



Memorandum April 14, 2022

This agenda is subject to revision up to 72 hours prior to the meeting.

To: All Members, Transportation Policy Board
From: Kevin Webb, Chair and Sid Martinez, Director
Subject: Transportation Policy Board Meeting Notice and Agenda

The next meeting of the **AAMPO Transportation Policy Board** is scheduled for
Monday, April 25, 2022 at 1:30 p.m.
at the VIA Metro Center Community Room located at
1021 San Pedro Avenue, San Antonio, TX 78212.

View the meeting live at www.alamoareampo.org/MPOLive

*Individuals attending the AAMPO Transportation Policy Board Meeting are required to follow the Federal requirement for face masks at transit facilities, hubs and properties as well as the observance of social distancing while within the facility.
Room capacity is limited. Requirements are subject to change.*

The following agenda items will be discussed and action will be taken as appropriate.
Items may be taken out of the order shown.

Citizens to be Heard: Speakers will be allowed up to three (3) minutes each to address the AAMPO Transportation Policy Board on any **one** specific agenda item. While speakers who have signed up may donate their time to another speaker, the maximum time allowed for any individual speaker will be nine (9) minutes. Speakers who wish to address the AAMPO Board on multiple items or on items not listed on the agenda must do so under Citizens to be Heard. All speakers must register, state their names, and any organizations they represent.

Agenda:

1. Roll Call
2. Director's Report – MPO (Martinez)
 - a. Public meeting dates for the Metropolitan Transportation Plan (*Mobility 2050*), the 2023-2026 Transportation Improvement Program, and the 2023 Transportation

Conformity draft documents are in each of the following counties with a presentation at 6:00 p.m.

- Guadalupe County (April 20)
- Kendall County (May 2)
- Comal County (April 28)
- Bexar County (May 18)

Online information and comment submittal will be available throughout the public comment period, April 20, 2022 – May 20, 2022.

- b. May is National Bike Month. The MPO and partners will host events throughout the month to encourage bicycling.
- c. The AAMPO office will be closed Monday, May 30, 2022 for Memorial Day.

3. Citizens to be Heard

Consent Agenda: All items under the Consent Agenda are acted upon collectively unless opposition is presented, in which case, the contested item will be considered, discussed and appropriate action taken separately.

- 4. **Approval** of the March 28, 2022 Meeting Minutes
- 5. Discussion and Appropriate **Action** on Amendments to the FY 2022-2023 Unified Planning Work Program (UPWP) – AAMPO (Jimenez)
- 6. **Action** on Roadway and Transit Amendments to the Fiscal Year 2021-2024 Transportation Improvement Program and the Metropolitan Transportation Plan– AAMPO (Hall)
- 7. Discussion and Appropriate **Action** on Transit Performance Measures and Target Setting – AAMPO (Hall)

Public Hearing: Time Certain 1:35 p.m.

In accordance with the Alamo Area MPO's adopted policies, amendments to the Transportation Improvement Program and/or Metropolitan Transportation Plan requesting quick action due to federal or state requirements or deadlines (or for other reasons deemed in the community's best interest) may be accomplished by a 75% vote of the Transportation Policy Board quorum present to waive the routine two-step process.

In these cases, the Transportation Policy Board will hold a special public hearing within the normal meeting agenda to specifically solicit public comment on the proposed amendment.

- 8. Presentation and **Action** on FY 2021–2024 TIP Amendment for MPO Project ID No. 5535.0, SL 368 (Broadway Avenue) from New Braunfels Street to Burr Road in Alamo Heights, TxDOT CSJ 0016-08-041 – AAMPO (Hall)

Items for Individual Discussion and Appropriate Action:

- 9. Presentation and **Action** on the AAMPO's FY 2021 Audit Report – Garza/Gonzales & Associates (Lopez-Gonzales)

10. Presentation on City of San Antonio Proposed 2022-2027 Bond Program – COSA (Hosseini)
11. Monthly Status Reports
 - a. Alamo Regional Mobility Authority/Bexar County (Renee Green)
 - b. Air Quality Issues (Diane Rath)
 - c. City of San Antonio (Razi Hosseini)
 - d. San Antonio Mobility Coalition (Vic Boyer)
 - e. Texas Department of Transportation (Gina Gallegos)
 - f. VIA Metropolitan Transit (Jeff Arndt)
 - g. Others
12. Executive Session - Pursuant to Chapter 551, Subchapter D, Texas Government Code

At any time during the meeting of the AAMPO Transportation Policy Board, the Board reserves the right to adjourn into executive Session at any time to discuss any of the matters listed on the posted agenda, as authorized by Texas Government Code Section 551.071 (consultation with attorney), Section 551.072 (deliberations about real property), Section 551.074 (personnel matters), and Section 551.086 (economic development).
13. Adjourn

1. Roll Call

Mr. Kevin Wolff ****	Advanced Transportation District	210-362-2000
Mr. Michael J. Lynd, Jr.	Alamo Regional Mobility Authority	210-335-7065
Commissioner Marialyn Barnard	Bexar County	210-335-2613
Commissioner Tommy Calvert	Bexar County	210-335-2614
Commissioner Rebeca Clay-Flores	Bexar County	210-335-2611
Ms. Renee Green, P.E.	Bexar County	210-335-6700
Councilmember Shane Hines	City of New Braunfels	830-214-5938
Councilman Mario Bravo	City of San Antonio, District 1	210-207-7279
Councilwoman Melissa Cabello Havrda **	City of San Antonio, District 6	210-207-7065
Mr. Razi Hosseini, P.E.	City of San Antonio	210-207-8022
Councilman Clayton Perry	City of San Antonio, District 10	210-207-7276
Councilwoman Ana Sandoval	City of San Antonio, District 7	210-207-7044
Ms. Bridgett White	City of San Antonio	210-207-0147
Mayor Donna Dodgen	City of Seguin	210-504-9709
Commissioner Kevin Webb *	Comal County	830-221-1100
Mayor Chris Riley [Leon Valley]	Greater Bexar County Council of Cities	210-684-1391
Judge Kyle Kutscher	Guadalupe County	830-303-8857
Commissioner Christina Bergmann	Kendall County Geographic Area	830-331-8254
Councilman Kevin Hadas [Selma]	Northeast Partnership	210-651-6661
Ms. Gina Gallegos, P.E.	Texas Department of Transportation	210-615-5803
Mr. Javier Paredes	VIA Metropolitan Transit	210-362-2000

Ex-Officio Members

Ms. Diane Rath	Alamo Area Council of Governments
Ms. Barbara Maley	Federal Highway Administration
Mr. Vic Boyer	San Antonio Mobility Coalition
Ms. Brigida Gonzalez	Texas Department of Transportation
Mr. Jeff Arndt	VIA Metropolitan Transit

* Chair

** Chair Elect

*** First Vice Chair

**** Past Chair

2. Director's Report

- a. Public meeting dates for the Metropolitan Transportation Plan (*Mobility 2050*), the 2023-2026 Transportation Improvement Program, and the 2023 Transportation Conformity draft documents are in each of the following counties with a presentation at 6:00 p.m.

- Guadalupe County (April 20)
- Comal County (April 28)
- Kendall County (May 2)
- Bexar County (May 18)

Online information and comment submittal will be available throughout the public comment period, April 20, 2022 – May 20, 2022.

- b. May is National Bike Month. The MPO and partners will host events throughout the month to encourage bicycling.
- c. The AAMPO office will be closed Monday, May 30, 2022 for Memorial Day.

3. Citizens to Be Heard

4. Approval of the March 28, 2022 Meeting Minutes

Issue

The March 28, 2022 meeting minutes are attached for review.

Action Requested

A motion to approve the March 28, 2022 meeting minutes.

5. Discussion and Appropriate Action on Amendments to the FY 2022-2023 Unified Planning Work Program (UPWP) – AAMPO (Jimenez)

Purpose

The purpose of this agenda item is to revise the AAMPO FY 2022-2023 UPWP to reflect new federal guidance and include a planning assistance contract.

Issue

AAMPO amends the UPWP as needed throughout the fiscal years in which it covers. The current proposed revisions include 1) the 2021 federal Planning Emphasis Areas and 2) adding a planning contract to the scope and budget.

1) The Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) jointly issued updated Planning Emphasis Areas (PEAs). The PEAs are areas that FHWA and FTA would like emphasized (not required) in relation to planning topics for MPOs, State departments of transportation, and public transportation agencies to develop tasks associated with the UPWP and the Statewide Planning and Research Program.

2) AAMPO faced significant planning personnel changes in 2021 with the departure of the longtime Deputy Director, the tenured Transportation Planning and Program Manager, and the lead planner for Alamo Commutes. The Deputy Director position has been filled, the Regional Transportation Planner is serving as the Interim Planning and Program Manager, and a lead planner has been hired to manage the Alamo Commutes program. With these personnel changes in mind and the potential for extraordinary funding opportunities resulting from the passage of the Infrastructure Investment and Jobs Act, the AAMPO Director is proposing securing a consultant team to provide planning support to the agency. The consultant would provide on-call services for all areas of planning and document development. The contract would span four years, with an additional year option, with a total budget of \$750,000. It is anticipated the scope would be substantial in the early years and taper off in the latter years of the contract. The consultant will be utilized at the highest level in the early stages of the contract and scaled back over time as the agency gains more capacity and makes additional hires.

The FHWA/FTA 2021 PEAs supporting documentation and the UPWP proposed amendments are attached.

Action Requested

Motion to approve the FY2022-2023 UPWP amendments to include the updated FHWA/FTA PEAs and the AAMPO On-Call Planning Contract

December 30, 2021

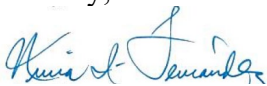
Attention: FHWA Division Administrators
FTA Regional Administrators

Subject: 2021 Planning Emphasis Areas for use in the development of Metropolitan and Statewide Planning and Research Work programs.

With continued focus on transportation planning the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) Offices of Planning are jointly issuing updated Planning Emphasis Areas (PEAs). The PEAs are areas that FHWA and FTA field offices should emphasize when meeting with the metropolitan planning organizations, State departments of transportation, Public Transportation Agencies, and Federal Land Management Agency counterparts to identify and develop tasks associated with the Unified Planning Work Program and the Statewide Planning and Research Program. We recognize the variability of work program development and update cycles, so we encourage field offices to incorporate these PEAs as programs are updated.

Please note that this letter is intended only to provide clarity regarding existing requirements. It is not binding and does not have the force and effect of law. All relevant statutes and regulations still apply.

Sincerely,



Nuria Fernandez
Administrator
Federal Transit Administration



Stephanie Pollack
Acting Administrator
Federal Highway Administration

Enclosure

2021 Planning Emphasis Areas:

Tackling the Climate Crisis – Transition to a Clean Energy, Resilient Future

Federal Highway Administration (FHWA) divisions and Federal Transit Administration (FTA) regional offices should work with State departments of transportation (State DOT), metropolitan planning organizations (MPO), and providers of public transportation to ensure that our transportation plans and infrastructure investments help achieve the national greenhouse gas reduction goals of 50-52 percent below 2005 levels by 2030, and net-zero emissions by 2050, and increase resilience to extreme weather events and other disasters resulting from the increasing effects of climate change. Field offices should encourage State DOTs and MPOs to use the transportation planning process to accelerate the transition toward electric and other alternative fueled vehicles, plan for a sustainable infrastructure system that works for all users, and undertake actions to prepare for and adapt to the impacts of climate change. Appropriate Unified Planning Work Program work tasks could include identifying the barriers to and opportunities for deployment of fueling and charging infrastructure; evaluating opportunities to reduce greenhouse gas emissions by reducing single-occupancy vehicle trips and increasing access to public transportation, shift to lower emission modes of transportation ; and identifying transportation system vulnerabilities to climate change impacts and evaluating potential solutions. We encourage you to visit FHWA's [Sustainable Transportation](#) or FTA's [Transit and Sustainability](#) Webpages for more information.

(See [EO 14008](#) on “Tackling the Climate Crisis at Home and Abroad,” [EO 13990](#) on “Protecting Public Health and the Environment and Restoring Science to Tackle the Climate Crisis.” [EO 14030](#) on “Climate-Related Financial Risk,” See also [FHWA Order 5520](#) “Transportation System Preparedness and Resilience to Extreme Weather Events,” FTA’s “[Hazard Mitigation Cost Effectiveness Tool](#),” FTA’s “[Emergency Relief Manual](#),” and “[TCRP Document 70: Improving the Resilience of Transit Systems Threatened by Natural Disasters](#)”)

Equity and Justice⁴⁰ in Transportation Planning

FHWA Division and FTA regional offices should work with State DOTs, MPOs, and providers of public transportation to advance racial equity and support for underserved and disadvantaged communities. This will help ensure public involvement in the planning process and that plans and strategies reflect various perspectives, concerns, and priorities from impacted areas. We encourage the use of strategies that: (1) improve infrastructure for non-motorized travel, public transportation access, and increased public transportation service in underserved communities; (2) plan for the safety of all road users, particularly those on arterials, through infrastructure improvements and advanced speed management; (3) reduce single-occupancy vehicle travel and associated air pollution in communities near high-volume corridors; (4) offer reduced public transportation fares as appropriate; (5) target demand-response service towards communities with higher concentrations of older adults and those with poor access to essential services; and (6) consider equitable and sustainable practices while developing transit-oriented development including affordable housing strategies and consideration of environmental justice populations.

[Executive Order 13985](#) (*Advancing Racial Equity and Support for Underserved Communities*) defines the term “equity” as the consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian

Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality. The term “underserved communities” refers to populations sharing a particular characteristic, as well as geographic communities, that have been systematically denied a full opportunity to participate in aspects of economic, social, and civic life, as exemplified by the list in the preceding definition of “equity.” In addition, [Executive Order 14008](#) and [M-21-28](#) provides a whole-of-government approach to advancing environmental justice by stating that 40 percent of Federal investments flow to disadvantaged communities. FHWA Division and FTA regional offices should work with State DOTs, MPOs, and providers of public transportation to review current and new metropolitan transportation plans to advance Federal investments to disadvantaged communities.

To accomplish both initiatives, our joint planning processes should support State and MPO goals for economic opportunity in disadvantaged communities that have been historically marginalized and overburdened by pollution and underinvestment in housing, transportation, water and wastewater infrastructure, recreation, and health care.

Complete Streets

FHWA Division and FTA regional offices should work with State DOTs, MPOs and providers of public transportation to review current policies, rules, and procedures to determine their impact on safety for all road users. This effort should work to include provisions for safety in future transportation infrastructure, particularly those outside automobiles.

A complete street is safe, and feels safe, for everyone using the street. FHWA and FTA seek to help Federal aid recipients plan, develop, and operate streets and networks that prioritize safety, comfort, and access to destinations for people who use the street network, including pedestrians, bicyclists, transit riders, micro-mobility users, freight delivery services, and motorists. The goal is to provide an equitable and safe transportation network for travelers of all ages and abilities, including those from marginalized communities facing historic disinvestment. This vision is not achieved through a one-size-fits-all solution – each complete street is unique and developed to best serve its community context and its primary role in the network.

Per the National Highway Traffic Safety Administration’s 2019 data, 62 percent of the motor vehicle crashes that resulted in pedestrian fatalities took place on arterials. Arterials tend to be designed for vehicle movement rather than mobility for non-motorized users and often lack convenient and safe crossing opportunities. They can function as barriers to a safe travel network for road users outside of vehicles.

To be considered complete, these roads should include safe pedestrian facilities, safe transit stops (if present), and safe crossing opportunities on an interval necessary for accessing destinations. A safe and complete network for bicycles can also be achieved through a safe and comfortable bicycle facility located on the roadway, adjacent to the road, or on a nearby parallel corridor. Jurisdictions will be encouraged to prioritize safety improvements and speed management on arterials that are essential to creating complete travel networks for those without access to single-occupancy vehicles.

Public Involvement

Early, effective, and continuous public involvement brings diverse viewpoints into the decisionmaking process. FHWA Division and FTA regional offices should encourage MPOs, State DOTs, and providers of public transportation to increase meaningful public involvement in transportation planning by integrating Virtual Public Involvement (VPI) tools into the overall public involvement approach while ensuring continued public participation by individuals without access to computers and mobile devices. The use of VPI broadens the reach of information to the public and makes participation more convenient and affordable to greater numbers of people. Virtual tools provide increased transparency and access to transportation planning activities and decisionmaking processes. Many virtual tools also provide information in visual and interactive formats that enhance public and stakeholder understanding of proposed plans, programs, and projects. Increasing participation earlier in the process can reduce project delays and lower staff time and costs. More information on VPI is available [here](#).

Strategic Highway Network (STRAHNET)/U.S. Department of Defense (DOD) Coordination

FHWA Division and FTA regional offices should encourage MPOs and State DOTs to coordinate with representatives from DOD in the transportation planning and project programming process on infrastructure and connectivity needs for STRAHNET routes and other public roads that connect to DOD facilities. According to the Declaration of Policy in 23 U.S.C. 101(b)(1), it is in the national interest to accelerate construction of the Federal-aid highway system, including the Dwight D. Eisenhower National System of Interstate and Defense Highways, because many of the highways (or portions of the highways) are inadequate to meet the needs of national and civil defense. The DOD's facilities include military bases, ports, and depots. The road networks that provide access and connections to these facilities are essential to national security. The [64,200-mile STRAHNET system](#) consists of public highways that provide access, continuity, and emergency transportation of personnel and equipment in times of peace and war. It includes the entire 48,482 miles of the Dwight D. Eisenhower National System of Interstate and Defense Highways and 14,000 miles of other non-Interstate public highways on the National Highway System. The STRAHNET also contains approximately 1,800 miles of connector routes linking more than 200 military installations and ports to the primary highway system. The DOD's facilities are also often major employers in a region, generating substantial volumes of commuter and freight traffic on the transportation network and around entry points to the military facilities. Stakeholders are encouraged to review the STRAHNET maps and recent Power Project Platform (PPP) [studies](#). These can be a useful resource in the State and MPO areas covered by these route analyses.

Federal Land Management Agency (FLMA) Coordination

FHWA Division and FTA regional offices should encourage MPOs and State DOTs to coordinate with FLMAs in the transportation planning and project programming process on infrastructure and connectivity needs related to access routes and other public roads and transportation services that connect to Federal lands. Through joint coordination, the State DOTs, MPOs, Tribal Governments, FLMAs, and local agencies should focus on integration of their transportation planning activities and develop cross-cutting State and MPO long range transportation plans, programs, and corridor studies, as well as the Office of Federal Lands

Highway's developed transportation plans and programs. Agencies should explore opportunities to leverage transportation funding to support access and transportation needs of FLMAs before transportation projects are programmed in the Transportation Improvement Program (TIP) and Statewide Transportation Improvement Program (STIP). Each State must consider the concerns of FLMAs that have jurisdiction over land within the boundaries of the State (23 CFR 450.208(a)(3)). MPOs must appropriately involve FLMAs in the development of the metropolitan transportation plan and the TIP (23 CFR 450.316(d)). Additionally, the Tribal Transportation Program, Federal Lands Transportation Program, and the Federal Lands Access Program TIPs must be included in the STIP, directly or by reference, after FHWA approval in accordance with 23 U.S.C. 201(c) (23 CFR 450.218(e)).

Planning and Environment Linkages (PEL)

FHWA Division and FTA regional offices should encourage State DOTs, MPOs and Public Transportation Agencies to implement PEL as part of the transportation planning and environmental review processes. The use of PEL is a collaborative and integrated approach to transportation decisionmaking that considers environmental, community, and economic goals early in the transportation planning process, and uses the information, analysis, and products developed during planning to inform the environmental review process. PEL leads to interagency relationship building among planning, resource, and regulatory agencies in the early stages of planning to inform and improve project delivery timeframes, including minimizing duplication and creating one cohesive flow of information. This results in transportation programs and projects that serve the community's transportation needs more effectively while avoiding and minimizing the impacts on human and natural resources. More information on PEL is available [here](#).

Data in Transportation Planning

To address the emerging topic areas of data sharing, needs, and analytics, FHWA Division and FTA regional offices should encourage State DOTs, MPOs, and providers of public transportation to incorporate data sharing and consideration into the transportation planning process, because data assets have value across multiple programs. Data sharing principles and data management can be used for a variety of issues, such as freight, bike and pedestrian planning, equity analyses, managing curb space, performance management, travel time reliability, connected and autonomous vehicles, mobility services, and safety. Developing and advancing data sharing principles allows for efficient use of resources and improved policy and decisionmaking at the State, MPO, regional, and local levels for all parties.

6. Action on Roadway and Transit Amendments to the FY 2021-2024 Transportation Improvement Program (TIP) and Metropolitan Transportation Plan– AAMPO (Hall)

Purpose

The purpose of this agenda item is to make a recommendation on roadway and transit amendments to the FY 2021-2024 Transportation Improvement Program and the Metropolitan Transportation Plan.

Issue

TxDOT amends the Statewide Transportation Improvement Program (STIP) on a quarterly basis. AAMPO's amendment process allows for amendments to be presented to the TAC and Transportation Policy Board for approval and timely inclusion in the STIP.

The proposed amendments are attached. The amendments were first presented at the March 18, 2022 TPB meeting.

Action Requested

Motion to approve the roadway and transit amendments to the FY 2021-2024 Transportation Improvement Program and the Metropolitan Transportation Plan.

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
FY 2021-2024 TRANSPORTATION IMPROVEMENT PROGRAM
THIRD QUARTER 2022 AMENDMENTS
FY 2021

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
15 - San Antonio	Bexar	0915-12-669	VA	C	San Antonio	CoSA	5575.1	\$0
Limits From: In the City of San Antonio							STIP Rev. Date: 5/2022	
Limits To: .							Proj Hist: 4/22 - delete project; 5/20 - move from FY 2020 to FY 2021; 6/19 - added through CMAQ project call	
Description: City of San Antonio Travel Demand Management Program. To support efforts in vanpool, carpool, telecommuting and education, FY 2020								
Remarks: Remaining \$250k split between 0915-12-676 and -682								
Revision: 3rd Qtr 22 - delete project								
Total Project Cost Information (TxDOT %):			Type of Work: TSMO: TDM Program					
Preliminary Engineering:	\$0	Cost of Approved Phases: \$0	Authorized Funding by Category/Share					
ROW Purchase:	\$0		<u>Funding Categories</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>	<u>Total</u>
Construction Cost:	\$0	NOX lbs/day	5 - CMAQ	\$0	\$0	\$0	\$0	\$0
Construction Engineering:	\$0	10.140	Other	\$0	\$0	\$0	\$0	\$0
Contingencies:	\$0	VOC lbs/day	Other	\$0	\$0	\$0	\$0	\$0
Indirect Costs:	\$0	4.947	Other	\$0	\$0	\$0	\$0	\$0
Other Field	\$0	CMP Score	Totals	\$0	\$0	\$0	\$0	\$0
Total Project Cost:	\$0	N/A						

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
FY 2021-2024 TRANSPORTATION IMPROVEMENT PROGRAM
THIRD QUARTER 2022 AMENDMENTS
FY 2022

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
15 - San Antonio	Bexar	0915-12-676	VA	C	San Antonio	CoSA	5575.2	\$375,000
Limits From: In the City of San Antonio							STIP Rev. Date: 5/2022	
Limits To: .							Proj Hist: 4/22 - revise funding; 10/21 - move 21 to 22; 6/19 - added through CMAQ project call	
Description: City of San Antonio Travel Demand Management Program. To support efforts in vanpool, carpool, telecommuting and education. FY 2021								
Remarks: Remaining \$250k from 0915-12-669 split between -676 and -682								
Revision: 3rd Qtr 22 - revise funding								
Total Project Cost Information (TxDOT %):			Type of Work: TSMO: TDM Program					
Preliminary Engineering:	\$0	Cost of Approved Phases: \$375,000	Authorized Funding by Category/Share					
ROW Purchase:	\$0		<u>Funding Categories</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>	<u>Total</u>
Construction Cost:	\$375,000	NOX lbs/day 10.140	5 - CMAQ	\$300,000	\$0	\$75,000	\$0	\$375,000
Construction Engineering:	\$0		Other	\$0	\$0	\$0	\$0	\$0
Contingencies:	\$0	VOC lbs/day 4.947	Other	\$0	\$0	\$0	\$0	\$0
Indirect Costs:	\$0		Other	\$0	\$0	\$0	\$0	\$0
Other Field	\$0	CMP Score N/A	Totals	\$300,000	\$0	\$75,000	\$0	\$375,000
Total Project Cost:	\$375,000							
15 - San Antonio	Bexar	0915-12-682	VA	C	San Antonio	CoSA	5575.3	\$375,000
Limits From: In the City of San Antonio							STIP Rev. Date: 5/2022	
Limits To: .							Proj Hist: 4/22 - revise funding; 6/19 - added through CMAQ project call	
Description: City of San Antonio Travel Demand Management Program. To support efforts in vanpool, carpool, telecommuting and education. FY 2022								
Remarks: Remaining \$250k from 0915-12-669 split between -676 and -682								
Revision: 3rd Qtr 22 - revise funding								
Total Project Cost Information (TxDOT %):			Type of Work: TSMO: TDM Program					
Preliminary Engineering:	\$0	Cost of Approved Phases: \$375,000	Authorized Funding by Category/Share					
ROW Purchase:	\$0		<u>Funding Categories</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>	<u>Total</u>
Construction Cost:	\$375,000	NOX lbs/day 10.140	5 - CMAQ	\$300,000	\$0	\$75,000	\$0	\$375,000
Construction Engineering:	\$0		Other	\$0	\$0	\$0	\$0	\$0
Contingencies:	\$0	VOC lbs/day 4.947	Other	\$0	\$0	\$0	\$0	\$0
Indirect Costs:	\$0		Other	\$0	\$0	\$0	\$0	\$0
Other Field	\$0	CMP Score N/A	Totals	\$300,000	\$0	\$75,000	\$0	\$375,000
Total Project Cost:	\$375,000							

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
FY 2021-2024 TRANSPORTATION IMPROVEMENT PROGRAM
THIRD QUARTER 2022 AMENDMENTS
FY 2023

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
15 - San Antonio	Bexar	0017-10-168	IH 35 North	C,E	San Antonio	TxDOT	61.2	\$940,160,000
Limits From: IH 410 S							STIP Rev. Date: 5/2022	
Limits To: IH 410 N							Proj Hist: 4/22 - 25 to 23, rev cost; 1/21 - 22 to 25; rev cost; 5/20 - 21 to 22; 10/19-move 25 to 21; rev cost; 9/19- ADM clarify desc; 1/19 - rev desc; 10/18 - rev desc, cost; 4/18 - move 20 to 25 (out of TIP); 10/13 - rev desc; 4/13 - rev limits and desc	
Description: Expand from 8 In to 14 In expy - add 6 new express lanes incl 2 HOV-special use lns, & from 4/6 to 4/6 FR lanes & DCs at IH 410 S & IH 410 N								
Remarks: Includes \$369M Strat. Prior. and \$202.3M CL; 1 lane DC: NB 35 to WB 410N; 2 lane DC: NB 410S to NB 35; SB 35 to SB 410S; EB 410N to SB 35								
Revision: 3rd Qtr 22 - add to TIP								
Total Project Cost Information (TxDOT %):			Cost of Approved Phases:		Type of Work: Added Capacity: Non Toll			
Preliminary Engineering:	\$148,000,000		Cost of Approved Phases: \$940,160,000	Funding Categories	Authorized Funding by Category/Share			
ROW Purchase:	\$0				Federal	State	Local	Local Contribution
Construction Cost:	\$940,160,000							Total
Construction Engineering:	\$148,000,000							
Contingencies:	\$0							
Indirect Costs:	\$32,000,000		NOX lbs/day	12 - Strat Priority/CL	\$445,704,000	\$114,260,000	\$0	\$0
Other Field	\$0		N/A	2 - Metro Corridor	\$28,928,000	\$7,232,000	\$0	\$0
Total Project Cost:	\$1,268,160,000		VOC lbs/day	6 - Structures	\$33,030,000	\$3,670,000	\$0	\$0
			N/A	3 - DB	\$236,800,000	\$59,200,000	\$0	\$0
			CMP Score	Totals	\$744,462,000	\$195,698,000	\$0	\$0
			58					
15 - San Antonio	Comal	1433-02-044	FM 2252	C	Other	TxDOT	9115.0	\$37,400,000
Limits From: Bexar/Comal County Line							STIP Rev. Date: 5/2022	
Limits To: FM 3009							Proj Hist: 4/22 - revise cost; 5/20 - move from FY 2021 to FY 2023; 10/18 - revise funding distribution; 3/18 - reverse limits and revise funding distribution; 4/17 - move from FY 2023 to FY 2021; added w/ 12/8/14 adoption of the MTP	
Description: Expand from 2 lanes to 4 lanes with raised median or continuous left turn lane, bike lanes and sidewalk								
Remarks: None								
Revision: 3rd Qtr 22 - revise cost								
Total Project Cost Information (TxDOT %):			Cost of Approved Phases:		Type of Work: Added Capacity: Non Toll			
Preliminary Engineering:	\$931,000		Cost of Approved Phases: \$37,400,000	Funding Categories	Authorized Funding by Category/Share			
ROW Purchase:	\$0				Federal	State	Local	Local Contribution
Construction Cost:	\$37,400,000							Total
Construction Engineering:	\$760,000							
Contingencies:	\$1,330,000							
Indirect Costs:	\$380,000		NOX lbs/day	2 - Metro Corridor	\$17,360,000	\$4,340,000	\$0	\$0
Other Field	\$760,000		N/A	7 - STBG	\$12,560,000	\$3,140,000	\$0	\$0
Total Project Cost:	\$41,561,000		VOC lbs/day	Other	\$0	\$0	\$0	\$0
			N/A	Other	\$0	\$0	\$0	\$0
			CMP Score	Totals	\$29,920,000	\$7,480,000	\$0	\$0
			N/A					

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
FY 2021-2024 TRANSPORTATION IMPROVEMENT PROGRAM
THIRD QUARTER 2022 AMENDMENTS
FY 2024

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
15 - San Antonio	Bexar	0465-02-027	FM 1518	C	Other	TxDOT	5309.0	\$63,380,000
Limits From: FM 78						STIP Rev. Date:	5/2022	
Limits To: IH 10						Proj	4/22 - rev cost; 4/18 - move from FY 2021 to FY 2023 and combine with STP-MM selected project;	
Description: Expand from 2 to 4 lanes with raised median or center turn lane, bike lanes and sidewalks						Hist:	4/16 - funded through STP-MM project selection process	
Remarks: None								
Revision: 4th Qtr 22 - move from FY 2023 to FY 2024; revise cost								
Total Project Cost Information (TxDOT %):		Cost of Approved Phases: \$63,380,000	Type of Work: Added Capacity: Non Toll					
Preliminary Engineering:	\$2,194,000		Funding Categories	Authorized Funding by Category/Share				
ROW Purchase:	\$8,194,000			Federal	State	Local	Local Contribution	Total
Construction Cost:	\$63,380,000							
Construction Engineering:	\$2,687,000							
Contingencies:	\$3,135,000	NOX lbs/day	1 - Prvnt Mnt/Rehab	\$6,400,000	\$1,600,000	\$0	\$0	\$8,000,000
Indirect Costs:	\$2,239,000	N/A	7 - STBG	\$28,304,000	\$7,076,000	\$0	\$0	\$35,380,000
Other Field	\$1,791,000	VOC lbs/day	3 - LC (Schertz)	\$0	\$0	\$0	\$10,000,000	\$10,000,000
Total Project Cost:	\$83,620,000	N/A	3 - LC (BC)	\$0	\$0	\$0	\$10,000,000	\$10,000,000
		CMP Score 41	Totals	\$34,704,000	\$7,676,000	\$0	\$20,000,000	\$63,380,000

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
 FY 2021-2024 TRANSPORTATION IMPROVEMENT PROGRAM
 THIRD QUARTER 2022 AMENDMENTS

FY 2024									
TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost	

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
METROPOLITAN TRANSPORTATION PLAN "Mobility 2045"
THIRD QUARTER 2022 AMENDMENTS
FY 2021

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
15 - San Antonio	Bexar	0915-12-669	VA	C	San Antonio	CoSA	5575.1	\$0
Limits From:	In the City of San Antonio					STIP Rev. Date:	5/2022	
Limits To:	.					Project History:	4/22 - delete project; 5/20 - move from FY 2020 to FY 2021; 6/19 - added through CMAQ project call	
Description:	City of San Antonio Travel Demand Management Program. To support efforts in vanpool, carpool, telecommuting and education. FY 2020							
Remarks:	Remaining \$250k split between 0915-12-676 and -682							
Revision:	3rd Qtr 22 - delete project							
Total Project Cost Information (TxDOT %):			Type of Work: TSMO: TDM Program					
Preliminary Engineering:	\$0	Cost of Approved Phases:	5 - CMAQ	Authorized Funding by Category/Share				
ROW Purchase:	\$0			<u>Funding Categories</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>
Construction Cost:	\$0							<u>Total</u>
Construction Engineering:	\$0			Other	\$0	\$0	\$0	\$0
Contingencies:	\$0			Other	\$0	\$0	\$0	\$0
Indirect Costs:	\$0			Other	\$0	\$0	\$0	\$0
Other Field:	\$0			Other	\$0	\$0	\$0	\$0
Total Project Cost:	\$0			Totals	\$0	\$0	\$0	\$0

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
METROPOLITAN TRANSPORTATION PLAN "Mobility 2045"
THIRD QUARTER 2022 AMENDMENTS
FY 2023

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
15 - San Antonio	Bexar	0017-10-168	IH 35 North	C,E	San Antonio	TxDOT	61.2	\$940,160,000
Limits From:	IH 410 S					STIP Rev. Date:	5/2022	
Limits To:	IH 410 N					Project History:	4/22 - 25 to 23, rev cost; 1/21 - 22 to 25; rev cost; 5/20 - 21 to 22; 10/19-move 25 to 21; rev cost; 9/19- ADM clarify desc; 1/19 - rev desc; 10/18 - rev desc, cost; 4/18 - move 20 to 25 (out of TIP); 10/13 - rev	
Description:	Expand from 8 In to 14 In expy - add 6 new express lanes incl 2 HOV-special use Ins, & from 4/6 to 4/6 FR lanes & DCs at IH 410 S & IH 410 N							
Remarks:	Includes \$369M Strat. Prior. and \$202.3M CL; 1 lane DC: NB 35 to WB 410N; 2 lane DC: NB 410S to NB 35; SB 35 to SB 410S; EB 410N to SB 35							
Revision:	3rd Qtr 22 - move from FY 2025 to FY 2023, revise cost							
Total Project Cost Information (TxDOT %):			Type of Work: Added Capacity: Non Toll					
Preliminary Engineering:	\$148,000,000	Cost of Approved Phases: \$940,160,000	Authorized Funding by Category/Share					
ROW Purchase:	\$0		<u>Funding Categories</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>	<u>Total</u>
Construction Cost:	\$940,160,000		12 - Strat Priority/CL	\$445,704,000	\$114,260,000	\$0	\$0	\$571,300,000
Construction Engineering:	\$148,000,000		2 - Metro Corridor	\$28,928,000	\$7,232,000	\$0	\$0	\$36,160,000
Contingencies:	\$0		6 - Structures	\$33,030,000	\$3,670,000	\$0	\$0	\$36,700,000
Indirect Costs:	\$32,000,000		3 - DB	\$236,800,000	\$59,200,000	\$0	\$0	\$296,000,000
Other Field:	\$0		Totals	\$744,462,000	\$195,698,000	\$0	\$0	\$940,160,000
Total Project Cost:	\$1,268,160,000							
15 - San Antonio	Comal	1433-02-044	FM 2252	C	Other	TxDOT	9115.0	\$37,400,000
Limits From:	Bexar/Comal County Line					STIP Rev. Date:	5/2022	
Limits To:	FM 3009					Project History:	4/22 - revise cost; 5/20 - move from FY 2021 to FY 2023; 10/18 - revise funding distribution; 3/18 - reverse limits and revise funding distribution; 4/17 - move from FY 2023 to FY 2021; added w/ 12/8/14	
Description:	Expand from 2 lanes to 4 lanes with raised median or continuous left turn lane, bike lanes and sidewalk							
Remarks:	None							
Revision:	3rd Qtr 22 - revise cost							
Total Project Cost Information (TxDOT %):			Type of Work: Added Capacity: Non Toll					
Preliminary Engineering:	\$931,000	Cost of Approved Phases: \$37,400,000	Authorized Funding by Category/Share					
ROW Purchase:	\$0		<u>Funding Categories</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>	<u>Total</u>
Construction Cost:	\$37,400,000		2 - Metro Corridor	\$17,360,000	\$4,340,000	\$0	\$0	\$21,700,000
Construction Engineering:	\$760,000		7 - STBG	\$12,560,000	\$3,140,000	\$0	\$0	\$15,700,000
Contingencies:	\$1,330,000		Other	\$0	\$0	\$0	\$0	\$0
Indirect Costs:	\$380,000		Other	\$0	\$0	\$0	\$0	\$0
Other Field:	\$760,000		Totals	\$29,920,000	\$7,480,000	\$0	\$0	\$37,400,000
Total Project Cost:	\$41,561,000							

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
METROPOLITAN TRANSPORTATION PLAN "Mobility 2045"
THIRD QUARTER 2022 AMENDMENTS
FY 2024

FY 2024								Year of Expenditure Cost	
TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost	
15 - San Antonio	Bexar	0465-02-027	FM 1518	C	Other	TxDOT	5309.0	\$63,380,000	
Limits From:	FM 78					STIP Rev. Date:	5/2022		
Limits To:	IH 10					Project History:	4/22 - rev cost; 4/18 - move from FY 2021 to FY 2023 and combine with STP-MM selected project; 4/16 - funded through STP-MM project selection process		
Description:	Expand from 2 to 4 lanes with raised median or center turn lane, bike lanes and sidewalks								
Remarks:	None								
Revision:	4th Qtr 22 - move from FY 2023 to FY 2024; revise cost								
Total Project Cost Information (TxDOT %):			Cost of Approved Phases: \$63,380,000	Type of Work:		Added Capacity: Non Toll			
Preliminary Engineering:	\$2,194,000	<u>Funding Categories</u>		Authorized Funding by Category/Share					
ROW Purchase:	\$8,194,000			<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>	<u>Total</u>	
Construction Cost:	\$63,380,000			1 - Prvnt Mnt/Rehab	\$6,400,000	\$1,600,000	\$0	\$0	\$8,000,000
Construction Engineering:	\$2,687,000			7 - STBG	\$28,304,000	\$7,076,000	\$0	\$0	\$35,380,000
Contingencies:	\$3,135,000			3 - LC (Schert	\$0	\$0	\$0	\$10,000,000	\$10,000,000
Indirect Costs:	\$2,239,000			3 - LC (BC)	\$0	\$0	\$0	\$10,000,000	\$10,000,000
Other Field:	\$1,791,000			Totals	\$34,704,000	\$7,676,000	\$0	\$20,000,000	\$63,380,000
Total Project Cost:	\$83,620,000								

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
METROPOLITAN TRANSPORTATION PLAN "Mobility 2045"
THIRD QUARTER 2022 AMENDMENTS
FY 2025

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
15 - San Antonio	Bexar	0073-08-183	IH 37	C	San Antonio	TxDOT	4969.0	\$20,700,000
Limits From:	LP 13					STIP Rev. Date:	7/2020	
Limits To:	IH 410					Project History:	4/22 - rev cost; 5/20 - move 20 to 25; 10/19 - rev fund distrib; 9/19 - ADM clarify descr (partial); 1/19 - rev descr to incl FR lanes; 10/18 - move 19 to 20 and rev funding; 4/18 - move 18 to 19; 10/17 -	
Description:	Construction of a SB 2 lane frontage road from Lp 13 to relocated entrance ramp to SB IH 37 and intersection improvements							
Remarks:	None							
Revision:	3rd Qtr 22 - revise cost							
Total Project Cost Information (TxDOT %):			Type of Work:		TSMO: Operational			
Preliminary Engineering:	\$290,000	Cost of Approved Phases:	20,700,000	<u>Funding Categories</u>	Authorized Funding by Category/Share			
ROW Purchase:	\$0				<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>
Construction Cost:	\$20,700,000							<u>Total</u>
Construction Engineering:	\$129,000				3 - BC Local	\$0	\$0	\$0
Contingencies:	\$225,000				5 - CMAQ	\$14,820,000	\$3,705,000	\$0
Indirect Costs:	\$64,000				Other	\$0	\$0	\$0
Other Field:	\$129,000				Other	\$0	\$0	\$0
Total Project Cost:	\$21,537,000				Totals	\$14,820,000	\$3,705,000	\$0
15 - San Antonio	Bexar	0521-04-285	IH 410	C	San Antonio	TxDOT	5376.0	\$72,592,593
Limits From:	at US 281/San Pedro					STIP Rev. Date:	1/2021	
Limits To:	.					Project History:	4/22 - rev cost; 1/21 - remove from TIP (FY23 to 25); 5/20 - move 22 to 23; 11/19 - ADM clarify description; 10/18 - incr cost; 4/18 - rev proj (STP-MM project selection process); 3/18 - incr cost and rev fund	
Description:	Operational improvements to include direct connector improvement from US 281 to IH 410 WB ; ramp revisions, frontage road and intersection improvements							
Remarks:	None							
Revision:	3rd Qtr 22 - revise cost							
Total Project Cost Information (TxDOT %):			Type of Work:		TSMO: Operational			
Preliminary Engineering:	\$3,430,000	Cost of Approved Phases:	\$72,592,593	<u>Funding Categories</u>	Authorized Funding by Category/Share			
ROW Purchase:	\$0				<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Local Contribution</u>
Construction Cost:	\$72,592,593							<u>Total</u>
Construction Engineering:	\$4,466,000				2 - Metro Corridor	\$21,274,074	\$5,318,519	\$0
Contingencies:	\$903,000				7 - STBG	\$8,000,000	\$2,000,000	\$0
Indirect Costs:	\$4,018,000				4 - Connectivit	\$28,800,000	\$7,200,000	\$0
Other Field:	\$4,046,000				Other	\$0	\$0	\$0
Total Project Cost:	\$89,455,593				Totals	\$58,074,074	\$14,518,519	\$0

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
METROPOLITAN TRANSPORTATION PLAN "Mobility 2045"
THIRD QUARTER 2022 AMENDMENTS
FY 2026

FY 2020						Year of Expenditure Cost			
TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost	
15 - San Antonio	Guadalupe	0366-02-089	SH 123	C	Other	TxDOT	5337.0	\$23,000,000	
Limits From:	Cordova Ln					STIP Rev. Date:	7/2020		
Limits To:	IH 10					Project History:	4/22 - rev cost; 4/18 - correct funding distribution; 4/17 - move from FY 2027 to FY 2026; 4/16 - funded through 17-20 TIP Call for Projects (P1/P7); temporarily placed in FY 2027		
Description:	Expand from 2 to 4 lanes with center left turn lane								
Remarks:	None								
Revision:	3rd Qtr 22 - revise cost								
Total Project Cost Information (TxDOT %):			Cost of Approved Phases:	Type of Work:		Added Capacity: Non Toll			
Preliminary Engineering:	\$794,000	Funding Categories		Authorized Funding by Category/Share					
ROW Purchase:	\$0			Federal	State	Local	Local Contribution	Total	
Construction Cost:	\$23,000,000			2 - Metro Corridor	\$12,960,000	\$3,240,000	\$0	\$0	\$16,200,000
Construction Engineering:	\$648,000			1 - Prvnt Mnt/Rehab	\$6,120,000	\$680,000	\$0	\$0	\$6,800,000
Contingencies:	\$1,134,000			Other	\$0	\$0	\$0	\$0	\$0
Indirect Costs:	\$324,000			Other	\$0	\$0	\$0	\$0	\$0
Other Field:	\$648,000			Totals	\$19,080,000	\$3,920,000	\$0	\$0	\$23,000,000
Total Project Cost:	\$26,548,000								
15 - San Antonio	Guadalupe	0535-01-074	IH 10	C	Other	TxDOT	5385.0	\$169,000,000	
Limits From:	FM 464					STIP Rev. Date:	1/2021		
Limits To:	SH 123					Project History:	4/22 - rev cost; 10/21 - ADM clarify desc 1/21 - remove from TIP (FY22 to FY26); 5/20 - 21 to 22, rev limits; 1/19 - rev descr to incl FR lanes; 10/18 - move from FY25 to FY21 and increase cost; 4/18 - correct		
Description:	Expand from 4 lane to 6 lane expressway and from 4 to 4 FR Lanes; SB SH 46 to EB IH 10 1-Lane DC & WB IH 10 FR to NB SH 46 1-Lane At-Grade Connector								
Remarks:	See also 0535-01-077 and 0535-01-078 as spin offs to original project								
Revision:	3rd Qtr 22 - revise cost								
Total Project Cost Information (TxDOT %):			Cost of Approved Phases:	Type of Work:		Added Capacity: Non Toll			
Preliminary Engineering:	\$9,800,000	Funding Categories		Authorized Funding by Category/Share					
ROW Purchase:	\$0			Federal	State	Local	Local Contribution	Total	
Construction Cost:	\$169,000,000			2 - Metro Corridor	\$15,200,000	\$3,800,000	\$0	\$0	\$19,000,000
Construction Engineering:	\$8,000,000			12 - Strat Priority	\$135,000,000	\$15,000,000	\$0	\$0	\$150,000,000
Contingencies:	\$14,000,000			Other	\$0	\$0	\$0	\$0	\$0
Indirect Costs:	\$4,000,000			Other	\$0	\$0	\$0	\$0	\$0
Other Field:	\$8,000,000			Totals	\$150,200,000	\$18,800,000	\$0	\$0	\$169,000,000
Total Project Cost:	\$212,800,000								

ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
METROPOLITAN TRANSPORTATION PLAN "Mobility 2045"
THIRD QUARTER 2022 AMENDMENTS
FY 2026

TxDOT District	County	CSJ	Hwy	Phase	City	Project Sponsor	MPO Proj ID No.	Year of Expenditure Cost
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FY 2022 Transit Project Descriptions
Alamo Area MPO Transportation Improvement Program
3rd Quarter 2022 Amendments

San Antonio TxDOT District

YOE=Year of Expenditure

General Project Information		Funding Information (YOE)	
Project Sponsor:	VIA Metropolitan Transit	Federal Funding Category:	FTA - 5339
MPO Project Number:	10512	Federal (FTA) Funds:	\$9,200,000
Apportionment Year:	2022	State Funds from TxDOT:	\$0
Project Phase:	C	Other Funds:	\$4,120,000
Project Description:	Transit: Computer Hardware/Software	Fiscal Year Cost:	\$13,320,000
	See Appendix for Project Detail	Total Project Cost:	\$13,320,000
		TDC Requested:	\$0
		TDC Awarded:	\$0
Section 5309 ID #:	N/A	Date TDC Awarded:	N/A
Amendment Date:	TPB approved 4-25-22	Amendment:	revise funding distribution

FY 2022 Transit Project Amendments
Alamo Area MPO Metropolitan Transportation Plan
3rd Quarter 2022 Amendments

San Antonio TxDOT District

YOE=Year of Expenditure

General Project Information		Funding Information (YOE)	
Project Sponsor:	VIA Metropolitan Transit	Federal Funding Category:	FTA - 5339
MPO Project Number:	10512	Federal (FTA) Funds:	\$9,200,000
Apportionment Year:	2022	State Funds from TxDOT:	\$0
Project Phase:	C	Other Funds:	\$4,120,000
Project Description:	Transit: Computer Hardware/Software	Fiscal Year Cost:	\$13,320,000
	See Appendix for Project Detail	Total Project Cost:	\$13,320,000
		TDC Requested:	\$0
		TDC Awarded:	\$0
Section 5309 ID #:	N/A	Date TDC Awarded:	N/A
MTP Amend Appr:	TPB approved 4-25-22	Amendment:	revise funding distribution

7. Discussion and Appropriate Action on Transit Performance Measures and Target Setting – AAMPO (Hall)

Purpose

The purpose of this agenda item is to make a recommendation on transit asset management performance measures.

Issue

The U.S. Department of Transportation (USDOT) has implemented several performance requirements created under MAP-21 and the FAST Act. The Transportation Policy Board is periodically required to adopt targets for safety, roadway system performance, pavement and bridge condition, and transit asset management.

Local transit asset management targets were initially set by VIA Metropolitan Transit at their May 26, 2020 Board Meeting. Subsequent updates to the transit asset management performance measures can be made through self-certification. TAM performance measures focus on achieving a state of good repair for the nation's public transportation systems. By reporting targets in the Metropolitan Transportation Plan and Transportation Improvement Program, performance measures can inform planning and funding decisions in the pursuit of regional and national goals.

The transit asset management targets approved by VIA's president for FY 2022 are outlined below and in the accompanying resolution.

1. Equipment – percentage of non-revenue vehicles that have either met or exceeded their useful life benchmark (ULB)
 - a. Automobiles: 44%
 - b. Trucks and Other Rubber tire Vehicles: 36%
2. Rolling Stock – percentage of revenue vehicles that have either met or exceeded their ULB:
 - a. Articulated Bus: 0%
 - b. Bus: 4%
 - c. Vans: 0%
3. Infrastructure – N/A, no passenger rail infrastructure
4. Facilities – percentage of facilities rated below condition 3 (adequate) on the TERM scale:
 - a. Administrative: 0%
 - b. Maintenance: 0%
 - c. Passenger/Parking: 0%

Action Requested

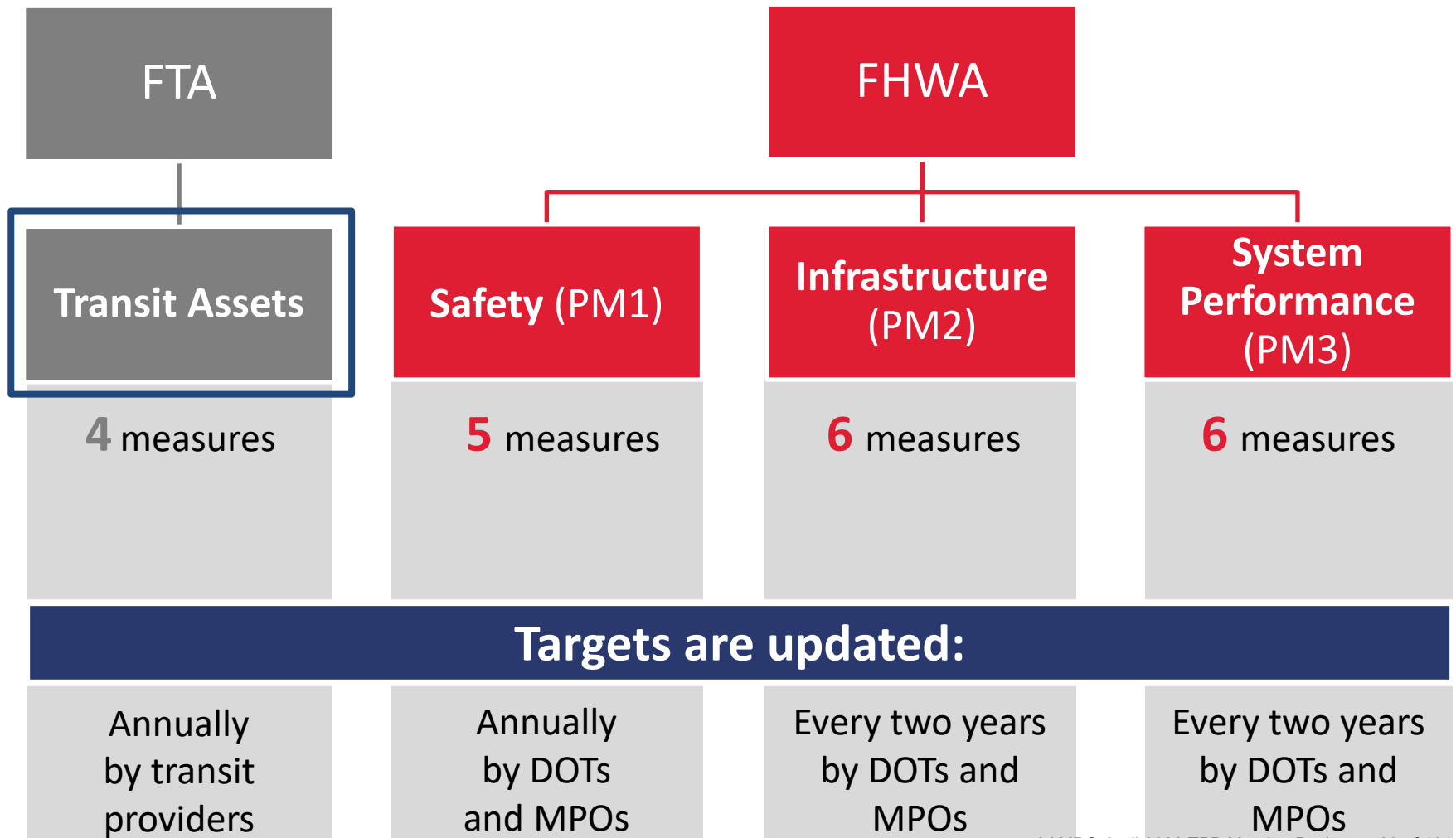
A motion to approve the transit asset management targets as presented.



Transit Asset Management: 2022 Target Setting

Technical Advisory Committee | April 1, 2022

Federal Performance Measure Target Dates



Equipment SGR (construction, service vehicles and maintenance)

Definition:

Percentage of non-revenue vehicles that have met or exceeded their Useful Life Benchmark (ULB)

Asset Class	Useful Life Benchmark	FY 2020 Performance Target	FY 2022 Performance Target
Automobiles	<ul style="list-style-type: none">Standard: 7 years or 125K milesPolice: 5 years or 80K miles	2.69%	44%
Trucks and Other Rubber tire Vehicles	<ul style="list-style-type: none">Standard: 7 years or 125K milesPolice: 5 years or 80K milesHeavy Duty: 10 years or 150K miles	5.91%	36%



Rolling Stock SGR (railcars, buses, other passenger vehicles, ferries)

Definition: Percentage of revenue vehicles that have met or exceeded their Useful Life Benchmark (ULB)

Asset Class	Useful Life Benchmark	FY 2020 Performance Target	FY 2022 Performance Target
Articulated Bus	15 years or 625K Miles	0.00%	0.00%
Bus	15 years or 625K Miles	0.00%	4.00%
Vans	7 years or 210K Miles	0.00%	0.00%



Facilities SGR (support facilities, passenger facilities, parking facilities)

Definition: Percentage of facilities within an asset class rated below 3.0 (adequate) on the Transit Economic Requirements Model (TERM) Federal scale

Asset Class	FY 2020 Performance Target	FY 2020 Performance Target
Administrative	0.00%	0.00%
Maintenance	0.00%	0.00%
Passenger/ Parking	0.00%	0.00%



Infrastructure SGR (fixed guideway, signal systems, structures, power)

N/A. The performance measure is based on rail, fixed-guideway track, signals and systems. There are no transit assets of this type in the Alamo Area.



Proposed AAMPO TAM targets

Transit providers (or Group Plan sponsors) will share their targets annually, but **MPOs will revisit targets only when updating their MTP and/or TIP**

- VIA Metropolitan Transportation's CEO, Jeffrey Arndt, FY 2022 Transit Asset targets on October 1, 2021.



To: Jeffrey Arndt, President and CEO
From: Sam Marra, Vice President of Fleet and Facilities Maintenance
Subject: FY/22 Performance Targets
Date: September 29, 2021

Please approve the following Fiscal Year 2022 Performance Targets.

These Performance Targets are based on the percentage of assets in each of the relevant classes which are expected to be at or beyond their useful life benchmark.

Rolling Stock

Articulated Buses	0%
Buses	4%
Paratransit Vans/Cutaways	0%


Equipment

Cars	44%
Trucks and Other Rubber Tires	36%

Facilities

Passenger Facilities	0%
Passenger Parking Facilities	0%
Admin and Maintenance	0%

Approved by:


Jeffrey Arndt, President and CEO

October 6, 2021

Date

Proposed AAMPO TAM targets

Transit providers (or Group Plan sponsors) will share their targets annually, but **MPOs will revisit targets only when updating their MTP and/or TIP**

- Action is requested for TAC to recommend approval of the Transit Asset targets for inclusion in Mobility 2050 and the FY 2023-2026 TIP
- Transportation Policy Board action is scheduled for April 25, 2022



A Resolution Adopting the Transit Asset Management Targets Established by VIA Metropolitan Transit

WHEREAS, the Alamo Area Metropolitan Planning Organization (MPO) is responsible for a multi-modal transportation planning and programming process; and

WHEREAS, the MPO provides local direction for urban transportation planning and the allocation of federal transportation funds to entities within the region; and

WHEREAS, Moving Ahead for Progress in the 21st Century Act and subsequent Fixing America's Surface Transportation Act require the implementation of Performance Measures to assist in the transportation planning process; and

WHEREAS, VIA Metropolitan Transit has adopted its Transit Asset Management Targets to maintain assets in a state of good repair; and

WHEREAS, VIA Metropolitan Transit has established targets for four Transit Asset Management Performance measures for:

1. **Equipment** – percentage of non-revenue vehicles that have either met or exceeded their useful life benchmark (ULB)
 - a. Automobiles: 2.69%
 - b. Trucks and Other Rubber tire Vehicles: 5.91%
2. **Rolling Stock** – percentage of revenue vehicles that have either met or exceeded their ULB:
 - a. Articulated Bus: 0%
 - b. Bus: 0%
 - c. Vans: 0%
3. **Infrastructure** – N/A, no passenger rail infrastructure
4. **Facilities** – percentage of facilities rated below condition 3 (adequate) on the TERM scale:
 - a. Administrative: 0%
 - b. Maintenance: 0%
 - c. Passenger/Parking: 0%

WHEREAS, VIA Metropolitan Transit will share their targets annually, but the MPO will revisit transit targets only when updating the Metropolitan Transportation Plan and/or Transportation Improvement Program.

NOW, THEREFORE, BE IT RESOLVED that the Alamo Area Metropolitan Planning Organization Transportation Policy Board hereby adopts VIA Metropolitan Transit's Transit Asset Management targets.

BE IT FURTHER RESOLVED, that the Transportation Policy Board will plan and program projects that contribute to the accomplishments of said targets.

BE IT FURTHER RESOLVED, that the MPO will monitor the established targets and report achievements to the Transportation Policy Board in Fall 2020.

PASSED AND APPROVED this 22nd day of June 2020.

Kevin Wolff, Chair
Alamo Area Metropolitan Planning Organization

Proposed AAMPO TAM targets

Transit providers (or Group Plan sponsors) will share their targets annually, but **MPOs will revisit targets only when updating their MTP and/or TIP**

Performance Measure	2022 Target (VIA)	2022Target (AAMPO)
Equipment SGR	Percentage of non-revenue vehicles that have met or exceeded their Useful Life Benchmark (ULB) = 44% for automobiles; 36% for trucks and other rubber tire vehicles	
Rolling Stock SGR	Percentage of revenue vehicles (articulated busses, busses and vans) that have met or exceeded their ULB = 4% Non-Articulated Busses, 0% Other	
Infrastructure SGR	None (no rail)	
Facilities SGR	Percentage of facilities within an asset class, rated below condition 3 (adequate) on the Transit Economic Requirements Model (TERM) Federal scale = 0%	

8. Presentation and Action on FY 2021–2024 TIP Amendment for MPO Project ID No. 5535.0, SL 368 (Broadway Avenue) from New Braunfels Street to Burr Road in Alamo Heights, TxDOT CSJ 0016-08-041 – AAMPO (Hall)

Purpose

The purpose of this agenda item is to take action on the listed roadway amendment to the FY 2021-2024 Transportation Improvement Program (TIP).

Issue

The Texas Department of Transportation (TxDOT) amends the Statewide Transportation Improvement Program (STIP) on a quarterly basis. In order to meet TxDOT's deadlines, local action on amendments typically occurs in a two-step approval process with presentation one month and action the following month.

TxDOT and the City of Alamo Heights requested the amendment in order to move forward with the project in an expeditious manner.

The MPO's Policy 3: Guidelines for Programming Projects in the Metropolitan Transportation Plan and the Transportation Improvement Program allows for a one-step MTP and TIP amendment process:

"Amendments to the TIP or the MTP requiring quick action due to impending federal or state requirements or deadlines (or for other reasons deemed in the community's best interest) may be accomplished by a 75% vote of the TPB quorum present to waive the routine two-step process. In these cases, the Transportation Policy Board will hold a special public hearing within their normal meeting agenda to specifically solicit public comment on the proposed TIP or MTP amendment."

It is important to note that the proposed amendment does not trigger the need for transportation conformity.

Action Requested

a. A motion to waive the MPO's routine two-step Metropolitan Transportation Plan and Transportation Improvement Program amendment process and enter into a public hearing.

b. A motion to approve the FY 2021–2024 TIP Amendment for MPO Project ID No. 5535.0, SL 368 (Broadway Avenue) from New Braunfels Street to Burr Road in Alamo Heights, TxDOT CSJ 0016-08-041

9. Presentation and Action on the MPO's FY 2021 Audit Report

Purpose

The purpose of this agenda item is to receive a brief presentation and approve the MPO's FY 2021 Audit Report as prepared by Garza/Gonzalez & Associates.

Issue

Enclosed for your review and approval is the Report on Conduct of Audit and the Annual Financial and Compliance Report as prepared by Garza/Gonzalez & Associates. The audit was for the time period October 1, 2020 through September 30, 2021. A representative from Garza/Gonzalez & Associates will make a brief presentation and be available to answer any questions you may have.

Action Requested

A motion to approve the Audit Report for Fiscal Year 2021.

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

ANNUAL FINANCIAL AND COMPLIANCE REPORT

For the Year Ended September 30, 2021

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 Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise the AAMPO's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the AAMPO's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the AAMPO's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the AAMPO, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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* (CFR) 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 28, 2022, 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 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(UNAUDITED)

The Alamo Area Metropolitan Planning Organization (AAMPO) presents the following discussion and analysis of the AAMPO's financial performance as of and for the year ended September 30, 2021. This discussion and analysis is intended to assist readers in focusing on significant financial issues and changes in the AAMPO's financial position. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our financial statements and supplementary schedules provided in this report.

FINANCIAL HIGHLIGHTS

- The assets of the AAMPO lagged its liabilities by (\$614,621) net position. Of this amount, \$57,359 reflects the portion of the net assets that the AAMPO has invested in capital assets. The (\$671,980) deficit unrestricted net position is comprised of (\$98,026), which represents the AAMPO's compensated absences liability balance at September 30, 2021. A significant note is that the funding for the compensated absences liability is fully accounted for and available in the current Unified Planning Work Program. The remaining (\$573,954) deficit represents the net impact to net position to record the AAMPO's proportionate share of the net pension liability in accordance with Governmental Accounting Standards Board Statements No. 68 and No. 71 discussed further below.
- The AAMPO's general fund, which is the 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, which is consistent with the prior year.
- The AAMPO reports their proportionate share of net pension liability of the Texas County and District Retirement System's (TCDRS) pension plan. The AAMPO recognized \$828,869 in long term liabilities for its share of the net pension liability; \$524,149 in deferred outflows of resources, and \$269,234 in deferred inflows of resources. The net pension liability increased by \$290,940 from the prior year balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

The 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 the 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 the AAMPO's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the 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*.
- The *notes to financial statements* provide additional information that is crucial in understanding the data provided in the government-wide and fund financial statements.

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(UNAUDITED)

Government-Wide Financial Statements

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

The *statement of net position* is a presentation of the AAMPO's assets and liabilities, including capital 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 the AAMPO is improving or deteriorating.

The *statement of activities* presents information regarding changes in the government'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). The AAMPO's revenues consist of program revenues from operating grants and Active Transportation Program donations.

The government-wide financial statements include only *governmental activities* since the AAMPO does not have any *business type activities*.

Fund Financial Statements

The accounts of the AAMPO are organized on the basis of funds, each of which is considered a separate accounting entity. Government resources are allocated to and accounted for in individual funds based upon 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. The AAMPO uses fund accounting to ensure and demonstrate compliance with requirements placed on resources. The AAMPO currently only maintains a general fund, which is a governmental fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported in the *governmental activities* in the government-wide financial statements. The 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 soon to finance the 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, 2021**

(UNAUDITED)

Other Information

The Transportation Policy Board (TPB) approves the Unified Planning Work Program (UPWP), which includes the program budget for a two-year period from October 1, 2019 through September 30, 2021, including the AAMPO's operating budget. The AAMPO's annual line-item operating budget is approved by the TPB separately.

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. The AAMPO's combined net position at September 30, 2021 was (\$614,621). Of the (\$671,980) total deficit unrestricted net position balance, (\$573,954) represents the net impact of adjustments to net position to record the AAMPO's proportionate share of the net pension liability, in accordance with the requirements of GASB Statements No. 68 and No. 71. The remaining (\$98,026) deficit unrestricted net assets represents the AAMPO's compensated absences liability balance at September 30, 2021. A significant note is that the funding for the compensated absences liability is fully accounted for and available in the current Unified Planning Work Program. See Table A-1 for a summary of the AAMPO's statement of net position.

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

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

	Governmental Activities		
	2021	2020	Change
Current and Other Assets	\$ 745,620	\$ 764,993	\$ (19,373)
Capital Assets (Net)	57,359	69,421	(12,062)
Total Assets	802,979	834,414	(31,435)
Deferred Outflow Related to TCDRS	524,149	153,253	370,896
Total Deferred Outflows of Resources	524,149	153,253	370,896
Current Liabilities	745,620	764,993	(19,373)
Long-Term Liabilities	926,895	646,310	280,585
Total Liabilities	1,672,515	1,411,303	261,212
Deferred Inflows Related to TCDRS	269,234	157,607	111,627
Total Deferred Inflows of Resources	269,234	157,607	111,627
Net Position:			
Net Investment in Capital Assets	57,359	69,421	(12,062)
Unrestricted	(671,980)	(650,664)	(21,316)
TOTAL NET POSITION	\$ (614,621)	\$ (581,243)	\$ (33,378)

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(UNAUDITED)

Changes in Net Position

At the end of the current fiscal year, net position totals (\$614,621), which is a decrease of (\$33,378) from the prior fiscal year. This change of (\$21,316) is due to the decrease in the compensated absences balance of \$10,355; and, the adjustments made to increase deferred outflows of resources by \$370,896, record an increase in deferred inflows of resources by (\$111,627), and recognize an increase in the AAMPO's proportionate share of various expenses by (\$290,940) to calculate the ending net pension liability for GASB Statements No. 68 and No. 71. The additional amount of change is due to the (\$12,062) decrease related to capital assets that is attributable to the current year depreciation expense of \$28,441 being that much less than the current year capital asset additions of \$16,379. The AAMPO retired furniture and equipment with a value of \$22,642 (e.g., 1 plotter, 4 computers, 2 monitors, and 2 multimedia devices) that was fully depreciated. The retired equipment was due to non-functionality and outdated items not eligible for warranty extensions.

Governmental Activities

The AAMPO's total revenues were \$3,064,876 (See Table A-2). Total revenues were reported as program revenues from operating grants and contributions of the general government.

Expenses for the AAMPO totaled \$3,098,254 with the more significant expenses as follows: 58.3 percent representing personnel salaries and fringe benefits, 20.8 percent representing professional services, 5.2 percent representing building rental, and 3.6 percent representing indirect.

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(UNAUDITED)

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

	Governmental Activities		
	2021	2020	Change
Revenues:			
Program Revenues:			
Operating Grants and Contributions	\$ 3,064,876	\$ 2,658,366	\$ 406,510
Other Local Revenue	-	1,231	(1,231)
Total Revenues	<u>3,064,876</u>	<u>2,659,597</u>	<u>405,279</u>
Expenses:			
Personnel Salaries	\$ 1,344,722	\$ 1,283,948	60,774
Fringe Benefits	461,490	447,171	14,319
Indirect	110,920	150,849	(39,929)
Travel, Local Mileage	81	1,027	(946)
Staff Training	9,841	20,495	(10,654)
Equipment: Non-Capital	19,246	35,985	(16,739)
Copier Rental & Maintenance	6,998	7,020	(22)
Electric & Gas	10,121	10,158	(37)
Telephone Usage	14,853	14,541	312
Insurance	5,164	4,171	993
Postage	197	148	49
Public Notice (Ads)	80,078	4,694	75,384
Books & Periodicals (Subscriptions)	10,999	10,124	875
Printing & Binding Services	1,491	4,575	(3,084)
Office Supplies	13,067	6,471	6,596
Office & Other Equipment Repairs	2,319	4,152	(1,833)
Building Rental	162,175	155,968	6,207
Buildings & Grounds Repairs	17,189	13,242	3,947
Storage Rental	11,052	6,036	5,016
Cost of Meeting Space	10,231	10,231	-
Internet Services	7,500	7,075	425
Janitorial Services	12,535	12,120	415
Water & Sewage	1,759	2,002	(243)
Garbage Disposal Services	2,277	2,578	(301)
Pest Control Services	762	601	161
Computer Services	47,131	49,918	(2,787)
Auditing Services	28,725	28,360	365
Professional Services	645,273	279,662	365,611
Contract Labor	5,367	18,021	(12,654)
Contractual Services - Subrecipients	26,250	73,750	(47,500)
Loss of Disposition of Capital Assets	-	1,477	(1,477)
Depreciation/amortization Expense	28,441	27,530	911
Total Expenses	<u>3,098,254</u>	<u>2,694,100</u>	<u>404,154</u>
Change in Net Position	<u>(33,378)</u>	<u>(34,503)</u>	<u>1,125</u>
Net Position - Beginning	<u>(581,243)</u>	<u>(546,740)</u>	<u>(34,503)</u>
Net Position - Ending	<u><u>\$ (614,621)</u></u>	<u><u>\$ (581,243)</u></u>	<u><u>\$ (33,378)</u></u>

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(UNAUDITED)

The total cost of programs and services increased by \$404,154, or approximately 15% from the prior year. The majority of the increase is due to increased expenditures in professional services, personnel salaries, fringe benefits, and public notices, in the amounts of \$365,611, \$60,774, \$14,319, and \$75,384, respectively. The increase in personnel salaries and corresponding fringe benefits represent changes in personnel and employee benefit selections. The aforementioned salary increases coupled with an unchanged indirect cost rate, reduces indirect cost contributions to our fiscal agent, Bexar County, by \$39,929 since the indirect cost rate applied from October 2020 to September 2021 remained at 8.4%. This rate was applied to the total of AAMPO’s salaries during the respective period.

Moreover, public notices increased by \$75,384 as a result of billboard, radio, and digital advertisements in relation to the Alamo Area Commute Solutions Program.

Additionally, contractual services-Subrecipients decrease by \$47,500 attributable to most of the Alamo Area Council of Governments’ air quality planning work being completed in the previous fiscal year.

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 2017:	\$334,670	(2 nd Year of UPWP)
FY 2018:	\$598,576	(1 st Year of UPWP)
FY 2019:	\$242,798	(2 nd Year of UPWP)
FY 2020:	\$279,662	(1 st Year of UPWP)
FY 2021:	\$645,273	(2 nd Year of UPWP)

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

The general fund is the AAMPO’s only governmental fund and is used to account for all financial resources. At the end of the current fiscal year, the governmental fund reported a zero-fund balance, which is 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 \$3,064,876 which is an increase of \$405,279 or 15 percent, from the prior year.

**ALAMO AREA METROPOLITAN PLANNING ORGANIZATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(UNAUDITED)

CAPITAL ASSETS

The AAMPO's investment in capital assets for its governmental activities as of September 30, 2021 amounts to \$57,359 (net of accumulated depreciation). This investment in capital assets includes software licenses and furniture and equipment. (See Table A-3).

The net decrease of \$ \$6,263 in capital assets is mainly due to the purchase of a plotter in the amount of \$6,582 and three computer workstation replacements in the amount of \$9,797; offset by the disposition of furniture and equipment and software in the amount of \$22,642.

In compliance with GASB Statement No. 34 requirements, the AAMPO is required to compute depreciation on all applicable capital assets. The current year depreciation expense of \$28,441 combined with the deletion of \$22,642 for the amount related to the assets disposed, brings the accumulated depreciation balance to \$453,075 and also decreases the historical cost of capital assets.

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

	Governmental Activities		
	2021	2020 (Restated)	Change
Software Licenses	\$ 216,169	\$ 216,169	\$ -
Furniture and Equipment	294,265	300,528	(6,263)
Totals at Historical Cost	510,434	516,697	(6,263)
 Total Accumulated Depreciation	 (453,075)	 (447,276)	 (5,799)
Net Capital Assets	\$ 57,359	\$ 69,421	\$ (12,062)

Additional information on the 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 is designed to provide a general overview of the AAMPO's position for all those with an interest in the organization's finances. Questions concerning any of the 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.

BASIC FINANCIAL STATEMENTS

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

STATEMENT OF NET POSITION

SEPTEMBER 30, 2021

	Primary Government Governmental Activities
ASSETS	
Current Assets	
Cash with Fiscal Agent	\$ 492
Due from Texas Department of Transportation	745,128
Total Current Assets	745,620
Noncurrent Assets	
Capital Assets	
Software Licenses	216,169
Furniture and Equipment	294,265
Less Accumulated Depreciation	(453,075)
Total Capital Assets (net of accumulated depreciation)	57,359
Total Noncurrent Assets	57,359
Total Assets	802,979
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to TCDRS (Pension)	524,149
Total Deferred Outflows of Resources	524,149
LIABILITIES	
Current Liabilities	
Accrued Wages	28,538
Due to Fiscal Agent - Bexar County	716,590
Unearned Revenue	492
Total Current Liabilities	745,620
Noncurrent Liabilities	
Net Pension Liability	828,869
Compensated Absences	98,026
Total Noncurrent Liabilities	926,895
Total Liabilities	1,672,515
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflow Related to TCDRS (Pension)	269,234
Total Deferred Inflows of Resources	269,234
Net Position	
Net Investment in Capital Assets	57,359
Unrestricted	(671,980)
Total Net Position	\$ (614,621)

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, 2021

Functions/Programs	Expenses	Program Revenue	Net (Expense)
			Revenue and Changes in Net Position
		Operating Grants and Contributions	Primary Gov. Governmental Activities
Primary Government:			
Governmental Activities:			
Transportation:			
Personnel Salaries	\$ 1,344,722	\$ 1,344,722	\$ -
Fringe Benefits	461,490	440,174	(21,316)
Indirect	110,920	110,920	-
Staff Training	9,841	9,841	-
Travel, Local Mileage	81	81	-
Equipment: Non-Capital	19,246	19,246	-
Copier Rental & Maintenance	6,998	6,998	-
Electric & Gas	10,121	10,121	-
Telephone Usage	14,853	14,853	-
Insurance	5,164	5,164	-
Postage	197	197	-
Public Notice (Ads)	80,078	80,078	-
Books & Periodicals (Subscriptions)	10,999	10,999	-
Printing & Binding Services	1,491	1,491	-
Office Supplies	13,067	13,067	-
Office & Other Equipment Repairs	2,319	2,319	-
Building Rental	162,175	162,175	-
Building & Grounds Repairs	17,189	17,189	-
Storage Rental	11,052	11,052	-
Cost of Meeting Space	10,231	10,231	-
Internet Services	7,500	7,500	-
Janitorial Services	12,535	12,535	-
Water & Sewage	1,759	1,759	-
Garbage Disposal Services	2,277	2,277	-
Pest Control Services	762	762	-
Computer Services	47,131	47,131	-
Equipment: Capital	-	16,379	16,379
Auditing Services	28,725	28,725	-
Professional Services	645,273	645,273	-
Contract Labor	5,367	5,367	-
Contractual Services - Subrecipients	26,250	26,250	-
Depreciation/Amortization Expense	28,441	-	(28,441)
Total Governmental Activities	\$ 3,098,254	\$ 3,064,876	\$ (33,378)
		Change in Net Position	(33,378)
		Net Position—Beginning	(581,243)
		Net Position—Ending	\$ (614,621)

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, 2021

	General Fund
ASSETS:	
Cash with Fiscal Agent	\$ 492
Receivables:	
Due from Texas Department of Transportation	745,128
Total Assets	\$ 745,620
LIABILITIES:	
Accrued Wages	\$ 28,538
Due to Fiscal Agent - Bexar County	716,590
Unearned Revenue	492
Total Liabilities	745,620
FUND BALANCE:	
Unassigned	
Reported in General Fund	-
Total Fund Balance	-
Total Liabilities and Fund Balance	\$ 745,620

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 BALANCE SHEET TO THE
STATEMENT OF NET POSITION

SEPTEMBER 30, 2021

Total Fund Balance--Governmental Funds	\$ -
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$516,697 and the accumulated depreciation/amortization was (\$447,276). In addition, long-term liabilities are not due and payable in the current period; and, therefore are not reported as a liability in the funds. At the beginning of the year, the compensated absences long-term liability was (\$108,381), the net pension liability was (\$537,929); and, the net related deferred outflows and inflows of resources were (\$4,354). The net effect of including the beginning balances for capital assets (net of depreciation/amortization), compensated absences, and the net pension liability in the governmental activities is to (decrease) net position.	(581,243)
Transactions related to current year capital outlays and changes in compensated absences are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:	
- Acquisition of capital assets totaled \$16,379.	
- Deletions of capital assets were (\$22,642) with related accumulated depreciation of \$22,642.	
- Change in compensated absences was \$10,355.	
The net effect is to increase net position.	26,734
Transactions in the current year related to the AAMPO's TCDRS pension liability are as follows:	
- Recognize an increase in the AAMPO's proportionate share of the net pension liability in the amount of (\$290,940).	
- Recognize a net increase in deferred inflows of resources in the amount of (\$111,627).	
- Recognize a net increase in deferred outflows or resources in the amount of \$370,896.	
The net effect is to (decrease) net position.	(31,671)
The 2021 depreciation/amortization expense increases accumulated depreciation/amortization. The net effect of the current year's depreciation/amortization expense is to (decrease) net position.	(28,441)
Net Position of Governmental Activities	<u>\$ (614,621)</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, 2021

	General Fund
REVENUES:	
Federal Highway Administration (FHWA)	\$ 2,098,214
Federal Transit Administration (FTA)	966,662
Total Revenue and Donations	<u>3,064,876</u>
EXPENDITURES:	
Current:	
Transportation:	
Personnel Salaries	1,344,722
Fringe Benefits	440,174
Indirect	110,920
Staff Training	9,841
Travel, Local Mileage	81
Equipment: Non-Capital	19,246
Copier Rental & Maintenance	6,998
Electric & Gas	10,121
Telephone Usage	14,853
Insurance	5,164
Postage	197
Public Notice (Ads)	80,078
Books & Periodicals (Subscriptions)	10,999
Printing & Binding Services	1,491
Office Supplies	13,067
Office & Other Equipment Repairs	2,319
Building Rental	162,175
Building and Grounds Repairs	17,189
Storage Rental	11,052
Cost of Meeting Space	10,231
Internet Services	7,500
Janitorial Services	12,535
Water & Sewage	1,759
Garbage Disposal Services	2,277
Pest Control Services	762
Computer Services	47,131
Auditing Services	28,725
Professional Services	645,273
Contract Labor	5,367
Contractual Services - Subrecipients	26,250
Capital Outlay	16,379
Total Expenditures	<u>3,064,876</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-
Net Changes in Fund Balance	-
Fund Balance - October 1 (Beginning)	-
Fund Balance - September 30 (Ending)	<u>\$ -</u>

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, 2021

Total Net Change in Fund Balance--Governmental Funds	\$ -
Transactions related to current year capital outlays and changes in compensated absences are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:	
<ul style="list-style-type: none">- Acquisition of capital assets totaled \$16,379.- Deletions of capital assets were (\$22,642) with related accumulated depreciation of \$22,642.- Change in compensated absences was \$10,355.	
The net effect is an increase to the change in net position.	26,734
Adjustments necessary in the current year to record the AAMPO's pension liability were as follows:	
<ul style="list-style-type: none">- Deferred inflows and outflows of resources were expended in the net amount of \$259,269 during the current measurement period.- The AAMPO's proportionate share of various expenses in the amount of (\$290,940) were used to calculate the AAMPO's proportionate share of the ending net pension liability.	
The net effect is a (decrease) to the change in net position.	(31,671)
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.	<u>(28,441)</u>
Change in Net Position of Governmental Activities	<u>\$ (33,378)</u>

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, 2021

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, 2021

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 Texas Department of Transportation grants are AAMPO's major revenue source. Expenditures include all costs associated with the daily operations of the AAMPO.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

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 accounts for all the AAMPO transactions in a custodial fund and is paid an indirect cost for providing such assistance. The indirect cost rate of 8.40% was applied to AAMPO's total salaries billed, to compute the amount of \$110,920 paid to Bexar County for the fiscal year ended September 30, 2021.

F. Subrecipients

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

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 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, 2021.

I. Other Accounting Policies

1. Capital Assets

Capital assets, which include software licenses and furniture and equipment, 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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 furniture and equipment are depreciated/amortized using the straight-line method over the following estimated useful lives:

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

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

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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Deferred Outflow and Inflow – 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.

II. BUDGETARY DATA

On June 24, 2019, the TPB adopted the biennial Unified Planning Work Program (UPWP), which was amended through January 25, 2021. The UPWP includes the budget for the period of October 1, 2019 through September 30, 2021, 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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES

A. Cash with Fiscal Agent

At September 30, 2021, the AAMPO had a cash balance of \$492 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, 2021 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, 2021, was as follows:

	Beginning Balance (Restated)	Additions	Retirements	Ending Balance
Capital Assets, Being Depreciated/Amortized:				
Software Licenses	\$ 216,169	\$ -	\$ -	\$ 216,169
Furniture and Equipment	300,528	16,379	(22,642)	294,265
Total Capital Assets, Being Depreciated/Amortized	516,697	16,379	(22,642)	510,434
Less Accumulated Depreciation/Amortization for:				
Software Licenses	(219,169)	-	-	(216,169)
Furniture and Equipment	(231,107)	(28,441)	22,642	(236,906)
Total Accumulated Depreciation/Amortization	(447,276)	(28,441)	22,642	(453,075)
Total Governmental Activities Capital Assets, Net	\$ 69,421	\$ (12,062)	\$ -	\$ 57,359

Depreciation/amortization expense for the current year was \$28,441. The beginning balances for Software Licenses, Furniture and Equipment, and, associated Accumulated Depreciation, were restated to correct balances between line items, with no effect to the totals.

C. Changes in Compensated Absences

The change in compensated absences for the year ended September 30, 2021 was as follows:

Beginning Balance, October 1, 2020	\$ 108,381
Additions	137,427
Deletions	(147,782)
Ending Balance, September 30, 2021	<u>\$ 98,026</u>

D. Operating Lease

On December 6, 2016, the AAMPO extended their original operating office facilities lease agreement for an additional 60-month period, from August 1, 2017 through July 31, 2022, starting with a monthly base rent payment of \$12,209, and increasing annually by \$3,855 for the duration of the lease. On August 9, 2021, the AAMPO extended their lease agreement for an additional 60-month period, from August 1, 2022 through July 31, 2027, with a monthly base rent payment of \$13,494.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

The AAMPO is required to pay increases in property taxes, as compared to the 2017 base year through July 31, 2022. Effective August 1, 2022, with the terms of the extended lease agreement, in addition to the base rent and the pay for increases in property taxes as compared to the 2017 base year, the AAMPO is also required to pay \$6,000 annually for property taxes. The total lease expense was \$162,175 for the year ended September 30, 2021.

Future lease payments are as follows:

Year Ending September 30,	Amount
2022	\$ 161,931
2023	161,931
2024	161,931
2025	161,931
2026	161,931
2027	134,943
Total	<u>\$ 944,598</u>

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 survivor benefits for all of its full-time employees through a savings-based defined benefit pension plan in the TCDRS where member benefits are based on each member's account balance at retirement and employer matching. TCDRS is governed by the Texas Legislature and overseen by an independent Board of Trustees, which is responsible for the administration. TCDRS serves 818 pension plans as of December 31, 2020. TCDRS, in the aggregate, issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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 ages 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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

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 the employer 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. There are no automatic Cost of Living Adjustments (COLA). Each year, the County may elect an ad hoc COLA.

At December 31, 2020, the following Bexar County employees, which include AAMPO employees, were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	3,109
Inactive employees or beneficiaries entitled to but not yet receiving benefits	3,626
Active employees	<u>5,552</u>
Total	<u>12,287</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 of 13.86% of covered payroll for fiscal year 2021.

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.

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 the 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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

Net Pension Liability

The AAMPO's net pension liability was measured as of December 31, 2020, 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 .46% of the total actuarially determined net pension liability. The .46% represents the ratio of AAMPO's payroll costs to Bexar County's total payroll costs. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.60% (Gross of administrative expenses)

Mortality rates for service retirees, beneficiaries and non-depositing members were based on 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. Depositing members' mortality rates were based on 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014. Disabled retiree's mortality rates were based on 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013-December 31, 2016, except where required to be different by GASB 68.

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 2021 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 30-year time horizon; the TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

Asset Class	Target Allocation	Geometric Real Rate of Return
U.S. Equities	11.50%	4.25%
Private Equity	25.00%	7.25%
Global Equities	2.50%	4.55%
International Equities – Developed Markets	5.00%	4.25%
International Equities – Emerging Markets	6.00%	4.75%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Hedge Funds	6.00%	1.85%
Cash Equivalents	2.00%	-0.70%

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.

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 general obligation municipal bond with an average rating of AA/Aa or higher should be used to discount the projected benefit payments for those years.

The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

ALAMO AREA
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NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

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.

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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

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 liability was computed to be \$828,869 which represents .46% of Bexar County's total net pension liability.

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability / (Asset)
	(a)	(b)	(a) – (b)
Balances as of December 31, 2019	\$ 6,841,817	\$ 6,303,888	\$ 537,929
Changes for the year:			
Service Cost	191,015	-	191,015
Interest on total pension liability	597,791	-	597,791
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(24,154)	-	(24,154)
Effect of assumption changes or inputs	464,513	-	464,513
Benefit payments/ Refunds of contributions	(396,733)	(396,733)	-
Other Changes (includes the AAMPO's change in proportionate share)	541,805	496,624	45,181
Administrative expenses	-	(5,405)	5,405
Member contributions	-	96,060	(96,060)
Net investment income	-	702,580	(702,580)
Employer contributions	-	190,171	(190,171)
Balances as of December 31, 2020	\$ 8,216,054	\$ 7,387,185	\$ 828,869

Sensitivity Analysis

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	\$ 9,311,378	\$ 8,216,054	\$ 7,299,684
Fiduciary Net Position	7,387,186	7,387,185	7,387,186
Net Pension Liability	\$ 1,924,192	\$ 828,869	\$ (87,502)

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

Pension Expense / (Income)

The AAMPO's proportionate share of the effects on pension expense for the period January 1, 2020 to December 31, 2020 were as follows:

	January 1, 2020 to December 31, 2020
Service cost	\$ 191,015
Interest on total pension liability	597,791
Administrative expenses	5,405
Member contributions	(96,060)
Expected investment return, net	(546,345)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(5,249)
Recognition of assumption changes or inputs	98,410
Recognition of investment gains or losses	(72,445)
Other	2,582
Pension expense/(income)	<u>\$ 175,104</u>

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	\$ (19,323)	\$ 7,132	\$ (12,191)
Changes in actuarial assumptions	-	377,117	377,117
Net difference between projected and actual earnings	(249,911)	-	(249,911)
Totals as of the measurement date (December 31, 2020)	(269,234)	384,249	115,015
Contributions made subsequent to the measurement date	-	139,900	139,900
Totals as reported at September 30, 2021	<u>\$ (269,234)</u>	<u>\$ 524,149</u>	<u>\$ 254,915</u>

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

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
2021	\$ 18,052
2022	80,869
2023	(40,731)
2024	56,825
	<u>\$ 115,015</u>

Annual Pension Cost

For the fiscal year ended September 30, 2021, the actual contributions made by AAMPO's employees were \$94,219 and those made by AAMPO were \$186,553 which were the required contribution amounts.

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, one AAMPO retiree 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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

III. DETAILED NOTES (Continued)

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 (\$671,980) unrestricted net position, which is reflected as a deficit in the government-wide financial statements, (\$98,026) represents the AAMPO's compensated absences liability balance at September 30, 2021. 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 (\$573,954) represents the net amount of the net pension liability and the related deferred outflow and inflow of resources related to pension.

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

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

September 30, 2021

	Plan Year Ended December 31, 2020	Plan Year Ended December 31, 2019	Plan Year Ended December 31, 2018
Total Pension Liability			
Service cost	\$ 191,015	\$ 165,784	\$ 162,056
Interest on total pension liability	597,791	524,462	518,351
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	464,513	-	-
Effect of economic/demographic gains or losses	(24,154)	6,391	3,996
Benefit payments/refunds of contributions	(396,733)	(321,483)	(308,569)
Other changes (includes the AAMPO's change in proportionate share)	541,805	(297,788)	258,820
Net change in total pension liability	1,374,237	77,366	634,654
Total pension liability, beginning	6,841,817	6,764,451	6,129,797
Total pension liability, ending (a)	8,216,054	6,841,817	6,764,451
Fiduciary Net Position			
Employer contributions	190,171	170,546	171,164
Member contributions	96,060	87,717	88,042
Investment income net of investment expenses	702,580	899,032	(110,307)
Benefit payments/refunds of contributions	(396,733)	(321,483)	(308,569)
Administrative expenses	(5,405)	(4,804)	(4,599)
Other changes	496,624	(253,371)	237,812
Net change in fiduciary net position	1,083,297	577,637	73,543
Fiduciary net position, beginning	6,303,888	5,726,251	5,652,708
Fiduciary net position, ending (b)	7,387,185	6,303,888	5,726,251
Net pension liability / (asset), ending = (a) - (b)	\$ 828,869	\$ 537,929	\$ 1,038,200
Fiduciary net position as a % of total pension liability	89.9%	92.1%	84.7%
Pensionable covered payroll	\$ 1,345,981	\$ 1,281,326	\$ 1,328,005
Net pension liability as a % of covered payroll	61.6%	42.0%	78.2%

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

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

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS

September 30, 2021

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
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.

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2021

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
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
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*	2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 10% CPI COLA was adopted.

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

SUPPLEMENTAL INFORMATION

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

SCHEDULE OF REVENUES AND EXPENDITURES
BY GRANT AND OTHER SOURCES

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	FHWA & FTA	Total
REVENUES		
Federal Highway Administration (FHWA)	\$ 2,098,214	\$ 2,098,214
Federal Transit Administration (FTA)	966,662	966,662
Total Revenue and Donations	3,064,876	3,064,876
EXPENDITURES		
Current:		
Transportation:		
Personnel Salaries	1,344,722	1,344,722
Fringe Benefits	440,174	440,174
Indirect	110,920	110,920
Staff Training	9,841	9,841
Travel, Local Mileage	81	81
Equipment: Non-Capital	19,246	19,246
Copier Rental & Maintenance	6,998	6,998
Electric & Gas	10,121	10,121
Telephone Usage	14,853	14,853
Insurance	5,164	5,164
Postage	197	197
Public Notice (Ads)	80,078	80,078
Books & Periodicals (Subscriptions)	10,999	10,999
Printing & Binding Services	1,491	1,491
Office Supplies	13,067	13,067
Office & Other Equipment Repairs	2,319	2,319
Building Rental	162,175	162,175
Building and Grounds Repairs	17,189	17,189
Storage Rental	11,052	11,052
Cost of Meeting Space	10,231	10,231
Internet Services	7,500	7,500
Janitorial Services	12,535	12,535
Water & Sewage	1,759	1,759
Garbage Disposal Services	2,277	2,277
Pest Control Services	762	762
Computer Services	47,131	47,131
Auditing Services	28,725	28,725
Professional Services	645,273	645,273
Contract Labor	5,367	5,367
Contractual Services - Subrecipients	26,250	26,250
Capital Outlay	16,379	16,379
Total Expenditures	3,064,876	3,064,876
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

SCHEDULE OF LINE ITEM EXPENDITURES BY AGENCY AND SUBRECIPIENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	AAMPO*	Alamo Area Council of Governments	Total
EXPENDITURES			
Current:			
Transportation:			
Personnel Salaries	\$ 1,344,722	\$ 15,154	\$ 1,359,876
Fringe Benefits	440,174	6,411	446,585
Indirect	110,920	2,534	113,454
Staff Training	9,841	-	9,841
Travel, Local Mileage	81	-	81
Equipment: Non-Capital	19,246	-	19,246
Copier Rental & Maintenance	6,998	-	6,998
Electric & Gas	10,121	-	10,121
Telephone Usage	14,853	911	15,764
Insurance	5,164	-	5,164
Postage	197	-	197
Public Notice (Ads)	80,078	-	80,078
Books & Periodicals (Subscriptions)	10,999	-	10,999
Printing & Binding Services	1,491	10	1,501
Office Supplies	13,067	-	13,067
Office & Other Equipment Repairs	2,319	-	2,319
Building Rental	162,175	1,230	163,405
Building and Grounds Repairs	17,189	-	17,189
Storage Rental	11,052	-	11,052
Cost of Meeting Space	10,231	-	10,231
Internet Services	7,500	-	7,500
Janitorial Services	12,535	-	12,535
Water & Sewage	1,759	-	1,759
Garbage Disposal Services	2,277	-	2,277
Pest Control Services	762	-	762
Computer Services	47,131	-	47,131
Auditing Services	28,725	-	28,725
Professional Services	645,273	-	645,273
Contract Labor	5,367	-	5,367
Capital Outlay	16,379	-	16,379
Total Expenditures	<u>\$ 3,038,626</u>	<u>\$ 26,250</u>	<u>\$ 3,064,876</u>

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

FEDERAL AWARDS SECTION

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, 2021, 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 28, 2022.

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.

Compliance

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 28, 2022

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

We have audited the Alamo Area Metropolitan Planning Organization's (AAMPO) compliance with the types of compliance requirements described 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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, 2021.

Report on Internal Controls Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 28, 2022

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2021

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>			
	CFDA Numbers(s)	Name of Federal Program or Cluster	
	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, 2021

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, 2021

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, 2021

Federal Grantor Passed-Through Grantor Program Title	CFDA No.	Grant Number	Federal Grant Award Amount	Federal Grant Expenditures	Passed Through to Subrecipients
<u>Department of Transportation</u>					
Pass Through - Texas Department of Transportation					
Highway Planning and Construction (FHWA)	20.205	PL-112	\$ 8,370,889	\$ 1,983,234	\$ 26,250
	20.205	CSJ# 0915-00-195	294,356	114,980	-
Total Highway Planning and Construction (FHWA) Cluster			8,665,245	2,098,214	26,250
Metropolitan Planning - FTA (Section 5303)	20.505	FTA-5303	966,662	966,662	-
Total Department of Transportation			9,631,907	3,064,876	26,250
Total Expenditures of Federal Awards			\$ 9,631,907	\$ 3,064,876	\$ 26,250

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2021

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 2021, the AAMPO passed through \$26,250 in FHWA grant funds to its subrecipient, the Alamo Area Council of Governments.
5. The FHWA Commute Solutions Program grant (CSJ# 0915-00-195), in the amount of \$294,356, was awarded to the AAMPO in fiscal year 2019 to be expended over a 3-year period. The AAMPO expended \$27,460 in fiscal year 2019, \$54,000 in fiscal year 2020, and \$114,980 in fiscal year 2021, for a total cumulative amount of \$196,440.

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

REPORT ON THE CONDUCT OF AUDIT

For the Year Ended September 30, 2021

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

We have audited the financial statements of the governmental activities and the general fund of the Alamo Area Metropolitan Planning Organization (AAMPO) for the year ended September 30, 2021, and have issued our report thereon dated March 28, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and that we also communicate to you other information related to our audit. Such information is provided in the following sections I - VIII, of this report.

This letter does not affect our report dated March 28, 2022, on the financial statements of the AAMPO.

This report is intended solely for the information and use of the members of the Transportation Policy Board and management of the AAMPO and is not intended to be, and should not be used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended by the personnel of the AAMPO during the course of our audit.

March 28, 2022

ALAMO AREA
METROPOLITAN PLANNING ORGANIZATION
San Antonio, Texas

REPORT ON THE CONDUCT OF AUDIT

For the Year Ended September 30, 2021

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I. The Auditor's Responsibility Under U.S. Generally Accepted Auditing Standards, Government Auditing Standards, and Uniform Guidance

As stated in the audit contract, along with our supplemental audit scope letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas tested.

In planning and performing our audit, we considered the AAMPO's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the AAMPO's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the AAMPO's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the AAMPO's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the AAMPO's compliance with those requirements.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

II. Qualitative Aspects of Accounting Practices

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the AAMPO are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2021.

We noted no transactions entered into by the AAMPO during the year for which there is a lack of authoritative guidance of consensus. All significant transactions have been recognized in the financial statements in the proper period.

Financial Statement Disclosures

The financial statement disclosures, as included in the financial statements, are neutral, consistent, and clear.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the AAMPO's financial statements are depreciation, compensated absences, and the net pension liability. Following are the bases used by management on such estimates:

- Depreciation is based on estimated useful lives of the respective capital asset class.
- Compensated absences are based on the hours accrued as of September 30th and related pay for each employee.
- Net pension liability was computed as .46% of the AAMPO's fiscal agent's, Bexar County, actuarially determined total net pension liability. The .46% represents the ratio of the AAMPO's payroll costs to Bexar County's total payroll costs.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

III. Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

IV. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has adopted all adjusting journal entries to convert the AAMPO's cash basis records to the accrual basis of accounting.

V. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

VI. Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 28, 2022.

VII. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the AAMPO’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us or determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

VIII. Other Issues

Matters Discussed with Management Prior to Reappointment

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to reappointment as the AAMPO’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the management’s discussion and analysis, and the pension information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

With respect to the supplemental information and schedule of expenditures of federal awards, as listed in the AAMPO’s Annual Financial and Compliance Report’s table of contents; and, accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America; the method of preparing it has not changed from the prior period; and, the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled such supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves to determine that the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited financial statements and the auditor’s report thereon. If we become aware that such documents were published, we would have a responsibility to read such information, in order to identify material inconsistencies, if any, with the audited financial statements.

Other Postemployment Benefits (OPEB)

Since the AAMPO participates in the Bexar County defined benefit postemployment healthcare plan (the Plan), and there is an informal understanding that Bexar County will fund these benefits for the AAMPO retirees, Bexar County’s net OPEB liability, as reflected in its financial statements at September 30, 2021, includes the member employees of the AAMPO. If the informal understanding for funding of the Plan were to change, the AAMPO could be liable for any future payments.

10. Presentation on City of San Antonio Proposed 2022-2027 Bond Program – COSA (Hosseini)

Purpose

The purpose of this agenda item is for TPB to receive the latest information on the COSA's proposed 2022-2027 Bond Program.

Issue

On February 10, 2022, the COSA Mayor and City Council approved 183 projects, as part of the 2022-2027 Bond Program. At \$1.2 billion, this is the largest Bond Program in the City's history and is not projected to increase the City's tax rate. The proposed program is divided into six propositions: Streets, Bridges & Sidewalk Improvements, Drainage & Flood Control Improvements, Parks, Recreation & Open Space Improvements, Municipal, Library & Cultural Facilities Improvements, Public Safety & Health Facilities Improvements, and Housing Improvements. Early voting will take place from April 25 – May 3, 2022 with Election Day on May, 7, 2022.

Action Requested

This item is informational purposes only. No action is being requested.

11. Monthly Status Reports

Purpose

The purpose of this agenda item is to provide information on several important issues.

Issue

Reports will be presented as follows:

- a. Alamo Regional Mobility Authority/Bexar County (Green)
- b. Air Quality Issues (Rath)
- c. City of San Antonio (Hosseini)
- d. San Antonio Mobility Coalition (Boyer)
- e. Texas Department of Transportation (Gallegos)
- f. VIA Metropolitan Transit (Arndt)
- g. Others

Action Requested

For information, discussion and action as necessary.

12. Executive Session - Pursuant to Chapter 551, Subchapter D, Texas Government Code

At any time during the meeting of the AAMPO Transportation Policy Board, the Board reserves the right to adjourn into executive Session at any time to discuss any of the matters listed on the posted agenda, as authorized by Texas Government Code Section 551.071 (consultation with attorney), Section 551.072 (deliberations about real property), Section 551.074 (personnel matters), and Section 551.086 (economic development).

13. Adjourn