

**GOLDEN CRESCENT  
REGIONAL PLANNING COMMISSION**

*ANNUAL FINANCIAL REPORT*

*For the year ended August 31, 2021*

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**  
*ANNUAL FINANCIAL REPORT*  
*For the year ended August 31, 2021*

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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, 2021, 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, 2021, 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 22, 2022, 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 22, 2022

# **GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**

## *MANAGEMENT'S DISCUSSION AND ANALYSIS*

*August 31, 2021*

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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, 2021. 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, 2021, by \$6,111,621. Of this amount, \$1,568,052 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 \$11,599,636 for the fiscal year.
- During the year, the Commission's general revenues exceeded expenses of the governmental activities by \$107,683. This represents a 1.79% increase in net position from the previous fiscal year as a result from operations.
- At August 31, 2021, unassigned fund balance for the General Fund was \$516,557 and total General Fund balance increased \$109,212 or 25.62% 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

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## **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 2021. 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.

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## **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.

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## **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 \$6,111,621 at the close of the fiscal year ended August 31, 2021.

At the end of fiscal year 2021, the Commission is able to report positive balances in all categories of net position.

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<b>NET POSITION</b>			
	<u>Governmental Activities</u>		<u>Total %</u>
	<u>2021</u>	<u>2020</u>	<u>Change</u>
<b>ASSETS</b>			
Current and other assets	\$ 3,356,363	\$ 3,124,848	7.41%
Capital assets (net)	<u>4,543,569</u>	<u>4,530,631</u>	0.29%
<b>Total assets</b>	<u>7,899,932</u>	<u>7,655,479</u>	
<b>LIABILITIES</b>			
Current liabilities	1,668,691	1,557,233	7.16%
Noncurrent liabilities	<u>119,620</u>	<u>94,308</u>	26.84%
<b>Total liabilities</b>	<u>1,788,311</u>	<u>1,651,541</u>	
<b>NET POSITION</b>			
Net investment in capital assets	4,543,569	4,530,631	0.29%
Unrestricted net position	<u>1,568,052</u>	<u>1,473,307</u>	6.43%
<b>Total net position</b>	<u>\$ 6,111,621</u>	<u>\$ 6,003,938</u>	

The largest portion of the Commission's net position (74.34%) 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 \$1,568,052 may be used to meet the Commission's ongoing obligations to citizens and creditors.

There was a net increase of \$107,683 in net position reported in connection with the Commission's governmental activities. This increase represents a 1.79% increase in total net position for governmental activities compared to prior year. Overall revenues increased 14.25% and total expenses increased 31.93%. There was an increase in operating grants and contributions of \$2,510,569 as well as a decrease in capital grants and contributions of \$1,241,373. The largest increase in expenses was related to health and welfare with an increase of \$1,832,141. The Commission's federal and state grant funding varies from year to year which explains the large variances and is consistent with previous years.

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)**

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<b>Table II</b>			
<b>Golden Crescent Regional Planning Commission</b>			
<b>CHANGES IN NET POSITION</b>			
	<u>Governmental Activities</u>		<u>Total %</u>
	<u>2021</u>	<u>2020</u>	<u>Change</u>
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 1,263,438	\$ 1,099,415	14.92%
Operating grants and contributions	9,985,862	7,475,293	33.58%
Capital grants and contributions	308,628	1,550,001	-80.09%
General revenues			
Unrestricted investment earnings	652	6,576	-90.09%
Miscellaneous	<u>148,739</u>	<u>115,471</u>	28.81%
<b>Total revenues</b>	<u>11,707,319</u>	<u>10,246,756</u>	14.25%
<b>EXPENSES</b>			
General government	307,963	267,841	14.98%
Health and welfare	9,393,385	7,561,244	24.23%
Public safety	1,766,038	895,915	97.12%
Environmental protection	<u>132,250</u>	<u>67,420</u>	96.16%
<b>Total expenses</b>	<u>11,599,636</u>	<u>8,792,420</u>	31.93%
Change in net position	107,683	1,454,336	
<b>Net position - September 1</b>	<u>6,003,938</u>	<u>4,549,602</u>	
<b>Net position - August 31</b>	<u>\$ 6,111,621</u>	<u>\$ 6,003,938</u>	1.79%

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)**

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**Golden Crescent Regional Planning Commission**

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**2021 Expenses and Program Revenues - Governmental Activities**

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<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	\$ 307,963	2.65%	\$ 315,735	2.73%	\$ 7,772
Health and welfare	9,393,385	80.98%	9,315,624	80.60%	(77,761)
Public safety	1,766,038	15.23%	1,794,319	15.53%	28,281
Environmental protection	<u>132,250</u>	<u>1.14%</u>	<u>132,250</u>	<u>1.14%</u>	<u>-</u>
Total	<u>\$ 11,599,636</u>	<u>100.00%</u>	<u>\$ 11,557,928</u>	<u>100.00%</u>	<u>\$ (41,708)</u>

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**Golden Crescent Regional Planning Commission**

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**Revenue by Source - Governmental Activities**

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<u>Description</u>	<u>Revenues</u>		<u>Revenues</u>	
	<u>2021</u>	<u>% of Total</u>	<u>2020</u>	<u>% of Total</u>
Charges for services	\$ 1,263,438	10.79%	\$ 1,099,415	10.73%
Operating grants and contributions	9,985,862	85.29%	7,475,293	72.95%
Capital grants and contributions	308,628	2.64%	1,550,001	15.13%
Unrestricted investment earnings	652	0.01%	6,576	0.06%
Miscellaneous	<u>148,739</u>	<u>1.27%</u>	<u>115,471</u>	<u>1.13%</u>
Total	<u>\$ 11,707,319</u>	<u>100.00%</u>	<u>\$ 10,246,756</u>	<u>100.00%</u>

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## **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 2021, the Commission's governmental funds reported combined ending fund balances of \$1,700,963, a net increase of \$122,869 in comparison with prior year.

The General Fund is the chief operating fund of the Commission. At the end of fiscal year 2021, unassigned fund balance of the General Fund was \$516,557 and total fund balance was \$535,534.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

The Commission's investment in capital assets for its governmental activities as of August 31, 2021, amounts to \$4,543,569 (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 0.29%. Major capital asset events during the current fiscal year included the following:

- The acquisition of various vehicles for \$291,782.
- The acquisition of bus stop structures in the amount of \$292,865.
- The disposal of 3 buses with remaining carrying values of \$24,964.

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 2021, the Commission had outstanding \$132,911 in compensated absences. The compensated absences balance increased by \$28,124 or 26.84% 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. Local government funding is provided to the Commission through interlocal agreements and the collection of membership dues.

Amounts of funding available and allocated to the Commission can vary widely from year to year. The economic condition of both the state and federal governments, budget deficits, legislative intent, and regulatory guidance all affect appropriations and annual reauthorizations of funding available to political subdivisions and regional planning organizations like the Commission. The Commission's existing federal and state funding sources experienced significant changes impacting the Commission's revenues and expenditures in fiscal year 2021 due to the coronavirus (COVID-19) pandemic. In contrast, local government funding did not experience a significant fluctuation in fiscal year 2021.

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**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 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 expenditures related to the majority of the Commission's programs. The continued implementation of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the implementation of American Rescue Plan Act funding 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 fiscal year 2022 revenues from federal, state, and local government sources should fall within the range of expenditures projected through the end of fiscal year 2022.

**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, 2021*

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets	
Cash	\$ 695,573
Receivables (net)	1,996,164
Prepaid items	19,374
Restricted assets	
Cash	<u>645,252</u>
Total current assets	<u>3,356,363</u>
Noncurrent assets	
Capital assets	
Furniture and equipment	1,097,718
Vehicles	<u>6,150,177</u>
Total capital assets	7,247,895
Accumulated depreciation	<u>(2,704,326)</u>
Net capital assets	<u>4,543,569</u>
Total noncurrent assets	<u>4,543,569</u>
<b>Total assets</b>	<u>7,899,932</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	648,700
Accrued expenditures	176,435
Due to other governments	23,552
Accrued compensated absences	13,291
Unearned revenue	<u>806,713</u>
Total current liabilities	<u>1,668,691</u>
Noncurrent liabilities	
Accrued compensated absences	<u>119,620</u>
<b>Total liabilities</b>	<u>1,788,311</u>
<b>NET POSITION</b>	
Net investment in capital assets	4,543,569
Unrestricted net position	<u>1,568,052</u>
<b>Total net position</b>	<u>\$ 6,111,621</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, 2021

Function/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental activities				
General government	\$ 307,963	\$ 90,508	\$ 225,227	\$ -
Health and welfare	9,393,385	1,172,930	7,834,066	308,628
Public safety	1,766,038	-	1,794,319	-
Environmental protection	<u>132,250</u>	<u>-</u>	<u>132,250</u>	<u>-</u>
Total governmental activities	<u>11,599,636</u>	<u>1,263,438</u>	<u>9,985,862</u>	<u>308,628</u>
Total primary government	<u>\$ 11,599,636</u>	<u>\$ 1,263,438</u>	<u>\$ 9,985,862</u>	<u>\$ 308,628</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.

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Net (Expense)  
Revenue and Changes  
in Net Position

Primary  
Government

Governmental  
Activities

\$	7,772
	(77,761)
	28,281
	-
	<u>(41,708)</u>
	<u>(41,708)</u>

	652
	<u>148,739</u>
	<u>149,391</u>
	107,683
	<u>6,003,938</u>
\$	<u><u>6,111,621</u></u>

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**

*BALANCE SHEET*

*GOVERNMENTAL FUNDS*

*August 31, 2021*

	<u>General</u>	<u>Department of Transportation</u>	<u>Commission on State Emergency Communications</u>
<b>ASSETS</b>			
Current assets			
Cash	\$ 426,814	\$ 3,702	\$ -
Restricted cash	-	464,517	180,735
Receivables, net	13,148	997,291	189,106
Due from other funds	180,735	-	-
Prepaid items	18,977	397	-
<b>Total assets</b>	<u>\$ 639,674</u>	<u>\$ 1,465,907</u>	<u>\$ 369,841</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 78,860	\$ 202,432	\$ 11,060
Accrued expenditures	23,540	114,304	3,649
Due to other governments	-	10,045	1,325
Due to other funds	-	-	353,188
Unearned revenue	1,740	764,643	-
<b>Total liabilities</b>	<u>104,140</u>	<u>1,091,424</u>	<u>369,222</u>
<b>FUND BALANCES</b>			
Nonspendable	18,977	397	-
Restricted	-	374,086	619
Unassigned	516,557	-	-
<b>Total fund balances</b>	<u>535,534</u>	<u>374,483</u>	<u>619</u>
<b>Total liabilities and fund balances</b>	<u>\$ 639,674</u>	<u>\$ 1,465,907</u>	<u>\$ 369,841</u>

The accompanying notes are an integral part of this statement.

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Department of Health and Human Services	Other Governmental Funds	Total Governmental Funds
\$ 42,421	\$ 222,636	\$ 695,573
-	-	645,252
600,345	196,274	1,996,164
329,318	-	510,053
-	-	19,374
<u>\$ 972,084</u>	<u>\$ 418,910</u>	<u>\$ 3,866,416</u>
\$ 299,973	\$ 56,375	\$ 648,700
24,472	10,470	176,435
9,860	2,322	23,552
-	156,865	510,053
10,000	30,330	806,713
<u>344,305</u>	<u>256,362</u>	<u>2,165,453</u>
-	-	19,374
627,779	162,548	1,165,032
-	-	516,557
<u>627,779</u>	<u>162,548</u>	<u>1,700,963</u>
<u>\$ 972,084</u>	<u>\$ 418,910</u>	<u>\$ 3,866,416</u>

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**

*RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION*

*OF GOVERNMENTAL ACTIVITIES*

*August 31, 2021*

---

**Total governmental fund balances** \$ 1,700,963

*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	\$ 7,247,895	
Accumulated depreciation of governmental capital assets	<u>(2,704,326)</u>	4,543,569

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>(132,911)</u>
----------------------	------------------

**Net position of governmental activities** \$ 6,111,621

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the year ended August 31, 2021

	<u>General</u>	<u>Department of Transportation</u>	<u>Commission on State Emergency Communications</u>
<b>REVENUES</b>			
Grants - federal	\$ -	\$ 4,813,121	\$ -
Grants - state	-	614,903	1,642,797
Contract service revenue	-	122,823	-
Other revenue	96,719	1,337,649	-
Investment income	482	60	110
Membership dues	90,508	-	-
<b>Total revenues</b>	<u>187,709</u>	<u>6,888,556</u>	<u>1,642,907</u>
<b>EXPENDITURES</b>			
Current			
General government	-	-	-
Health and welfare	-	6,187,770	-
Public safety	-	-	1,642,857
Environmental protection	-	-	-
Capital outlay	-	727,703	-
<b>Total expenditures</b>	<u>-</u>	<u>6,915,473</u>	<u>1,642,857</u>
Excess (deficiency) of revenues over expenditures	187,709	(26,917)	50
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	13,908	-
Transfers out	(78,497)	-	-
<b>Total other financing sources (uses)</b>	<u>(78,497)</u>	<u>13,908</u>	<u>-</u>
Net change in fund balances	109,212	(13,009)	50
Fund balances at beginning of year	<u>426,322</u>	<u>387,492</u>	<u>569</u>
<b>Fund balances at end of year</b>	<u>\$ 535,534</u>	<u>\$ 374,483</u>	<u>\$ 619</u>

The accompanying notes are an integral part of this statement.

---

Department of Health and Human Services	Other Governmental Funds	Total Governmental Funds
\$ 2,221,537	\$ 257,054	\$ 7,291,712
250,710	251,945	2,760,355
-	-	122,823
-	6,900	1,441,268
-	-	652
-	-	90,508
<u>2,472,247</u>	<u>515,899</u>	<u>11,707,318</u>
-	260,627	260,627
2,522,869	-	8,710,639
-	110,373	1,753,230
-	132,250	132,250
-	-	727,703
<u>2,522,869</u>	<u>503,250</u>	<u>11,584,449</u>
(50,622)	12,649	122,869
49,960	28,537	92,405
(13,908)	-	(92,405)
<u>36,052</u>	<u>28,537</u>	<u>-</u>
(14,570)	41,186	122,869
<u>642,349</u>	<u>121,362</u>	<u>1,578,094</u>
<u>\$ 627,779</u>	<u>\$ 162,548</u>	<u>\$ 1,700,963</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, 2021*

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<b>Total net change in fund balances - governmental funds</b>		\$	122,869
<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		\$	678,289
Depreciation expense		<u>(640,387)</u>	37,902
The net effect of various transactions involving capital assets (i.e., transfers, contributions, adjustments and dispositions) is to increase (decrease) net position.			
			(24,964)
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>(28,124)</u>
<b>Change in net position of governmental activities</b>		\$	<u>107,683</u>

The accompanying notes are an integral part of this statement.

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**  
*NOTES TO FINANCIAL STATEMENTS*  
*August 31, 2021*

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# GOLDEN CRESCENT REGIONAL PLANNING COMMISSION

## NOTES TO FINANCIAL STATEMENTS

August 31, 2021

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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, 2021.

#### 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.

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**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.

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**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.

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**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 2021. 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.

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**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, 2021. 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, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets being depreciated				
Furniture and equipment	\$ 711,211	\$ 386,507	\$ -	\$ 1,097,718
Vehicles	<u>6,015,130</u>	<u>291,782</u>	<u>156,735</u>	<u>6,150,177</u>
Total capital assets being depreciated	<u>6,726,341</u>	<u>678,289</u>	<u>156,735</u>	<u>7,247,895</u>
Less accumulated depreciation for				
Furniture and equipment	398,772	46,595	-	445,367
Vehicles	<u>1,796,938</u>	<u>593,792</u>	<u>131,771</u>	<u>2,258,959</u>
Total accumulated depreciation	<u>2,195,710</u>	<u>640,387</u>	<u>131,771</u>	<u>2,704,326</u>
Total capital assets being depreciated, net	<u>4,530,631</u>	<u>37,902</u>	<u>24,964</u>	<u>4,543,569</u>
Governmental activities capital assets, net	<u>\$ 4,530,631</u>	<u>\$ 37,902</u>	<u>\$ 24,964</u>	<u>\$ 4,543,569</u>
<b>Governmental Activities</b>				
General government				19,211
Health and welfare				608,368
Public safety				<u>12,808</u>
Total depreciation expense - governmental activities				<u>\$ 640,387</u>

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**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 \$119,390 for the year ended August 31, 2021. 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, 2021, was \$3,445,671, and the Commission's contributions were based on a payroll of \$2,984,763.

**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, 2021. However, several employees made contributions to the plan for the year ended August 31, 2021.

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, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Compensated absences	\$ 104,787	\$ 148,684	\$ 120,560	\$ 132,911	\$ 13,291
Total governmental activities, long-term liabilities	<u>\$ 104,787</u>	<u>\$ 148,684</u>	<u>\$ 120,560</u>	<u>\$ 132,911</u>	<u>\$ 13,291</u>

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, 2021, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Comm. on State Emerg. Comm.	\$ 180,735
Department of Health and Human Services	Comm. on State Emerg. Comm. Nonmajor Governmental Department of Commerce	172,453
		<u>156,865</u>
		<u>\$ 510,053</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 Transportation</u>	<u>Dept. of Health and Human Svcs.</u>	<u>Nonmajor Funds</u>	
General	\$ -	\$ 49,960	\$ 28,537	\$ 78,497
Dept. of Health and Human Svcs.	<u>13,908</u>	<u>-</u>	<u>-</u>	<u>13,908</u>
	<u>\$ 13,908</u>	<u>\$ 49,960</u>	<u>\$ 28,537</u>	<u>\$ 92,405</u>

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**NOTE 10: COMMITMENTS AND CONTINGENCIES****Grant 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, 2021, 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>	
2022	\$ 233,934
2023	240,292
2024	122,535
2025	-
2026	-
Thereafter	-
	<u>\$ 596,761</u>

The rental expense for the fiscal year ended August 31, 2021, was \$223,756.

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**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	239,339
Other	72,304
Department of Health and Human Services	
Grants	10,000
Nonmajor Funds	
Grants	<u>30,330</u>
	<u>\$ 806,713</u>

**NOTE 13: FUND BALANCES**

The following is a detail of the governmental fund balances as of August 31, 2021:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Unassigned</u>	<u>Total</u>
General				
Prepaid items	\$ 18,977	\$ -	\$ -	\$ 18,977
Unassigned	-	-	516,557	516,557
Department of Transportation				
Prepaid items	397	-	-	397
Health and welfare	-	374,086	-	374,086
Commission on State Emergency Communications				
Public safety	-	619	-	619
Department of Health and Human Services				
Health and welfare	-	627,779	-	627,779
Nonmajor Governmental				
Public safety	-	162,548	-	162,548
	<u>\$ 19,374</u>	<u>\$ 1,165,032</u>	<u>\$ 516,557</u>	<u>\$ 1,700,963</u>

## **Combining and Individual Fund Statements**

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

August 31, 2021

	Special Revenue Funds			
	Texas Commission on Environmental Quality	Department of Homeland Security	Office of the Texas Governor	Department of Commerce
<b>ASSETS</b>				
Current assets				
Cash	\$ 81,196	\$ 7,038	\$ 133,605	\$ -
Receivables, net				
Grantors	-	-	22,017	165,844
<b>Total assets</b>	<u>\$ 81,196</u>	<u>\$ 7,038</u>	<u>\$ 155,622</u>	<u>\$ 165,844</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 50,607	\$ -	\$ 3,989	\$ 1,773
Accrued expenditures	259	-	2,965	7,141
Due to other governments	-	2,254	3	65
Due to other funds	-	-	-	156,865
Unearned revenue	30,330	-	-	-
<b>Total liabilities</b>	<u>81,196</u>	<u>2,254</u>	<u>6,957</u>	<u>165,844</u>
<b>FUND BALANCES</b>				
Restricted	-	4,784	148,665	-
<b>Total liabilities and fund balances</b>	<u>\$ 81,196</u>	<u>\$ 7,038</u>	<u>\$ 155,622</u>	<u>\$ 165,844</u>

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Special  
Revenue Funds

Texas Department of Agriculture	<u>Total</u>
\$ 797	\$ 222,636
8,413	196,274
\$ 9,210	\$ 418,910
\$ 6	\$ 56,375
105	10,470
-	2,322
-	156,865
-	30,330
111	256,362
9,099	162,548
\$ 9,210	\$ 418,910

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**

*NONMAJOR GOVERNMENTAL FUNDS*

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

*For the year ended August 31, 2021*

	Special Revenue Funds			
	Texas Commission on Environmental Quality	Department of Homeland Security	Office of the Texas Governor	Department of Commerce
<b>REVENUES</b>				
Grants - federal	\$ -	\$ -	\$ 16,471	\$ 225,227
Grants - state	132,250	-	119,695	-
Other revenue	-	-	-	6,900
<b>Total revenues</b>	132,250	-	136,166	232,127
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	260,627
Public safety	-	-	104,116	-
Environmental protection	132,250	-	-	-
<b>Total expenditures</b>	132,250	-	104,116	260,627
Excess (deficiency) of revenues over expenditures	-	-	32,050	(28,500)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	37	28,500
<b>Total other financing sources (uses)</b>	-	-	37	28,500
Change in fund balances	-	-	32,087	-
Fund balances, beginning of year	-	4,784	116,578	-
<b>Fund balances, end of year</b>	\$ -	\$ 4,784	\$ 148,665	\$ -

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Special  
Revenue Funds

Texas Department of Agriculture	Total
\$ 15,356	\$ 257,054
-	251,945
-	6,900
<u>15,356</u>	<u>515,899</u>
-	260,627
6,257	110,373
-	132,250
<u>6,257</u>	<u>503,250</u>
9,099	12,649
-	28,537
-	28,537
9,099	41,186
-	121,362
<u>\$ 9,099</u>	<u>\$ 162,548</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, 2021

	<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>
<b>REVENUES</b>				
Grants - federal	\$ 2,191,542	\$ 1,924,711	\$ 251,797	\$ -
Grants - state	362,616	252,287	-	-
Contract service revenue	122,823	-	-	-
Other revenue	272,316	13,227	-	1,052,106
Investment income	-	-	-	-
<b>Total revenues</b>	<u>2,949,297</u>	<u>2,190,225</u>	<u>251,797</u>	<u>1,052,106</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare				
Personnel	1,790,404	691,169	66,369	620,730
Travel	2,184	1,444	-	356
Indirect costs	226,824	97,883	11,095	91,790
Other costs	156,254	96,561	47,166	43,518
Program costs	458,853	232,440	-	294,891
Subcontractor costs	3,816	967,735	141,075	-
Capital outlay	<u>321,860</u>	<u>103,911</u>	<u>-</u>	<u>543</u>
<b>Total expenditures</b>	<u>2,960,195</u>	<u>2,191,143</u>	<u>265,705</u>	<u>1,051,828</u>
Excess (deficiency) of revenues over expenditures	(10,898)	(918)	(13,908)	278
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>13,908</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>13,908</u>	<u>-</u>
Change in fund balance	(10,898)	(918)	-	278
Fund balance, beginning of year	<u>311,179</u>	<u>42,087</u>	<u>-</u>	<u>7,779</u>
<b>Fund balance, end of year</b>	<u>\$ 300,281</u>	<u>\$ 41,169</u>	<u>\$ -</u>	<u>\$ 8,057</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>
\$ 308,628	\$ -	\$ -	\$ 73,568	\$ 62,875	\$ 4,813,121
-	-	-	-	-	614,903
-	-	-	-	-	122,823
-	-	-	-	-	1,337,649
-	60	-	-	-	60
<u>308,628</u>	<u>60</u>	<u>-</u>	<u>73,568</u>	<u>62,875</u>	<u>6,888,556</u>
-	-	-	-	54,897	3,223,569
-	-	-	-	-	3,984
-	-	-	-	5,531	433,123
-	1,250	-	64,246	2,728	411,723
16,561	-	-	-	-	1,002,745
-	-	-	-	-	1,112,626
<u>292,067</u>	<u>-</u>	<u>-</u>	<u>9,322</u>	<u>-</u>	<u>727,703</u>
<u>308,628</u>	<u>1,250</u>	<u>-</u>	<u>73,568</u>	<u>63,156</u>	<u>6,915,473</u>
-	(1,190)	-	-	(281)	(26,917)
-	-	-	-	-	13,908
-	-	-	-	-	13,908
-	(1,190)	-	-	(281)	(13,009)
-	12,708	9,655	-	4,084	387,492
<u>\$ -</u>	<u>\$ 11,518</u>	<u>\$ 9,655</u>	<u>\$ -</u>	<u>\$ 3,803</u>	<u>\$ 374,483</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, 2021*

	911 Strategic Plan				Total
	FY2014-18	FY2019	FY2020	FY2021	
<b>REVENUES</b>					
Grants - state	\$ -	\$ 585,491	\$ 310,405	\$ 746,901	\$ 1,642,797
Investment income	-	-	-	110	110
<b>Total revenues</b>	-	585,491	310,405	747,011	1,642,907
<b>EXPENDITURES</b>					
Current					
Public safety					
Personnel	-	-	-	176,355	176,355
Travel	-	-	-	805	805
Indirect costs	-	-	-	19,339	19,339
Other costs	-	-	-	30,347	30,347
Program costs	-	585,491	310,405	520,115	1,416,011
<b>Total expenditures</b>	-	585,491	310,405	746,961	1,642,857
Excess (deficiency) of revenues over expenditures	-	-	-	50	50
<b>OTHER FINANCING SOURCES (USES)</b>	-	-	-	-	-
Change in fund balance	-	-	-	50	50
Fund balance, beginning of year	569	-	-	-	569
<b>Fund balance, end of year</b>	<u>\$ 569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 619</u>

**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, 2021

	<u>Aging</u>	<u>ADRC</u>	<u>211 Program</u>
<b>REVENUES</b>			
Grants - federal	\$ 1,887,662	\$ 75,755	\$ 258,120
Grants - state	<u>132,048</u>	<u>118,662</u>	<u>-</u>
<b>Total revenues</b>	<u>2,019,710</u>	<u>194,417</u>	<u>258,120</u>
<b>EXPENDITURES</b>			
Current			
Health and welfare			
Personnel	377,148	125,287	196,709
Travel	6,302	170	-
Indirect costs	42,687	14,087	22,661
Other costs	65,862	22,326	40,469
Program costs	31,047	-	3,108
Subcontractor costs	<u>1,538,320</u>	<u>36,686</u>	<u>-</u>
<b>Total expenditures</b>	<u>2,061,366</u>	<u>198,556</u>	<u>262,947</u>
Excess (deficiency) of revenues over expenditures	(41,656)	(4,139)	(4,827)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	41,656	4,139	4,165
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>41,656</u>	<u>4,139</u>	<u>4,165</u>
Change in fund balance	-	-	(662)
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>747</u>
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85</u>

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<u>Medical Transportation</u>	<u>Total</u>
\$ -	\$ 2,221,537
-	<u>250,710</u>
-	2,472,247
-	699,144
-	6,472
-	79,435
-	128,657
-	34,155
-	<u>1,575,006</u>
-	<u>2,522,869</u>
-	(50,622)
-	49,960
<u>(13,908)</u>	<u>(13,908)</u>
<u>(13,908)</u>	<u>36,052</u>
(13,908)	(14,570)
<u>641,602</u>	<u>642,349</u>
<u>\$ 627,694</u>	<u>\$ 627,779</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, 2021

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	<u>Solid Waste Planning</u>
<b>REVENUES</b>	
Grants - state	\$ 132,250
<b>Total revenues</b>	<u>132,250</u>
<b>EXPENDITURES</b>	
Current	
Environmental protection	
Personnel	28,202
Indirect costs	6,609
Other costs	29,982
Program costs	<u>67,457</u>
<b>Total expenditures</b>	<u>132,250</u>
Excess (deficiency) of revenues over expenditures	-
<b>OTHER FINANCING SOURCES (USES)</b>	<u>-</u>
Change in fund balance	-
Fund balance, beginning of year	<u>-</u>
<b>Fund balance, end of year</b>	<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, 2021

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	Homeland Security Grant Program
<b>REVENUES</b>	<u>\$ -</u>
<b>EXPENDITURES</b>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-
<b>OTHER FINANCING SOURCES (USES)</b>	<u>-</u>
Change in fund balance	-
Fund balance, beginning of year	<u>4,784</u>
<b>Fund balance, end of year</b>	<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, 2021

	<u>CJD Admin.</u>	<u>Regional Law Enforcement</u>	<u>Homeland Security Grant Program</u>	<u>Total</u>
<b>REVENUES</b>				
Grants - federal	\$ -	\$ -	\$ 16,471	\$ 16,471
Grants - state	<u>61,900</u>	<u>38,836</u>	<u>18,959</u>	<u>119,695</u>
<b>Total revenues</b>	<u>61,900</u>	<u>38,836</u>	<u>35,430</u>	<u>136,166</u>
<b>EXPENDITURES</b>				
Current				
Public safety				
Personnel	26,988	1,736	28,254	56,978
Indirect costs	2,785	174	2,848	5,807
Other costs	2,597	118	2,034	4,749
Program costs	<u>-</u>	<u>36,582</u>	<u>-</u>	<u>36,582</u>
<b>Total expenditures</b>	<u>32,370</u>	<u>38,610</u>	<u>33,136</u>	<u>104,116</u>
Excess (deficiency) of revenues over expenditures	29,530	226	2,294	32,050
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>
Change in fund balance	29,530	226	2,331	32,087
Fund balance, beginning of year	<u>113,836</u>	<u>-</u>	<u>2,742</u>	<u>116,578</u>
<b>Fund balance, end of year</b>	<u>\$ 143,366</u>	<u>\$ 226</u>	<u>\$ 5,073</u>	<u>\$ 148,665</u>

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**

DEPARTMENT OF COMMERCE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended August 31, 2021

	Economic Adj. Assistance - Disaster Recovery Program	Economic Development - Economic Planning Grants	Total
<b>REVENUES</b>			
Grants - federal	\$ 167,195	\$ 58,032	225,227
Other revenue	6,900	-	6,900
<b>Total revenues</b>	<u>174,095</u>	<u>58,032</u>	<u>232,127</u>
<b>EXPENDITURES</b>			
Current			
General government			
Personnel	141,467	65,341	206,808
Travel	145	-	145
Indirect costs	15,340	8,040	23,380
Other costs	18,987	11,307	30,294
<b>Total expenditures</b>	<u>175,939</u>	<u>84,688</u>	<u>260,627</u>
Excess (deficiency) of revenues over expenditures	(1,844)	(26,656)	(28,500)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,844	26,656	28,500
Change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
<b>Fund balance, end of year</b>	<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, 2021

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	<u>Community Development Block Grant</u>
<b>REVENUES</b>	
Grants - federal	\$ 15,356
<b>Total revenues</b>	<u>15,356</u>
<b>EXPENDITURES</b>	
Current	
Public safety	
Personnel	5,388
Indirect costs	539
Other costs	330
<b>Total expenditures</b>	<u>6,257</u>
Excess (deficiency) of revenues over expenditures	9,099
<b>OTHER FINANCING SOURCES (USES)</b>	<u>-</u>
Change in fund balance	9,099
Fund balance, beginning of year	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 9,099</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, 2021, 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 22, 2022.

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 22, 2022



**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, 2021. 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, 2021.

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 22, 2022

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
*For the year ended August 31, 2021*

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing No.	Other Award Number
<b>FEDERAL EXPENDITURES</b>		
<b>U. S. Department of Commerce</b>		
Economic Development_Support for Planning Organizations	11.302	ED21AUS3020020
Economic Development_Support for Planning Organizations	11.302	ED18AUS3020023
Economic Adjustment Assistance - Disaster Recovery Program	11.307	ED20AUS3070056
Economic Adjustment Assistance - Disaster Recovery Program	11.307	08-79-05239
<i>Total for Economic Development Cluster</i>		
Total U.S. Department of Commerce		
<b>U. S. Department of Housing and Urban Development</b>		
<i>Passed Through Texas Department of Agriculture</i>		
Community Development Block Grant	14.228	C719214
Total passed through Texas Department of Agriculture		
<b>U. S. Department of Homeland Security</b>		
<i>Passed Through Office of the Texas Governor</i>		
Homeland Security Grant Program	97.067	2963205
Homeland Security Grant Program	97.067	2963206
Total passed through Office of the Texas Governor		
Total U.S. Department of Homeland Security		
<b>U. S. Department of Transportation</b>		
<i>Direct Programs</i>		
Federal Transit Formula Grants	20.507	TX-2019-021-02
Federal Transit Formula Grants	20.507	TX-2020-063-01
Federal Transit Formula Grants	20.507	TX-2020-089
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	TX-2019-064-01
Buses 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>		
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	BBF-2001
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	BBF-2004
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	DIS-2101
<i>Total for Federal Transit Cluster</i>		
Formula Grants for Rural Areas and Tribal Transit Program	20.509	TAP-2101
Formula Grants for Rural Areas and Tribal Transit Program	20.509	DIS-2101
Formula Grants for Rural Areas and Tribal Transit Program - CARES Act	20.509	CAF-2001
Formula Grants for Rural Areas and Tribal Transit Program - CARES Act	20.509	CAF-2101
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPT-1901
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPT 2101

Expenditures			Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards	Total			
\$ -	\$ 27,761	\$ 27,761	\$ -		
-	30,271	30,271	-		
-	58,032	58,032	-		
-	139,435	139,435	-	Economic Development Cluster	
-	27,760	27,760	-	Economic Development Cluster	
-	167,195	167,195	-		
-	225,227	225,227	-		
15,356	-	15,356	-		
15,356	-	15,356	-		
3,457	-	3,457	-		
13,014	-	13,014	-		
16,471	-	16,471	-		
16,471	-	16,471	-		
-	110,743	110,743	-	Federal Transit Cluster	
-	806,837	806,837	-	Federal Transit Cluster	
-	1,003,308	1,003,308	-	Federal Transit Cluster	
-	1,920,888	1,920,888	-		
-	32,317	32,317	-	Federal Transit Cluster	
-	282,044	282,044	-	Federal Transit Cluster	
-	314,361	314,361	-		
-	2,235,249	2,235,249	-		
6,675	-	6,675	-	Federal Transit Cluster	
285	-	285	-	Federal Transit Cluster	
147,549	-	147,549	-	Federal Transit Cluster	
154,509	-	154,509	-		
154,509	2,235,249	2,389,758	-		
73,568	-	73,568	-		
9,886	-	9,886	-		
656,278	-	656,278	340,629		
575,659	-	575,659	273,245		
372,234	-	372,234	62,221		
421,066	-	421,066	212,397		
2,108,691	-	2,108,691	888,492		

(continued)

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
*For the year ended August 31, 2021*

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing No.	Other Award Number
<b>FEDERAL EXPENDITURES - (Continued)</b>		
<b>U. S. Department of Transportation - (Continued)</b>		
<i>Passed Through Texas Department of Transportation - (Continued)</i>		
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	REG 2101
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		
<b>U. S. Department of Health and Human Services</b>		
<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	HHS000874100012
Special Programs for the Aging-Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100012
CARES Act For Supportive Services under Title VII of the Older Americans Act	93.042	HHS000874100012
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	HHS000874100012
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services - Disaster Flex D	93.043	HHS000874100012
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	HHS000874100012
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	HHS000874100012
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers - Disaster Flex D	93.044	HHS000874100012
CARES Act For Supportive Services under Title III-B of the Older Americans Act	93.044	HHS000874100012
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers - CDC Vaccination	93.044	HHS000874100012

Expenditures		Total	Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards				
\$ 62,875	\$ -	\$ 62,875	\$ -		
58,537	-	58,537	-	Transit Services Programs Cluster	
193,260	-	193,260	86,343	Transit Services Programs Cluster	
251,797	-	251,797	86,343		
251,797	-	251,797	86,343		
2,577,872	-	2,577,872	974,835		
2,577,872	2,235,249	4,813,121	974,835		
2,563	-	2,563	-		
16,798	-	16,798	-		
8,850	-	8,850	-		
25,648	-	25,648	-		
2,610	-	2,610	-		
12,243	-	12,243	-		
14,853	-	14,853	-		
328,509	-	328,509	-	Aging Cluster	
91,824	-	91,824	-	Aging Cluster	
71,056	-	71,056	-	Aging Cluster	
95,061	-	95,061	-	Aging Cluster	
168	-	168	-	Aging Cluster	
586,618	-	586,618	-		

(continued)

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
*For the year ended August 31, 2021*

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing No.	Other Award Number
<b>FEDERAL EXPENDITURES - (Continued)</b>		
<b>U. S. Department of Health and Human Services - (Continued)</b>		
<i>Passed Through Texas Health and Human Services Commission - (Continued)</i>		
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	HHS000874100012
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	HHS000874100012
Special Programs for the Aging-Title III, Part C- Nutrition Services - Disaster Flex C	93.045	HHS000874100012
Special Programs for the Aging-Title III, Part C- Nutrition Services - Consolidated Appropriations	93.045	HHS000874100012
Families First Coronavirus Response Act, Older Americans Act Title III, Part C - Nutrition Services	93.045	HHS000874100012
CARES Act for Nutrition Services under Title III-C Nutrition Services	93.045	HHS000874100012
Nutrition Services Incentive Program	93.053	HHS000874100012
Nutrition Services Incentive Program	93.053	HHS000874100012
<i>Total for Aging Cluster</i>		
Special Programs for the Aging-Title IV, and Title II, Discretionary Projects	93.048	HHS000874100012
Special Programs for the Aging-Title IV, and Title II, Discretionary Projects	93.048	HHS000874100012
National Family Caregiver Support, Title III, Part E	93.052	HHS000874100012
CARES Act National Family Caregiver Support, Title III, Part E	93.052	HHS000874100012
National Family Caregiver Support, Title III, Part E - Disaster Flex E	93.052	HHS000874100012
State Health Insurance Assistance Program	93.324	HHS000874100012
State Health Insurance Assistance Program	93.324	HHS000874100012
Medicare Enrollment Assistance Program	93.071	HHS000874100012
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
Lifespan Respite Care Program	93.072	HHS000270200017
Child Care and Development Block Grant	93.575	529-16-0006-00006
211 Program	93.000	529-16-0006-00006
Total passed through Texas Health and Human Services Commission		
Total U.S. Department of Health and Human Services		
<b>TOTAL FEDERAL EXPENDITURES</b>		

Expenditures			Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards	Total			
\$ 216,280	\$ -	\$ 216,280	\$ -	Aging Cluster	
72,766	-	72,766	-	Aging Cluster	
256,147	-	256,147	-	Aging Cluster	
106,631	-	106,631	-	Aging Cluster	
18,506	-	18,506	-	Aging Cluster	
234,396	-	234,396	-	Aging Cluster	
904,726	-	904,726	-		
114,953	-	114,953	-	Aging Cluster	
2,314	-	2,314	-	Aging Cluster	
117,267	-	117,267	-		
1,608,611	-	1,608,611			
26,058	-	26,058	-		
3,003	-	3,003	-		
29,061	-	29,061	-		
63,935	-	63,935	-		
10,705	-	10,705	-		
94,317	-	94,317	-		
168,957	-	168,957	-		
36,236	-	36,236	-		
4,475	-	4,475	-		
40,711	-	40,711	-		
11,694	-	11,694	-		
10,556	-	10,556	-		
22,250	-	22,250	-		
32,123	-	32,123	-		
2,922	-	2,922	-		
35,045	-	35,045	-		
1,093	-	1,093	-		
6,298	-	6,298	-		
251,822	-	251,822	-		
2,206,912	-	2,206,912	-		4
2,206,912	-	2,206,912	-		
4,816,611	2,460,476	7,277,087	974,835		

(continued)

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
*For the year ended August 31, 2021*

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing No.	Other Award Number
<b>STATE EXPENDITURES</b>		
<b>Office of the Texas Governor</b>		
Criminal Justice Division Administration	N/A	PO# 21-00082 CJD
Homeland Security Grant Program	N/A	PO# 21-00082 HSGD
Regional Law Enforcement Training	N/A	1417717
Total Office of the Texas Governor		
<b>Texas Department of Aging and Disability Services</b>		
Ombudsman Assisted Living Services	N/A	HHS000874100012
ADRC Operations - SGR	N/A	HHS000270200017
ADRC - Promoting Independence	N/A	HHS000270200017
ADRC - Respite	N/A	HHS000270200017
State Aging Services	N/A	HHS000874100012
Housing Bond	N/A	539-16-0013-00001
Total Texas Department of Aging and Disability Services		
<b>Texas Department of Transportation</b>		
Small Urban Transportation Program	N/A	URB-2101
Public Transportation for Nonurbanized Areas	N/A	RUR-2101
Total Texas Department of Transportation		
<b>Texas Commission for Environmental Quality</b>		
Regional Solid Waste Grant	N/A	582-20-10212
Total Texas Commission for Environmental Quality		
<b>Commission on State Emergency Communications</b>		
911 Strategic Plan 2019	N/A	FY2019
911 Strategic Plan 2020	N/A	FY2020
911 Strategic Plan 2021	N/A	FY2021
Total Commission on State Emergency Communications		

**TOTAL STATE EXPENDITURES**

**TOTAL FEDERAL AND STATE EXPENDITURES**

See accompanying notes to schedule of expenditures of federal and state awards.

Expenditures		Total	Passed through to Subrecipients	Name of Cluster (if applicable)	Note
From Pass-Through Awards	From Direct Awards				
\$ 61,900	\$ -	\$ 61,900	\$ -		
18,959	-	18,959	-		
<u>38,836</u>	<u>-</u>	<u>38,836</u>	<u>-</u>		
119,695	-	119,695	-		
14,921	-	14,921	-		
93,366	-	93,366	-		
13,373	-	13,373	-		
12,222	-	12,222	-		
95,062	-	95,062	-		
<u>22,065</u>	<u>-</u>	<u>22,065</u>	<u>-</u>		
251,009	-	251,009	-		
362,616	-	362,616	-		
<u>252,287</u>	<u>-</u>	<u>252,287</u>	<u>87,743</u>		
614,903	-	614,903	87,743		
132,250	-	132,250	57,457		
<u>132,250</u>	<u>-</u>	<u>132,250</u>	<u>57,457</u>		
-	585,491	585,491	-		
-	310,405	310,405	-		
<u>-</u>	<u>746,901</u>	<u>746,901</u>	<u>-</u>		
-	1,642,797	1,642,797	-		
1,117,857	1,642,797	2,760,654	145,200		
<u>\$ 5,934,468</u>	<u>\$ 4,103,273</u>	<u>\$ 10,037,741</u>	<u>\$ 1,120,035</u>		

(concluded)

**GOLDEN CRESCENT REGIONAL PLANNING COMMISSION**  
*NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS*  
*For the year ended August 31, 2021*

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**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, 2021 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, 2021, funds totaling \$251,822 were received from the Texas Health and Human Services Commission for "Operations Information & Referral Services" Contract No. 529-16-0006-00006. 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 \$251,822, 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, 2021

**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>Federal Assistance Listing Number(s)</i>	<i>Name of Major Programs or Cluster</i>
20.507, 20.526	Federal Transit Cluster
N/A	Small Urban Transportation Program; Public Transportation for Nonurbanized Areas (STATE)
N/A	Regional Solid Waste Grant (STATE)

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, 2021*

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None were reported.