balance	-
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	<u>\$ -</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

DEPARTMENT OF HOMELAND SECURITY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2020

	Homeland Security Grant Program
REVENUES	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Excess (deficiency) of revenues over expenditures	-
OTHER FINANCING SOURCES (USES)	<u>-</u>
Change in fund balance	-
Fund balance, beginning of year	<u>4,784</u>
Fund balance, end of year	<u><u>\$ 4,784</u></u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

OFFICE OF THE TEXAS GOVERNOR

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2020

	CJD Admin.	Regional Law Enforcement	Homeland Security Grant Program	Total
REVENUES				
Grants - federal	\$ -	\$ -	\$ 50,955	\$ 50,955
Grants - state	<u>68,776</u>	<u>24,520</u>	<u>26,000</u>	<u>119,296</u>
Total revenues	<u>68,776</u>	<u>24,520</u>	<u>76,955</u>	<u>170,251</u>
EXPENDITURES				
Current				
Public safety				
Personnel	53,188	355	62,714	116,257
Travel	554	-	727	1,281
Indirect costs	5,403	28	6,504	11,935
Other costs	5,138	18	7,058	12,214
Program costs	<u>-</u>	<u>24,547</u>	<u>-</u>	<u>24,547</u>
Total expenditures	<u>64,283</u>	<u>24,948</u>	<u>77,003</u>	<u>166,234</u>
Excess (deficiency) of revenues over expenditures	4,493	(428)	(48)	4,017
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>(428)</u>	<u>428</u>	<u>393</u>	<u>393</u>
Total other financing sources (uses)	<u>(428)</u>	<u>428</u>	<u>393</u>	<u>393</u>
Change in fund balance	4,065	-	345	4,410
Fund balance, beginning of year	<u>109,771</u>	<u>-</u>	<u>2,397</u>	<u>112,168</u>
Fund balance, end of year	<u>\$ 113,836</u>	<u>\$ -</u>	<u>\$ 2,742</u>	<u>\$ 116,578</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

DEPARTMENT OF COMMERCE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2020

	<u>Economic Adj. Assistance - Disaster Recovery Program</u>	<u>Economic Development - Economic Planning Grants</u>	<u>Total</u>
REVENUES			
Grants - federal	\$ 88,014	\$ 86,658	174,672
Other revenue	<u>18,728</u>	<u>-</u>	<u>18,728</u>
Total revenues	<u>106,742</u>	<u>86,658</u>	<u>193,400</u>
EXPENDITURES			
Current			
General government			
Personnel	84,225	80,356	164,581
Travel	2,089	4,203	6,292
Indirect costs	9,077	9,497	18,574
Other costs	<u>11,351</u>	<u>14,265</u>	<u>25,616</u>
Total expenditures	<u>106,742</u>	<u>108,321</u>	<u>215,063</u>
Excess (deficiency) of revenues over expenditures	-	(21,663)	(21,663)
OTHER FINANCING SOURCES			
Transfers in	<u>-</u>	<u>21,663</u>	<u>21,663</u>
Change in fund balance	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

TEXAS DEPARTMENT OF AGRICULTURE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2020

	<u>Community Development Block Grant</u>
REVENUES	
Grants - federal	\$ 1,210
Total revenues	<u>1,210</u>
EXPENDITURES	
Current	
Public safety	
Personnel	1,142
Other costs	68
Total expenditures	<u>1,210</u>
Excess (deficiency) of revenues over expenditures	-
OTHER FINANCING SOURCES (USES)	<u>-</u>
Change in fund balance	-
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	<u>\$ -</u>

SINGLE AUDIT SECTION



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

The Board of Directors
Golden Crescent Regional Planning Commission
Victoria, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Golden Crescent Regional Planning Commission (the "Commission") as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated April 23, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the consolidated financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



HARRISON, WALDROP & UHEREK, L.L.P.
Certified Public Accountants

April 23, 2021



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE OF TEXAS SINGLE AUDIT CIRCULAR

The Board of Directors
Golden Crescent Regional Planning Commission
Victoria, Texas

Report on Compliance for Each Major Federal Program

We have audited the Golden Crescent Regional Planning Commission's (the "Commission") compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the Commission's major federal and state programs for the year ended August 31, 2020. The Commission's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Commission's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Single Audit Circular*. Those standards, the Uniform Guidance, and the *State of Texas Single Audit Circular*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion for each major federal and state program. However, our audit does not provide a legal determination of the Commission's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended August 31, 2020.

Report on Internal Control Over Compliance

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



HARRISON, WALDROP & UHEREK, L.L.P.
Certified Public Accountants

April 23, 2021

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the year ended August 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Other Award Number
FEDERAL EXPENDITURES		
U. S. Department of Commerce		
<i>Direct Programs</i>		
Economic Development_Support for Planning Organizations	11.302	ED18AUS3020023
Economic Adjustment Assistance - Disaster Recovery Program	11.307	08-79-05239
Economic Adjustment Assistance - Disaster Recovery Program	11.307	ED20AUS3070056
<i>Total for Economic Development Cluster</i>		
Total U.S. Department of Commerce		
U. S. Department of Housing and Urban Development		
<i>Passed Through Texas Department of Agriculture</i>		
Community Development Block Grant	14.228	18-497-007-B236
Total U.S. Department of Housing and Urban Development		
U. S. Department of Homeland Security		
<i>Passed Through Office of the Texas Governor</i>		
Homeland Security Grant Program	97.067	2963204
Homeland Security Grant Program	97.067	2963205
Total U.S. Department of Homeland Security		
U. S. Department of Transportation		
<i>Direct Programs</i>		
Federal Transit_Formula Grants	20.507	TX-2019-021
Federal Transit_Formula Grants	20.507	TX-2019-064-01
Federal Transit_Formula Grants	20.507	TX-2020-063
Federal Transit_Formula Grants	20.507	TX-2020-089
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	TX-2018-033
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	TX-2019-064-02
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	TX-2019-067
Total Direct Programs		
<i>Passed Through Texas Department of Transportation</i>		
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	BBF-1901
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	BBF-2001
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	BBF-2004
<i>Total for Federal Transit Cluster</i>		

Expenditures			Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards	Total			
\$ -	\$ 86,658	\$ 86,658	\$ -		
-	86,658	86,658	-		
-	74,758	74,758	-	Economic Development Cluster	
-	13,256	13,256	-	Economic Development Cluster	
-	88,014	88,014	-		
-	174,672	174,672	-		
1,210	-	1,210	-		
1,210	-	1,210	-		
13,099	-	13,099	-		
37,856	-	37,856	-		
50,955	-	50,955	-		
-	524,341	524,341	-	Federal Transit Cluster	
-	106,736	106,736	-	Federal Transit Cluster	
-	14,938	14,938	-	Federal Transit Cluster	
-	1,086,751	1,086,751	-	Federal Transit Cluster	
-	1,732,766	1,732,766	-		
-	12,459	12,459	-	Federal Transit Cluster	
-	216,628	216,628	-	Federal Transit Cluster	
-	784,058	784,058	-	Federal Transit Cluster	
-	1,013,145	1,013,145	-		
-	2,745,911	2,745,911	-		
169,608	-	169,608	-	Federal Transit Cluster	
37,303	-	37,303	-	Federal Transit Cluster	
52,588	-	52,588	-	Federal Transit Cluster	
259,499	-	259,499	-		
259,499	2,745,911	3,005,410	-		

(continued)

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the year ended August 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Other Award Number
FEDERAL EXPENDITURES - (Continued)		
U. S. Department of Transportation - (Continued)		
<i>Passed Through Texas Department of Transportation - (Continued)</i>		
Formula Grants for Rural Areas and Tribal Transit Program	20.509	TAP-2001
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPT-1901
Formula Grants for Rural Areas and Tribal Transit Program	20.509	CAF-2001
Formula Grants for Rural Areas and Tribal Transit Program	20.509	FR-1901
Formula Grants for Rural Areas and Tribal Transit Program	20.509	DIS-1901
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	REG 1801
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	ED 1904
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	ED 1906
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	ED 1909
<i>Total for Transit Services Programs Cluster</i>		
Total passed through Texas Department of Transportation		
Total U.S. Department of Transportation		
U. S. Department of Health and Human Services		
<i>Passed Through Texas Health and Human Services Commission</i>		
Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	539-16-0013-00001
Special Programs for the Aging-Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals	93.042	539-16-0013-00001
CARES Act For Supportive Services under Title VII of the Older Americans Act	93.042	539-16-0013-00001
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	539-16-0013-00001
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	539-16-0013-00001
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	539-16-0013-00001
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	539-16-0013-00001
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	539-16-0013-00001
CARES Act For Supportive Services under Title III-B of the Older Americans Act	93.044	539-16-0013-00001

Expenditures				Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards	Total				
\$ 59,300	\$ -	\$ 59,300	\$ -			
670,084	-	670,084	298,291			
668,574	-	668,574	313,139			
74,000	-	74,000	-			
298,500	-	298,500	-			
<u>1,770,458</u>	<u>-</u>	<u>1,770,458</u>	<u>611,430</u>			
<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>			
75,366	-	75,366	40,175		Transit Services Programs Cluster	
105,895	-	105,895	40,849		Transit Services Programs Cluster	
51,276	-	51,276	10,912		Transit Services Programs Cluster	
<u>232,537</u>	<u>-</u>	<u>232,537</u>	<u>91,936</u>			
<u>232,537</u>	<u>-</u>	<u>232,537</u>	<u>91,936</u>			
<u>2,287,494</u>	<u>-</u>	<u>2,287,494</u>	<u>703,366</u>			
<u>2,287,494</u>	<u>2,745,911</u>	<u>5,033,405</u>	<u>703,366</u>			
<u>2,471</u>	<u>-</u>	<u>2,471</u>	<u>-</u>			
<u>22,642</u>	<u>-</u>	<u>22,642</u>	<u>-</u>			
<u>9,919</u>	<u>-</u>	<u>9,919</u>	<u>-</u>			
<u>32,561</u>	<u>-</u>	<u>32,561</u>	<u>-</u>			
<u>8,644</u>	<u>-</u>	<u>8,644</u>	<u>-</u>			
<u>3,255</u>	<u>-</u>	<u>3,255</u>	<u>-</u>			
<u>11,899</u>	<u>-</u>	<u>11,899</u>	<u>-</u>			
238,429	-	238,429	-		Aging Cluster	
29,238	-	29,238	-		Aging Cluster	
8,552	-	8,552	-		Aging Cluster	
<u>18,674</u>	<u>-</u>	<u>18,674</u>	<u>-</u>		Aging Cluster	
<u>294,893</u>	<u>-</u>	<u>294,893</u>	<u>-</u>			

(continued)

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the year ended August 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Other Award Number
FEDERAL EXPENDITURES - (Continued)		
U. S. Department of Health and Human Services - (Continued)		
<i>Passed Through Texas Health and Human Services Commission - (Continued)</i>		
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	539-16-0013-00001
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	539-16-0013-00001
Families First Coronavirus Response Act, Older Americans Act Title III, Part C - Nutrition Services	93.045	539-16-0013-00001
Families First Coronavirus Response Act, Older Americans Act Title III, Part C - Nutrition Services	93.045	539-16-0013-00001
Nutrition Services Incentive Program	93.053	539-16-0013-00001
Nutrition Services Incentive Program	93.053	539-16-0013-00001
<i>Total for Aging Cluster</i>		
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	HHS000270200017
National Family Caregiver Support, Title III, Part E	93.052	539-16-0013-00001
National Family Caregiver Support, Title III, Part E	93.052	539-16-0013-00001
CARES Act For Supportive Services under Title III-E of the Older Americans Act	93.052	539-16-0013-00001
State Health Insurance Assistance Program	93.324	539-16-0013-00001
State Health Insurance Assistance Program	93.324	539-16-0013-00001
Medicare Enrollment Assistance Program	93.071	539-16-0013-00001
Medicare Enrollment Assistance Program	93.071	HHS000270200017
Money Follows the Person Rebalancing Demonstration	93.791	HHS000270200017
Money Follows the Person Rebalancing Demonstration	93.791	HHS000270200017
Child Care and Development Block Grant	93.575	529-16-0006-00006G
211 Program	93.000	529-16-0006-00006G
Total passed through Texas Health and Human Services Commission		
Total U.S. Department of Health and Human Services		
TOTAL FEDERAL EXPENDITURES		

Expenditures			Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards	Total			
\$ 500,577	\$ -	\$ 500,577	\$ -	<i>Aging Cluster</i>	
57,668	-	57,668	-	<i>Aging Cluster</i>	
202,250	-	202,250	-	<i>Aging Cluster</i>	
95,787	-	95,787	-	<i>Aging Cluster</i>	
856,282	-	856,282	-		
106,021	-	106,021	-	<i>Aging Cluster</i>	
276	-	276	-	<i>Aging Cluster</i>	
106,297	-	106,297	-		
1,257,472	-	1,257,472	-		
861	-	861	-		
65,214	-	65,214	-		
7,691	-	7,691	-		
4,750	-	4,750	-		
77,655	-	77,655	-		
38,908	-	38,908	-		
458	-	458	-		
39,366	-	39,366	-		
10,968	-	10,968	-		
11,402	-	11,402	-		
22,370	-	22,370	-		
39,019	-	39,019	-		
3,689	-	3,689	-		
42,708	-	42,708	-		
6,110	-	6,110	-	<i>CCDF Cluster</i>	
215,366	-	215,366	-		4
1,708,839	-	1,708,839	-		
1,708,839	-	1,708,839	-		
4,048,498	2,920,583	6,969,081	703,366		

(continued)

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the year ended August 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Other Award Number
STATE EXPENDITURES		
Office of the Texas Governor		
Criminal Justice Division Administration	N/A	PO#30001929
Regional Law Enforcement Training	N/A	1417717
Homeland Security Contract	N/A	PO# 30001929
Total Office of the Texas Governor		
Texas Health and Human Services Commission		
Ombudsman Assisted Living Services	N/A	539-16-0013-00001
ADRC Operations - SGR	N/A	HHS000270200017
ADRC - Promoting Independence	N/A	HHS000270200017
ADRC - Respite	N/A	HHS000270200017
State Aging Services	N/A	539-16-0013-00001
Housing Bond	N/A	539-16-0013-00001
Total Texas Health and Human Services Commission		
Texas Department of Transportation		
Small Urban Transportation Program	N/A	URB-2001
Public Transportation for Nonurbanized Areas	N/A	RUR-2001
Total Texas Department of Transportation		
Texas Commission for Environmental Quality		
Regional Solid Waste Grant	N/A	582-20-10212
Total Texas Commission for Environmental Quality		
Commission on State Emergency Communications		
911 Strategic Plan 2019	N/A	FY2019
911 Strategic Plan 2020	N/A	FY2020
Total Commission on State Emergency Communications		
TOTAL STATE EXPENDITURES		
TOTAL FEDERAL AND STATE EXPENDITURES		

Expenditures			Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards	Total			
\$ 68,776	\$ -	\$ 68,776	\$ -		
24,520	-	24,520	-		
26,000	-	26,000	-		
<u>119,296</u>	<u>-</u>	<u>119,296</u>	<u>-</u>		
15,194	-	15,194	-		
90,663	-	90,663	-		
11,749	-	11,749	-		
12,162	-	12,162	-		
97,250	-	97,250	-		
7,087	-	7,087	-		
<u>234,105</u>	<u>-</u>	<u>234,105</u>	<u>-</u>		
271,270	-	271,270	-		
380,307	-	380,307	144,415		
<u>651,577</u>	<u>-</u>	<u>651,577</u>	<u>144,415</u>		
67,420	-	67,420	-		
<u>67,420</u>	<u>-</u>	<u>67,420</u>	<u>-</u>		
-	56,033	56,033	-		
-	658,992	658,992	-		
-	<u>715,025</u>	<u>715,025</u>	<u>-</u>		
<u>1,072,398</u>	<u>715,025</u>	<u>1,787,423</u>	<u>144,415</u>		
<u>\$ 5,120,896</u>	<u>\$ 3,635,608</u>	<u>\$ 8,756,504</u>	<u>\$ 847,781</u>		

(concluded)

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the year ended August 31, 2020

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state award activity of the Commission, under programs of the federal government for the year ended August 31, 2020 in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Commission.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable; except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally unused balances are returned to the grantor at the close of specified project periods.

NOTE 3: INDIRECT COST RATE

The Commission has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4: 211 PROGRAM

During the fiscal year ending August 31, 2020, funds totaling \$215,366 were received from the Texas Health and Human Services Commission for "Operations Information & Referral Services" Contract No. 529-16-0006-0006G. While the grant agreement indicates that the source of the funds includes both federal and state awards, the Texas Health and Human Services Commission has not provided the Commission with the amount of federal funds by program. Because the breakdown of federal expenditures by program is unknown, the respective amount, or \$215,366, is included in the accompanying schedule of expenditures of federal and state awards with the CFDA 93.000.

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the year ended August 31, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) and State of Texas Single Audit Circular?

yes no

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Major Programs or Cluster</i>
93.044, 93.045, 93.053	Aging Cluster
20.509	Formula Grants for Rural Areas
FY2020	911 Strategic Plan

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes no

Section II - Financial Statement Findings

None noted.

Section III - Federal and State Award Findings and Questioned Costs

None noted.

GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended August 31, 2020

None were reported.