



A Summary of

Financial and Performance Reports Submitted by Regional Planning Commissions

October 2017
Report No. 18-003

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Overall Conclusion

All 24 regional planning commissions (RPCs) in Texas submitted all statutorily required financial, asset disposal, productivity, performance, and salary reports to the **State Auditor's Office**. According to their most recent audited annual financial reports and audited comprehensive annual financial reports for fiscal year 2016, the 24 RPCs that submitted those reports received \$862,678,624 in revenues.

The 24 **RPCs' audited annual financial** reports and audited comprehensive annual financial reports contained all the elements required by Texas Local Government Code, Chapter 391. However, 3 (13 percent) of the 23 RPCs that were statutorily required to submit a salary schedule to the **State Auditor's Office** submitted a final approved salary schedule after the due date. One RPC was not statutorily required to submit a salary schedule to the **State Auditor's Office**. In addition, 6 (26 percent) of the 23 RPCs that were statutorily required to submit a salary schedule submitted salary schedules with positions for which salaries exceeded maximum salaries authorized by statute. However, after auditors contacted the RPCs about the errors, all six RPCs submitted revised salary schedules with positions for which salaries were less than or equal to maximum salaries authorized by statute.

The information in this report covers RPC reports that the State Auditor's Office obtained between September 1, 2016, and August 31, 2017, unless otherwise indicated in the RPC chapter.

Background Information

Regional planning commissions (RPCs) are governed by Chapter 391 of the Texas Local Government Code. The 24 RPCs in Texas are political subdivisions created under Texas statute to improve the health, safety, and general welfare of residents and to plan for future development. RPCs have the authority to receive state, federal, and other sources of funding to support their purposes. Texas Local Government Code, Section 391.0095(a), requires that each RPC annually report to the State Auditor:

- The amount and source of funds received.
- The amount and source of funds expended.
- An explanation of any method the RPC used to compute an expense, including computation of any indirect costs.
- **A report of the RPC's productivity and performance** during the annual reporting period.
- **A projection of the RPC's productivity and performance** during the next annual reporting period.
- **The results of an audit of the RPC's affairs** prepared by an independent certified public accountant.
- A report of any assets of which the RPC disposed.

Texas Local Government Code, Sections 391.0117(e) and (f), also require each RPC that meets certain **conditions to submit to the State Auditor the RPC's** salary schedule, including the salaries of all exempt positions, no later than the 45th day before the date **of the beginning of the RPC's fiscal year**.

Audited Annual Financial Reports and Audited Comprehensive Annual Financial Reports

External certified public accountants (CPAs) issued unmodified opinions¹ on the financial statements for all 24 RPCs. All of the audited annual financial reports and audited comprehensive annual financial reports contained the elements required by Texas Local Government Code, Chapter 391. Three **(13 percent) of the 24 RPCs'** financial statements identified an emphasis-of-matter paragraph, a material weakness, or a significant deficiency.

Salary Schedules

All 23 RPCs that were statutorily required to submit a salary schedule submitted a **salary schedule to the State Auditor's Office**. Three RPCs submitted the final approved salary schedule after the due date. Those 3 RPCs submitted salary schedules late because their executive committees or general assemblies approved the schedules during their September meetings, after the due date of August 17, 2017. Texas Local Government Code, Section 391.0117, requires an RPC to submit its salary schedule, including the salaries of all exempt positions, to the **State Auditor no later than the 45th day before the date of the beginning of the RPC's** fiscal year.

Six (26 percent) of the 23 RPCs that were statutorily required to submit a salary schedule submitted salary schedules with positions for which salaries exceeded salaries authorized by statute. Texas Local Government Code, Section 391.0117, requires an RPC to adopt a salary schedule that does not exceed the state salary schedule for classified positions as prescribed by the General Appropriations Act adopted by the most recent Legislature. However, after auditors contacted the RPCs about the errors, all six RPCs submitted revised salary schedules with positions for which salaries were less than or equal to maximum salaries authorized by statute.

One of the 24 RPCs, the Houston-Galveston Area Council, was not statutorily required to submit a salary schedule to the **State Auditor's Office under Texas** Local Government Code, Section 391.0117(f).

RPC's Programs

The information the RPCs submitted to the State Auditor's Office indicated that the RPCs have multiple programs and functions. According to the RPCs' audited annual financial reports and audited comprehensive annual financial reports, some of the programs on which the RPCs spent the largest amounts of funds included workforce programs, transportation, and aging services.

¹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Project Objectives and Scope

The objectives of this project were to:

- Determine whether RPCs have submitted reports, audits, and salary schedules to the State Auditor, as required by Texas Local Government Code, Sections 391.0095 and 391.0117, and report any failure to comply with the reporting requirements to the Office of the Governor.
- Analyze reports and audits, including any working papers and other supporting documentation, as deemed necessary.

The scope of this project covered the reports the State Auditor’s Office obtained from RPCs between September 1, 2016, and August 31, 2017, unless otherwise indicated in the RPC chapter.

This project was a non-audit service; therefore, the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to help ensure accuracy.

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Detailed Results

Chapter 1

Summary of Information from Reports That Regional Planning Commissions Submitted

Compliance with Reporting Requirements

All 24 regional planning commissions (RPCs) in Texas submitted all statutorily required financial, asset disposal, productivity, performance, and salary reports to the State Auditor's Office. Additionally, all 24 RPCs' audited annual financial reports and audited comprehensive annual financial reports contained the elements required by Texas Local Government Code, Chapter 391. According to the most recent audited annual financial reports and audited comprehensive annual financial reports for fiscal year 2016, the 24 RPCs received \$862,678,624 in total revenues.

However, 8 (35 percent) of the 23 RPCs that were statutorily required to submit a salary schedule within the review period for this report (September 1, 2016, through August 31, 2017) did not fully comply with all of the statutory requirements regarding their salary schedules. One of the 24 RPCs, the Houston-Galveston Area Council, was not statutorily required to submit a salary schedule.

Auditors compiled the information that the RPCs submitted to the State Auditor's Office, but that information was not subjected to the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to help ensure accuracy.

The State Auditor's Office received the information that the RPCs submitted for this report between September 1, 2016, and August 31, 2017, unless otherwise indicated in the RPC chapter. RPCs do not have the same fiscal years, and there were 5 different fiscal year end dates among the 24 RPCs. Specifically, the fiscal year end dates among the 24 RPCs were:

- April 30 – 1 RPC.
- June 30 – 1 RPC.
- August 31 – 2 RPCs.
- September 30 – 16 RPCs.

- December 31 – 4 RPCs.

Audited Annual Financial Reports and Audited Comprehensive Annual Financial Reports

External certified public accountants (CPAs) issued unmodified opinions² on the financial statements for all 24 RPCs that submitted their audited annual financial reports and audited comprehensive annual financial reports.

Three (13 percent) of the 24 RPCs' audited annual financial reports and audited comprehensive annual financial reports identified an emphasis-of-matter paragraph, a material weakness, or a significant deficiency. Those three RPCs were:

- The Deep East Texas Council of Governments (see Chapter 1-H).
- The East Texas Council of Governments (see Chapter 1-I).
- The Texoma Council of Governments (see Chapter 1-W).

Salary Reports

All 23 RPCs that were statutorily required to submit a salary schedule did submit a salary schedule to the State Auditor's Office. Twenty (87 percent) of the 23 RPCs submitted salary schedules to the State Auditor's Office within the required time periods. Three (13 percent) of the 23 RPCs submitted their final approved salary schedules after the due dates. Those three RPCs submitted final approved salary schedules late because their executive committee or general assembly approved the schedules during their September meeting, after their due date of August 17, 2017. Texas Local Government Code, Section 391.0117, requires an RPC to submit its salary schedule, including the salaries of all exempt positions, to the State Auditor no later than the 45th day before the date of the beginning of the RPC's fiscal year. (See Chapters 1-A through 1-X for more information about each RPC's compliance with that requirement.) The three RPCs that did not submit a current salary schedule by the due date were:

- The Deep East Texas Council of Governments (see Chapter 1-H).
- The South East Texas Regional Planning Commission (see Chapter 1-T).
- The South Plains Association of Governments (see Chapter 1-U).

The Houston-Galveston Area Council filed an exemption to the salary requirements under Texas Local Government Code, Section 301.0117(f). That

² An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

RPC reported that its most populous county, Harris County, had an actual average weekly wage that exceeded the state actual average weekly wage by 27.2 percent for the previous year as determined by the Texas Workforce Commission in its *County Employment and Wage Information Report* for 2015. (See Chapter 1-L for more information.)

In addition, 6 (26 percent) of 23 RPCs that were statutorily required to submit a salary schedule submitted salary schedules with positions for which salaries exceeded the maximum salaries authorized by statute. Texas Local Government Code, Section 391.0117, requires an RPC to adopt a salary schedule that does not exceed the state salary schedule for classified positions as prescribed by the General Appropriations Act adopted by the most recent Legislature. After auditors contacted the RPCs about the errors, the RPCs submitted revised salary schedules with positions for which salaries were less than or equal to maximum salaries authorized by statute. (See Chapters 1-A through 1-X for more information about each RPC's compliance with that requirement.) The six RPCs that initially submitted salary schedules that did not comply with that requirement were:

- The Concho Valley Council of Governments (see Chapter 1-G).
- The Deep East Texas Council of Governments (see Chapter 1-H).
- The Rio Grande Council of Governments (see Chapter 1-S).
- The South Texas Development Council (see Chapter 1-V).
- The Texoma Council of Governments (see Chapter 1-W).
- The West Central Texas Council of Governments (see Chapter 1-X).

Programs and Functions

The information the RPCs submitted to the State Auditor's Office indicated they have multiple programs and functions. The two largest programs in terms of expenditures for each RPC are identified in Chapters 1-A through 1-X. Examples of those programs include the following:

- Aging services.
- Community development.
- Disaster recovery.
- Economic opportunity.

- Emergency communications.
- Employer of record services.
- Family and children services.
- Health and human services.
- HIV intervention and prevention.
- Housing and urban development.
- Public safety.
- Transportation.
- Workforce programs.

Chapter 1-A
 Alamo Area Council of Governments

The Alamo Area Council of Governments submitted all statutorily required reports.

Alamo Area Council of Governments	
Location	San Antonio, TX
Number of Counties	13
Population	2,249,718
Number of Positions on Salary Schedule	128 ^a
Executive Director's Salary	\$155,000 - \$250,000 ^b
Net Position	\$10,108,009
Total Revenue	\$40,367,941
Total Expenditures	\$41,570,745
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
^b The salary schedule for this RPC contained only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the Alamo Area Council of Governments' audited annual financial report as of December 31, 2016, and salary schedule for 2017.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2016.³ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$17,093,970) and health and welfare services (\$11,866,163).

³ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-B
Ark-Tex Council of Governments

The Ark-Tex Council of Governments submitted all statutorily required reports.

Ark-Tex Council of Governments	
Location	Texarkana, TX
Number of Counties	10 ^a
Population	325,409 ^a
Number of Positions on Salary Schedule	103 ^b
Executive Director's Salary	\$110,240
Net Position	\$6,388,000
Total Revenue	\$14,866,581
Total Expenditures	\$14,923,455
^a Population includes Miller County in Arkansas, which has a population of 43,462.	
^b The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
Sources: U.S. Census Bureau 2010 population totals and the Ark-Tex Council of Governments' audited annual financial report as of September 30, 2016, and salary schedule for 2018.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.⁴ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$7,026,080) and transportation (\$3,269,574).

⁴ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-C
 Brazos Valley Council of Governments

The Brazos Valley Council of Governments submitted all statutorily required reports.

Brazos Valley Council of Governments	
Location	Bryan, TX
Number of Counties	7
Population	319,447
Number of Positions on Salary Schedule	89 ^a
Executive Director's Salary	\$183,872
Net Position	\$6,248,824
Total Revenue	\$34,579,872
Total Expenditures	\$34,455,182
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC. Sources: U.S. Census Bureau 2010 population totals and the Brazos Valley Council of Governments' audited comprehensive annual financial report as of September 30, 2016, and salary schedule for 2018.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.⁵ This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$11,246,986) and workforce development (\$10,907,470).

⁵ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-D
Capital Area Council of Governments

The Capital Area Council of Governments submitted all statutorily required reports.

Capital Area Council of Governments	
Location	Austin, TX
Number of Counties	10
Population	1,830,003
Number of Positions on Salary Schedule	64 ^a
Executive Director's Salary	\$149,828
Net Position	\$24,871,847
Total Revenue	\$26,772,893
Total Expenditures	\$24,464,713

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Capital Area Council of **Governments' audited annual financial report** as of September 30, 2016, and salary schedule for 2018.

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.⁶ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were emergency communications (\$11,843,864) and aging services (\$9,228,577).

⁶ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-E
Central Texas Council of Governments

The Central Texas Council of Governments submitted all statutorily required reports.

Central Texas Council of Governments	
Location	Belton, TX
Number of Counties	7
Population	449,641
Number of Positions on Salary Schedule	114 ^a
Executive Director's Salary	\$198,072
Net Position	\$3,945,532
Total Revenue	\$41,292,841
Total Expenditures	\$41,213,400

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Central Texas Council of **Governments' audited** annual financial report as of June 30, 2016, and salary schedule for 2018.

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended June 30, 2016.⁷ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$13,824,907) and health and human services (\$11,652,619).

⁷ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-F
Coastal Bend Council of Governments

The Coastal Bend Council of Governments submitted all statutorily required reports.

Coastal Bend Council of Governments	
Location	Corpus Christi, TX
Number of Counties	11
Population	571,280
Number of Positions on Salary Schedule	26 ^a
Executive Director's Salary	\$128,235
Net Position	\$971,315
Total Revenue	\$5,408,166
Total Expenditures	\$5,797,301
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
Sources: U.S. Census Bureau 2010 population totals and the Coastal Bend Council of Governments' audited comprehensive annual financial report as of December 31, 2016, and salary schedule for 2017.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2016.⁸ This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were health and welfare services (\$3,325,877) and 9-1-1 emergency communications (\$1,855,225).

⁸ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-G
 Concho Valley Council of Governments

The Concho Valley Council of Governments submitted all statutorily required reports.

Concho Valley Council of Governments	
Location	San Angelo, TX
Number of Counties	13
Population	154,192
Number of Positions on Salary Schedule	71 ^a
Executive Director's Salary Range	\$80,500 to \$129,765 ^b
Net Position	\$323,025
Total Revenue	\$13,842,907
Total Expenditures	\$13,701,656
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
^b The salary schedule for this RPC contained only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the Concho Valley Council of Governments' audited annual financial report as of September 30, 2016, and salary schedule for 2018.	

This RPC's salary schedule had one position with a maximum salary that exceeded the salary in the state classification salary schedule. After auditors communicated the error to the RPC, it submitted an amended salary schedule that did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.⁹ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were family and children services (\$8,287,130) and emergency communications (\$2,437,283).

⁹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-H
 Deep East Texas Council of Governments

The Deep East Texas Council of Governments submitted all statutorily required reports.

Deep East Council of Governments	
Location	Jasper, TX
Number of Counties	12
Population	378,477
Number of Positions on Salary Schedule	53 ^a
Executive Director's Salary	\$145,008
Net Position	\$676,207
Total Revenue	\$26,996,057
Total Expenditures	\$26,863,098
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC. Sources: U.S. Census Bureau 2010 population totals and the Deep East Texas Council of Governments' audited annual financial report as of September 30, 2016, and salary schedule for 2018.	

This RPC did not submit its final approved salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its final approved salary schedule to the State Auditor's Office by August 17, 2017. The RPC did submit a preliminary salary schedule by the due date; however, it did not submit a final approved schedule as required by the due date. The RPC's executive committee approved a final salary schedule at its September meeting.

The RPC submitted to the State Auditor's Office an approved final salary schedule on September 13, 2017. This RPC's final salary schedule had one position with maximum salaries that exceeded the salaries in the state classification salary schedule. After auditors communicated the error to the RPC,

it submitted an amended salary schedule on September 20, 2017, that did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.¹⁰ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391. However, there was one emphasis-of-matter paragraph relating to a 2014 Federal Bureau of Investigation search of this RPC's premises in Jasper, Texas, and seizure of certain documentary evidence. In December 2015, the RPC's previous executive director was indicted. This RPC's financial statements made no provision for any liability that may result from those matters because the outcome could not be determined at the time.

¹⁰ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were regional housing authority (\$10,857,208) and disaster recovery (\$6,733,435).

Chapter 1-I
East Texas Council of Governments

The East Texas Council of Governments submitted all statutorily required reports.

East Texas Council of Governments	
Location	Kilgore, TX
Number of Counties	14
Population	829,749
Number of Positions on Salary Schedule	142 ^a
Executive Director's Salary	\$127,500
Net Position	\$4,466,636
Total Revenue	\$40,039,024
Total Expenditures	\$40,766,301

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the East Texas Council of **Governments' audited** comprehensive annual financial report as of September 30, 2016, and salary schedule for 2018.

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.¹¹ This RPC's audited comprehensive annual financial report contained all the elements required by Texas Local Government Code, Chapter 391. However, the audited comprehensive annual financial report identified one finding classified as a significant deficiency (see text box for definitions of finding classifications). That finding was related to two vendors that the RPC did not procure using a competitive procurement method. In addition, for one of those vendors, the RPC did not maintain documentation showing that the vendor was not suspended or debarred as required by Title 2, Code of Federal Regulations, Section 200.213.

Finding Classifications
Control weaknesses are classified as either significant deficiencies or material weaknesses:
<ul style="list-style-type: none"> ▪ A significant deficiency indicates control weaknesses, but those weaknesses would not likely result in a material misstatement or material non-compliance. ▪ A material weakness indicates significant control weaknesses that could potentially result in a material misstatement or material non-compliance with the compliance area.
Source: <i>Government Auditing Standards and Single Audits</i> , American Institute of Certified Public Accountants' Audit Guide, March 1, 2017.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$28,445,401) and aging services (\$3,788,491).

¹¹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-J
Golden Crescent Regional Planning Commission

The Golden Crescent Regional Planning Commission submitted all statutorily required reports.

Golden Crescent Regional Planning Commission	
Location	Victoria, TX
Number of Counties	7
Population	188,626
Number of Positions on Salary Schedule	31 ^a
Executive Director's Salary	\$123,132
Net Position	\$4,005,305
Total Revenue	\$8,053,544
Total Expenditures	\$8,861,896
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC. Sources: U.S. Census Bureau 2010 population totals and the Golden Crescent Regional Planning Commission's audited annual financial report as of August 31, 2016, and salary schedule for 2018.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended August 31, 2016.¹² This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were health and welfare (\$7,375,834) and public safety (\$1,335,338).

¹² An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-K
Heart of Texas Council of Governments

The Heart of Texas Council of Governments submitted all statutorily required reports.

Heart of Texas Council of Governments	
Location	Waco, TX
Number of Counties	6
Population	349,273
Number of Positions on Salary Schedule	29 ^a
Executive Director's Salary Range	\$83,991 - \$142,052 ^b
Net Position	\$1,535,378
Total Revenue	\$7,036,449
Total Expenditures	\$6,997,419
<p>^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.</p> <p>^b The salary schedule for this RPC contained only a salary range.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the Heart of Texas Council of Governments' audited annual financial report as of September 30, 2016, and salary schedule for 2018.</p>	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.¹³ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$2,837,875) and transportation (\$1,490,195).

¹³ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-L
Houston-Galveston Area Council

The Houston-Galveston Area Council submitted all statutorily required reports.

Houston-Galveston Area Council	
Location	Houston, TX
Number of Counties	13
Population	6,087,133
Number of Positions on Salary Schedule ^a	83 ^b
Executive Director's	
Salary Range ^a	\$160,871-\$257,394 ^c
Net Position	\$31,010,085
Total Revenue	\$281,983,914
Total Expenditures	\$281,342,267
<p>^a Although it was not required to do so, this RPC submitted a salary schedule for fiscal year 2017. Information from the salary schedule is reported in this text box. However, the State Auditor's Office did not review the salary schedule for compliance because this RPC was not required to comply with Texas Local Government Code, Section 391.0117, for fiscal year 2017.</p> <p>^b The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.</p> <p>^c The salary schedule for this RPC contained only a salary range.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the Houston-Galveston Area Council's audited comprehensive annual financial report as of December 31, 2016, and salary schedule for 2017.</p>	

This RPC was not required to submit a salary schedule for fiscal year 2017. Under Texas Local Government Code, Section 391.0117(f), an RPC is not required to comply with Texas Local Government Code, Section 391.0117, "if the most populous county that is a member of the commission has an actual average weekly wage that exceeds the state actual average weekly wage by 20 percent or more for the previous year as determined by the Texas Workforce Commission in its *County Employment and Wage Information Report*." This RPC reported that its most populous county, Harris County, had an actual average weekly wage that exceeded the state actual average weekly wage by 27.2 percent as determined by the Texas Workforce Commission in its *County Employment and Wage Information Report* for 2015, the most recent year with complete wage data.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2016.¹⁴ This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce programs (\$209,009,097) and transportation (\$40,668,632).

¹⁴ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-M
 Lower Rio Grande Valley Development Council

The Lower Rio Grande Valley Development Council submitted all statutorily required reports.

Lower Rio Grande Valley Development Council	
Location	Weslaco, TX
Number of Counties	3
Population	1,203,123
Number of Positions on Salary Schedule	155 ^a
Executive Director's Maximum Salary	\$130,000
Net Position	\$11,226,343
Total Revenue	\$32,969,413
Total Expenditures	\$30,659,536
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC. Sources: U.S. Census Bureau 2010 population totals and the Lower Rio Grande Valley Development Council's audited annual financial report as of December 31, 2016, and salary schedule for 2017.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2016.¹⁵ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were disaster recovery (\$8,703,257) and 9-1-1 regional planning (\$5,447,155).

¹⁵ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-N
 Middle Rio Grande Development Council

The Middle Rio Grande Development Council submitted all statutorily required reports.

Middle Rio Grande Development Council	
Location	Carrizo Springs, TX
Number of Counties	9
Population	167,010
Number of Positions on Salary Schedule	68 ^a
Executive Director's Salary	\$120,000
Net Position	\$518,263
Total Revenue	\$11,836,686
Total Expenditures	\$12,364,491
<p>^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at the RPC.</p> <p>Sources: U. S. Census Bureau 2010 population totals and the Middle Rio Grande Development Council's audited annual financial report as of August 31, 2016, and salary schedule for 2018.</p>	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended August 31, 2016.¹⁶ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were economic opportunity (\$7,528,183) and public safety (\$2,357,486).

¹⁶ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-0
 Nortex Regional Planning Commission

The Nortex Regional Planning Commission submitted all statutorily required reports.

Nortex Regional Planning Commission	
Location	Wichita Falls, TX
Number of Counties	11
Population	222,860
Number of Positions on Salary Schedule	31 ^a
Executive Director's Salary	\$110,300
Net Position	\$671,971
Total Revenue	\$3,988,997
Total Expenditures	\$3,877,427
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC. Sources: U.S. Census Bureau 2010 population totals and the Nortex Regional Planning Commission's audited annual financial report as of September 30, 2016, and salary schedule for 2018.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.¹⁷ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$1,557,516) and emergency communications (\$679,971).

¹⁷ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-P
 North Central Texas Council of Governments

The North Central Texas Council of Governments submitted all statutorily required reports.

North Central Texas Council of Governments	
Location	Arlington, TX
Number of Counties	16
Population	6,539,950
Number of Positions on Salary Schedule	248 ^a
Executive Director's Salary Range	\$163,676 to \$276,817 ^b
Net Position	\$17,564,206
Total Revenue	\$147,355,089
Total Expenditures	\$144,405,222
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
^b The salary schedule for this RPC contained only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the North Central Texas Council of Governments' audited comprehensive annual financial report as of September 30, 2016, and salary schedule for 2018.	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.¹⁸ This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$60,257,311) and transportation (\$40,574,854).

¹⁸ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-Q
Panhandle Regional Planning Commission

The Panhandle Regional Planning Commission submitted all statutorily required reports.

Panhandle Regional Planning Commission	
Location	Amarillo, TX
Number of Counties	26
Population	427,927
Number of Positions on Salary Schedule	43 ^a
Executive Director's Salary	\$153,167
Net Position	\$6,462,752
Total Revenue	\$19,960,562
Total Expenditures	\$20,200,973
<p>^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the Panhandle Regional Planning Commission's audited comprehensive annual financial report as of September 30, 2016, and salary schedule for 2018.</p>	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.¹⁹ This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$12,862,107) and aging services (\$2,770,020).

¹⁹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-R
 Permian Basin Regional Planning Commission

The Permian Basin Regional Planning Commission submitted all statutorily required reports.

Permian Basin Regional Planning Commission	
Location	Midland, TX
Number of Counties	17
Population	417,679
Number of Positions on Salary Schedule	23 ^a
Executive Director's Salary Range	\$102,481 to \$173,192 ^b
Net Position	\$1,508,979
Total Revenue	\$5,311,683
Total Expenditures	\$5,553,402
<p>^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.</p> <p>^b The salary schedule for this RPC contained only a salary range.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the Permian Basin Regional Planning Commission's audited annual financial report as of September 30, 2016, and salary schedule for 2018.</p>	

Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.²⁰ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$2,052,373) and emergency communications (\$1,263,885).

²⁰ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-S
Rio Grande Council of Governments

The Rio Grande Council of Governments submitted all statutorily required reports.

Rio Grande Council of Governments	
Location	El Paso, TX
Number of Counties	7 ^a
Population	1,035,146 ^a
Number of Positions on Salary Schedule	36 ^b
Executive Director's Salary	\$96,222
Net Position	\$606,142
Total Revenue	\$6,715,989
Total Expenditures	\$6,638,946
^a Population includes Doña Ana County in New Mexico, which has a population of 209,233.	
^b The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
Sources: U.S. Census Bureau 2010 population totals and the Rio Grande Council of Governments' audited annual financial report as of September 30, 2016, and salary schedule for 2018.	

This RPC's salary schedule had one position with maximum salaries that exceeded the salaries in the state classification salary schedule. After auditors communicated the error to the RPC, it submitted an amended salary schedule that did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.²¹ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$4,866,426) and emergency communications (\$704,424).

²¹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-T
 South East Texas Regional Planning Commission

The South East Texas Regional Planning Commission submitted all statutorily required reports.

South East Texas Regional Planning Commission	
Location	Beaumont, TX
Number of Counties	3
Population	388,745
Number of Positions on Salary Schedule	65 ^a
Executive Director's Salary Range	\$122,500 to \$197,415 ^b
Net Position	\$5,857,469
Total Revenue	\$52,899,755
Total Expenditures	\$51,252,294
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
^b The salary schedule for this RPC contained only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the South East Texas Regional Planning Commission's audited comprehensive annual financial report as of September 30, 2016, and salary schedule for 2018.	

This RPC did not submit its final approved salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its final approved salary schedule to the State Auditor's Office by August 17, 2017. The RPC submitted a preliminary salary schedule by the due date; however, it did not submit a final approved schedule as required by the due date. The RPC's executive committee approved a final salary schedule at its September meeting.

The RPC submitted to the State Auditor's Office an approved final salary schedule on September 27, 2017. Maximum salaries on this RPC's final approved salary schedule did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended

September 30, 2016.²² This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were community development (\$39,433,163) and 9-1-1 emergency network (\$2,667,365).

²² An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-U
 South Plains Association of Governments

The South Plains Association of Governments submitted all statutorily required reports.

South Plains Association of Governments	
Location	Lubbock, TX
Number of Counties	15
Population	411,659
Number of Positions on Salary Schedule	39 ^a
Executive Director's Salary	\$128,751
Net Position	\$6,987,945
Total Revenue	\$6,678,216
Total Expenditures	\$5,514,528
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC. Sources: U.S. Census Bureau 2010 population totals and the South Plains Association of Governments' audited comprehensive annual financial report as of September 30, 2016, and salary schedule for 2018.	

This RPC did not submit its final approved salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its final approved salary schedule to the State Auditor's Office by August 17, 2017. This RPC submitted a preliminary salary schedule by the due date; however, it did not submit a final approved schedule as required by the due date. This RPC approved a final salary schedule in September during its annual general assembly meeting.

This RPC submitted to the State Auditor's Office confirmation on September 26, 2017, that the final salary schedule was approved on September 13, 2017. Maximum salaries on this RPC's salary schedule did not exceed the salaries in the state classification salary

schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.²³ This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited comprehensive annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$1,976,473) and emergency communications (\$1,602,809).

²³ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-V
 South Texas Development Council

The South Texas Development Council submitted all statutorily required reports.

South Texas Development Council	
Location	Laredo, TX
Number of Counties	4
Population	330,590
Number of Positions on Salary Schedule	25 ^a
Executive Director's Salary	\$114,178
Net Position	\$681,699
Total Revenue	\$7,383,095
Total Expenditures	\$7,430,728
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC. Sources: U.S. Census Bureau 2010 population totals and the South Texas Development Council's audited annual financial report as of September 30, 2016, and salary schedule for 2018.	

This RPC's salary schedule had one position with a maximum salary that exceeded the salary in the state classification salary schedule. After auditors communicated the error to the RPC, it submitted an amended salary schedule that did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.²⁴ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were HIV intervention and prevention (\$3,632,582) and aging services (\$1,867,195²⁵).

²⁴ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

²⁵ The audited annual financial report for this RPC contained two different amounts for funds spent on aging services. The Management's Discussion and Analysis section stated that the RPC spent \$1,833,170 on aging services, while the Statement of Activities stated that it spent \$1,867,195 on aging services. The RPC asserted that the amount in the Statement of Activities was correct.

The Texoma Council of Governments submitted all statutorily required reports.

Texoma Council of Governments	
Location	Sherman, TX
Number of Counties	3
Population	193,229
Number of Positions on Salary Schedule	76 ^a
Executive Director's Salary	\$129,652
Net Position	\$2,588,335
Total Revenue	\$11,080,734
Total Expenditures	\$11,105,360
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
Sources: U. S. Census Bureau 2010 population totals and the Texoma Council of Governments' audited annual financial report as of April 30, 2016, and salary schedule for 2018.	

This RPC's salary schedule had one position with a maximum salary that exceeded the salary in the state classification salary schedule. After auditors communicated the error to the RPC, it submitted an amended salary schedule that did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended April 30, 2016.²⁶ This RPC's audited annual financial report contained all the elements required by Texas Local Government Code, Chapter 391. However, the audited annual financial report identified one finding classified as a material weakness (see text box for definitions of finding classifications). That finding was related to (1) the posting of long-term debt transactions that resulted in an understatement of debt principal expense and (2) a long-term debt refinancing transaction that was not recorded. The net effect of those misstatements on the Statement of Revenues, Expenditures, and Changes in Fund Balances was \$199,222.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and client services (\$4,777,087) and aging services (\$2,869,101).

Finding Classifications
Control weaknesses are classified as either significant deficiencies or material weaknesses:
<ul style="list-style-type: none"> ▪ A significant deficiency indicates control weaknesses, but those weaknesses would not likely result in a material misstatement or material non-compliance. ▪ A material weakness indicates significant control weaknesses that could potentially result in a material misstatement or material non-compliance with the compliance area.
Source: <i>Government Auditing Standards and Single Audits</i> , American Institute of Certified Public Accountants' <i>Audit Guide</i> , March 1, 2017.

²⁶ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-X
West Central Texas Council of Governments

The West Central Texas Council of Governments submitted all statutorily required reports.

West Central Texas Council of Governments	
Location	Abilene, TX
Number of Counties	19
Population	327,390
Number of Positions on Salary Schedule	94 ^a
Executive Director's Salary	\$132,569
Net Position	\$820,315
Total Revenue	\$15,258,216
Total Expenditures	\$14,242,216
^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.	
Sources: U.S. Census Bureau 2010 population totals and the West Central Texas Council of Governments' audited annual financial report as of September 30, 2016, and salary schedule for 2018.	

This RPC's salary schedule had two positions with maximum salaries that exceeded the salaries in the state classification salary schedule. After auditors communicated the errors to the RPC, it submitted an amended salary schedule that did not exceed the salaries in the state classification salary schedule.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2016.²⁷ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were employer of record services (\$4,662,372) and aging services (\$2,791,080).

²⁷ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Appendices

Appendix 1

Objectives, Scope, and Methodology

Objectives

The objectives of this project were to:

- Determine whether regional planning commissions (RPCs) have submitted reports, audits, and salary schedules to the State Auditor, as required by Texas Local Government Code, Sections 391.0095 and 391.0117, and report any failure to comply with the reporting requirements to the Office of the Governor.
- Analyze reports and audits, including any working papers and other supporting documentation, as deemed necessary.

Scope

The scope of this project covered the reports the State Auditor's Office obtained from RPCs between September 1, 2016, and August 31, 2017, unless otherwise indicated in the RPC chapter.

Methodology

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor's Office between September 1, 2016, and August 31, 2017. Auditors did not verify the accuracy of that information. Auditors also compiled and analyzed the information that the RPCs submitted, such as the results of the audited annual financial reports and audited comprehensive annual financial reports and information from salary schedules.

Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. The State Auditor's Office implemented a 14-day grace period to that requirement for transmittal delays. Due to differences in the presentation of the information among RPC reports, the number of positions on the salary schedule reported for an RPC may not represent the total number of employees at that RPC.

Information collected and reviewed included the following:

- Audited annual financial reports and audited comprehensive annual financial reports.
- Salary schedules.
- Disposed asset reports.
- Productivity and performance reports.

Procedures and tests conducted included the following:

- Determined whether the information that the RPCs submitted (1) included all of the components that statute required and (2) was submitted within the required time frame, when applicable.
- Compiled and analyzed certain information that the RPCs submitted, such as results from audited annual financial reports and audited comprehensive annual financial reports and salary schedules.
- Compiled population and county information for each RPC.

Criteria used included the following:

- Texas Local Government Code, Chapter 391.

Project Information

Fieldwork was conducted from July 2017 through September 2017. This project was a non-audit service; therefore, the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to help ensure accuracy.

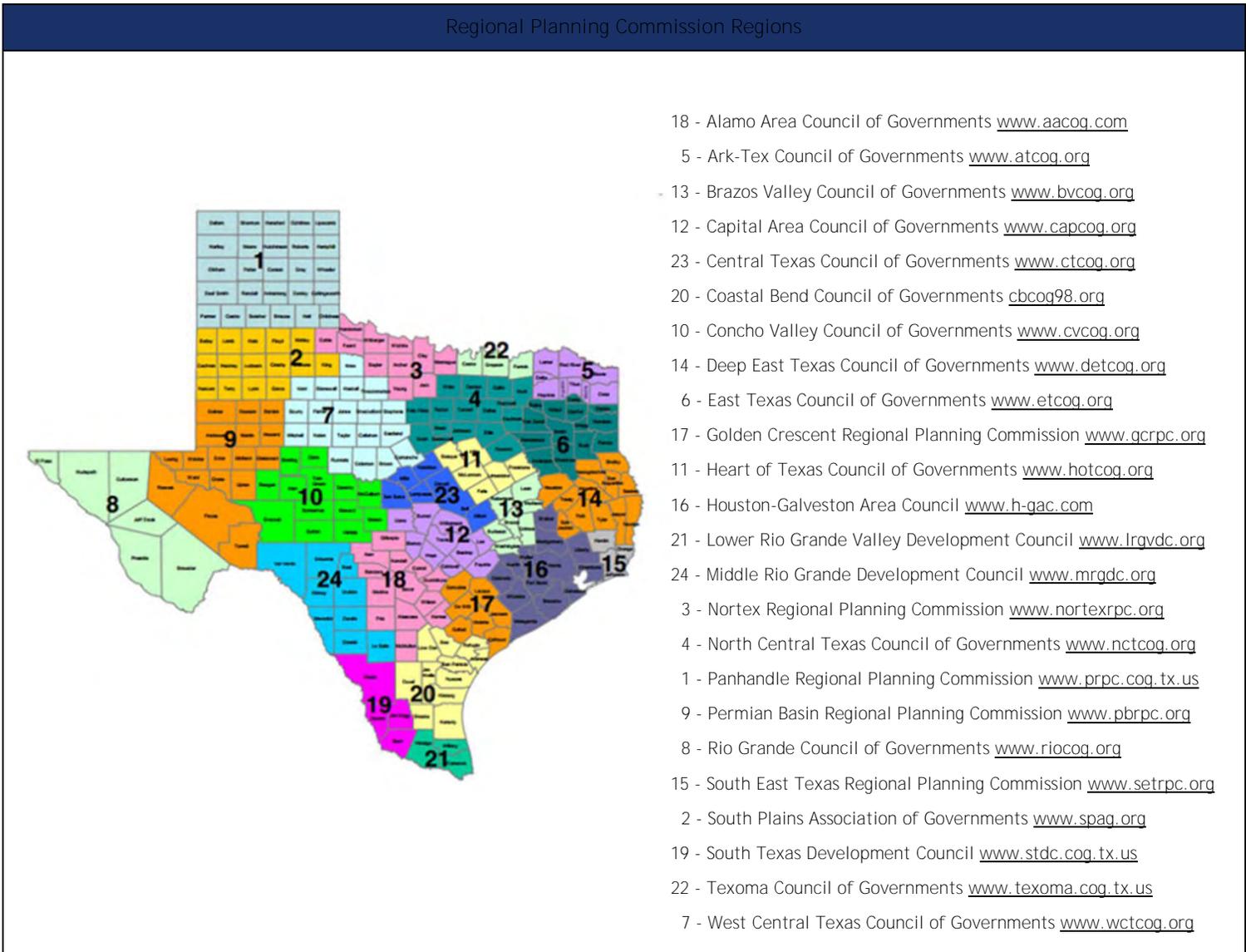
The following members of the State Auditor's staff performed the audit:

- Rachel Lynne Goldman, CPA (Project Manager)
- Allison Fries
- Michelle Ann Duncan Feller, CPA, CIA (Quality Control Reviewer)
- James Timberlake, CIA, CFE (Audit Manager)

Map of Regional Planning Commission Regions

Figure 1 presents a map of the regional planning commissions and the Texas counties to which they provide services.

Figure 1



Source: The Texas Association of Regional Councils' Web site at http://www.txregionalcouncil.org/display.php?page=regions_map.php.

Financial and Population Information Regarding Regional Planning Commissions

Regional planning commissions' (RPCs) services are available to more than 25 million people. Table 1 lists each RPC's reported revenues and expenditures from the RPCs' 2016 audited annual financial reports and audited comprehensive annual financial reports, and population from the U.S. Census Bureau 2010 population data.

Table 1

Financial and Population Information Regarding Regional Planning Commissions				
Regional Planning Commission	Fiscal Year End	Total Revenue ^a	Total Expenditures ^a	Population
Alamo Area Council of Governments	December 31, 2016	\$40,367,941	\$41,570,745	2,249,718
Ark-Tex Council of Governments	September 30, 2016	14,866,581	14,923,455	325,409 ^b
Brazos Valley Council of Governments	September 30, 2016	34,579,872	34,455,182	319,447
Capital Area Council of Governments	September 30, 2016	26,772,893	24,464,713	1,830,003
Central Texas Council of Governments	June 30, 2016	41,292,841	41,213,400	449,641
Coastal Bend Council of Governments	December 31, 2016	5,408,166	5,797,301	571,280
Concho Valley Council of Governments	September 30, 2016	13,842,907	13,701,656	154,192
Deep East Texas Council of Governments	September 30, 2016	26,996,057	26,863,098	378,477
East Texas Council of Governments	September 30, 2016	40,039,024	40,766,301	829,749
Golden Crescent Regional Planning Commission	August 31, 2016	8,053,544	8,861,896	188,626
Heart of Texas Council of Governments	September 30, 2016	7,036,449	6,997,419	349,273
Houston-Galveston Area Council	December 31, 2016	281,983,914	281,342,267	6,087,133
Lower Rio Grande Valley Development Council	December 31, 2016	32,969,413	30,659,536	1,203,123
Middle Rio Grande Development Council	August 31, 2016	11,836,686	12,364,491	167,010
Nortex Regional Planning Commission	September 30, 2016	3,988,997	3,877,427	222,860
North Central Texas Council of Governments	September 30, 2016	147,355,089	144,405,222	6,539,950

Financial and Population Information Regarding Regional Planning Commissions

Regional Planning Commission	Fiscal Year End	Total Revenue ^a	Total Expenditures ^a	Population
Panhandle Regional Planning Commission	September 30, 2016	19,960,562	20,200,973	427,927
Permian Basin Regional Planning Commission	September 30, 2016	5,311,683	5,553,402	417,679
Rio Grande Council of Governments	September 30, 2016	6,715,989	6,638,946	1,035,146 ^c
South East Texas Regional Planning Commission	September 30, 2016	52,899,755	51,252,294	388,745
South Plains Association of Governments	September 30, 2016	6,678,216	5,514,528	411,659
South Texas Development Council	September 30, 2016	7,383,095	7,430,728	330,590
Texoma Council of Governments	April 30, 2016	11,080,734	11,105,360	193,229
West Central Texas Council of Governments	September 30, 2016	15,258,216	14,242,216	327,390
Totals		\$862,678,624	\$854,202,556	25,398,256

^a The source of revenues and expenditures is generally the statement of activities in the financial statements.

^b Population includes Miller County in Arkansas, which has a population of 43,462.

^c Population includes Doña Ana County in New Mexico, which has a population of 209,233.

Sources: U.S. Census Bureau 2010 population totals, audited annual financial reports that the RPCs submitted, and audited comprehensive annual financial reports that the RPCs submitted.

Related State Auditor's Office Work

Related State Auditor's Office Work		
Number	Product Name	Release Date
17-006	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	October 2016
16-005	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	October 2015
15-004	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	September 2014
14-005	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	October 2013
13-008	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	November 2012

Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair
The Honorable Joe Straus III, Speaker of the House, Joint Chair
The Honorable Jane Nelson, Senate Finance Committee
The Honorable Robert Nichols, Member, Texas Senate
The Honorable John Zerwas, House Appropriations Committee
The Honorable Dennis Bonnen, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, Governor

Board Chairs and Executive Directors of the Following Regional Planning Commissions

Alamo Area Council of Governments
Ark-Tex Council of Governments
Brazos Valley Council of Governments
Capital Area Council of Governments
Central Texas Council of Governments
Coastal Bend Council of Governments
Concho Valley Council of Governments
Deep East Texas Council of Governments
East Texas Council of Governments
Golden Crescent Regional Planning Commission
Heart of Texas Council of Governments
Houston-Galveston Area Council
Lower Rio Grande Valley Development Council
Middle Rio Grande Development Council
Nortex Regional Planning Commission
North Central Texas Council of Governments
Panhandle Regional Planning Commission
Permian Basin Regional Planning Commission
Rio Grande Council of Governments
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West Central Texas Council of Governments



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