

**ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION**  
San Antonio, Texas

**ANNUAL FINANCIAL AND COMPLIANCE REPORT**

For the Year Ended September 30, 2022

***DRAFT***

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

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## INDEPENDENT AUDITOR'S REPORT

Members of the Transportation Policy Board  
Alamo Area Metropolitan Planning Organization  
San Antonio, Texas

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the general fund of the Alamo Area Metropolitan Planning Organization (AAMPO), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the AAMPO's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the AAMPO, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the AAMPO and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Change in Accounting Principle***

As discussed in Note I. to the financial statements, in 2022 the AAMPO adopted new accounting guidance, *GASB Statement No. 87 (GASBS 87), Leases*, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The AAMPO, as a lessee, and as required by GASBS 87, has recognized right-to-use lease liabilities and intangible right-to-use leased assets. Our opinions are not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the AAMPO's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the AAMPO's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the AAMPO's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the pension-related information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the AAMPO’s basic financial statements. The schedule of revenues and expenditures by grant and other sources; and, schedule of line item expenditures by agency and subrecipients, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, on our consideration of the AAMPO’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the AAMPO’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the AAMPO’s internal control over financial reporting and compliance.

March 31, 2023

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

***DRAFT***

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The Alamo Area Metropolitan Planning Organization (AAMPO) presents the following discussion and analysis of AAMPO's financial performance as of and for the year ended September 30, 2022. This discussion and analysis is intended to assist readers in focusing on significant financial issues and changes in AAMPO's financial position. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our financial statements and supplementary schedules in this report.

**FINANCIAL HIGHLIGHTS**

- The assets of AAMPO lagged its liabilities, which resulted in a total deficit net position of (\$332,262). Of this amount, \$75,573 reflects the portion of the net assets that AAMPO has invested in capital assets, which is comprised of the net capital assets balance of \$838,752, less the Right-to-Use (RTU) lease liabilities of (\$763,179). The (\$407,835) deficit unrestricted net position is comprised of (\$100,427), representing AAMPO's compensated absences liability balance on September 30, 2022, which funding is fully accounted for and available in the current Unified Planning Work Program. The remaining (\$307,408) represents the net impact to net position to record the AAMPO's proportionate share of the net pension asset and the related deferred outflow and inflow of resources, and the RTU lease liability interest payable amounts.
- AAMPO reports its proportionate share of the net pension asset/liability for participation in the Texas County and District Retirement System's (TCDRS) pension plan, through its fiscal agent, Bexar County. Bexar County computed AAMPO's proportionate share of the net pension asset/liability to be 0.41% of the total actuarially determined net pension asset/liability. The 0.41% represents the ratio of AAMPO's payroll costs to Bexar County's total payroll costs. On September 30, 2022, AAMPO recognized a net pension asset of \$244,152, compared to the \$828,869 net pension liability in 2021, a decrease in liabilities of \$1,073,021.
- AAMPO implemented GASB Statement No. 87, Leases, during the fiscal year 2022, which no longer differentiates between capital and operating leases. The foundational principle of GASB 87 is that leases are financings of the Right-to-Use (RTU) an underlying asset; thus, with this implementation, AAMPO, as a lessee, recognized RTU lease liabilities and leased assets for the lease of its office building and the lease of two copy machines. The RTU lease liabilities totaled \$763,179 on September 30, 2022, while the RTU leased assets, net of amortization, totaled \$763,246.
- The general fund, which is AAMPO's only governmental fund, reported a zero-fund balance since grant funds are received on a reimbursement basis, and revenues are therefore reported to the extent of expenditures incurred.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

AAMPO's annual report consists of two parts – *management's discussion and analysis* (this section) and the *basic financial statements*. The basic financial statements include two kinds of statements that present different views of AAMPO and the related notes to the financial statements:

- The first two statements are *government-wide financial statements* that provide *long-term* and *short-term* information about AAMPO's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting AAMPO's operations in *more detail* than the government-wide statements. The *governmental fund* statements tell how *general government* services were financed in the *short term*.

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

- The *notes to financial statements* provide additional information crucial in understanding the data provided in the government-wide and fund financial statements.

### **Government-Wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of AAMPO's finances, like a private-sector business financial presentation.

The *statement of net position* is a presentation of AAMPO's assets and liabilities, including noncurrent assets and long-term liabilities. This statement reports the difference between assets and liabilities as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of AAMPO is improving or deteriorating.

The *statement of activities* presents information regarding changes in AAMPO's net position for the fiscal year. Changes in net position are recorded when the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Therefore, revenues and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., due from the Texas Department of Transportation and accrued leave payable). AAMPO's revenues include program revenues from operating grants and Active Transportation Program donations.

The government-wide financial statements include only *governmental activities* since AAMPO has no *business-type activities*.

### **Fund Financial Statements**

Government resources are allocated to, and accounted for, in individual funds based on the purposes for which they are to be spent and how spending activities are controlled. Fund financial statements are used to present financial information detailing resources that have been identified for specific activities.

AAMPO currently only maintains a general fund, which is a governmental fund, to ensure and demonstrate compliance with requirements placed on resources it receives.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported in the *governmental activities* in the government-wide financial statements. AAMPO's basic services are included in governmental funds, which focus on (1) how *cash* can be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, unlike the government-wide statement, governmental fund financial statements provide a detailed *short-term* view that may be useful in determining whether there are more or fewer financial resources that can be spent in the short term to finance AAMPO's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide a reconciliation for both, the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance to explain the relationship (or differences) between *governmental funds* and *governmental activities*.

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Other Information**

The Transportation Policy Board (TPB), which is AAMPO's governing board, approves the biennial Unified Planning Work Program (UPWP). The current UPWP includes the program budget for two years from October 1, 2021, through September 30, 2023, including AAMPO's operating budget. The TPB separately approves AAMPO's annual line-item operating budget.

**FINANCIAL ANALYSIS OF THE AAMPO AS A WHOLE**

**Net Position**

Net position may serve, over time, as a useful indicator of a government's financial position. AAMPO's combined net position on September 30, 2022, was (\$332,262). Of the (\$407,835) total deficit unrestricted net position balance, (\$307,408) represents the net impact of adjustments to net position to record AAMPO's proportionate share of the net pension asset/liability, in accordance with the requirements of GASB 68 and 71, and the RTU lease liability interest payable amounts, in accordance with GASB 87. The remaining (\$100,427) deficit unrestricted net assets represents AAMPO's compensated absences liability balance on September 30, 2022. A significant note is that the funding for the compensated absences liability is fully accounted for and available in the current UPWP. See Table A-1 for a summary of AAMPO's statement of net position.

The largest portion of AAMPO's combined net position is the line-item captioned net investment in capital assets. This amount reflects AAMPO's investment in capital assets (i.e., software licenses, furniture and equipment, and RTU leased assets), net of accumulated depreciation/amortization. These capital assets are used for the operations of AAMPO and are not available for future spending.

**Table A-1  
Alamo Area Metropolitan Planning Organization  
Net Position**

	<b>Governmental Activities</b>		
	<b>2022</b>	<b>2021</b>	<b>Change</b>
Current Assets	\$ 645,871	\$ 745,620	\$ (99,749)
Net Pension Asset	244,152	-	244,152
Capital Assets (Net)	838,752	57,359	781,393
<b>Total Assets</b>	<b>1,728,775</b>	<b>802,979</b>	<b>925,796</b>
Deferred Outflows - TCDRS Pension	399,478	524,149	(124,671)
<b>Total Deferred Outflows of Resources</b>	<b>399,478</b>	<b>524,149</b>	<b>(124,671)</b>
Current Liabilities	796,849	745,620	51,229
Noncurrent Liabilities	714,466	926,895	(212,429)
<b>Total Liabilities</b>	<b>1,511,315</b>	<b>1,672,515</b>	<b>(161,200)</b>
Deferred Inflows - TCDRS Pension	949,200	269,234	679,966
<b>Total Deferred Inflows of Resources</b>	<b>949,200</b>	<b>269,234</b>	<b>679,966</b>
Net Position:			
Net Investment in Capital Assets	75,573	57,359	18,214
Unrestricted	(407,835)	(671,980)	264,145
<b>TOTAL NET POSITION</b>	<b>\$ (332,262)</b>	<b>\$ (614,621)</b>	<b>\$ 282,359</b>

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Changes in Net Position**

At the end of the current fiscal year, net position totals (\$332,262), an increase of \$282,359 from the prior fiscal year. This increase is comprised of the \$264,145 increase in the unrestricted net position, which is due to the increase in the compensated absences balance of (\$2,401); the increase in interest payable of (\$1,838) related to the RTU leases; and, the net adjustments, totaling \$268,384 related to AAMPO's TCDRS pension liability. The adjustments to AAMPO's pension liability were comprised of a decrease in AAMPO's proportionate share of the net pension liability in the amount of \$1,073,021; a net decrease of (\$124,671) in deferred outflows of resources; and, a net increase of (\$679,966) in deferred inflows of resources. The remaining \$18,214 is related to the increase in the net investment in the capital asset category of net position. This increase is due to the capital asset additions totaling \$46,049 related to furniture & equipment, the recognition of RTU leased assets and lease liabilities totaling \$788,977 and (\$763,179), respectively, and the depreciation/amortization expense of (\$53,633) in the current year.

Capital assets increased by \$781,393, which is attributable to the current year depreciation/amortization expense of \$53,633 being less than the current year capital asset additions of \$835,026. AAMPO retired furniture and equipment with a value of \$28,811 (e.g., one security system, one router, five computers, one monitor, and various live-streaming-related equipment) that was fully depreciated. The retired equipment was due to non-functionality and outdated items not eligible for warranty extensions. VIA Metropolitan Transit replaced the outdated live-streaming-related equipment at no cost to AAMPO.

**Governmental Activities**

AAMPO's total revenues were \$3,012,707 (See Table A-2). Total revenues were reported as program revenues from operating grants and contributions.

Expenses for AAMPO totaled \$2,730,348, with the more significant expenses as follows: 53.5 percent representing personnel salaries and fringe benefits, 18.8 percent representing professional services, 5 percent representing building rental, 5 percent representing contractual services – subrecipients; and, 4.7 percent representing indirect.

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Table A-2  
Alamo Area Metropolitan Planning Organization  
Changes in Net Position**

	<b>Governmental Activities</b>		
	<b>2022</b>	<b>2021</b>	<b>Change</b>
<b>Revenues:</b>			
Program Revenues:			
Operating Grants and Contributions	\$ 3,012,631	\$ 3,064,876	\$ (52,245)
Other Local Revenue - Donations	76	-	76
<b>Total Revenues</b>	<b>3,012,707</b>	<b>3,064,876</b>	<b>(52,169)</b>
<b>Expenses:</b>			
Personnel Salaries	\$ 1,296,441	\$ 1,344,722	(48,281)
Fringe Benefits	164,726	461,490	(296,764)
Indirect	128,977	110,920	18,057
Travel, Local Mileage	655	81	574
Staff Training	29,589	9,841	19,748
Equipment: Non-Capital	30,227	19,246	10,981
Copier Rental & Maintenance	6,540	6,998	(458)
Electric & Gas	11,018	10,121	897
Telephone Usage	15,008	14,853	155
Insurance	4,965	5,164	(199)
Postage	51	197	(146)
Public Notice (Ads)	12,543	80,078	(67,535)
Books & Periodicals (Subscriptions)	11,960	10,999	961
Printing & Binding Services	51	1,491	(1,440)
Office Supplies	7,732	13,067	(5,335)
Office & Other Equipment Repairs	3,524	2,319	1,205
Building Rental	136,853	162,175	(25,322)
Buildings & Grounds Repairs	11,487	17,189	(5,702)
Storage Rental	9,408	11,052	(1,644)
Cost of Meeting Space	10,381	10,231	150
Internet Services	7,500	7,500	-
Janitorial Services	16,111	12,535	3,576
Water & Sewage	2,078	1,759	319
Garbage Disposal Services	2,735	2,277	458
Pest Control Services	762	762	-
Computer Services	47,865	47,131	734
Auditing Services	21,730	28,725	(6,995)
Professional Services	514,533	645,273	(130,740)
Client Benefits	56	-	56
Contract Labor	31,248	5,367	25,881
Contractual Services - Subrecipients	136,338	26,250	110,088
Principal on RTU Leased Assets	-	-	-
Interest on RTU Leased Assets	3,623	-	3,623
Amortization Expense, RTU Leased Assets	25,731	-	25,731
Depreciation/Amortization Expense	27,902	28,441	(539)
<b>Total Expenses</b>	<b>2,730,348</b>	<b>3,098,254</b>	<b>(367,906)</b>
<b>Change in Net Position</b>	<b>282,359</b>	<b>(33,378)</b>	<b>315,737</b>
Net Position - Beginning	(614,621)	(581,243)	(33,378)
<b>Net Position - Ending</b>	<b>\$ (332,262)</b>	<b>\$ (614,621)</b>	<b>\$ 282,359</b>

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The total cost of programs and services decreased by \$367,906, approximately 11.9% from the prior year. The majority of the decrease is due to decreased expenditures in fringe benefits, professional services, public notices, and personnel salaries, in the amounts of \$296,764, \$130,740, \$67,535, and \$48,281, respectively. The decrease in fringe benefits is attributable to the decrease in the net adjustments to AAMPO’s pension liability and the increase in compensated absences. The decrease in personnel salaries represents changes in personnel during 2022.

Public notices decreased by \$67,535 due to there being no billboard, radio, or digital advertisements in 2022, as there were in the prior year, in relation to the Alamo Area Commute Solutions Program.

Contractual services-subrecipients increased by \$110,088, attributable to VIA Metropolitan Transit starting its On-board Origin and Destination Survey and the Alamo Area Council of Governments’ air quality planning work being completed in the current fiscal year.

The increase in indirect costs is due to the increased indirect cost rate, which increased the indirect cost contributions to our fiscal agent, Bexar County, by \$18,057. The indirect cost rate applied to AAMPO’s personnel salaries from October 2021 to September 2022 increased to 10% from the prior year’s rate of 8.4%.

In addition, the amount expended in the professional services line item tends to fluctuate each year based on agency and regional needs; therefore, there is no established pattern, as indicated below.

Five-year trend of professional services expenditures:

FY 2018:	\$598,576	(1 <sup>st</sup> Year of UPWP)
FY 2019:	\$242,798	(2 <sup>nd</sup> Year of UPWP)
FY 2020:	\$279,662	(1 <sup>st</sup> Year of UPWP)
FY 2021:	\$645,273	(2 <sup>nd</sup> Year of UPWP)
FY 2022:	\$514,533	(1 <sup>st</sup> Year of UPWP)

**FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS**

The general fund is AAMPO’s only governmental fund and is used to account for all financial resources it receives. At the end of the current fiscal year, the governmental fund reported a zero-fund balance, consistent with the prior year, since grant funds are received on a reimbursement basis, and revenues are therefore reported to the extent of expenditures incurred.

Revenues from the general fund totaled \$3,012,707, a decrease of \$52,169, or 1.7 percent, from the prior year.

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**CAPITAL ASSETS**

AAMPO's investment in capital assets for its governmental activities as of September 30, 2022, amounts to \$838,752 (net of accumulated depreciation/amortization). This investment in capital assets includes software licenses, furniture and equipment, and RTU leased assets. (See Table A-3).

The net increase of \$17,238 in capital assets is mainly due to the purchase of a video entrance monitoring and three controlled stations in the amount of \$7,433, four computer workstation replacements in the amount of \$11,896, and a replacement storage array network device in the amount of \$26,720; offset by the disposition of furniture and equipment and software for (\$28,811).

In the current year, with the implementation of GASB 87, the AAMPO, as a lessee, recognized RTU leased assets for the lease of its office building and two copy machines, totaling \$788,977, which is the change reflected in Table A-3.

In compliance with GASB Statement No. 34 requirements, AAMPO is required to compute depreciation/amortization on all applicable capital assets. Furthermore, in accordance with GASB 87, the RTU leased assets are required to be amortized over the term of the lease, which is five years. The current year's depreciation/amortization expense of \$53,633, combined with the deletion of (\$28,811) for the amount related to the disposed assets, brings the accumulated depreciation/amortization balance to \$477,897.

**Table A-3  
Alamo Area Metropolitan Planning Organization  
Capital Assets**

	<b>Governmental Activities</b>		
	<b>2022</b>	<b>2021</b>	<b>Change</b>
Software Licenses	\$ 216,169	\$ 216,169	\$ -
Furniture and Equipment	311,503	294,265	17,238
RTU Leased Assets	788,977	-	788,977
Totals at Historical Cost	<u>1,316,649</u>	<u>510,434</u>	<u>806,215</u>
Total Accumulated Depreciation/Amortization	<u>(477,897)</u>	<u>(453,075)</u>	<u>(24,822)</u>
Net Capital Assets	<u>\$ 838,752</u>	<u>\$ 57,359</u>	<u>\$ 781,393</u>

Additional information on AAMPO's capital assets can be found in Note III Section B in the notes to the financial statements.

**REQUESTS FOR INFORMATION**

This financial report provides a general overview of AAMPO's position for those interested in the organization's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the Public Information Officer, 825 South Saint Mary's Street, San Antonio, TX 78205, or at [aampo@alamoareampo.org](mailto:aampo@alamoareampo.org).

## **BASIC FINANCIAL STATEMENTS**

***DRAFT***

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Primary Government Governmental Activities
<b>ASSETS</b>	
Current Assets	
Cash with Fiscal Agent	\$ 416
Due from Texas Department of Transportation	645,455
Total Current Assets	645,871
Noncurrent Assets	
Net Pension Asset	244,152
Capital Assets	
Software Licenses	216,169
Furniture and Equipment	311,503
Right-To-Use (RTU) Leased Asset - Building	754,847
Right-To-Use (RTU) Leased Asset - Copiers	34,130
Less Accumulated Depreciation/Amortization	(477,897)
Total Capital Assets (net of accumulated depreciation/amortization)	838,752
Total Noncurrent Assets	1,082,904
Total Assets	1,728,775
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows - TCDRS Pension	399,478
Total Deferred Outflows of Resources	399,478
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	63,507
Accrued Wages	33,030
Due to Fiscal Agent - Bexar County	479,880
Due to Subrecipients	69,038
Unearned Revenue	416
Interest Payable - RTU Lease Liability - Building	1,757
Interest Payable - RTU Lease Liability - Copiers	81
Current Portion of RTU Lease Liability - Building	142,725
Current Portion of RTU Lease Liability - Copiers	6,415
Total Current Liabilities	796,849
Noncurrent Liabilities	
Compensated Absences	100,427
RTU Lease Liability - Building	586,919
RTU Lease Liability - Copiers	27,120
Total Noncurrent Liabilities	714,466
Total Liabilities	1,511,315
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflows - TCDRS Pension	949,200
Total Deferred Inflows of Resources	949,200
Net Position	
Net Investment in Capital Assets	75,573
Unrestricted	(407,835)
Total Net Position	\$ (332,262)

The notes to the financial statements are an integral part of this statement.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenue	Net (Expense) Revenue and Changes in Net Position
		Operating Grants and Contributions	Primary Gov. Governmental Activities
<b>Primary Government:</b>			
Governmental Activities:			
Transportation:			
Personnel Salaries	\$ 1,296,441	\$ 1,296,441	\$ -
Fringe Benefits	164,726	430,709	265,983
Telephone Usage	15,008	15,008	-
Insurance	4,965	4,965	-
Postage	51	51	-
Public Notice (Ads)	12,543	12,543	-
Indirect	128,977	128,977	-
Staff Training	29,589	29,589	-
Travel, Local Mileage	655	655	-
Equipment: Non-Capital	30,227	30,227	-
Copier Rental & Maintenance	6,540	7,135	595
Electric & Gas	11,018	11,018	-
Books & Periodicals (Subscriptions)	11,960	11,960	-
Printing & Binding Services	51	51	-
Office Supplies	7,732	7,732	-
Office & Other Equipment Repairs	3,524	3,524	-
Building Rental	136,853	150,347	13,494
Building & Grounds Repairs	11,487	11,487	-
Storage Rental	9,408	9,408	-
Cost of Meeting Space	10,381	10,381	-
Internet Services	7,500	7,500	-
Janitorial Services	16,111	16,111	-
Water & Sewage	2,078	2,078	-
Garbage Disposal Services	2,735	2,735	-
Pest Control Services	762	762	-
Computer Services	47,865	47,865	-
Equipment: Capital	-	46,049	46,049
Auditing Services	21,730	21,730	-
Professional Services	514,533	514,533	-
Client Benefits	56	56	-
Contract Labor	31,248	31,248	-
Contractual Services - Subrecipients	136,338	136,338	-
Principal on RTU Leased Asset - Building	-	11,709	11,709
Interest on RTU Leased Asset - Building	3,542	1,785	(1,757)
Interest on RTU Leased Asset - Copiers	81	-	(81)
Amortization Expense, RTU Leased Asset - Building	25,162	-	(25,162)
Amortization Expense, RTU Leased Asset - Copiers	569	-	(569)
Depreciation/Amortization Expense - Other Assets	27,902	-	(27,902)
<b>Total Governmental Activities</b>	<b>\$ 2,730,348</b>	<b>\$ 3,012,707</b>	<b>\$ 282,359</b>
		Change in Net Position	282,359
		Net Position—Beginning	(614,621)
		Net Position—Ending	<b>\$ (332,262)</b>

The notes to the financial statements are an integral part of this statement.

ALAMO AREA  
 METROPOLITAN PLANNING ORGANIZATION  
 San Antonio, Texas

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	<u>General Fund</u>
<b>ASSETS:</b>	
Cash with Fiscal Agent	\$ 416
Receivables:	
Due from Texas Department of Transportation	<u>645,455</u>
Total Assets	<u>\$ 645,871</u>
<b>LIABILITIES:</b>	
Accounts Payable	\$ 63,507
Accrued Wages	33,030
Due to Fiscal Agent - Bexar County	479,880
Due to Subrecipients	69,038
Unearned Revenue	<u>416</u>
Total Liabilities	<u>645,871</u>
<b>FUND BALANCE:</b>	
Unassigned	
Reported in General Fund	<u>-</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 645,871</u>

The notes to the financial statements are an integral part of this statement.

METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

<b>Total Fund Balance--Governmental Funds</b>	\$ -
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities are not due and payable in the current period; and, therefore, are not reported as liabilities in the funds. At the beginning of the year, the cost of capital assets was \$510,434 and the accumulated depreciation/amortization was (\$453,075), the compensated absences long-term liability was (\$98,026), the net pension liability was (\$828,869); and, the net related deferred outflows and inflows of resources were \$254,915. The net effect of including the beginning balances for capital assets (net of depreciation/amortization), compensated absences, the net pension liability and related accounts, in the governmental activities is to (decrease) net position.	(614,621)
Transactions related to current year capital outlays, changes in compensated absences, and right-to-use leased assets and liabilities, are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:	
- Acquisition of capital assets totaled \$46,049.	
- Acquisition of right-to-use leased assets of \$788,977; right-to-use lease liabilities of (\$763,179); and, interest payable of (\$1,838), total a net of \$23,960.	
- Deletions of capital assets were (\$28,811) with related accumulated depreciation of \$28,811.	
- Compensated absences increased by (\$2,401).	
The net effect is to increase net position.	67,608
Transactions in the current year related to the AAMPO's TCDRS pension liability are as follows:	
- Recognize a decrease in the AAMPO's proportionate share of the net pension liability in the amount of \$1,073,021.	
- Recognize a net increase in deferred inflows of resources in the amount of (\$679,966).	
- Recognize a net decrease in deferred outflows of resources in the amount of (\$124,671).	
The net effect is to increase net position.	268,384
The 2022 depreciation/amortization expense increases accumulated depreciation/amortization. The net effect of the current year's depreciation/amortization expense is to (decrease) net position.	(53,633)
<b>Net Position of Governmental Activities</b>	<u>\$ (332,262)</u>

The notes to the financial statements are an integral part of this statement.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund
<b>REVENUES:</b>	
Federal Highway Administration (FHWA)	\$ 2,098,022
Federal Transit Administration (FTA)	914,609
Local Revenue - Donations	76
Total Revenue and Donations	3,012,707
<b>EXPENDITURES:</b>	
Current:	
Transportation:	
Personnel Salaries	1,296,441
Fringe Benefits	430,709
Indirect	128,977
Staff Training	29,589
Travel, Local Mileage	655
Equipment: Non-Capital	30,227
Copier Rental & Maintenance	6,540
Electric & Gas	11,018
Telephone Usage	15,008
Insurance	4,965
Postage	51
Public Notice (Ads)	12,543
Books & Periodicals (Subscriptions)	11,960
Printing & Binding Services	51
Office Supplies	7,732
Office & Other Equipment Repairs	3,524
Building Rental	136,853
Building and Grounds Repairs	11,487
Storage Rental	9,408
Cost of Meeting Space	10,381
Internet Services	7,500
Janitorial Services	16,111
Water & Sewage	2,078
Garbage Disposal Services	2,735
Pest Control Services	762
Computer Services	47,865
Auditing Services	21,730
Professional Services	514,533
Client Benefits	56
Contract Labor	31,248
Contractual Services - Subrecipients	136,338
Principal on RTU Leased Asset - Building	11,709
Interest on RTU Leased Asset - Building	1,785
Capital Outlay - RTU Leased Asset - Building	754,847
Capital Outlay - RTU Leased Asset - Copiers	34,130
Capital Outlay - Other Assets	46,049
Total Expenditures	3,787,595
Excess (Deficiency) of Revenues Over (Under) Expenditures	(774,888)
<b>OTHER FINANCING SOURCES (USES)</b>	
Other Financing Sources - RTU Leases	774,888
Net Changes in Fund Balance	-
Fund Balance - October 1 (Beginning)	-
Fund Balance - September 30 (Ending)	\$ -

The notes to the financial statements are an integral part of this statement.

ALAMO AREA  
 METROPOLITAN PLANNING ORGANIZATION  
 San Antonio, Texas

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

<b>Total Net Change in Fund Balance--Governmental Funds</b>	\$	-
Transactions related to current year capital outlays, changes in compensated absences, and right-to-use leased assets and liabilities, are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:		
- Acquisition of capital assets totaled \$46,049.		
- Acquisition of right-to-use leased assets of \$788,977; right-to-use lease liabilities of (\$763,179); and, interest payable of (\$1,838), total a net of \$23,960.		
- Deletions of capital assets were (\$28,811) with related accumulated depreciation of \$28,811.		
- Compensated absences increased by (\$2,401).		
The net effect is an increase to the change in net position.		67,608
Adjustments necessary in the current year to record the AAMPO's pension liability were as follows:		
- Deferred inflows and outflows of resources were expended in the net amount of (\$804,637) during the current measurement period.		
- The AAMPO's proportionate share of various expenses in the amount of \$1,073,021 were used to calculate the AAMPO's proportionate share of the ending net pension liability.		
The net effect is an increase to the change in net position.		268,384
Depreciation/amortization is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation/amortization expense is a (decrease) to the change in net position.		(53,633)
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>282,359</b>

The notes to the financial statements are an integral part of this statement.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The AAMPO is the metropolitan planning organization responsible for conducting a cooperative, continuous, and comprehensive transportation planning process for its study area, which includes: Bexar, Comal, Guadalupe, and a portion of Kendall counties. The AAMPO prepares its basic financial statements in conformity with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

**A. Reporting Entity**

The Transportation Policy Board (TPB) is the AAMPO's governing board. The TPB is comprised of fourteen elected and seven appointed officials representing the State; Bexar, Comal, Guadalupe, and a portion of Kendall Counties; the City of San Antonio; VIA Metropolitan Transit; Alamo Regional Mobility Authority; suburban cities; and, the Advanced Transportation District. There are also six non-voting members on the TPB. The TPB oversees the continuous, comprehensive, and cooperative transportation planning process conducted for the metropolitan area, selects or must approve all transportation projects in the region for federal funding, and appoints the Director. Therefore, the AAMPO is a financial reporting entity as defined by GASB Statement No. 14, "*The Financial Reporting Entity*", and is not included in any other governmental reporting entity.

**B. Government-Wide and Fund Financial Statements**

The Statement of Net Position and the Statement of Activities are government-wide financial statements that report information on all of the AAMPO's activities. Governmental activities include programs supported by grant and other revenues.

The net position is segregated into net investment in capital assets and unrestricted.

The Statement of Activities demonstrates how other parties or entities that participate in programs the AAMPO operates have shared in the payment of the direct costs. Thus, it shows the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues are comprised of operating grants, which include amounts paid by organizations outside the AAMPO to help meet the operational requirements of a given function. Examples include grants under the Texas Department of Transportation.

The fund financial statements provide reports on the financial condition and results of operations for governmental activities.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

Governmental fund financial statements use the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets, current liabilities, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and expenditures).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the AAMPO considers all revenues available if they are collectible within 60 days after year end. Expenditures generally are recorded in the accounting period in which the fund liability is incurred, if measurable. However, expenditures related to compensated absences are recorded only when payment is due.

Grant funds are considered to be earned when the related program expenditures are incurred. Accordingly, when such funds are received, they are recorded as unearned revenue until related and authorized expenditures have been made. Funds expended but not yet received are shown as receivables.

Pensions: The fiduciary net position of the Texas County and District Retirement System (TCDRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension expense, and information about assets, liabilities and additions to/deductions from TCERS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**D. Fund Accounting**

The AAMPO reports the general fund as the only governmental fund and it is reported as the AAMPO's major fund. The general fund is the AAMPO's primary operating fund that is used to account for all financial resources. The AAMPO's major revenue source are grants from the Texas Department of Transportation. Expenditures include all costs associated with the AAMPO's daily operations.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Fiscal Agent**

The AAMPO obtains fiscal management assistance through an agreement with Bexar County. As part of the agreement, Bexar County is required to maintain one or more trust accounts under the supervision of the County Auditor for use by the AAMPO. All warrants issued to Bexar County on behalf of the AAMPO are deposited in an AAMPO account and all the AAMPO expenditures are paid by Bexar County from this account. The AAMPO is responsible for the legal and proper expenditure of funds and the preparation of requests for reimbursement. Bexar County uses a custodial fund to account for the AAMPO's transactions, and is paid an indirect cost for providing such assistance. The indirect cost rate of 10% was applied to the AAMPO's total salaries billed, to compute the amount of \$128,977 paid to Bexar County for the fiscal year ended September 30, 2022.

**F. Subrecipients**

The financial statements include revenue earned and expenditures incurred by the Alamo Area Council of Governments (AACOG) and VIA, the AAMPO's subrecipients.

**G. Use of Grant Funds**

The AAMPO generally utilizes the Federal Transit Administration Section 5303 grant fund allocation amount before utilizing the Federal Highway Administration grant funds.

**H. Fund Balance**

Since the majority of the AAMPO's revenues are comprised of only operating grants that are received on a reimbursement basis, revenues are reported to the extent of expenditures incurred. As a result, the governmental fund (general fund) reports a zero-fund balance at September 30, 2022.

**I. Long-Term Obligations**

The AAMPO implemented GASB Statement No. 87, Leases, during fiscal year 2022, which no longer differentiates between capital and operating leases. GASB Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, the AAMPO, as a lessee, is required to recognize a right-to-use lease liability and an intangible right-to-use leased asset.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A right-to-use lease is defined as a contract that conveys control of another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. To be accounted for as a lease, the lease must meet the definition of a "long-term" lease provided in GASB 87 and must meet the capitalization level set by the AAMPO. The right-to-use lease liability is reported in the government-wide financial statements and is calculated as the present value of the reasonably certain expected payments to be made over the term of the lease and the interest included in the lease payment is recorded as an expense. In the fund financial statements, the initial measure of a new right-to-use lease arrangement is reported in governmental fund types as other sources during the current period. Monthly payments are reported as principal and interest payments during the reporting period in the fund level financial statements.

**J. Other Accounting Policies**

**1. Capital Assets**

Capital assets, which include software licenses, furniture and equipment, and right-to-use (RTU) leased assets, are reported in the governmental activities column, in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$1,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

When assets are retired or otherwise disposed of, the related costs are removed.

Software licenses and RTU leased assets are amortized; while, furniture and equipment is depreciated using the straight-line method. Software licenses and furniture and equipment are amortized/depreciated over the following estimated useful lives:

Asset Class	Estimated Useful Lives (Years)
Software Licenses	1-3
Furniture and Equipment	3-15

RTU leased assets (building and copiers) are amortized over the lease contract term, which is 5 years.

Assets purchased by the AAMPO under the custody of subrecipient(s) are included in the AAMPO's capital assets.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2. Compensated Absences**

The AAMPO allows employees to accumulate compensatory time and vacation and sick leave in accordance with Bexar County policies. Employees may accumulate from 6.67 to 12 hours of vacation leave, depending on their length of employment, and 8 hours of sick leave per month. At separation or retirement, the AAMPO pays up to 240 hours of accumulated vacation leave and after five years of employment, fifty percent of accumulated sick leave, not to exceed 240 hours (30 days). Non-exempt employees may accumulate up to 40 hours of compensatory time and any time accrued in excess of these amounts, per pay period, is paid to the employee. At separation or retirement, the AAMPO pays non-exempt employees up to 40 hours of accumulated compensatory time. During the year, the AAMPO pays for compensatory time and vacation and sick leave costs from the general fund.

**3. Net Pension Liability**

GASB Statement No. 68, as amended and clarified by GASB Statement No. 71 requires State and local government agencies to display the actuarially determined net pension liability in its financial statements. The required disclosures for the pension plan, in accordance with GASB Statement No. 68, are included in Section III, Note E.

**4. Deferred Outflows and Inflows – TCDRS Pension**

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

These amounts result from contributions made by the AAMPO to TCDRS, its defined benefit pension plan, after the measurement date of the net position liability as well as changes in the net position liability not yet reflected in pension expense. Changes in the net position liability not yet reflected in pension expense include differences between projected and actual earnings on pension plan investments, expected and actual experience with regard to economic or demographic factors, and changes in assumptions about future economic or demographic factors. Differences between projected and actual earnings (investment gains/losses) are recognized in pension expense over a period of five years; while, other changes are recognized in pension expense using a systematic and rational manner over the average remaining service life for all active, inactive, and retired members.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**II. BUDGETARY DATA**

On June 28, 2021, the TPB adopted the biennial Unified Planning Work Program (UPWP), which was amended through January 23, 2023. The UPWP includes the budget for the period of October 1, 2021 through September 30, 2023, and also provides the various projects (tasks) to be accomplished, the respective funding requirements, and the agency responsible for accomplishing the tasks included in the UPWP. The UPWP and any revisions are approved by the AAMPO's TPB and subsequently and jointly by FHWA and the FTA. Because the AAMPO is not required to operate under a legally adopted budget, as defined by GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, budgetary comparison information is not included as Required Supplementary Information.

The AAMPO's annual operating budget, exclusive of consultant services and amounts provided to subrecipients, is approved by the TPB. The AAMPO's Director is authorized to approve line-item budget amendments; however, amendments that change the total budget amount require TPB approval.

**III. DETAILED NOTES**

**A. Cash with Fiscal Agent**

At September 30, 2022, the AAMPO had a cash balance of \$416 held in a central depository account (a demand deposit account) owned by their fiscal agent, Bexar County. The bank deposits of the central depository account were covered at and during the year ended September 30, 2022 by FDIC insurance or by pledged securities in Bexar County's name.

**B. Capital Asset Activity**

Capital asset activity for the governmental activities for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital Assets, Being Depreciated/Amortized:				
Software Licenses	\$ 216,169	\$ -	\$ -	\$ 216,169
Furniture and Equipment	294,265	46,049	(28,811)	311,503
RTU Leased Asset – Building	-	754,847	-	754,847
RTU Leased Asset – Copiers	-	34,130	-	34,130
Total Capital Assets, Being Depreciated/Amortized	<u>510,434</u>	<u>835,026</u>	<u>(28,811)</u>	<u>1,316,649</u>
Less Accumulated Depreciation/Amortization for:				
Software Licenses	(216,169)	-	-	(216,169)
Furniture and Equipment	(236,906)	(27,902)	28,811	(235,997)
RTU Leased Asset – Building	-	(25,162)	-	(25,162)
RTU Leased Asset – Copiers	-	(569)	-	(569)
Total Accumulated Depreciation/Amortization	<u>(453,075)</u>	<u>(53,633)</u>	<u>28,811</u>	<u>(477,897)</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 57,359</u>	<u>\$ 781,393</u>	<u>\$ -</u>	<u>\$ 838,752</u>

Depreciation/amortization expense for the current year was \$53,633.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

**C. Changes in Compensated Absences**

The change in compensated absences for the year ended September 30, 2022 was as follows:

Beginning Balance, October 1, 2021	\$ 98,026
Additions	137,817
Deletions	<u>(135,416)</u>
Ending Balance, September 30, 2022	<u>\$ 100,427</u>

**D. Right-to-Use (RTU) Lease Liability**

RTU Lease Liability - Building

On August 9, 2021, the AAMPO entered into a (3<sup>rd</sup> amendment) lease agreement with The Recassa Trust for the lease of its office building, that meets the definition of a "long-term" lease provided in GASB 87. As such, a right-to-use lease liability is reported in the government-wide financial statements, which was calculated as the present value of the expected payments to be made over the term of the lease, which is 60 months.

The lease is payable from the AAMPO's general fund with monthly payments of \$13,494 over the remaining 58 months, with a final maturity of July 1, 2027. The building and the associated accumulated amortization are included in capital assets, as a right-to-use leased asset.

There were certain payments, totaling \$1,910, recorded in the current year related to property taxes that, in accordance with GASB 87 guidance, were not required to be included in the measurement of the right-to-use lease liability. There were no commitments prior to the commencement of the lease contract, and no lease impairments as of September 30, 2022.

RTU Lease Liability - Copiers

On September 1, 2022, the AAMPO entered into a lease agreement with Canon Solutions America for the lease of 2 copy machines, that meets the definition of a "long-term" lease provided in GASB 87. As such, a right-to-use lease liability is reported in the government-wide financial statements, which was calculated as the present value of the expected payments to be made over the term of the lease, which is 60 months.

The lease is payable from the AAMPO's general fund with 2 payments of \$595, and 57 payments of \$611 over the remaining 59 months, with a final maturity of August 1, 2027. The copiers and the associated accumulated amortization are included in capital assets, as a right-to-use leased asset.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

There were no payments recorded in the current year that were not included in the measurement of the right-to-use lease liability, no commitments prior to the commencement of the lease contract, and no lease impairments as of September 30, 2022.

The schedule of changes for the RTU leases is as follows:

Description	Purpose	Discount Rate	Final Maturity	Original Lease Liability	Amounts Outstanding 10/1/2021	Additions	Retired	Amounts Outstanding 9/30/2022	Due Within One Year
The Recassa Trust	Building	2.89%	2027	\$741,353	\$ -	\$ 741,353	\$ 11,709	\$ 729,644	\$ 142,725
Canon Solutions America	Copiers	2.89%	2027	33,535	-	33,535	-	33,535	6,415
Total RTU Lease Liabilities				\$774,888	\$ -	\$ 774,888	\$ 11,709	\$ 763,179	\$ 149,140

Annual debt service requirements to maturity for the RTU leases are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 149,140	\$ 20,091	\$ 169,231
2024	153,541	15,722	169,263
2025	158,037	11,226	169,263
2026	162,665	6,598	169,263
2027	139,796	1,867	141,663
Total	\$ 763,179	\$ 55,504	\$ 818,683

**E. Defined Benefit Pension Plan**

***Plan Description***

The AAMPO participates in the Texas County and District Retirement System (TCDRS), a statewide, agent multiple-employer, public employee retirement system, through its fiscal agent, Bexar County. The AAMPO provides retirement, disability, and death benefits for its eligible employees through a nontraditional defined benefit pension plan (the plan) in the statewide TCERS. The Board of Trustees of TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system, which consists of 831 nontraditional defined benefit pension plans. TCERS, in the aggregate, issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCERS Board of Trustees at 901 S Mopac Expy, Barton Oaks Plaza, Ste. 500, Austin, Texas 78746-5776.

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For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

The plan provisions are adopted and may be amended by the governing body of Bexar County within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above, with 8 or more years of service; with 20 years of service regardless of age; or, when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump-sum and who are not eligible to retire are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of Bexar County within the actuarial constraints imposed by the TCDRS Act, so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act

At December 31, 2021, the following Bexar County employees, which include the AAMPO employees, were covered by the benefit terms:

Inactive employee members or beneficiaries receiving benefits	3,241
Inactive employee members entitled to but not yet receiving benefits	4,469
Active employee members	<u>5,119</u>
Total	<u>12,829</u>

***Funding Policy***

Bexar County has elected the Annually Determined Contribution Rate Plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both, employee members and the employer, based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The AAMPO contributed using the actuarially determined rate, which was 13.86% for calendar year 2021; and, 14.44% for calendar year 2022. Thus, the 13.86% rate was applied to 3 months, and the 14.44% rate was applied to 9 months, of the AAMPO's covered payroll for fiscal year 2022.

The deposit rate payable by all employee members for the current fiscal year is 7%, as adopted by the governing body of Bexar County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

The TCDRS board hires independent outside consulting actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. In order to calculate the employer contribution rate, the actuary does the following:

1. Studies each employer's adopted plan of benefits and the profile of its plan participants, and uses assumptions established by the board to estimate future benefit payments.
2. Discounts the estimate of future benefit payments to the present based on the long-term rate of investment return to determine the present value of future benefits.
3. Compares the present value of future benefits with the plan's assets to determine the difference that needs to be funded based on the funding policy.

***Net Pension Liability***

The AAMPO's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The AAMPO's proportionate share of the net pension liability was computed by Bexar County to be .41% of the total actuarially determined net pension liability. The .41% represents the ratio of the AAMPO's payroll costs to Bexar County's total payroll costs. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	4.70%
Investment Rate of Return	7.60%

Mortality rates for depositing members were based on 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. Mortality rates for service retirees, beneficiaries and non-depositing members were based on 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. Mortality rates for disabled retirees were based on 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 - December 31, 2020, except where required to be different by GASB 68.

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year time horizon.

The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon. All economic assumptions were adopted by the TCDRS Board of Trustees in March of 2021. The TCDRS Board of Trustees adopted the current target allocation, as reflected in the following table, at their March 2022 meeting.

Asset Class	Target Allocation	Geometric Real Rate of Return
U.S. Equities	11.50%	3.80%
Private Equity	25.00%	6.80%
Global Equities	2.50%	4.10%
International Equities – Developed Markets	5.00%	3.80%
International Equities – Emerging Markets	6.00%	4.30%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships	2.00%	3.85%
Private Real Estate Partnerships	6.00%	5.10%
Hedge Funds	6.00%	1.55%
Cash Equivalents	2.00%	-1.05%

***Discount Rate/Depletion of Plan Assets***

The discount rate is the single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period, and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in "1" above, calculated using the municipal bond rate.

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer, TCDRS used an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under Bexar County's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

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**III. DETAILED NOTES (Continued)**

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 7.60% was used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

**Changes in the Net Pension Liability**

The following table includes the information for the AAMPO's proportionate share of the net pension liability, as provided by TCDRS. The AAMPO's net pension asset was computed to be \$244,152, which represents .41% of Bexar County's total net pension liability.

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2020	\$ 8,216,054	\$ 7,387,185	\$ 828,869
Changes for the year:			
Service Cost	181,242	-	181,242
Interest on total pension liability	552,724	-	552,724
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(54,209)	-	(54,209)
Effect of assumption changes or inputs	13,353	-	13,353
Benefit payments/ Refunds of contributions	(375,948)	(375,948)	-
Other Changes (includes the AAMPO's change in proportionate share)	(940,077)	(846,883)	(93,194)
Administrative expenses	-	(4,240)	4,240
Member contributions	-	85,468	(85,468)
Net investment income	-	1,422,953	(1,422,953)
Employer contributions	-	168,756	(168,756)
Balances as of December 31, 2021	<u>\$ 7,593,139</u>	<u>\$ 7,837,291</u>	<u>\$ (244,152)</u>

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

The following table presents AAMPO's net pension liability, calculated using the discount rate of 7.60%, as well as what the AAMPO's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 8,619,055	\$ 7,593,139	\$ 6,734,982
Fiduciary Net Position	7,837,291	7,837,291	7,837,291
Net Pension Liability/(Asset)	\$ 781,764	\$ (244,152)	\$ (1,102,309)

**Pension Expense / (Income)**

The AAMPO's proportionate share of the effects on pension expense/(income) for the period January 1, 2021 to December 31, 2021 were as follows:

	January 1, 2021 to December 31, 2021
Service cost	\$ 181,242
Interest on total pension liability	552,724
Administrative expenses	4,240
Member contributions	(85,468)
Expected investment return, net	(492,428)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(14,688)
Recognition of assumption changes or inputs	90,488
Recognition of investment gains or losses	(256,132)
Other	1,644
Pension expense/(income)	\$ (18,378)

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

*Deferred Inflows / Outflows of Resources*

The AAMPO's proportionate share of deferred inflows and outflows are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources	Net Amount
Differences between expected and actual experience	\$ (53,491)	\$ 3,173	\$ (50,318)
Changes in actuarial assumptions	-	256,833	256,833
Net difference between projected and actual earnings	(895,709)	-	(895,709)
Totals as of the measurement date (December 31, 2021)	(949,200)	260,006	(689,194)
Contributions made subsequent to the measurement date	-	139,472	139,472
Totals as reported at September 30, 2022	<u>\$ (949,200)</u>	<u>\$ 399,478</u>	<u>\$ (549,722)</u>

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (124,703)
2023	(232,389)
2024	(145,996)
2025	(186,106)
	<u>\$ (689,194)</u>

*Annual Pension Cost*

For the fiscal year ended September 30, 2022, the actual contributions made by AAMPO's employees were \$90,497 and those made by AAMPO were \$184,795 which were the required contribution amounts.

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

**F. Other Postemployment Benefits**

The AAMPO participates in Bexar County's single-employer defined benefit post-employment healthcare plan (the Plan) that covers qualified retired employees and their dependents; and, active employees. Participation in the Plan is elective by each retiree. Healthcare benefits include, but are not limited to, prescription drugs, hospitalization, and preventive care. To be eligible, the retiree must meet the requirements for retirement from TCDRS (see note E) and have enrolled in the Bexar County healthcare plan for the year in which they retire. The Plan provides medical, dental, vision, and basic life insurance benefits to plan members. The benefits provided are not guaranteed; and, the benefit provisions are subject to change at any time and subject to annual appropriation of funds by the Bexar County Commissioner's Court.

Bexar County provides the Plan's benefits for the AAMPO's retirees; and, two AAMPO retirees currently participates in the Plan. Additional information about the Plan is included in Bexar County's CAFR. The CAFR can be obtained from the Bexar County Auditor's Office, 101 W. Nueva – Suite 800, San Antonio, Texas 78205.

**G. Risk Management**

The AAMPO is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; business interruptions; errors and omissions; injuries to employees; and, natural disasters, for which the AAMPO carries commercial insurance. Settled claims resulting from risks of loss have not exceeded commercial insurance coverage in any of the past three fiscal years.

**H. Net Position**

Of the (\$407,835) unrestricted net position, which is reflected as a deficit in the government-wide financial statements, (\$100,427) represents the AAMPO's compensated absences liability balance at September 30, 2022. In accordance with guidance provided by the Department of Transportation, although funding for compensated absences is available, it cannot be requested until the expenditure is incurred, which is upon separation of employment by an employee from the AAMPO. The remaining (\$307,408) represents the net amount of the net pension asset and the related deferred outflow and inflow of resources related to pension; and, the RTU lease liability interest payable amounts.

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2022

**III. DETAILED NOTES (Continued)**

**I. Commitments and Contingencies**

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

In addition, since the AAMPO receives a majority of its revenues from federal sources, it is economically dependent on those grants.

**REQUIRED SUPPLEMENTARY INFORMATION**

***DRAFT***

ALAMO AREA  
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SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

September 30, 2022

	Plan Year Ended December 31, 2021	Plan Year Ended December 31, 2020	Plan Year Ended December 31, 2019
<b>Total Pension Liability</b>			
Service cost	\$ 181,242	\$ 191,015	\$ 165,784
Interest on total pension liability	552,724	597,791	524,462
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	13,353	464,513	-
Effect of economic/demographic gains or losses	(54,209)	(24,154)	6,391
Benefit payments/refunds of contributions	(375,948)	(396,733)	(321,483)
Other changes (includes the AAMPO's change in proportionate share)	(940,077)	541,805	(297,788)
Net change in total pension liability	(622,915)	1,374,237	77,366
Total pension liability, beginning	8,216,054	6,841,817	6,764,451
Total pension liability, ending (a)	7,593,139	8,216,054	6,841,817
<b>Fiduciary Net Position</b>			
Employer contributions	168,756	190,171	170,546
Member contributions	85,468	96,060	87,717
Investment income net of investment expenses	1,422,953	702,580	899,032
Benefit payments/refunds of contributions	(375,948)	(396,733)	(321,483)
Administrative expenses	(4,240)	(5,405)	(4,804)
Other changes	(846,883)	496,624	(253,371)
Net change in fiduciary net position	450,106	1,083,297	577,637
Fiduciary net position, beginning	7,387,185	6,303,888	5,726,251
Fiduciary net position, ending (b)	7,837,291	7,387,185	6,303,888
Net pension liability / (asset), ending = (a) - (b)	\$ (244,152)	\$ 828,869	\$ 537,929
Fiduciary net position as a % of total pension liability	103.2%	89.9%	92.1%
Pensionable covered payroll	\$ 1,292,816	\$ 1,345,981	\$ 1,281,326
Net pension (asset) as a % of covered payroll	-18.9%	61.6%	42.0%

NOTE: The 10-year required information will be presented as the information becomes available.

Plan Year Ended December 31, 2018	Plan Year Ended December 31, 2017	Plan Year Ended December 31, 2016	Plan Year Ended December 31, 2015
\$ 162,056	\$ 151,323	\$ 154,810	\$ 136,804
518,351	466,968	443,645	401,246
-	4,792	-	(27,442)
-	25,607	-	49,290
3,996	6,251	(18,767)	(36,712)
(308,569)	(272,404)	(259,795)	(229,987)
258,820	(101,205)	246,745	-
634,654	281,332	566,638	293,199
6,129,797	5,848,465	5,281,827	4,988,628
6,764,451	6,129,797	5,848,465	5,281,827
171,164	154,097	143,953	132,569
88,042	80,182	77,195	70,541
(110,307)	724,872	317,484	(23,915)
(308,569)	(272,404)	(259,795)	(229,987)
(4,599)	(3,759)	(3,825)	(3,290)
237,812	(88,068)	238,034	(2,415)
73,543	594,920	513,046	(56,497)
5,652,708	5,057,788	4,544,742	4,601,239
5,726,251	5,652,708	5,057,788	4,544,742
\$ 1,038,200	\$ 477,089	\$ 790,677	\$ 737,085
84.7%	92.2%	86.5%	86.0%
\$ 1,328,005	\$ 1,211,870	\$ 1,153,678	\$ 1,039,155
78.2%	39.4%	68.5%	70.9%

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SCHEDULE OF EMPLOYER CONTRIBUTIONS

September 30, 2022

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contributions as a % of Covered Payroll
2022	\$ 184,795	\$ 184,795	\$ -	\$ 1,292,816	14.29%
2021	\$ 186,553	\$ 186,553	\$ -	\$ 1,345,981	13.86%
2020	\$ 176,823	\$ 176,823	\$ -	\$ 1,281,326	13.80%
2019	\$ 177,035	\$ 177,035	\$ -	\$ 1,328,005	13.33%
2018	\$ 163,988	\$ 163,988	\$ -	\$ 1,211,870	13.53%
2017	\$ 151,870	\$ 151,870	\$ -	\$ 1,153,678	13.16%
2016	\$ 136,312	\$ 136,312	\$ -	\$ 1,039,155	13.12%
2015	\$ 127,084	\$ 127,084	\$ -	\$ 962,708	13.20%

(1) Payroll is calculated based on contributions as reported to the Texas County and District Retirement System (TCDRS).

NOTE: The 10-year required information will be presented as the information becomes available.

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2022

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	17.3 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation.
Cost-of-Living Adjustments	No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 10% CPI COLA was adopted. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

*\*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.*

**SUPPLEMENTAL INFORMATION**

***DRAFT***

ALAMO AREA  
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SCHEDULE OF REVENUES AND EXPENDITURES  
BY GRANT AND OTHER SOURCES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	FHWA & FTA	Local Revenue	Total
<b>REVENUES</b>			
Federal Highway Administration (FHWA)	\$ 2,098,022	\$ -	\$ 2,098,022
Federal Transit Administration (FTA)	914,609	-	914,609
Local Revenue - Donations	-	76	76
Total Revenue and Donations	3,012,631	76	3,012,707
<b>EXPENDITURES</b>			
Current:			
Transportation:			
Personnel Salaries	1,296,441	-	1,296,441
Fringe Benefits	430,709	-	430,709
Indirect	128,977	-	128,977
Staff Training	29,589	-	29,589
Travel, Local Mileage	655	-	655
Equipment: Non-Capital	30,227	-	30,227
Copier Rental & Maintenance	7,135	-	7,135
Electric & Gas	11,018	-	11,018
Telephone Usage	15,008	-	15,008
Insurance	4,965	-	4,965
Postage	51	-	51
Public Notice (Ads)	12,543	-	12,543
Books & Periodicals (Subscriptions)	11,960	-	11,960
Printing & Binding Services	51	-	51
Office Supplies	7,656	76	7,732
Office & Other Equipment Repairs	3,524	-	3,524
Building Rental	163,841	-	163,841
Building and Grounds Repairs	11,487	-	11,487
Storage Rental	9,408	-	9,408
Cost of Meeting Space	10,381	-	10,381
Internet Services	7,500	-	7,500
Janitorial Services	16,111	-	16,111
Water & Sewage	2,078	-	2,078
Garbage Disposal Services	2,735	-	2,735
Pest Control Services	762	-	762
Computer Services	47,865	-	47,865
Auditing Services	21,730	-	21,730
Professional Services	514,533	-	514,533
Client Benefits	56	-	56
Contract Labor	31,248	-	31,248
Contractual Services - Subrecipients	136,338	-	136,338
Capital Outlay	46,049	-	46,049
Total Expenditures	3,012,631	76	3,012,707
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

*Note: This schedule reflects the AAMPO's expenditures in the form and amounts funded by grants and other sources.*

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METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

SCHEDULE OF LINE ITEM EXPENDITURES BY AGENCY AND SUBRECIPIENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXPENDITURES	AAMPO*	Alamo Area Council of Governments	VIA	Total
Current:				
Transportation:				
Personnel Salaries	\$ 1,296,441	\$ 42,106	\$ -	\$ 1,338,547
Fringe Benefits	430,709	19,672	-	450,381
Indirect	128,977	8,087	-	137,064
Staff Training	29,589	-	-	29,589
Travel, Local Mileage	655	-	-	655
Equipment: Non-Capital	30,227	-	-	30,227
Copier Rental & Maintenance	7,135	-	-	7,135
Electric & Gas	11,018	-	-	11,018
Telephone Usage	15,008	1,908	-	16,916
Insurance	4,965	-	-	4,965
Postage	51	69	-	120
Public Notice (Ads)	12,543	-	-	12,543
Books & Periodicals (Subscriptions)	11,960	-	-	11,960
Printing & Binding Services	51	66	-	117
Office Supplies	7,732	-	-	7,732
Office & Other Equipment Repairs	3,524	-	-	3,524
Building Rental	163,841	3,014	-	166,855
Building and Grounds Repairs	11,487	-	-	11,487
Storage Rental	9,408	-	-	9,408
Cost of Meeting Space	10,381	-	-	10,381
Internet Services	7,500	-	-	7,500
Janitorial Services	16,111	-	-	16,111
Water & Sewage	2,078	-	-	2,078
Garbage Disposal Services	2,735	-	-	2,735
Pest Control Services	762	-	-	762
Computer Services	47,865	-	-	47,865
Auditing Services	21,730	-	-	21,730
Professional Services	514,533	-	61,416	575,949
Client Benefits	56	-	-	56
Contract Labor	31,248	-	-	31,248
Capital Outlay	46,049	-	-	46,049
<b>Total Expenditures</b>	<b>\$ 2,876,369</b>	<b>\$ 74,922</b>	<b>\$ 61,416</b>	<b>\$ 3,012,707</b>

\* Includes AAMPO operations, professional services and miscellaneous expenditures, funded by FHWA, FTA, and local revenue.

*Note: This schedule reflects expenditures, by agency and subrecipients, in the form and amounts funded by grants and other sources*

**FEDERAL AWARDS SECTION**

***DRAFT***

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

Members of the Transportation Policy Board  
Alamo Area Metropolitan Planning Organization  
San Antonio, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the Alamo Area Metropolitan Planning Organization (AAMPO), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the AAMPO's basic financial statements, and have issued our report thereon dated March 31, 2023.

**Report on Internal Control over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

March 31, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

Members of the Transportation Policy Board  
Alamo Area Metropolitan Planning Organization  
San Antonio, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Alamo Area Metropolitan Planning Organization's (AAMPO) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the AAMPO's major federal programs for the year ended September 30, 2022. The AAMPO's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the AAMPO complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and, the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the AAMPO and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the AAMPO's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreement applicable to the AAMPO's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the AAMPO's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the AAMPO's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the AAMPO's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the AAMPO's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the AAMPO's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Controls over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Purpose of this Report**

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

March 31, 2023

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2022

**SECTION I --- SUMMARY OF AUDITOR'S RESULTS**

<i>Financial Statements</i>			
	Type of auditor's report issued on GAAP financial statements:	<u>Unmodified</u>	
	Internal control over financial reporting: • Material weakness(es) identified?	<u>    </u> Yes	<u> X </u> No
	• Significant deficiency(s) identified not considered to be material weaknesses?	<u>    </u> Yes	<u> X </u> None Reported
	Noncompliance material to financial statements noted?	<u>    </u> Yes	<u> X </u> No

<i>Federal Awards</i>			
	Internal control over major programs: ▪ Material weakness(es) identified?	<u>    </u> Yes	<u> X </u> No
	▪ Significant deficiency(ies) identified not considered to be material weaknesses?	<u>    </u> Yes	<u> X </u> None Reported
	Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	
	Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516(a)?	<u>    </u> Yes	<u> X </u> No

<i>Identification of Major Programs</i>			
	<b>AL Numbers(s)</b>	<b>Name of Federal Program or Cluster</b>	
	20.205 20.505	Highway Planning and Construction (FHWA) Metropolitan Planning – FTA (Section 5303)	
	Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000	
	Auditee qualified as low-risk auditee?	<u> X </u> Yes	<u>    </u> No

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2022

**SECTION II --- FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings required to be reported in accordance with *Government Auditing Standards*.

**SECTION III --- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no federal award findings and questioned costs required to be reported by the Uniform Guidance.

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2022

There were no prior audit findings reported.

ALAMO AREA  
 METROPOLITAN PLANNING ORGANIZATION  
 San Antonio, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended September 30, 2022

Federal Grantor Passed-Through Grantor Program Title	Assistance Listing Number	Grant Number	Federal Grant Award Amount	Federal Grant Expenditures	Passed Through to Subrecipients
<b><u>Department of Transportation</u></b>					
<b>Pass Through - Texas Department of Transportation</b>					
Highway Planning and Construction (FHWA)	20.205	PL-112	\$ 9,539,853	\$ 2,036,498	\$ 136,338
	20.205	CSJ #0915-00-197 Sep '21 - Aug '22	100,000	57,024	-
		CSJ #0915-00-216 Sept '22 - Aug '23	100,000	4,500	-
Total Highway Planning and Construction (FHWA) Cluster			<u>9,739,853</u>	<u>2,098,022</u>	<u>136,338</u>
Metropolitan Planning - FTA (Section 5303)	20.505	FTA-5303	<u>914,609</u>	<u>914,609</u>	<u>-</u>
Total Department of Transportation			<u>10,654,462</u>	<u>3,012,631</u>	<u>136,338</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 10,654,462</u></u>	<u><u>\$ 3,012,631</u></u>	<u><u>\$ 136,338</u></u>

ALAMO AREA  
METROPOLITAN PLANNING ORGANIZATION  
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

1. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types are accounted for using a current financial resources measurement focus. All federal grant funds are accounted for in the general fund which is a governmental fund type. With this measurement focus, only current assets, current liabilities, and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

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

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant; and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

2. Expenditures reported for the FTA grant represent the authorized grant award amount since it is the AAMPO's practice to first utilize FTA grant funds before utilizing the FHWA grant funds.
3. The AAMPO did not elect to use the 10% de minimis indirect cost rate provided by the Uniform Guidance.
4. During fiscal year 2022, the AAMPO passed through \$74,922 and \$61,416 in FHWA grant funds to its subrecipients, the Alamo Area Council of Governments and the VIA Metropolitan Transit, respectively.
5. The FHWA Commute Solutions Program grants CSJ# 0915-00-197 and CSJ# 0915-00-216, with a grant period from September 1, 2021 through August 31, 2022; and, September 1, 2022 through August 31, 2023, respectively, were awarded to the AAMPO in fiscal year 2022 as part of a 3-year project. The AAMPO expended \$57,024 from CSJ# 0915-00-197, and \$4,500 from CSJ# 0915-00-216 in fiscal year ended September 30, 2022.