



A Summary of

**Financial and Performance Reports**

**Submitted by**

**Regional Planning Commissions**

October 2016  
Report No. 17-006



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# Financial and Performance Reports Submitted by Regional Planning Commissions

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October 2016

## Overall Conclusion

Twenty-three (96 percent) of the 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 for fiscal year 2015, the 23 RPCs that submitted those reports received \$871,644,321 in revenues.

The 23 **RPCs' audited** annual financial reports contained all of the elements required by Texas Local Government Code, Chapter 391. However, 1 (4 percent) RPC that is statutorily required to submit an annual financial report did not submit its financial report within the review period for this report. With regard to salary schedules, 4 (17 percent) of the 23 RPCs that were statutorily required to submit salary schedules **to the State Auditor's Office did** so after the due date. Those RPCs submitted salary schedules between 40 days and 297 days late.

Additionally, 3 (13 percent) of the 23 RPCs initially submitted their salary schedules by the required due dates; however, those salary schedules contained errors. After auditors identified and communicated those errors to the RPCs, they submitted corrected salary schedules after the required due dates.

One RPC was not statutorily required to submit a salary schedule to the State **Auditor's Office**.

**The information in this report covers RPC reports that the State Auditor's Office** obtained between September 1, 2015, and August 31, 2016, unless otherwise indicated in an RPC chapter of this report.

### 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

External certified public accountants (CPAs) issued unmodified opinions<sup>1</sup> on the financial statements for all 23 RPCs submitting their annual financial reports. All of the audited annual financial reports contained the elements required by Texas Local Government Code, Chapter 391. The Lower Rio Grande Valley Development Council did not submit an annual financial report within the review period for this report.

## Salary Schedules

All 23 RPCs that were statutorily required to submit a salary schedule submitted a **salary schedule to the State Auditor's** Office. Four RPCs submitted their salary schedules after the due date. 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.

Additionally, three RPCs initially submitted their salary schedules by the required due dates; however, those salary schedules contained errors. After auditors identified and communicated those errors to the RPCs, they submitted corrected salary schedules after the required due dates.

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).

## RPCs' 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, some of the programs on which the RPCs spent the largest amounts of funds included workforce programs, community development, and transportation.**

## *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 Governor's Office.**
- Analyze reports and audits, including any working papers and other supporting documentation, as deemed necessary.

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

**The scope of this project covered the reports the State Auditor’s Office obtained from RPCs between September 1, 2015, and August 31, 2016, unless otherwise indicated in an RPC chapter of this report.**

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

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### Compliance with Reporting Requirements

Twenty-three (96 percent) of the 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 23 RPCs' audited annual financial reports contained the elements required by Texas Local Government Code, Chapter 391. According to the most recent audited annual financial reports for fiscal year 2015, the 23 RPCs received \$871,644,321 in total revenues.

However, as discussed in more detail below, one RPC that is statutorily required to submit an audited annual financial report did not submit its financial report within the review period for this report (September 1, 2015, through August 31, 2016).

Additionally, 7 (30 percent) of the 23 RPCs that were statutorily required to submit salary schedules within the review period for this report did not fully comply with all of the statutory requirements regarding their salary schedules. 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.

The State Auditor's Office received the information that the RPCs submitted for this report between September 1, 2015, and August 31, 2016, unless otherwise indicated in an RPC chapter of this report. 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

External certified public accountants (CPAs) issued unmodified opinions on the financial statements for all 23 RPCs<sup>2</sup> that submitted their annual financial reports. The Lower Rio Grande Valley Development Council did not submit its annual financial report (see Chapter 1-M).

#### Salary Schedules

All 23 RPCs that were statutorily required to submit a salary schedule submitted a salary schedule to the State Auditor's Office. Nineteen (83 percent) of the 23 RPCs submitted salary schedules to the State Auditor's Office within the required time periods. Four (17 percent) of the 23 RPCs submitted their current salary schedules after the due dates. 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 four RPCs that did not submit a current salary schedule by the due date were:

- The Brazos Valley Council of Governments (see Chapter 1-C).
- The Golden Crescent Regional Planning Commission (see Chapter 1-J).
- The Nortex Regional Planning Commission (see Chapter 1-O).
- The South East Texas Regional Planning Commission (see Chapter 1-T).

In addition, 3 (13 percent) of the 23 RPCs that were required to submit salary schedules initially submitted their salary schedules by the required due dates; however, those salary schedules contained errors. After auditors identified and communicated those errors to the RPCs, they submitted corrected salary schedules after the required due dates. The three RPCs that submitted initial salary schedules on time but that contained errors were:

- The Central Texas Council of Governments (see Chapter 1-E).
- The Middle Rio Grande Development Council (see Chapter 1-N).
- The North Central Texas Council of Governments (see Chapter 1-P).

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



The Houston-Galveston Area Council filed an exemption to the salary schedule requirements under Texas Local Government Code, Section 301.0117(f). That RPC reported that its most populous county, Harris County, had an actual average weekly wage that exceeded the state actual average weekly wage by 27.9 percent for the previous year as determined by the Texas Workforce Commission in its *County Employment and Wage Information Report*. (See Chapter 1-L for more information.)

In addition, all 23 RPCs that were statutorily required to submit salary schedules submitted salary schedules showing salaries that were less than or equal to 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. (See Chapters 1-A through 1-X for more information about each RPC's compliance with that requirement.)

#### Programs and Functions

The information the RPCs submitted to the State Auditor's Office indicated that 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 welfare.
- HIV intervention and prevention.
- Housing and urban development.
- Public safety.

- Substance abuse.
- 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	119 <sup>a</sup>
<b>Executive Director's Salary</b>	\$170,000
Net Position	\$11,310,813
Total Revenue	\$42,933,910
Total Expenditures	\$41,746,277
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at the RPC.	
Sources: U.S. Census Bureau 2010 population totals and the Alamo Area Council of <b>Governments' audited</b> annual financial report as of December 31, 2015, and salary schedule for 2016.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2015.<sup>3</sup> 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 (\$16,878,439) and health and welfare (\$11,628,909).

<sup>3</sup> 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
Population	325,409 <sup>a</sup>
Number of Positions on Salary Schedule	89 <sup>b</sup>
<b>Executive Director's Salary</b>	\$104,000
Net Position	\$6,444,874
Total Revenue	\$16,229,455
Total Expenditures	\$16,468,199
<sup>a</sup> Population includes Miller County in Arkansas, which has a population of 43,462.	
<sup>b</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at the RPC.	
Sources: U.S. Census Bureau 2010 population totals and the Ark- <b>Tex Council of Governments'</b> audited annual financial report as of September 30, 2015, and salary schedule for 2017.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015. <sup>4</sup> 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 (\$6,845,977) and transportation (\$3,596,032).

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<sup>4</sup> 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	88 <sup>a</sup>
<b>Executive Director's Salary</b>	\$175,115
Net Position	\$6,124,134
Total Revenue	\$31,040,166
Total Expenditures	\$31,778,193
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at the RPC.  Sources: U.S. Census Bureau 2010 population totals and the Brazos Valley Council of Governments' audited annual financial report as of September 30, 2015, and salary schedule for 2016.	

Maximum salaries on this RPC's salary schedule did not exceed the state classification salary schedule. However, this RPC did not submit its 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 salary schedule to the State Auditor's Office by August 17, 2015; however, it submitted its salary schedule on November 4, 2015.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>5</sup> 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 workforce development (\$10,748,354) and housing and urban development (\$10,210,977).

<sup>5</sup> 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	61 <sup>a</sup>
<b>Executive Director's Salary</b>	\$144,010
Net Position	\$22,563,667
Total Revenue	\$27,003,938
Total Expenditures	\$21,721,466
<p><sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at the RPC.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the Capital Area Council of Governments' audited annual financial report as of September 30, 2015, and salary schedule for 2016.</p>	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>6</sup> 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 (\$9,002,864) and emergency communications (\$8,824,830).

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<sup>6</sup> 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	113 <sup>a</sup>
<b>Executive Director's Salary</b>	\$186,852
Net Position	\$3,866,091
Total Revenue	\$39,576,236
Total Expenditures	\$40,640,074
<p><sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at the RPC.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the Central Texas Council of Governments' audited annual financial report as of June 30, 2015, and salary schedule for 2017.</p>	

Maximum salaries on this RPC's salary schedule did not exceed the state classification salary schedule. Although this RPC initially submitted its salary schedule by the required due date, that salary schedule contained errors. After auditors identified and communicated those errors to this RPC, it submitted a corrected salary schedule on August 4, 2016, which was after the required due date of May 17, 2016. 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 received an unmodified opinion on its financial statements for the fiscal year ended June 30, 2015.<sup>7</sup> 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 (\$14,047,016) and health and human services (\$11,765,299).

<sup>7</sup> 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	25 <sup>a</sup>
<b>Executive Director's Salary</b>	\$124,500
Net Position	\$1,360,450
Total Revenue	\$5,818,323
Total Expenditures	\$5,972,764

<sup>a</sup> The number of positions on the salary schedule reported for each 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 annual financial report as of December 31, 2015, and salary schedule for 2016.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2015.<sup>8</sup> 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 (\$3,328,745) and emergency communications (\$1,955,530).

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<sup>8</sup> 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	79 <sup>a</sup>
<b>Executive Director's Salary Range</b>	\$80,500 to \$129,765 <sup>b</sup>
Net Position	\$181,774
Total Revenue	\$12,432,861
Total Expenditures	\$12,449,624
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.	
<sup>b</sup> This RPC reported only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the Concho Valley Council of <b>Governments' audited annual financial report</b> as of September 30, 2015, and salary schedule for 2016.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>9</sup> 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 (\$7,582,128) and aging services (\$2,130,009).

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<sup>9</sup> 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 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	61 <sup>a</sup>
<b>Executive Director's Salary</b>	\$145,008
Net Position	\$579,844
Total Revenue	\$28,884,328
Total Expenditures	\$29,787,765
<sup>a</sup> The number of positions on the salary schedule reported for each 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, 2015, and salary schedule for 2017.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>10</sup> 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.

In addition, the audited annual financial report included a note to the financial statements specifying that, in February 2014, the Federal Bureau of Investigation (FBI) conducted a search of this RPC's premises and seized certain documentary evidence. The annual financial report disclosed that, in December 2015, this RPC's executive director was indicted and charged individually with wire fraud, theft from a program that receives federal funding, and money laundering. 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.

According to the notes in the audited annual financial report, this RPC's board of directors placed the executive director on administrative leave in December 2015. Effective January 25, 2016, the executive director retired from this RPC.

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 (\$10,600,215) and regional housing authority (\$10,022,739).

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

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	150 <sup>a</sup>
<b>Executive Director's Salary</b>	\$106,121
Net Position	\$4,990,729
Total Revenue	\$37,413,029
Total Expenditures	\$37,864,119

<sup>a</sup> The number of positions on the salary schedule reported for each 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 annual financial** report as of September 30, 2015, and salary schedule for 2016.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>11</sup> 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 workforce development (\$27,009,337) and aging services (\$3,614,490).

<sup>11</sup> 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 <sup>a</sup>
<b>Executive Director's Salary</b>	\$122,459
Net Position	\$4,837,868
Total Revenue	\$9,337,601
Total Expenditures	\$9,070,843
<sup>a</sup> The number of positions on the salary schedule reported for each 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 <b>Planning Commission's audited annual financial report</b> as of August 31, 2015, and salary schedule for 2016.	

Maximum salaries on this RPC's salary schedule did not exceed the state classification salary schedule. However, this RPC did not submit its 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 salary schedule to the State Auditor's Office by July 18, 2015; however, it submitted its salary schedule on August 27, 2015.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended August 31, 2015.<sup>12</sup> 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 (\$6,907,217) and public safety (\$1,911,915).

<sup>12</sup> 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	28 <sup>a</sup>
Executive <b>Director's</b> Salary Range	\$83,991 to \$142,052 <sup>b</sup>
Net Position	\$1,496,348
Total Revenue	\$7,785,146
Total Expenditures	\$7,825,338
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.	
<sup>b</sup> This RPC reported only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the Heart of Texas Council of Governments' audited annual financial report as of September 30, 2015, and salary schedule for 2017.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>13</sup> 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 (\$2,754,579) and transportation (\$1,733,692).

<sup>13</sup> 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	152 <sup>a</sup>
<b>Executive Director's Salary Range</b>	\$158,651 to \$264,418 <sup>b</sup>
Net Position	\$30,368,442
Total Revenue	\$282,366,263
Total Expenditures	\$279,394,423
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.	
<sup>b</sup> This RPC reported only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the Houston-Galveston Area Council's audited annual financial report as of December 31, 2015.	

This RPC was not required to submit a salary schedule for fiscal year 2016. 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 27.9 percent as determined by the Texas Workforce Commission in its *County Employment and Wage Information Report* for 2014.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2015.<sup>14</sup> 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 workforce programs (\$205,095,889) and transportation (\$31,200,061).

<sup>14</sup> 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 3 of 4 statutorily required reports. This RPC did not submit an audited annual**

**financial report for the fiscal year ended December 31, 2015.**

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

**The audited annual financial report for this RPC was not submitted within the scope of this project (September 1, 2015, through August 31, 2016). Therefore, the State Auditor's Office was unable to report on the opinion on this RPC's financial statements for the fiscal year ended December 31, 2015. The State Auditor's Office was also unable to report on (1) audited annual financial report findings and additional elements required by Texas Local Government Code, Chapter 391, and (2) the programs for which this RPC spent the largest amounts of funds.**

Lower Rio Grande Valley Development Council	
Location	Weslaco, TX
Number of Counties	3
Population	1,203,123
Number of Positions on Salary Schedule	166 <sup>a</sup>
<b>Executive Director's Maximum Salary</b>	\$167,604 <sup>b</sup>
Net Position	Not Reported <sup>c</sup>
Total Revenue	Not Reported <sup>c</sup>
Total Expenditures	Not Reported <sup>c</sup>

<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.

<sup>b</sup> This RPC reported only a maximum salary amount.

<sup>c</sup> This RPC did not submit an audited annual financial report.

Sources: U.S. Census Bureau 2010 population totals and the Lower Rio Grande Valley Development Council's salary schedule for 2016.

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	70 <sup>a</sup>
<b>Executive Director's Salary</b>	\$120,000
Net Position	\$1,046,068
Total Revenue	\$11,714,200
Total Expenditures	\$12,159,840
<p><sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this 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, 2015, and salary schedule for 2017.</p>	

Maximum salaries on this RPC's salary schedule did not exceed the state classification salary schedule. Although this RPC initially submitted its salary schedule by the required due date, that salary schedule contained errors. After auditors identified and communicated those errors to this RPC, it submitted a corrected salary schedule on July 29, 2016, which was after the required due date of July 18, 2016. 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 received an unmodified opinion on its financial statements for the fiscal year ended August 31, 2015.<sup>15</sup> 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 (\$7,280,211) and public safety (\$2,333,786).

<sup>15</sup> 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	29 <sup>a</sup>
<b>Executive Director's Salary</b>	\$107,087
Net Position	\$560,401
Total Revenue	\$3,863,440
Total Expenditures	\$3,808,485
<p><sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the Nortex Regional Planning Commission's audited annual financial report as of September 30, 2015, and salary schedule for 2016.</p>	

Maximum salaries on this RPC's salary schedule did not exceed the state classification salary schedule. However, this RPC did not submit its 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 salary schedule to the State Auditor's Office by August 31, 2015<sup>16</sup>; however, it submitted its salary schedule on June 23, 2016.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>17</sup> 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 area agency on aging (\$1,579,553) and emergency communications (\$900,796).

<sup>16</sup> That includes a 14-day grace period given for RPCs submitting their reports through the postal service. Of the six RPCs that did not submit their salary schedules by the due date, only the Nortex Regional Planning Commission submitted its report through the postal service.

<sup>17</sup> 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	199 <sup>a</sup>
<b>Executive Director's Salary Range</b>	\$163,676 to \$276,817 <sup>b</sup>
Net Position	\$14,614,339
Total Revenue	\$157,568,905
Total Expenditures	\$155,691,148
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.	
<sup>b</sup> This RPC reported only a salary range.	
Sources: U. S. Census Bureau 2010 population totals and the North Central Texas Council of Governments' audited annual financial report as of September 30, 2015, and salary schedule for 2017.	

Maximum salaries on this RPC's salary schedule did not exceed the state classification salary schedule. Although this RPC initially submitted its salary schedule by the required date, that salary schedule contained errors. After auditors identified and communicated those errors to this RPC, it submitted a corrected salary schedule on September 12, 2016, which was after the required due date of August 17, 2016. Texas Government Code, Section 291.0117(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 received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>18</sup> 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 transportation (\$57,414,019) and workforce development (\$56,808,063).

<sup>18</sup> 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 <sup>a</sup>
Executive <b>Director's</b> Salary	\$147,222
Net Position	\$6,703,163
Total Revenue	\$20,407,653
Total Expenditures	\$20,632,337
<p><sup>a</sup> The number of positions on the salary schedule reported for each 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 annual financial report as of September 30, 2015, and salary schedule for 2017.</p>	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>19</sup> 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 workforce development (\$12,986,502) and emergency communications (\$2,931,833).

<sup>19</sup> 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	25 <sup>a</sup>
Executive Director's Salary Range	\$102,481 to \$173,192 <sup>b</sup>
Net Position	\$1,750,698
Total Revenue	\$5,818,611
Total Expenditures	\$6,066,413
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.	
<sup>b</sup> This RPC reported only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the Permian Basin Regional Planning Commission's audited annual financial report as of September 30, 2015, and salary schedule for 2017.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>20</sup> 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 (\$2,241,953) and aging (\$2,084,746).

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<sup>20</sup> 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
Population	1,035,146 <sup>a</sup>
Number of Positions on Salary Schedule	38 <sup>b</sup>
<b>Executive Director's Salary</b>	\$91,768
Net Position	\$529,099
Total Revenue	\$7,215,215
Total Expenditures	\$6,983,222
<sup>a</sup> Population includes Doña Ana County in New Mexico, which has a population of 209,233.	
<sup>b</sup> The number of positions on the salary schedule reported for each 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 <b>Governments' audited</b> annual financial report as of September 30, 2015, and salary schedule for 2017.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>21</sup> 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 (\$4,993,290) and emergency communications (\$679,293).

<sup>21</sup> 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	68 <sup>a</sup>
<b>Executive Director's Salary Range</b>	\$106,500 to \$171,688 <sup>b</sup>
Net Position	\$4,210,007
Total Revenue	\$87,133,742
Total Expenditures	\$87,216,419
<sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.	
<sup>b</sup> This RPC reported only a salary range.	
Sources: U.S. Census Bureau 2010 population totals and the South East Texas Regional Planning Commission's audited annual financial report as of September 30, 2015, and salary schedule for 2016.	

Maximum salaries on this RPC's salary schedule did not exceed the state classification salary schedule. However, this RPC did not submit its 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 salary schedule to the State Auditor's Office by August 16, 2015; however, it submitted its salary schedule on November 23, 2015.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>22</sup> 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 community development (\$73,163,611) and substance abuse (\$3,068,737).

<sup>22</sup> 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	40 <sup>a</sup>
<b>Executive Director's Salary</b>	\$123,799
Net Position	\$5,824,253
Total Revenue	\$4,841,007
Total Expenditures	\$4,980,953
<p><sup>a</sup> The number of positions on the salary schedule reported for each RPC may not represent the total number of employees at this RPC.</p> <p>Sources: U.S. Census Bureau 2010 population totals and the South Plains Association of Governments' audited annual financial report as of September 30, 2015, and salary schedule for 2017.</p>	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>23</sup> 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 (\$1,911,841) and emergency communications (\$1,153,863).

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<sup>23</sup> 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	27 <sup>a</sup>
Executive <b>Director's</b> Salary	\$111,939
Net Position	\$749,313
Total Revenue	\$7,690,613
Total Expenditures	\$7,642,660

<sup>a</sup> The number of positions on the salary schedule reported for each 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, 2015, and salary schedule for 2017.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>24</sup> 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 (\$3,482,303) and aging (\$1,991,633).

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



Chapter 1-W  
 Texoma Council of Governments

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	60 <sup>a</sup>
<b>Executive Director's Salary</b>	\$118,919
Net Position	\$2,612,961
Total Revenue	\$11,428,916
Total Expenditures	\$10,602,488
<sup>a</sup> The number of positions on the salary schedule reported for each 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, 2015, and salary schedule for 2016.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended April 30, 2015.<sup>25</sup> 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 client services (\$6,276,849) and aging services (\$2,643,965).

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<sup>25</sup> 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	99 <sup>a</sup>
<b>Executive Director's Salary</b>	\$113,951
Net Position	\$(195,685)
Total Revenue	\$13,140,763
Total Expenditures	\$13,305,760
<sup>a</sup> The number of positions on the salary schedule reported for each 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 <b>Governments' audited annual</b> financial report as of September 30, 2015, and salary schedule for 2016.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2015.<sup>26</sup> 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 (\$4,743,404) and aging services (\$2,840,708).

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

# Appendices

## Appendix 1

### *Objectives, Scope, and Methodology*

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#### 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 Governor's Office.
- 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, 2015, and August 31, 2016, unless otherwise indicated in an RPC chapter in this report.

#### 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, 2015, and August 31, 2016. 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 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 RPCs submitting their salary schedules through the postal service to prevent penalizing RPCs for postal delivery service delays. Due to differences in the presentation of the information among RPC reports, the number of positions on the salary schedule reported for each RPC may not represent the total number of employees at the RPC.

Information collected and reviewed included the following:

- Audited 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 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 2016 through August 2016. 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.

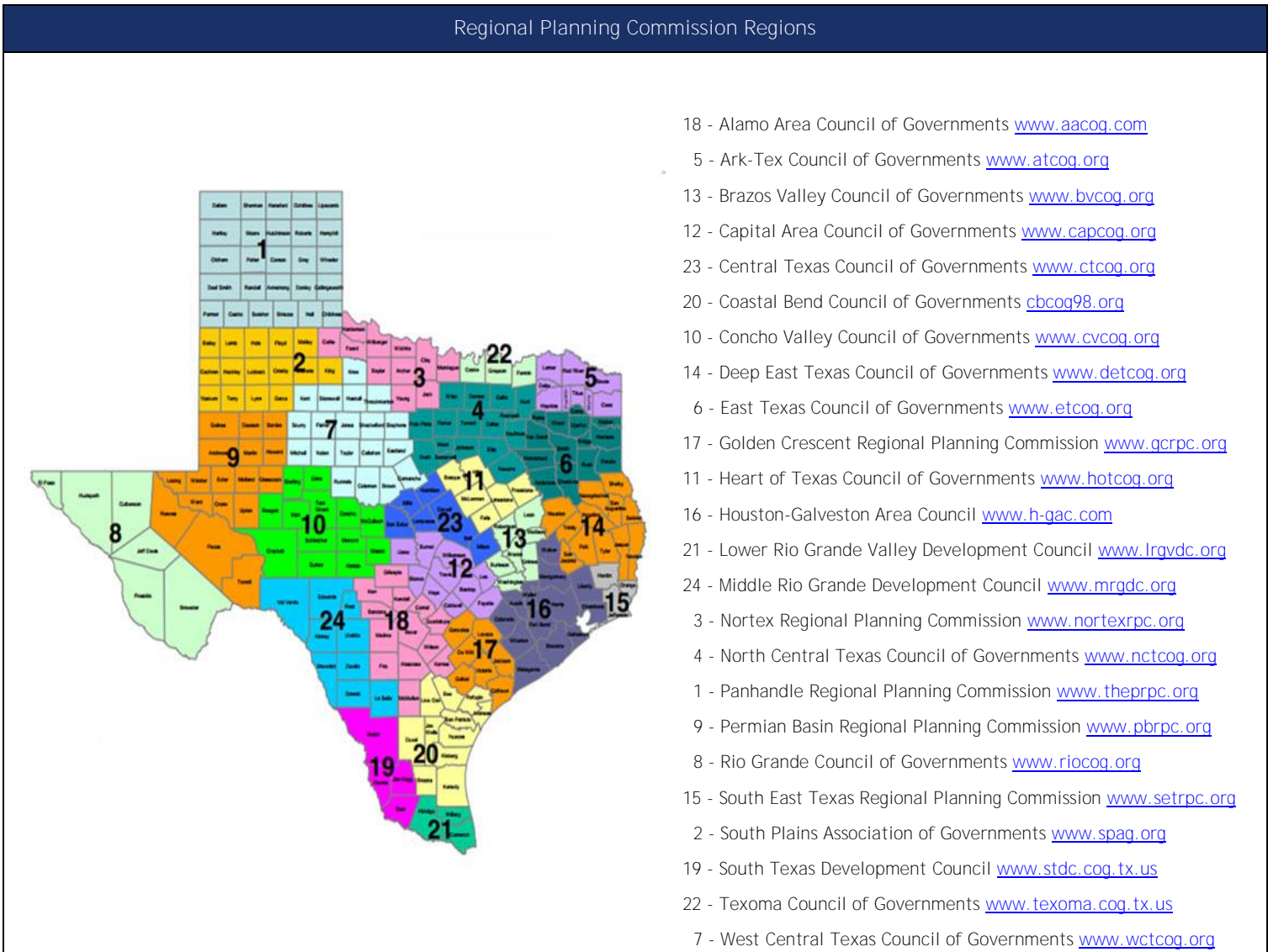
The following members of the State Auditor's staff performed the project:

- Nicole McClusky, CPA (Project Manager)
- Arby Gonzales, CPA, CFE (Project Manager)
- Valeria Aguirre, MPA
- Teri Incremona
- Mary Ann Wise, CPA, CFE (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](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' 2015 audited annual financial reports and population.

Table 1

Financial and Population Information Regarding Regional Planning Commissions				
Regional Planning Commission	Fiscal Year End	Total Revenue <sup>a</sup>	Total Expenditures <sup>a</sup>	Population
Alamo Area Council of Governments	December 31, 2015	\$ 42,933,910	\$ 41,746,277	2,249,718
Ark-Tex Council of Governments	September 30, 2015	16,229,455	16,468,199	325,409 <sup>b</sup>
Brazos Valley Council of Governments	September 30, 2015	31,040,166	31,778,193	319,447
Capital Area Council of Governments	September 30, 2015	27,003,938	21,721,466	1,830,003
Central Texas Council of Governments	June 30, 2015	39,576,236	40,640,074	449,641
Coastal Bend Council of Governments	December 31, 2015	5,818,323	5,972,764	571,280
Concho Valley Council of Governments	September 30, 2015	12,432,861	12,449,624	154,192
Deep East Texas Council of Governments	September 30, 2015	28,884,328	29,787,765	378,477
East Texas Council of Governments	September 30, 2015	37,413,029	37,864,119	829,749
Golden Crescent Regional Planning Commission	August 31, 2015	9,337,601	9,070,843	188,626
Heart of Texas Council of Governments	September 30, 2015	7,785,146	7,825,338	349,273
Houston-Galveston Area Council	December 31, 2015	282,366,263	279,394,423	6,087,133
Lower Rio Grande Valley Development Council <sup>c</sup>	December 31, 2015	Not Reported	Not Reported	1,203,123
Middle Rio Grande Development Council	August 31, 2015	11,714,200	12,159,840	167,010
Nortex Regional Planning Commission	September 30, 2015	3,863,440	3,808,485	222,860
North Central Texas Council of Governments	September 30, 2015	157,568,905	155,691,148	6,539,950
Panhandle Regional Planning Commission	September 30, 2015	20,407,653	20,632,337	427,927

Financial and Population Information Regarding Regional Planning Commissions				
Regional Planning Commission	Fiscal Year End	Total Revenue <sup>a</sup>	Total Expenditures <sup>a</sup>	Population
Permian Basin Regional Planning Commission	September 30, 2015	5,818,611	6,066,413	417,679
Rio Grande Council of Governments	September 30, 2015	7,215,215	6,983,222	1,035,146 <sup>d</sup>
South East Texas Regional Planning Commission	September 30, 2015	87,133,742	87,216,419	388,745
South Plains Association of Governments	September 30, 2015	4,841,007	4,980,953	411,659
South Texas Development Council	September 30, 2015	7,690,613	7,642,660	330,590
Texoma Council of Governments	April 30, 2015	11,428,916	10,602,488	193,229
West Central Texas Council of Governments	September 30, 2015	13,140,763	13,305,760	327,390
Totals		\$871,644,321	\$863,808,810	25,398,256
<sup>a</sup> The source of revenue and expenditures is generally the statement of activities in the financial statements. <sup>b</sup> Population includes Miller County in Arkansas, which has a population of 43,462. <sup>c</sup> The Lower Rio Grande Valley Development Council did not submit an audited annual financial report. <sup>d</sup> Population includes Doña Ana County in New Mexico, which has a population of 209,233.				

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

## **Related State Auditor's Office Work**

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<b>Related State Auditor's Office Work</b>		
<b>Number</b>	<b>Product Name</b>	<b>Release Date</b>
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
12-001	A Summary of Reports Submitted by Regional Planning Commissions	September 2011
11-009	A Review of Reports Submitted by Regional Planning Commissions	October 2010
10-038	<b>An Audit Report on the East Texas Council of Governments'</b> Procurement of Services for Selected Programs	August 2010



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 Otto, 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

South East Texas Regional Planning Commission

South Plains Association of Governments

South Texas Development Council

Texoma Council of Governments

West Central Texas Council of Governments



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