

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2018**

**Offices located in  
Amarillo, Texas**

**PANHANDLE REGIONAL PLANNING COMMISSION  
AMARILLO, TEXAS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**Fiscal year ended September 30, 2018**

**Prepared by**

**The Department of Finance**

**Renee Boehning  
Director of Finance**

**PANHANDLE REGIONAL PLANNING COMMISSION  
COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended September 30, 2018**

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# **INTRODUCTORY SECTION**





March 12, 2019

Honorable Chairman and Members  
of the Board of Directors  
Panhandle Regional Planning Commission  
P.O. Box 9257  
Amarillo, Texas 79105-9257

Dear Ladies and Gentlemen:

The Comprehensive Annual Financial Report (CAFR) of the Panhandle Regional Planning Commission (the "Commission" or "PRPC") for the fiscal year ended September 30, 2018, is submitted herewith. All disclosures necessary to enable the reader to gain an understanding of the Commission's financial activities have been included. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the PRPC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations.

The CAFR is presented in four sections:

- An introductory section which includes this letter of transmittal, the Commission's organizational chart, and a list of the governing board and executive staff.
- A financial section that consists of management's discussion and analysis, the independent auditor's report, the basic financial statements, the combining and individual fund statements, as well as other supplementary information.
- A statistical section that includes selected historical financial data and demographic information for the Texas Panhandle region, generally presented on a multi-year basis.
- A single audit section that includes information about federal and state award programs as required by the Single Audit Act of 1996, the Uniform Guidance, and the Uniform Grant Management Standards.

### **Profile of the PRPC**

The Panhandle Regional Planning Commission was organized in September 1969, under the Regional Planning Act of 1965 (Chapter 391, Local Government Code) as a voluntary association of governments for the 26-county Panhandle region as delineated



by the Governor. Under the Act, the Commission is designated as a political subdivision of the State; the general purpose of which is to make studies and plans to guide the unified, far-reaching development of the area, to eliminate duplication, and to promote the economy and efficiency in the coordinated development of the area. The Commission is one of 24 such regional councils serving local governments in the State of Texas.

Although the Commission is a political subdivision of the State, it operates under bylaws originally written and adopted by the membership in December 1970. Each entity voluntarily decides upon membership and is billed annually for dues. Counties and cities are billed on a per capita basis. The Commission does not have the authority to levy taxes and is solely dependent upon its membership dues and monies earned from program fees.

In 2018, the Commission's 93 members included all 26 counties, 59 cities, and 8 special districts. These units of government in 2018 represented an estimated population of 450,440 and an area of almost 26,000 square miles.

The reporting entity includes only the Commission. There are no other organizations, functions, or activities which meet the criteria for inclusion in the CAFR as set forth by the Governmental Accounting Standards Board (GASB). The Employees' Pension Plan (see note 1.F. to the basic financial statements) is a defined contribution plan. Effective December 1, 1996, the Commission transferred responsibility for the plan administration to ICMA Retirement Corporation and adopted ICMA's prototype plan. Under this arrangement, employees deal directly with ICMA except for transfer of contributions. Upon payment of its contribution to the Plan, the Commission has no further liability relating to pension matters. In fiscal year 1992, the Commission purchased a building which is reflected in the proprietary fund in the basic financial statements.

### **Major Initiatives**

PRPC has active programs, funded both locally and with grant funds, in the areas of workforce development, assistance to the elderly, emergency communications, emergency preparedness, water planning, solid waste management, criminal justice planning, transportation planning, dispute resolution, and community and economic development. In addition, PRPC provides regional services and technical assistance to the local governments of the Panhandle. Major initiatives are described as follows:

#### **Workforce Development:**

The region's Workforce Development programs help Panhandle employers recruit, hire and retain qualified personnel. They also provide workers with the information, assistance, and training needed to obtain and keep jobs that offer good wages and benefits, and enhance their ability to support their families. These efforts are planned and overseen by the Panhandle Workforce Development Board, a group of dedicated volunteers who are appointed by local elected officials. The PRPC serves as the administrative and fiscal agent for the Board.

### Aging:

The Area Agency on Aging (AAA) serves as the advocate and leader for the Panhandle's elderly population. The AAA offers a range of comprehensive and coordinated programs and services to accomplish its mission of promoting dignity, independence, and quality of life for older people and the family members and friends who care for them.

### Emergency Communications:

The Regional 9-1-1 Network provides emergency communications services for residents in 24 Panhandle counties through a network of twenty-three 9-1-1 call centers located in sheriffs' offices and police departments. The PRPC provides ongoing training of 9-1-1 call takers, ensures maintenance of the emergency systems, and provides public education.

### Emergency Preparedness:

The PRPC's Regional Emergency Preparedness Program supports the state's homeland security strategic plan. Its main goal is to better prepare the area's first responders to thwart and/or respond to and recover from large-scale, man-made or natural disasters. This program is overseen by the Panhandle Regional Emergency Management Advisory Committee (PREMAC) that includes representation from the various disciplines that have a stake in the Panhandle's preparedness efforts. All programs and projects implemented under the PREMAC's purview are intended to have a beneficial regional impact. The PREMAC works to identify common solutions with shared benefits that can extend to the entire region.

### Solid Waste Management:

The PRPC's Regional Solid Waste Management Program works to protect the environment by supporting programs that improve the management and disposal of the region's solid waste. The PRPC's Regional Solid Waste Management Advisory Committee (RSWMAC) directs this program; a committee comprised of solid waste professionals, local officials, industry representatives, and individuals who have an interest in protecting the environment. The RSWMAC has been charged by the PRPC's Board of Directors with determining how the Panhandle's allocations of solid waste funding can best be used to support waste reduction and management programs in the region.

### Criminal Justice:

The PRPC's Criminal Justice Program has been designated by the Office of the Governor, Criminal Justice Division, as the responsible entity for regional criminal justice planning efforts for the 26-county area. Such activities include coordinating and consolidating activities of the agencies to maximize funds and resources. The department assists in administering, monitoring, and reviewing grants for a range of activities. The PRPC also coordinates basic and in-service peace officer training through the Panhandle Law Enforcement Academy.

### Economic Development:

The PRPC's Economic Development Program assists local government entities and area businesses in enhancing the economic environment and encouraging the sustainable development of the region. Such assistance includes regional economic planning, grant preparation and administration, and topical workshops. Loans are provided through two Micro-Loan programs.

### Water Planning:

In 1997, Senate Bill 1 mandated that the State of Texas undertake a comprehensive water planning process designed to assist water users and providers in planning for and meeting future water demands and needs. The Panhandle is one of 16 Regional Water Planning Groups in Texas. At the request of the Panhandle Water Planning Group in our region, the PRPC serves as administrative agent for the regional water planning process. Duties include providing technical assistance, data collection, analysis, and dissemination, funding and management of planning grant contracts, and financial oversight.

### Transportation Planning:

The PRPC, under the guidance of the Texas Department of Transportation, serves as lead agency for the Texas Panhandle to develop regional public transportation service initiatives. The Planning Commission also supports the transportation planning efforts of local elected officials under the auspices of the Panhandle Rural Planning Organization and the Rolling Plains Organization for Rural Transportation.

### Dispute Resolution

The PRPC's Dispute Resolution Center (DRC) is designed to empower residents of this region to resolve all types of conflicts through the use of mediation. The DRC offers mediation assistance for a variety of controversies, including divorce/custody, visitation arrangements, consumer complaints, minor criminal mischief, person injury, landlord/tenant disputes, property and damage disputes, threats and trespassing, financial disputes, police and court referrals, employer/employee conflicts, and neighborhood and community conflicts. Such resolution is achieved with the assistance of trained, impartial mediators who facilitate meetings between the disputing parties.

### Government Services:

The PRPC's Local Government Services Department assists area cities and counties in addressing community development needs. Services can be seen through such improvements as new parks, sewer and water infrastructure, and local planning assistance. The PRPC also delivers management services to area municipalities.

## Long-Term Financial Planning

### Internal Controls:

The Director of Finance establishes and maintains an internal control structure designed to ensure that assets are safeguarded and used in accordance with Board of Directors and grant contract authorizations and that accounting data allows for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. This structure is designed to provide reasonable, but not absolute, assurance these objectives are met. "Reasonable assurance" recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

### Budgetary Controls:

The Commission's budget is based on anticipated funding from federal and state grants and local dues; however, variances can and do occur. A comparison of budget to actual expenditures is shown on pages 170 – 171.

The 2018 budget consisted of specific programs to be funded by grantor agencies and the general fund. All expenditures are classified as current. The general fund program consists of agency-wide support and local expenditures not related to any internal service funds. Budgetary control is maintained through budgetary analysis, as well as prior approval of requisitions to vendors.

Although PRPC's budget is adopted at the annual meeting of its General Assembly, it is not a legally adopted budget or an appropriated budget as defined by the Governmental Accounting Standards Board.

### Cash Management:

The PRPC's investment policy is to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting PRPC's cash flow demands. Generally, funds are invested in money market investment accounts with all accounts that are in the name of the Commission being fully insured or collateralized. Note 2 to the financial statements on pages 42 – 43 include a detailed explanation.

### Risk Management:

The Commission purchases insurance coverage that is considered adequate to minimize the Commission's risk of loss. A schedule of the insurance coverage in place is included in the statistical section on page 200.

### Independent Audit:

An independent audit is performed by a certified public accounting firm selected by the Commission's Board of Directors. The independent auditor's report has been included in the financial section of this report beginning on page 11.

## Awards and Acknowledgements

### Certificate of Achievement:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Panhandle Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended September 30, 2017. This was the 33<sup>rd</sup> consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### Acknowledgments:

The preparation of this report was accomplished with cooperation of the Commission's financial and administrative staff and the Commission's audit firm, Edgin, Parkman, Fleming & Fleming, P.C. We express our appreciation to the staff members and auditors who contributed to the preparation of this report. We also wish to thank the members of the Board of Directors for conducting the financial operations of the PRPC in a responsible manner.

Respectfully submitted,

Kyle Ingham  
Executive Director

Renee Boehning  
Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Panhandle Regional Planning  
Commission, Texas**

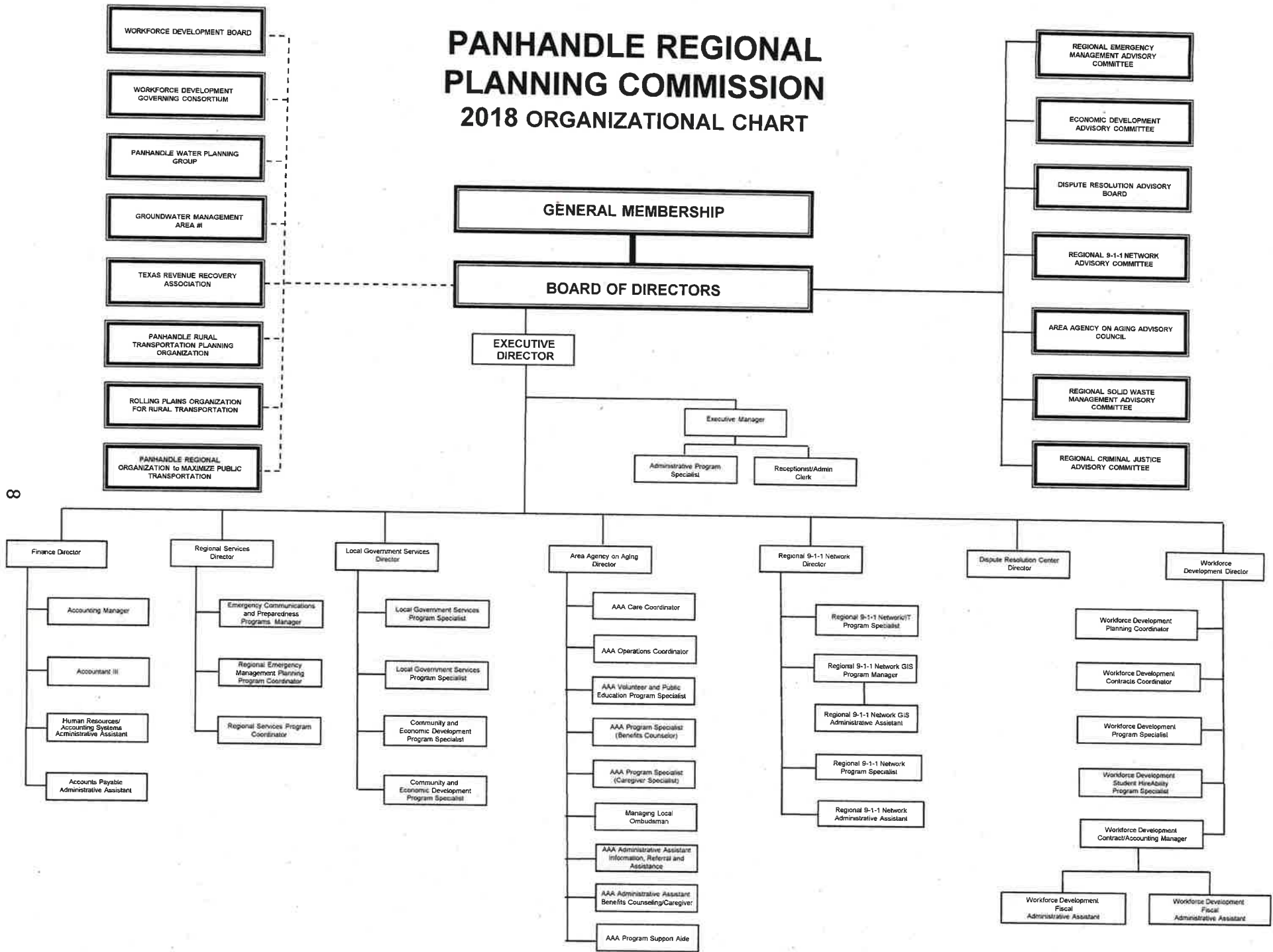
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2017**

*Christopher P. Morill*

Executive Director/CEO

# PANHANDLE REGIONAL PLANNING COMMISSION 2018 ORGANIZATIONAL CHART





**PANHANDLE REGIONAL PLANNING COMMISSION  
Governing Board and Executive Staff**

**OFFICERS**

CHAIRMAN	John Howard, M.D., Judge, County of Donley
VICE-CHAIRMAN	Ricky White, Mayor, City of Friona
SECRETARY/TREASURER	William L. Hallerberg, Ph.D., Canadian River Municipal Water Authority
IMMEDIATE PAST CHAIRMAN	Kerry Symons, Mayor, City of Perryton

**MEMBERS**

PSA-1	Dallam, Hartley, Moore, Oldham, Sherman	Don Allred, Judge, County of Oldham Ronnie Gordon, Judge, County of Hartley Pat Sims, Mayor, City of Dumas Cleo Castro, Cactus
PSA-2	Hansford, Hemphill, Hutchinson, Lipscomb, Ochiltree, Roberts	Buster Davis, Mayor, City of Gruver Bob Gober, Councilman, City of Canadian Kerry Symons, Mayor, City of Perryton Winston Sauls, Borger
PSA-3	Briscoe, Castro, Deaf Smith, Parmer, Swisher	Harold Keeter, Judge, County of Swisher Ricky White, Mayor, City of Friona Wayne Nance, Judge, County of Briscoe Irene Favila, Hereford
PSA-4	Armstrong, Carson, Potter, Randall	Ernie Houdashell, Judge, County of Randall Ginger Nelson, Mayor, City of Amarillo Nancy Tanner, Judge, County of Potter Dan Looten, Judge, County of Carson Saul Hernandez, Amarillo
PSA-5	Childress, Collingsworth, Donley, Gray, Hall, Wheeler	John Howard, M.D., Judge, County of Donley John James, Judge, County of Collingsworth Jay Mayden, Judge, County of Childress Karen Price, Pampa

Minority Elected Representatives

Juan Cantu, Commissioner, County of Lipscomb  
Sal Rivera, Sheriff, Castro County  
Amelia Salazar, Councilwoman, Palisades Village

Special District Representatives

Phillip Self, Board Member, Greenbelt Municipal and Industrial Water Authority  
William L. Hallerberg, Ph.D., Canadian River Municipal Water Authority

Texas Legislative Representative

Walter "Four" Price, Representative, District 87

**EXECUTIVE STAFF**

EXECUTIVE DIRECTOR  
FINANCE DIRECTOR  
WORKFORCE DEVELOPMENT DIRECTOR  
AGING DIRECTOR  
REGIONAL SERVICES DIRECTOR  
LOCAL GOVERNMENT SERVICES DIRECTOR  
DISPUTE RESOLUTION CENTER DIRECTOR  
REGIONAL 9-1-1 NETWORK DIRECTOR

Kyle Ingham  
Renee Boehning  
Marin Rivas  
Melissa Carter  
John Kiehl  
Dustin Meyer  
Randy Braidfoot  
Mike Peters

# **FINANCIAL SECTION**



## **EDGIN, PARKMAN, FLEMING & FLEMING, PC**

CERTIFIED PUBLIC ACCOUNTANTS

4110 KELL BLVD., SECOND FLOOR ▪ P.O. Box 750  
WICHITA FALLS, TEXAS 76307-0750  
PH. (940) 766-5550 ▪ FAX (940) 766-5778

MICHAEL D. EDGIN, CPA  
DAVID L. PARKMAN, CPA  
A. PAUL FLEMING, CPA

### Independent Auditor's Report

The Board of Directors  
Panhandle Regional Planning Commission  
Amarillo, Texas

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Panhandle Regional Planning Commission as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Panhandle Regional Planning Commission, as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof 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 on pages 14 through 20 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 Panhandle Regional Planning Commission's basic financial statements. The introductory section, combining financial statements, supporting schedules, other supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State of Texas Single Audit Circular*, and is also not a required part of the financial statements.

The combining financial statements, supporting schedules, other supplementary information and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements, supporting schedules, other supplementary information and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2019, on our consideration of Panhandle Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Panhandle Regional Planning Commission's internal control over financial reporting and compliance.

*Edgin, Parkman, Fleming & Fleming, PC*  
EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas  
March 12, 2019

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Panhandle Regional Planning Commission, we offer readers of the PRPC's Annual Financial Report this narrative overview and analysis of the PRPC's financial performance during the fiscal year ended September 30, 2018. Please read it in conjunction with the PRPC's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

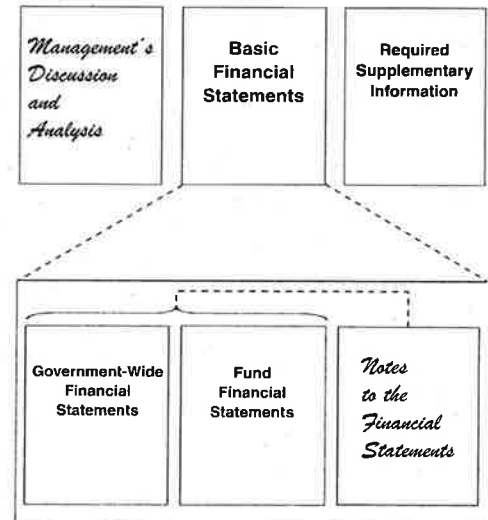
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$6,099,668 (net position). Of this amount, \$2,161,011 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position decreased by \$145,005. This decrease is principally due to the decrease in the net investment in capital assets.
- The governmental funds reported a fund balance this year of \$2,562,667, which is an increase of \$98,736 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$928,267.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the PRPC:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the PRPC's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the PRPC's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- The *proprietary fund statements* offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as the internal services.

Figure A-1  
Required Components of the PRPC's  
Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Summary  Detail

Figure A-2 summarizes the major features of the PRPC's financial statements, including the portion of the PRPC's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

**Figure A-2. Major Features of the PRPC's Government-wide and Fund Financial Statements**

Type of Statements	Fund Statements		
	Government-wide	Governmental Funds	Proprietary Funds
Scope	Entire PRPC's government	The activities of the PRPC that are not proprietary	Activities the PRPC operates similar to private businesses - the internal services
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures &amp; changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of revenues, expenses, and changes in net position</li> <li>• Statement of cash flows</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

### Government-wide Statements

The government-wide statements report information about the PRPC as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the PRPC's net position and how they have changed. Net position - the difference between the PRPC's assets and liabilities—is one way to measure the PRPC's financial health or *position*. Over time, increases or decreases in the PRPC's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

### Fund Financial Statements

The fund financial statements provide more detailed information about the PRPC's most significant *funds*—not the PRPC as a whole. Funds are accounting devices that the PRPC uses to keep track of specific sources of funding and spending for particular purposes with some funds required by State law.

The PRPC has the following kinds of funds:

- **Governmental funds**—Most of the PRPC funds are included in governmental funds, which focus on (1) how *cash and other financial assets* can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the PRPC's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.

- *Proprietary funds*—Services for which the PRPC charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. PRPC's proprietary funds are for the internal service funds.

## FINANCIAL ANALYSIS OF THE PRPC AS A WHOLE

**Net position.** The PRPC's net position was \$6,099,668 at September 30, 2018. (See Table A-1.)

**Table A-1  
PRPC's Net Position**

	Governmental Activities	
	2018	2017
Current and other assets	\$ 5,499,867	\$ 5,173,682
Capital assets, net	3,984,274	4,264,018
Total assets	<u>9,484,141</u>	<u>9,437,700</u>
Current liabilities	2,576,535	2,359,679
Noncurrent liabilities	807,938	857,262
Total liabilities	<u>3,384,473</u>	<u>3,216,941</u>
Net position		
Net investment in capital assets	3,553,998	3,775,710
Restricted	384,659	382,507
Unrestricted	2,161,011	2,062,541
Total net position	<u>\$ 6,099,668</u>	<u>\$ 6,220,758</u>

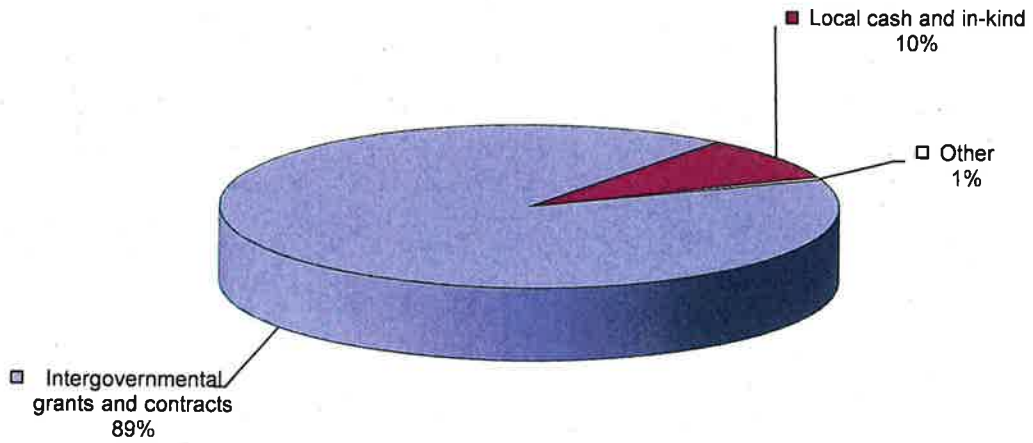
The \$2,161,011 of unrestricted net position at September 30, 2018 represents resources available to fund the programs of the PRPC next year if sufficient resources are not derived from future resources. The restricted net position is required to be set aside for future use in the micro-loan programs.

**Changes in net position.** The PRPC's total revenues, both program and general, were \$21,573,685. A significant portion, 89%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 10% with the other categories combined making up 1% of the PRPC's total revenues.

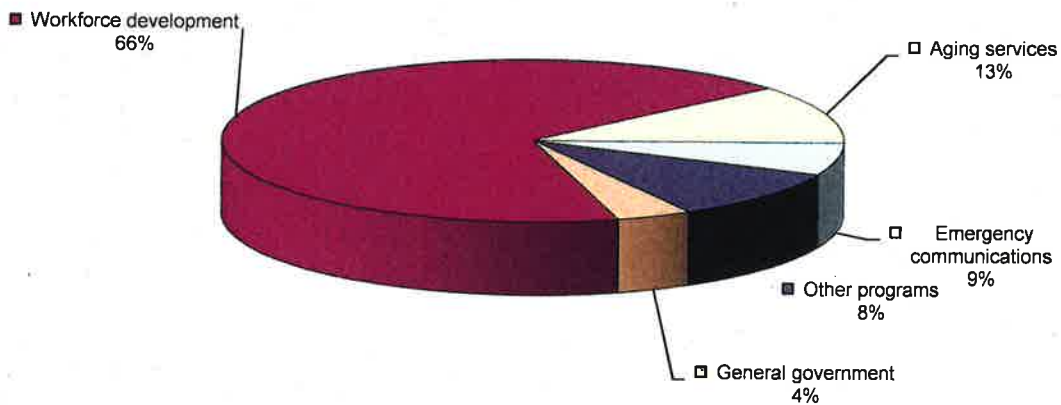
The total cost of all programs was \$21,718,690; 66% of these costs were for the workforce development program, 13% for the aging program, 9% for emergency communications, 4% for general government, and all the other governmental programs making up 8%. (See Figure A-4.)



**Figure A-3  
Sources of Revenue for Fiscal Year 2018**



**Figure A-4  
Functional Expenses for Fiscal Year 2018**



**Governmental Activities**

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2018 year compared to 2017. Revenue from local contracts and in-kind decreased \$196,268 in 2018 primarily due to a decrease in expenditures in emergency communications and aging services offset by an increase in expenditures for emergency management and other existing programs.

**Table A-2  
Changes in Net Position**

	Governmental Activities	
	2018	2017
<b>Revenues</b>		
Program revenues		
Intergovernmental grants and contracts	\$ 19,592,826	\$ 18,020,299
Local contracts and in-kind	1,661,483	1,857,751
Program income		
PRPC	38,508	38,586
Subcontractor	155,388	146,750
Total program revenues	<u>21,448,205</u>	<u>20,063,386</u>
General revenues		
Membership dues	68,125	68,210
Interest income	27,226	16,626
Miscellaneous	30,129	27,216
Total general revenues	<u>125,480</u>	<u>112,052</u>
Total revenues	<u>21,573,685</u>	<u>20,175,438</u>
<b>Expenses</b>		
General government	843,371	855,736
Workforce development	14,793,388	13,360,050
Aging services	2,517,953	2,734,852
Emergency communications	1,388,860	1,805,668
Water planning development	190,723	71,847
Criminal justice programs	119,028	172,986
Economic development	136,312	87,938
Emergency management	1,486,997	1,085,118
Solid waste planning	167,158	192,803
Transportation planning	74,901	50,434
Total expenses	<u>21,718,690</u>	<u>20,417,432</u>
Increase (decrease) in net position	(145,005)	(241,994)
Net position – beginning	<u>6,244,673</u>	<u>6,486,667</u>
Net position - ending	<u>\$ 6,099,668</u>	<u>\$ 6,244,673</u>

Table A-3 presents the cost of each of the PRPC's largest programs as well as each program's net cost (total cost less local contracts and in-kind and operating grants and contributions) for the years 2018 and 2017. The net cost reflects what was funded by local dollars.

**Table A-3  
Net Cost of Governmental Programs**

	Governmental Programs		Net Cost of Programs	
	2018	2017	2018	2017
General government	\$ 843,371	\$ 855,736	\$ 46,743	\$ 76,302
Workforce development	14,793,388	13,360,050	9,251	64,372
Aging services	2,517,953	2,734,852	(20,460)	60,187
Emergency management	1,486,998	1,085,118	(660,449)	437,804
Emergency communications	1,388,860	1,805,668	377,146	161,665

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

### Governmental Funds

The governmental funds focus is to provide information on near-term inflows, outflows and available resources in the future. In particular, the unassigned fund balance represents available spending at the end of the fiscal year. Such information is useful in assessing the PRPC's financing requirements.

The fund balance of the PRPC General Fund at September 30, 2018 was \$2,551,751 of which \$928,267 was unassigned and had an increase of \$15,811 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$1,238,825 had an increase of \$80,773 and is designated by management for future projects such as providing local government services to assist area cities and counties in addressing a variety of community development needs, assisting with community improvements, disaster relief, and local government management. The restricted fund balance of \$384,659 is restricted for use in the micro-loan programs of the PRPC and had an increase of \$2,152.

Also included in the governmental funds are the special revenue funds. The principle special revenue fund is the Texas Workforce Commission fund. This fund provides assistance to individuals in finding jobs and obtaining training and providing child-care assistance to low-income families. In 2018, \$14,802,639 of funds were expended for these purposes which was an increase of \$1,506,960 from the previous year. This program, as well as most of the special revenue fund programs, is on a cost reimbursement basis. The assigned fund balance for the special revenue funds of \$10,916 is for the Texas Department of Public Safety's safe room construction rebate program which remained the same from 2017.

### Proprietary Funds

The Proprietary Fund is the internal service fund of the PRPC. The purpose of the internal service fund is to provide services such as accounting, information technology, copy, human resource management, office space, vehicle pool, receptionist, and clerical support, which are common to the various programs within PRPC, on a break-even basis. The net income from these services is allocated back to the programs for the government-wide financial statements.

### General Fund Budgetary Highlights

The PRPC budget is prepared based upon the various grants and contracts estimated to be in effect for the fiscal year. Although this budget is not legally adopted, it is submitted to the membership at the General Assembly meeting for their approval and adoption. Included in the body of this report is a comparison of that budget to actuals for the year 2018 on pages 170 – 171.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2018, the PRPC had invested in capital assets totaling \$3,984,273 including land, equipment, buildings, and vehicles. (See Table A-4.) In 1992, the PRPC purchased the land and building located in Amarillo, Texas for the benefit of providing economical office space for the various programs. In 2015, land was purchased in the amount of \$18,000 for the emergency management program. See note 4 on page 44 of the basic financial statements for additional information related to capital assets.

**Table A-4  
Capital Assets**

	Governmental Activities	
	2018	2017
Land	\$ 98,000	\$ 98,000
Buildings, systems and improvements, net	314,495	356,364
Furniture and equipment, net	3,571,778	3,809,654
<b>Total</b>	<b>\$ 3,984,273</b>	<b>\$ 4,264,018</b>

**Long-term Debt**

At year-end, the PRPC had a \$430,276 note outstanding to finance office building improvements as shown in Table A-5. See note 8 on pages 46 – 47 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5  
Outstanding Debt**

	Governmental Activities	
	2018	2017
Note payable - due in less than one year	\$ 60,762	\$ 58,032
Note payable - due in more than one year	369,514	430,276
<b>Total</b>	<b>\$ 430,276</b>	<b>\$ 488,308</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

- In 2018, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2010 census remained fairly constant at \$68,125. The 2019 budget remains at 8.5 cents per capita basis for each entity's population.
- Programs with match requirements from the federal and state government are expected to remain constant in 2019 with the aging services program the only one anticipated to require cash match from PRPC.
- Anticipated revenues for intergovernmental grants and contracts and associated proposed expenditures is anticipated to increase approximately \$1,900,000 overall for 2019.

Those indicators that were known when preparing the budget for fiscal year 2018-19 were taken into account.

**CONTACTING THE PRPC'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the PRPC's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to Renee Boehning, Finance Director, Panhandle Regional Planning Commission, P.O. Box 9257, Amarillo, TX 79105.

**BASIC**  
**FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Net Position September 30, 2018

	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 3,147,285
Receivables:	
Due from grantors	1,967,289
Accounts	113,752
Other assets	271,541
Capital assets not being depreciated	98,000
Capital assets net of accumulated depreciation	3,886,274
Total assets	9,484,141
 <b>Liabilities</b>	
Accounts payable	1,698,709
Unearned grant revenue	877,826
Noncurrent liabilities:	
Due in less than one year	65,780
Due in more than one year	742,158
Total liabilities	3,384,473
 <b>Net Position</b>	
Net investment in capital assets	3,553,998
Restricted for micro-loan programs	384,659
Unrestricted	2,161,011
Total net position	\$ 6,099,668

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Activities For the Year Ended September 30, 2018

Functions/Programs	Direct Expenses	Indirect Cost Allocation
<b>Primary government:</b>		
Governmental activities:		
General government	\$ 1,191,628	(348,257)
Workforce development	14,671,837	121,551
Aging services	2,422,770	95,183
Emergency communications	1,325,334	63,526
Emergency management	1,450,709	36,288
Water planning development	190,723	-
Solid waste planning	160,810	6,348
Economic development	122,199	14,113
Criminal justice programs	115,491	3,537
Transportation planning	67,189	7,712
Total governmental activities	21,718,690	-
 Total primary government	 \$ 21,718,690	 -
	General revenues:	
	Membership dues	
	Interest income	
	Miscellaneous	
	Total general revenues	
	Change in net position	
	Net position - beginning	
	Net position - ending	

*See accompanying notes to the basic financial statements.*



Expenses After Allocation of Indirect Costs	Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Local Contracts and In-kind	Operating Grants and Contributions	Total Governmental Activities
843,371	890,114	-	46,743
14,793,388	168,177	14,634,462	9,251
2,517,953	741,433	1,756,060	(20,460)
1,388,860	631	1,765,375	377,146
1,486,997	-	826,548	(660,449)
190,723	-	190,580	(143)
167,158	-	167,121	(37)
136,312	66,831	70,000	519
119,028	10,380	108,798	150
74,901	-	73,882	(1,019)
<u>21,718,690</u>	<u>1,877,566</u>	<u>19,592,826</u>	<u>(248,298)</u>
<u>21,718,690</u>	<u>1,877,566</u>	<u>19,592,826</u>	<u>(248,298)</u>
			68,125
			27,226
			7,942
			<u>103,293</u>
			(145,005)
			6,244,673
			<u>\$ 6,099,668</u>

# **FUND FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Balance Sheet - Governmental Funds

September 30, 2018

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
<b>Assets</b>				
Cash and cash equivalents	\$ 2,646,604	8,334	-	425,001
Receivables (net):				
Accounts receivable	103,467	-	-	-
Due from grantors	-	1,035,862	404,424	164,601
Due from other funds	576,898	-	-	-
Other assets	157,531	15,030	340	94,154
<b>Total assets</b>	<b>\$ 3,484,500</b>	<b>1,059,226</b>	<b>404,764</b>	<b>683,756</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 61,029	1,020,486	89,432	360,213
Due to other funds	377,662	-	310,151	-
Unearned grant revenue	494,058	38,740	5,181	323,543
<b>Total liabilities</b>	<b>932,749</b>	<b>1,059,226</b>	<b>404,764</b>	<b>683,756</b>
Fund balances:				
Restricted	384,659	-	-	-
Assigned	1,238,825	-	-	-
Unassigned	928,267	-	-	-
<b>Total fund balances</b>	<b>2,551,751</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,484,500</b>	<b>1,059,226</b>	<b>404,764</b>	<b>683,756</b>

See accompanying notes to the basic financial statements.

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
67,346	3,147,285
1,160	104,627
362,402	1,967,289
-	576,898
<u>472</u>	<u>267,527</u>
<u>431,380</u>	<u>6,063,626</u>
155,583	1,686,743
248,577	936,390
16,304	877,826
<u>420,464</u>	<u>3,500,959</u>
-	384,659
10,916	1,249,741
-	928,267
<u>10,916</u>	<u>2,562,667</u>
<u>431,380</u>	<u>6,063,626</u>

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position September 30, 2018

Total fund balances - governmental funds \$ 2,562,667

Amounts reported for *governmental activities* in the Statement of Net Position  
are different because:

Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. Capital assets at year-end consist of:

Gross capital assets	\$ 8,522,261	
Related accumulated depreciation	<u>5,008,091</u>	3,514,171

Certain long-term assets are not reported in the governmental funds because they are not available to pay current-period expenditures but they are presented in the statement of net position. 9,125

An internal service fund is used by management to charge costs associated with various activities to individual funds. The assets and liabilities, net of due to and from other funds, of the internal service fund are included in governmental activities in the statement of net position. 13,705

Total net position - governmental activities \$ 6,099,668

## PANHANDLE REGIONAL PLANNING COMMISSION

### Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Year Ended September 30, 2018

	General	Texas Workforce Commission	Texas Health and Human Services Commission
<b>Revenues</b>			
Intergovernmental grants and contracts	\$ -	14,634,462	1,726,424
Local cash and in-kind	844,567	168,177	581,620
Program income:			
PRPC	23,703	-	4,425
Subcontractor	-	-	155,388
Membership dues	68,125	-	-
Interest income	25,354	-	-
Miscellaneous	22,185	-	-
Total revenues	983,934	14,802,639	2,467,857
<b>Expenditures</b>			
General government	1,207,244	-	-
Workforce development	-	14,681,089	-
Aging services	-	-	2,399,595
Emergency communications	-	-	-
Emergency management	-	-	-
Solid waste planning	-	-	-
Criminal justice programs	-	-	-
Economic development	-	-	-
Water planning development	-	-	-
Transportation planning	-	-	-
Total expenditures	1,207,244	14,681,089	2,399,595
Excess of revenues over (under) expenditures	(223,310)	121,550	68,262
Other financing sources (uses):			
Transfers in	348,260	-	24,746
Transfers out	(26,214)	(121,550)	(93,008)
Net change in fund balances	98,736	-	-
Fund balances, beginning	2,453,015	-	-
Fund balances, ending	\$ 2,551,751	-	-

*See accompanying notes to the basic financial statements.*

Commission on State Emergency Communications	Other Governmental Funds	Total Governmental Funds
1,765,375	1,466,565	19,592,826
631	66,831	1,661,826
-	10,380	38,508
-	-	155,388
-	-	68,125
1,337	535	27,226
-	-	22,185
<u>1,767,343</u>	<u>1,544,311</u>	<u>21,566,084</u>
-	-	1,207,244
-	-	14,681,089
-	27,461	2,427,056
1,703,817	-	1,703,817
-	790,258	790,258
-	161,152	161,152
-	115,641	115,641
-	122,718	122,718
-	190,736	190,736
-	67,637	67,637
<u>1,703,817</u>	<u>1,475,603</u>	<u>21,467,348</u>
63,526	68,708	98,736
-	1,468	374,474
<u>(63,526)</u>	<u>(70,176)</u>	<u>(374,474)</u>
-	-	98,736
-	10,916	2,463,931
<u>-</u>	<u>10,916</u>	<u>2,562,667</u>

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities For the Year Ended September 30, 2018

Net change in fund balances - total governmental funds		\$ 98,736
Amounts reported for <i>governmental activities</i> in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. The net difference between the two is as follows:		
Capital outlay during the year	\$ 432,782	
Depreciation expense for the year	545,315	(112,533)
Proceeds from the sale of capital assets are recorded as revenues when received in the governmental funds. In the Statement of Activities, the difference between the proceeds and the book value of the capital asset is reported as a gain (loss) from sale.		
		(163,179)
Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.		
		(343)
An internal service fund is used by management to charge costs associated with various activities to individual funds. The change in net position of the internal service fund is not reported in the governmental funds.		
		32,314
Change in net position of governmental activities		\$ (145,005)

*See accompanying notes to the basic financial statements.*



# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Net Position Proprietary Fund September 30, 2018

	Governmental Activities Internal Service Fund
<b>Assets</b>	
Current assets:	
Due from other funds	\$ 377,662
Other current assets	4,014
Total current assets	<u>381,676</u>
Noncurrent assets:	
Capital assets not being depreciated	98,000
Capital assets net of accumulated depreciation	372,103
Total noncurrent assets	<u>470,103</u>
Total assets	<u>851,779</u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable - trade	11,966
Accrued expenses	5,018
Due to other funds	18,170
Loan payable - due in less than one year	60,762
Total current liabilities	<u>95,916</u>
Noncurrent liabilities:	
Accrued expenses - due in more than one year	372,644
Loan payable - due in more than one year	369,514
Total noncurrent liabilities	<u>742,158</u>
Total liabilities	<u>838,074</u>
<b>Net Position</b>	
Net investment in capital assets	39,827
Unrestricted	(26,122)
Total net position	<u>\$ 13,705</u>

See accompanying notes to the basic financial statements.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Fund For the Year Ended September 30, 2018

	Governmental Activities Internal Service Fund
<b>Operating revenues:</b>	
Charges for services	\$ 853,390
Rent income	7,942
Total operating revenues	<u>861,332</u>
<b>Operating expenses:</b>	
Salaries and benefits	536,686
Travel	15,146
Supplies and materials	16,436
Equipment rental and maintenance	58,299
Utilities	40,167
Communications	10,530
Insurance	11,089
Depreciation	54,714
Contract services	43,822
Furniture & Equipment Under \$5,000	3,650
Furniture & Equipment Over \$5,000	7,242
Miscellaneous expenses	10,293
Total operating expenses	<u>808,073</u>
<b>Income from operations</b>	<u>53,259</u>
<b>Non-operating expense:</b>	
Interest	<u>(20,945)</u>
Change in net position	32,314
Total net position - beginning	<u>(18,609)</u>
Total net position - ending	<u>\$ 13,705</u>

See accompanying notes to the basic financial statements.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Cash Flows Proprietary Fund For the Year Ended September 30, 2018

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 853,390
Cash received from tenants	10,545
Cash payments to employees	(536,686)
Cash payments for goods and services	(213,071)
Net cash provided by operating activities	114,178
Cash flows from noncapital financing activities:	
Payments to other funds	(8,434)
Net cash provided by noncapital financing activities	(8,434)
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(20,945)
Repayment of mortgage debt principal	(58,032)
Purchase of capital assets	(26,767)
Net cash used by capital and related financing activities	(105,744)
Net increase in cash	-
Cash, beginning of year	-
Cash, end of year	\$ -
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	\$ 53,259
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	54,714
Change in current assets and liabilities:	
Other current assets	2,603
Accounts payable - trade	3,602
Total adjustments	60,919
Net cash provided by operating activities	\$ 114,178

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements September 30, 2018

### NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### General Statement

The Panhandle Regional Planning Commission (Commission) was formed in 1969 as an organization of local governmental units within and serving the 26 counties in the Texas Panhandle, created by the State of Texas (State) and recognized as a political subdivision of the State. The stated purpose of the Commission is the improvement of the health, safety and general welfare of its citizens and the planning for the future development of the region. It does not have stockholders or equity holders and is not subject to income taxes. It also does not have any legislative or taxing authority.

The basic operations of the Commission are financed by member dues. In the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds, the Commission's operations are included in the General Fund. This fund is supplemented by Federal and State grants allowing the Commission to undertake specific projects, the operations of which are included in the other major funds and the aggregate other governmental funds in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.

#### Summary of Significant Accounting Policies

The accounting and reporting policies of the Commission relating to the funds included in the accompanying basic financial statements conform in all material respects to accounting principles generally accepted in the United States of America.

The following significant accounting policies were applied in the preparation of the accompanying basic financial statements:

#### A. Reporting Entity

The reporting entity includes only the Commission. Under Statement No. 14 of the Governmental Accounting Standards Board (GASB), "The Financial Reporting Entity", the definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose financial burdens on, the primary government. A primary organization may also be financially accountable for governmental organizations that are fiscally dependent on it. Under GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – An Amendment to GASB Statements No. 14 and No. 34", certain legally separate tax exempt entities for which the primary government is not financially accountable should be reported as component units if that organization raises and holds material economic resources for the direct benefit of the primary government. Member governments and various state and local agencies to which grants and funding have been issued by the Commission have not been included within the Commission's basic financial statements because none of the foregoing criteria have been met as to such governments and agencies. In addition, the Commission is not included in any other governmental "reporting entity" as defined by the GASB.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. The effect of interfund activity, except for interfund services which were provided for and used, has been removed from these statements. Governmental activities, which are generally supported by intergovernmental revenues, are reported separately from any business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenue are reported instead as general revenue.

**Fund Financial Statements:** The fund financial statements provide information about the Commission's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Commission reports the following major Governmental Funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Texas Workforce Commission Fund* is used to account for federal and state grants awarded to the Commission by the United States Departments of Labor, Agriculture, Education and Health and Human Services, as well as the Texas Workforce Commission.

The *Texas Health and Human Services Commission Fund* is used to account for federal and state grants awarded to the Commission by the United States Department of Health and Human Services and the Texas Health and Human Services Commission.

The *Commission on State Emergency Communications Fund* is used to account for grant funds remitted by telecommunication service providers to the State of Texas that have been restricted by Texas statute for 9-1-1 services.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

The proprietary fund is accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included in the Statement of Net Position. The Internal Service Fund, which is the Commission's only proprietary fund, consists of the operations of the office building acquired by the Commission in 1992 to provide office space for the Commission, its individual programs, and several third parties. It is also used to account for various activities such as accounting, human resources, clerical support, copying, information technology, vehicle pool and receptionist on a fee for service basis. The fees are adjusted periodically to provide for a break-even result. The Internal Service Fund also accounts for the Commission's advance funding of its employee accrued vacation and sick leave policy.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Operating expenses for the proprietary fund includes the cost of personnel and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Resources are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures are recorded only when payment is due.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant revenue, membership dues, contract services, and interest are susceptible to accrual. Most other revenue items are considered to be measurable and available only when cash is received by the Commission.

# PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)  
September 30, 2018

## NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

When the Commission incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Commission's policy to use restricted resources first, then unrestricted resources.

### D. Cash Match Allocations

In accordance with terms and provisions of the various grant contracts, the Commission is generally required to provide a specified percentage of matching funds to support the grant programs. Matching funds of \$26,214 have been reported as transfers from the General Fund to the major and other governmental funds in the accompanying basic financial statements.

### E. Local In-kind Services and Cash Match

Personnel services, goods and cash contributed by subcontractors and local governments are recorded as revenue when they serve as the matching funds required under the provisions of grants. Offsetting charges of equal amounts are recorded as expenditures of the appropriate grant project.

The value assigned to personnel services of volunteers is based upon the rates paid for similar work in other state or local governments or on the federal minimum wage. The value assigned for use of space is based on the estimated fair market value of the space.

### F. Employees' Pension Plan

Substantially all of the Commission's 40 plus employees are covered by a single employer money purchase plan, which is a defined contribution pension plan. The Commission is required to contribute 14% of each employee's gross pay to the plan. Employees are required to contribute 5%. Employees are fully vested immediately to the extent of their contributions and are vested in the contributions made by the Commission at 20% per year of service and are fully vested at the end of five years. Effective December 1, 1996, the Commission transferred responsibility for plan administration to ICMA Retirement Corporation and adopted ICMA's prototype plan. Under this arrangement, employees deal directly with ICMA in all matters except for transfer of contributions. Upon payment of its annual contribution to the plan, the Commission has no further liability relating to pension matters. The amount of the contribution is not based on an actuarial determination.

The Commission's total payroll and covered payroll in fiscal year 2018 were both approximately \$2.3 million. During the year, the Commission contributed approximately \$324,000 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$115,694 (5% of covered payroll).

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

#### G. Indirect Cost Rate

Administrative costs not directly allocable to specific projects are recorded in the General Fund and charged as indirect costs to different programs. Such costs are recorded as transfers from the major and other governmental funds to the General Fund in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.

Indirect costs are collected from the various funds based upon an indirect cost rate applied to eligible expenditures. The Commission's indirect cost rate is based upon prior cost experience. In 2018, the Commission submitted its indirect cost plan to its federal cognizant agencies, Texas Workforce Commission and to the United States Department of Commerce, Economic Development Administration.

#### H. Capital Assets

Capital assets, which include land, building and improvements, furniture, and equipment, are reported in the governmental activities column in the government-wide financial statements and in the fund financial statements for the proprietary fund. All capital assets are recorded at historical cost, or acquisition value, if donated. Renewals and betterments are capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are recorded as expenditures in the governmental funds (Special Revenue Funds or General Fund).

Depreciation of buildings and improvements and furniture and equipment is being provided on the straight-line method over the following periods:

	<u>Years</u>
Building and improvements	15 – 30
Furniture and equipment	3 – 4

#### I. Unearned Revenues

Unearned revenues are recorded for the unexpended portion of monies received that are restricted for specified purposes.

#### J. Governmental Fund Balances and Proprietary Fund Net Assets

Governmental Fund balances are classified as follows:

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The Commission had no nonspendable fund balance as of September 30, 2018.



# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Restricted fund balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. The restricted fund balance of \$384,659 is the amount of funds advanced to the Commission by local banks or other entities, along with applicable earnings set aside to be used in the program, pursuant to the Community Reinvestment Act for the purpose of funding low-interest financing for low and medium income businesses.

Committed fund balance – represents amounts that can only be used for a specific purpose because of a formal action (passage of resolution) by the Commission's Board of Directors. Committed amounts cannot be used for any other purpose unless the Board of Directors removes those constraints by taking the same type of formal action. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. The Commission had no committed fund balances as of September 30, 2018.

Assigned fund balance – represents amounts which the Commission intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Board of Directors or by the Finance Director to whom the Board delegated authority when passage of the fund balance classification and reporting policy was adopted. The assigned balance in the General Fund was \$1,238,825 and \$10,916 in Special Revenue Funds as of September 30, 2018.

Unassigned fund balance – represents amounts which are unconstrained in that they may be spent for any purpose. The general fund is the only fund that reports a positive unassigned fund balance amount. The unassigned balance was \$928,267 as of September 30, 2018.

When an expenditure is incurred for a purpose for which restricted or unrestricted fund balance is available, the Commission uses the restricted amounts first. Of the unrestricted fund balance, the Commission considers amounts to have been spent first out of committed, then assigned, and finally unassigned funds.

Proprietary Fund net position results from the operation of the Commission's Internal Service Fund (primarily office rent and general office services). Deficits, if any, in the proprietary fund results primarily from fair value rental charges being insufficient to cover depreciation estimates recorded by the fund. Deficit net position is periodically corrected through changes in rates charged for services in an attempt to bring the balance to zero.

#### K. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Commission considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

#### L. Annual Budgets

The Commission prepares annual operating budgets using the modified accrual basis of accounting, based on expected revenues from the various state and federal grantor agencies. The grants relate to specific programs that contemplate revenues and expenditures over the lives of each program and generally have funding periods different from the budget year. The annual budget, which is approved by the Commission's General Membership, is based on estimates of the portions of the various programs that will be completed during the fiscal year. The budgets are revised periodically, primarily when anticipated grants are ratified by the various funding agencies. Budget discussions, including revisions, are conducted by the Commission's Board of Directors in open meetings. However, as the Commission has no taxing or oversight authority, the budgetary process is not one which culminates in an appropriation bill or an ordinance enacted into law. In this respect, the budget for the Commission is not a "legally adopted budget" and the budget comparison schedules considered required supplementary information have not been included.

### NOTE 2 - CASH AND CASH EQUIVALENTS

The Commission is authorized by State law to invest the Commission's funds in demand deposits, certificates of deposit or money market funds; obligations of U.S. government or U.S. government agencies; and obligations of the State or any county, school district, city or other municipality in the State.

At September 30, 2018, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$3,144,941 while the bank balances were \$3,385,176. Of the bank balances, \$500,000 was covered by federal depository insurance and the remainder was collateralized with securities from the Federal Home Loan Mortgage Corporation for \$5,000,000 and a Federal Home Loan Bank security for \$500,000 all of which were held by the pledging financial institution's agent in the Commission's name.

GASB Statement No. 40 requires a determination as to whether the Commission was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

#### a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the Commission was not exposed to credit risk.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 2 - CASH AND CASH EQUIVALENTS (CONT'D.)

#### b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the Commission's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the Commission's name.

At year end, the Commission was not exposed to custodial credit risk.

#### c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the Commission was not exposed to concentration of credit risk.

#### d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the Commission was not exposed to interest rate risk.

#### e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the Commission was not exposed to foreign currency risk.

Restrictions on General and Special Revenue Funds are restricted to the respective reserve fund balances in those funds, pending expenditure for the purpose for which those cash amounts were intended. These restrictions generally do not extend to segregation of cash; however, interest-bearing accounts and/or interest income allocation are required under certain programs.

### NOTE 3 - FEDERAL AND STATE ADMINISTERED GRANT RECEIVABLES

Federal and state administered grant receivables consist primarily of accrued revenues for reimbursement of expenditures under various programs and grants. All amounts are expected to be collected within the next year.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018 is as follows:

<u>Primary Government</u>	<u>Beginning</u> <u>Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending</u> <u>Balance</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 98,000	\$ -	\$ -	\$ 98,000
Capital assets being depreciated:				
Building and improvements	1,221,242	-	-	1,221,242
Furniture and equipment	<u>8,678,497</u>	<u>459,546</u>	<u>373,954</u>	<u>8,765,089</u>
Total capital assets being depreciated	<u>9,899,739</u>	<u>459,546</u>	<u>373,954</u>	<u>9,986,331</u>
Less accumulated depreciation for:				
Building and improvements	864,878	41,869	-	906,747
Furniture and equipment	<u>4,869,030</u>	<u>558,160</u>	<u>233,879</u>	<u>5,193,311</u>
Total accumulated depreciation	<u>5,733,908</u>	<u>600,029</u>	<u>233,879</u>	<u>6,100,058</u>
Total capital assets being depreciated, net	<u>4,165,831</u>	<u>( 140,483)</u>	<u>140,075</u>	<u>3,886,273</u>
Governmental activities capital assets, net	<u>\$4,263,831</u>	<u>(\$140,483)</u>	<u>\$140,075</u>	<u>\$3,984,273</u>

Depreciation expense was charged to functions (programs) of the Commission as follows:

General Government	\$ 3,077
Workforce Development	37,418
Aging Services	6,186
Emergency Communications	51,055
Emergency Management	500,616
Water Planning Development	486
Solid Waste Planning	411
Economic Development	313
Criminal Justice Programs	295
Transportation Planning	<u>172</u>
Total depreciation expense – governmental activities	<u>\$600,029</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 5 - MICRO-LOAN PROGRAM

The Commission operates the Amarillo MSA Micro-Loan Program, which was originally funded during the year ended September 30, 2000. Loans under the program primarily target low to moderate income individuals in the Potter and Randall County area who are in need of business financing. In addition, the Commission also operates the Rural Micro-Loan Program which began during the year ended September 30, 2003, which was funded by a \$20,000 contribution from the Texas Panhandle Regional Development Corporation. This contribution was a match requirement which enabled the program to receive \$200,000 of additional USDA contributions. This micro-loan program targets small businesses in the 24 county region surrounding Potter and Randall counties that will commit to hiring one additional employee. The equity requirement for both programs for an existing business is 20%, while for start-up businesses the equity requirement is 30%. The length of the loans coincides directly with the use of the proceeds. Available loan amounts range from \$2,000 to \$20,000 and carry interest rates ranging from 2% below Wall Street Journal prime to 2% above.

During the year ended September 30, 2018, one (1) new loan for \$40,000, was issued to a qualified borrower through these programs. Interest income totaling \$10,925 was received. The Commission can use \$8,772 to offset general expenditures and the other \$2,153 is reinvested into the program. No loans were in default as of September 30, 2018.

Based on an analysis of each outstanding loan at September 30, 2018, management has established an allowance for bad debts of \$30,627 relative to the \$182,135 of loans outstanding as of September 30, 2018. The net outstanding balance, \$182,565 at September 30, 2018, is included in the other assets caption in the Government-wide Statement of Net Position and the Governmental Funds Balance Sheet.

### NOTE 6 - INTERFUND BALANCES AND ACTIVITIES

#### 1. Due To and Due From Other Funds

At September 30, 2018, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$576,898	\$377,662
Texas Health and Human Services Commission	-	310,151
Other Governmental Funds	-	248,577
Internal Service Fund	<u>377,662</u>	<u>18,170</u>
 Totals	 <u>\$954,560</u>	 <u>\$954,560</u>

All balances are for short-term loans and are expected to be repaid within one year.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 6 - INTERFUND BALANCES AND ACTIVITIES (CONT'D.)

#### 2. Transfers To and From Other Funds

Transfers to and from other funds during 2017-18 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 70,176	Indirect cost allocations
Texas Health and Human Services Commission	General Fund	93,008	Indirect cost allocations
Commission on State Emergency Communications	General Fund	63,526	Indirect cost allocations
Texas Workforce Commission	General Fund	121,550	Indirect cost allocations
General Fund	Texas Health and Human Services Commission	24,746	Cash match requirements
General Fund	Office of the Governor Criminal Justice Division	1,468	Cash match requirements
Total		<u>\$374,474</u>	

### NOTE 7 - LEASE COMMITMENTS

The Commission leases office equipment under operating lease agreements which have lease terms in excess of one year with yearly commitments as follows:

2019	\$11,601
2020	11,601
2021	11,601
2022	<u>7,244</u>
Totals	<u>\$42,047</u>

Lease expense incurred for 2018 under all non-cancellable operating leases was \$11,571. Such amount is included in equipment rental and maintenance, primarily in the Internal Service and Special Revenue Funds. In addition, approximately \$29,332 of satellite office rental not governed by long-term contracts is included in workforce center costs of certain Texas Workforce Commission programs.

### NOTE 8 - LONG-TERM OBLIGATIONS

The Commission has financed the acquisition of its office building and improvements through long-term borrowings. In addition, the Commission has a liability for compensated absences. Activity for the year ended September 30, 2018 is as follows:

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 8 - LONG-TERM OBLIGATIONS (CONT'D.)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
4.65% real estate lien note, due 11/11/24, including interest, secured by lien on real property	\$488,308	\$ -	\$ 58,032	\$430,276	\$60,762
Compensated absences (Note 9) *	<u>368,954</u>	<u>232,250</u>	<u>223,542</u>	<u>377,662</u>	<u>5,018</u>
Total long-term obligations	<u>\$857,262</u>	<u>\$232,250</u>	<u>\$281,574</u>	<u>\$807,938</u>	<u>\$65,780</u>

\* Compensated absences are liquidated by the Internal Service Fund.

Debt service requirements of the note for the years subsequent to September 30, 2018 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 60,762	\$ 18,979	\$ 79,741
2020	63,644	16,097	79,741
2021	66,755	12,986	79,741
2022	69,971	9,770	79,741
2023	73,342	6,399	79,741
2024 – 25	<u>95,802</u>	<u>3,019</u>	<u>98,821</u>
Total	<u>\$430,276</u>	<u>\$67,250</u>	<u>\$497,526</u>

Interest expense incurred on the note for 2018 was \$21,709. The Internal Service Fund is used to repay this note.

### NOTE 9 - ACCRUED VACATION AND SICK LEAVE

Employees in permanent full-time positions with less than two years of service accumulate annual vacation leave at a rate of ten days per year. Employees with two or more years of service receive an additional day for each full year of service in excess of three years.

The maximum annual accumulation of vacation leave is 30 working days per year. The maximum accumulation of vacation leave is equal to two years accrual. One-half of the annual leave accrued in excess of the maximum accumulation has been deposited in an individual deferred compensation account (Note 10).

Employees in permanent full-time positions accumulate sick leave at the rate of ten hours per month. Employees may accumulate up to 90 days of sick leave, but are vested only up to 30 days.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 9 - ACCRUED VACATION AND SICK LEAVE (CONT'D.)

Accrued annual vacation leave and sick leave included in the accrued expenses/expenditures caption in the government-wide statement of net position and the governmental activities Internal Service Fund statement of net position was \$377,662 at September 30, 2018. All compensated absences for vacation and sick leave are advance funded to ensure funds are available.

### NOTE 10 - DEFERRED COMPENSATION PLAN

The Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Commission employees, permits them to defer a portion of their salaries until future years. The Commission funds all compensation deferred under the plan. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency and is available to employees' beneficiaries in case of death.

During 1997 changes were made in laws governing IRS Code Section 457 deferred compensation plans requiring certain plan amendments by the Commission whereby the Commission became trustee of the plan assets which are held by ICMA Retirement Corporation, an independent administrator which makes all investment decisions. These assets are invested for the sole benefit of plan participants and their beneficiaries and may not be diverted for any other use.

In management's opinion, the Commission has no liability under the plan once the appropriate payments are made.

### NOTE 11 - CONTINGENCIES

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

### NOTE 12 - RISK MANAGEMENT

The Commission manages its risk from losses arising from physical damage to its assets or those purchased through state and federal grants, as well as claims and judgments, which may arise from employees or others (including worker's compensation claims) through the purchase of commercial insurance. During the year ended September 30, 2018, there was no appreciable reduction in the amounts or nature of coverage. In addition, there have been no losses, claims or judgments in excess of insurance coverage during the three-year period ended September 30, 2018.



# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2018

### NOTE 13 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2018 on the balance sheet – governmental funds consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>Restricted:</u>			
Microloan Programs	<u>\$ 384,659</u>	<u>\$ -</u>	<u>\$ 384,659</u>
<u>Assigned:</u>			
Local Cash	\$ 931,020	\$ -	\$ 931,020
Intergovernmental Grants and Contracts	146,704	10,916	157,620
Other	<u>161,101</u>	<u>-</u>	<u>161,101</u>
Total Assigned	<u>\$1,238,825</u>	<u>\$10,916</u>	<u>\$1,249,741</u>

# **COMBINING FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Combining Balance Sheet Nonmajor Governmental Funds September 30, 2018

	Texas Department of Public Safety	Office of the Governor Homeland Security Grant Division	Texas Commission on Environmental Quality	Office of the Governor Criminal Justice Division
<b>Assets</b>				
Cash and cash equivalents	\$ 17,087	-	1,328	-
Receivables (net):				
Due from grantors	20,579	184,729	-	32,205
Accounts receivable	-	-	-	1,160
Other assets	-	342	129	-
<b>Total assets</b>	<b>\$ 37,666</b>	<b>185,071</b>	<b>1,457</b>	<b>33,365</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 11,909	51,382	583	26,676
Due to other funds	-	133,689	-	6,689
Unearned revenue	14,841	-	874	-
<b>Total liabilities</b>	<b>26,750</b>	<b>185,071</b>	<b>1,457</b>	<b>33,365</b>
Fund balances:				
Assigned	10,916	-	-	-
<b>Total fund balances</b>	<b>10,916</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 37,666</b>	<b>185,071</b>	<b>1,457</b>	<b>33,365</b>

<u>U.S. Department of Commerce</u>	<u>Texas Water Development Board</u>	<u>Nortex Regional Planning Commission</u>	<u>Texas Department of Transportation</u>	<u>Total Nonmajor Governmental Funds</u>
-	48,931	-	-	67,346
17,500	12,943	20,564	73,882	362,402
-	-	-	-	1,160
-	1	-	-	472
<u>17,500</u>	<u>61,875</u>	<u>20,564</u>	<u>73,882</u>	<u>431,380</u>
52	61,875	2,533	573	155,583
17,448	-	17,442	73,309	248,577
-	-	589	-	16,304
<u>17,500</u>	<u>61,875</u>	<u>20,564</u>	<u>73,882</u>	<u>420,464</u>
-	-	-	-	10,916
-	-	-	-	10,916
<u>17,500</u>	<u>61,875</u>	<u>20,564</u>	<u>73,882</u>	<u>431,380</u>

## PANHANDLE REGIONAL PLANNING COMMISSION

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2018

	Texas Department of Public Safety	Office of the Governor Homeland Security Grant Division	Texas Commission on Environmental Quality	Office of the Governor Criminal Justice Division
<b>Revenues</b>				
Intergovernmental grants and contracts	\$ 14,822	811,726	167,121	108,798
Local cash and in-kind	-	-	-	-
Program income:				
PRPC	-	-	-	10,380
Interest income	-	-	379	-
Total revenues	<u>14,822</u>	<u>811,726</u>	<u>167,500</u>	<u>119,178</u>
<b>Expenditures</b>				
Emergency management	13,293	776,965	-	-
Solid waste planning	-	-	161,152	-
Criminal justice programs	-	-	-	115,641
Economic development	-	-	-	-
Water development planning	-	-	-	-
Aging services	-	-	-	-
Transportation planning	-	-	-	-
Total expenditures	<u>13,293</u>	<u>776,965</u>	<u>161,152</u>	<u>115,641</u>
Excess of revenues over (under) expenditures	1,529	34,761	6,348	3,537
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	<u>(1,529)</u>	<u>(34,761)</u>	<u>(6,348)</u>	<u>(3,537)</u>
Net change in fund balances	-	-	-	-
Fund balances, beginning	<u>10,916</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 10,916</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>U.S. Department of Commerce</u>	<u>Texas Water Development Board</u>	<u>Nortex Regional Planning Commission</u>	<u>Texas Department of Transportation</u>	<u>Total Nonmajor Governmental Funds</u>
70,000	190,580	29,636	73,882	1,466,565
66,831	-	-	-	66,831
-	-	-	-	10,380
-	156	-	-	535
<u>136,831</u>	<u>190,736</u>	<u>29,636</u>	<u>73,882</u>	<u>1,544,311</u>
-	-	-	-	790,258
-	-	-	-	161,152
-	-	-	-	115,641
122,718	-	-	-	122,718
-	190,736	-	-	190,736
-	-	27,461	-	27,461
-	-	-	67,637	67,637
<u>122,718</u>	<u>190,736</u>	<u>27,461</u>	<u>67,637</u>	<u>1,475,603</u>
14,113	-	2,175	6,245	68,708
-	-	-	1,468	1,468
<u>(14,113)</u>	<u>-</u>	<u>(2,175)</u>	<u>(7,713)</u>	<u>(70,176)</u>
-	-	-	-	-
-	-	-	-	10,916
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,916</u>

# **SUPPORTING SCHEDULES**

**COMBINING FINANCIAL SCHEDULES**  
**ALL SPECIAL REVENUE FUNDS**



## PANHANDLE REGIONAL PLANNING COMMISSION

### Special Revenue Funds

These funds account for revenues and expenditures of specific revenue sources that are legally restricted for specified purposes. These include the following:

**Texas Workforce Commission** - To account for grant funds received from the U.S. Department of Labor, U.S. Department of Health and Human Services, U.S. Department of Agriculture, U.S. Department of Education and the State of Texas for implementation of the Workforce Investment Act, Employment and Training Assistance, Employment Services, Temporary Assistance for Needy Families, Child Care Services, and Administration of Food Stamp Program. These funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas.

**Texas Health and Human Services Commission** - To account for grant funds received from the U.S. Department of Health and Human Services and the State of Texas to administer programs for the elderly in the areas of social and nutritional services. These funds are accounted for in accordance with Federal Regulations governing the Administration of Grant, Title 45, Part 74 and the Uniform Grant and Management Standards, State of Texas.

**Commission on State Emergency Communications** - To account for grant funds remitted by telecommunication service providers to the State of Texas to fund the continuing operations of the 9-1-1 Emergency Communications Network that have been restricted by Texas statute for development, implementation, and operation of regional 9-1-1 services. These funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas.

**Texas Department of Public Safety** - To account for grant funds from the U.S. Department of Homeland Security and the U.S. Department of Transportation to assist Panhandle counties with the development of emergency management and hazard mitigation plans. These funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas.

**Office of the Governor Homeland Security Grant Division** - To account for grant funds from the U.S. Department of Homeland Security and the U.S. Department of Transportation to assist Panhandle counties with the development of emergency management and hazard mitigation plans. These funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas.

**Texas Commission on Environmental Quality** - To account for grant funds from the State of Texas to be used in the implementation and coordination of a rural solid waste disposal plan. These funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas

**Office of the Governor Criminal Justice Division** - To account for grant funds from the State of Texas for law enforcement and training, planning and technical assistance, and for prioritizing of criminal justice projects in the 26-county area. These funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas.

**U.S. Department of Commerce** - To account for grant funds from the U.S. Department of Commerce through the Economic Development Administration for the preparation of a regional overall economic development plan, to provide technical assistance to cities and counties in the preparation of loan applications and to work to secure alternative funding from public and private sources. These funds are accounted for in accordance with Office of Management and Budget's Common Rule

**Texas Water Development Board** - To account for grant funds received from the State of Texas for the development of a comprehensive water planning process on both a regional and a statewide basis, which was mandated by Senate Bill 1. The funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas.

**Nortex Regional Planning Commission** - To account for grant funds received from the U.S. Department of Health and Human Services and the State of Texas to administer programs for the elderly in the areas of social and nutritional services. These funds are accounted for in accordance with Federal Regulations governing the Administration of Grant, Title 45, Part 74 and the Uniform Grant and Management Standards, State of Texas.

**Texas Department of Transportation** - To account for grant funds received from the U.S. Department of Transportation for the development of a regional public transportation service plan. These funds are accounted for in accordance with the Uniform Grant and Management Standards, State of Texas.

This subsection presents statements for all Special Revenue Funds. Additionally, to comply with information required by grantors, combining schedules of revenues, expenditures and changes in fund balances and/or supplemental schedules of revenues, expenditures and changes in fund balances for individual grants are included, which have been prepared to conform to grant reporting requirements. The difference between these schedules and the combining schedules of revenues, expenditures and changes in fund balances is that the Commission's cash match and the indirect cost allocated to Special Revenue Funds have been classified as revenues and expenditures in the supplemental schedules on pages 63 – 168 to conform to grant reporting requirements but have been classified as transfers to and from the general fund in the combining statement of revenues and expenditures on pages 61 – 62.

# PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet - All Special Revenue Funds

September 30, 2018

<u>Assets</u>	<u>Texas Workforce Commission</u>	<u>Texas Health and Human Services Commission</u>	<u>Commission on State Emergency Communications</u>	<u>Texas Department of Public Safety</u>	<u>Office of the Governor Homeland Security Grant Division</u>
Cash	\$ 8,334	-	425,001	17,087	-
Due from grantor agencies	1,035,862	404,424	164,601	20,579	184,729
Accounts receivable	-	-	-	-	-
Other assets	15,030	340	94,154	-	342
<b>Total assets</b>	<b>\$ 1,059,226</b>	<b>404,764</b>	<b>683,756</b>	<b>37,666</b>	<b>185,071</b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 1,020,486	89,432	360,213	11,909	51,382
Due to general fund	-	310,151	-	-	133,689
Unearned revenue	38,740	5,181	323,543	14,841	-
<b>Total liabilities</b>	<b>1,059,226</b>	<b>404,764</b>	<b>683,756</b>	<b>26,750</b>	<b>185,071</b>
Fund balances:					
Assigned	-	-	-	10,916	-
<b>Total liabilities and fund balances</b>	<b>\$ 1,059,226</b>	<b>404,764</b>	<b>683,756</b>	<b>37,666</b>	<b>185,071</b>

<u>Texas Commission on Environmental Quality</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>U.S. Department of Commerce</u>	<u>Texas Water Development Board</u>	<u>Nortex Regional Planning Commisison</u>	<u>Texas Department of Transportation</u>	<u>Total</u>
1,328	-	-	48,931	-	-	500,681
-	32,205	17,500	12,943	20,564	73,882	1,967,289
-	1,160	-	-	-	-	1,160
<u>129</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>109,996</u>
<u>1,457</u>	<u>33,365</u>	<u>17,500</u>	<u>61,875</u>	<u>20,564</u>	<u>73,882</u>	<u>2,579,126</u>
583	26,676	52	61,875	2,533	573	1,625,714
-	6,689	17,448	-	17,442	73,309	558,728
<u>874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>589</u>	<u>-</u>	<u>383,768</u>
<u>1,457</u>	<u>33,365</u>	<u>17,500</u>	<u>61,875</u>	<u>20,564</u>	<u>73,882</u>	<u>2,568,210</u>
-	-	-	-	-	-	10,916
<u>1,457</u>	<u>33,365</u>	<u>17,500</u>	<u>61,875</u>	<u>20,564</u>	<u>73,882</u>	<u>2,579,126</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - All Special Revenue Funds

Year ended September 30, 2018

	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Texas Department of Public Safety
<b>Revenues:</b>				
Federal grants	\$ -	-	-	-
State grants:				
Federal flow-through	11,582,782	1,591,644	-	14,822
Non-federal	3,051,680	134,780	1,765,375	-
Local cash and in-kind	168,177	581,620	631	-
Program income:				
PRPC	-	4,425	-	-
Subcontractor	-	155,388	-	-
Interest income	-	-	1,337	-
<b>Total revenues</b>	<b>14,802,639</b>	<b>2,467,857</b>	<b>1,767,343</b>	<b>14,822</b>
<b>Expenditures - Current:</b>				
Salaries and benefits	477,739	595,842	378,520	3,518
Travel	20,471	19,517	19,748	681
Supplies and materials	2,101	6,274	16,973	-
Internal service charges	323,958	146,653	118,839	8,515
Equipment rental and maintenance	197	-	1,091	-
Miscellaneous and other costs	39,060	40,474	17,228	579
Client payments	265,398	-	-	-
Client supportive services	9,259,502	951,643	-	-
Client training	622,496	-	-	-
Local cash, in-kind and program income	88,177	637,638	-	-
Subcontractor costs	3,378,134	-	-	-
Workforce center costs	193,435	-	-	-
9-1-1 system expenditures	-	-	764,106	-
Capital outlay	10,421	1,554	387,312	-
<b>Total expenditures</b>	<b>14,681,089</b>	<b>2,399,595</b>	<b>1,703,817</b>	<b>13,293</b>
Excess (deficiency) of revenues over expenditures	121,550	68,262	63,526	1,529
<b>Other financing sources (uses):</b>				
Transfers from other funds	-	24,746	-	-
Transfers to other funds	(121,550)	(93,008)	(63,526)	(1,529)
<b>Total other financing sources (uses)</b>	<b>(121,550)</b>	<b>(68,262)</b>	<b>(63,526)</b>	<b>(1,529)</b>
Excess revenues and other sources over (under) expenditures and other uses	-	-	-	10,916
Fund balance, beginning of year	-	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>10,916</b>

Office of the Governor Homeland Security Grant Division	Texas Commission on Environmental Quality	Office of the Governor Criminal Justice Division	U.S. Department of Commerce	Texas Water Development Board	Nortex Regional Planning Commission	Texas Department of Transportation	Total
-	-	-	70,000	-	-	-	70,000
811,726	-	-	-	-	8,094	73,882	14,082,950
-	167,121	108,798	-	190,580	21,542	-	5,439,876
-	-	-	66,831	-	-	-	817,259
-	-	10,380	-	-	-	-	14,805
-	-	-	-	-	-	-	155,388
-	379	-	-	156	-	-	1,872
<u>811,726</u>	<u>167,500</u>	<u>119,178</u>	<u>136,831</u>	<u>190,736</u>	<u>29,636</u>	<u>73,882</u>	<u>20,582,150</u>
238,264	34,755	23,580	96,008	-	8,617	48,660	1,905,503
13,748	5,730	-	4,425	-	3,613	994	88,927
65	77	1,911	-	-	150	-	27,551
38,061	11,968	5,261	18,192	442	3,433	15,672	690,994
-	-	-	-	-	-	-	1,288
12,113	2,673	-	4,093	1,477	3,107	1,738	122,542
-	-	-	-	-	-	-	265,398
-	-	-	-	-	8,541	-	10,219,686
-	-	-	-	-	-	-	622,496
-	-	-	-	-	-	-	725,815
357,236	105,949	84,889	-	188,817	-	573	4,115,598
-	-	-	-	-	-	-	193,435
-	-	-	-	-	-	-	764,106
117,478	-	-	-	-	-	-	516,765
<u>776,965</u>	<u>161,152</u>	<u>115,641</u>	<u>122,718</u>	<u>190,736</u>	<u>27,461</u>	<u>67,637</u>	<u>20,260,104</u>
<u>34,761</u>	<u>6,348</u>	<u>3,537</u>	<u>14,113</u>	<u>-</u>	<u>2,175</u>	<u>6,245</u>	<u>322,046</u>
-	-	-	-	-	-	1,468	26,214
<u>(34,761)</u>	<u>(6,348)</u>	<u>(3,537)</u>	<u>(14,113)</u>	<u>-</u>	<u>(2,175)</u>	<u>(7,713)</u>	<u>(348,260)</u>
<u>(34,761)</u>	<u>(6,348)</u>	<u>(3,537)</u>	<u>(14,113)</u>	<u>-</u>	<u>(2,175)</u>	<u>(6,245)</u>	<u>(322,046)</u>
-	-	-	-	-	-	-	10,916
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	10,916

# PANHANDLE REGIONAL PLANNING COMMISSION

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

## TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

	WIOA	Child Care	Other Programs	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 1,882,594	8,272,997	1,427,191	11,582,782
Non-federal	-	2,781,308	270,372	3,051,680
Local cash and in-kind	88,177	80,000	-	168,177
<b>Total Revenues</b>	<b>1,970,771</b>	<b>11,134,305</b>	<b>1,697,563</b>	<b>14,802,639</b>
<b>Expenditures:</b>				
<b>Current</b>				
Salaries and benefits	57,768	344,081	75,890	477,739
Travel	4,228	9,526	6,717	20,471
Supplies and materials	470	983	648	2,101
Internal service charges	88,983	163,266	71,709	323,958
Equipment rental and maintenance	-	197	-	197
Miscellaneous and other costs	8,732	16,907	13,421	39,060
Indirect cost allocation	23,542	67,835	30,173	121,550
Client payments	116,390	54,473	94,535	265,398
Client supportive services	80,596	9,090,371	88,535	9,259,502
Client training	500,963	121,513	20	622,496
Local cash and in-kind	88,177	-	-	88,177
Subcontractor costs	956,085	1,210,000	1,212,049	3,378,134
Workforce center costs	44,536	54,907	93,992	193,435
Capital outlay	301	246	9,874	10,421
<b>Total Expenditures</b>	<b>1,970,771</b>	<b>11,134,305</b>	<b>1,697,563</b>	<b>14,802,639</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

**TEXAS WORKFORCE COMMISSION -  
WORKFORCE INNOVATION AND OPPORTUNITY ACT**

Year ended September 30, 2018

	2018 Trade Act	High Demand Job Training	2016 Adult	2017 Adult	2018 Adult	2018 Rapid Response	2018 Reemploy- ment
<b>Revenues:</b>							
State grants							
Federal flow-through	\$5,482	-	12,073	469,392	18,244	14	78,466
Local cash and in-kind	-	88,177	-	-	-	-	-
<b>Total Revenues</b>	<b>5,482</b>	<b>88,177</b>	<b>12,073</b>	<b>469,392</b>	<b>18,244</b>	<b>14</b>	<b>78,466</b>
<b>Expenditures:</b>							
<b>Current</b>							
Salaries and benefits	-	-	-	15,964	2,845	-	-
Travel	-	-	-	1,321	64	-	-
Supplies and materials	-	-	-	144	14	-	-
Internal service charges	144	-	-	26,380	1,047	-	4,614
Equipment rental and maintenance	-	-	-	-	-	-	-
Miscellaneous and other costs	-	-	-	2,928	293	-	-
Indirect cost allocation	17	-	-	6,554	683	-	530
Client payments	-	-	-	13,767	-	-	-
Client supportive services	-	-	-	49,148	-	-	-
Client training	5,321	-	12,073	308,375	-	-	-
Local cash and in-kind	-	88,177	-	-	-	-	-
Subcontractor costs	-	-	-	33,654	8,171	14	73,322
Workforce center costs	-	-	-	11,120	5,127	-	-
Capital outlay	-	-	-	37	-	-	-
<b>Total Expenditures</b>	<b>5,482</b>	<b>88,177</b>	<b>12,073</b>	<b>469,392</b>	<b>18,244</b>	<b>14</b>	<b>78,466</b>
Excess of revenues over expenditures	-	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-	-
Fund balance end of year	\$ -	-	-	-	-	-	-



2016 Youth	2017 Youth	2018 Youth	WIOA Foster Youth Prep Measure	WIOA Youth Prep Measure	2016 Dislocated Worker	2017 Dislocated Worker	2018 Dislocated Worker	2017 Rapid Response	Total
36,413	482,064	46,962	30,000	12,311	72,162	595,812	749	22,450	1,882,594
-	-	-	-	-	-	-	-	-	88,177
<u>36,413</u>	<u>482,064</u>	<u>46,962</u>	<u>30,000</u>	<u>12,311</u>	<u>72,162</u>	<u>595,812</u>	<u>749</u>	<u>22,450</u>	<u>1,970,771</u>
-	16,610	2,860	-	1,742	-	17,747	-	-	57,768
-	1,295	44	-	-	-	1,504	-	-	4,228
-	136	10	-	-	-	166	-	-	470
-	26,084	787	-	128	-	29,799	-	-	88,983
-	-	-	-	-	-	-	-	-	-
-	2,437	205	-	23	-	2,846	-	-	8,732
-	6,665	692	-	218	-	7,434	749	-	23,542
-	83,238	19,385	-	-	-	-	-	-	116,390
-	18,505	-	-	-	-	12,943	-	-	80,596
-	103,775	-	30,000	-	-	41,419	-	-	500,963
-	-	-	-	-	-	-	-	-	88,177
36,413	215,505	17,803	-	10,200	72,162	466,391	-	22,450	956,085
-	7,702	5,176	-	-	-	15,411	-	-	44,536
-	112	-	-	-	-	152	-	-	301
<u>36,413</u>	<u>482,064</u>	<u>46,962</u>	<u>30,000</u>	<u>12,311</u>	<u>72,162</u>	<u>595,812</u>	<u>749</u>	<u>22,450</u>	<u>1,970,771</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Trade Act Services for Dislocated Workers  
Grant Number: 0118TRA000 (858)  
Grant Term: October 1, 2017 to December 31, 2018

	Actual		
	2018	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 5,482	-	5,482
Total Revenues	5,482	-	5,482
<b>Expenditures:</b>			
Current			
Internal service charges	144	-	144
Indirect cost allocation	17	-	17
Client training	5,321	-	5,321
Total Expenditures	5,482	-	5,482
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Trade Act Services for Dislocated Workers  
 Grant Number: 0118TRA000 (858)  
 Grant Term: October 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 476	161	-	161
Direct program-education and training	9,524	5,321	-	5,321
Total cost category	\$ 10,000	5,482	-	5,482

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: High-Demand Job Training Grant  
Grant Number: 0118HJT000 (878)  
Grant Term: June 1, 2018 to April 30, 2019

	2018	Actual Prior years	Total
Revenues:			
Local cash and in-kind	\$ 88,177	-	88,177
Total Revenues	88,177	-	88,177
Expenditures:			
Current			
Local cash and in-kind	88,177	-	88,177
Total Expenditures	88,177	-	88,177
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: High-Demand Job Training Grant  
Grant Number: 0118HJT000 (878)  
Grant Term: June 1, 2018 to April 30, 2019

	Budget	Actual		
		2018	Prior years	Total
Cost category:				
Direct program-career services	\$ 99,997	-	-	-
Supplemental:				
Leveraged funds expended	-	88,177	-	88,177
<b>Total cost category</b>	<b>\$ 99,997</b>	<b>88,177</b>	<b>-</b>	<b>88,177</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0116WOA000 (917)  
 Grant Term: July 1, 2016 to June 30, 2018

	Actual		Total
	2018	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 12,073	417,878	429,951
Total Revenues	12,073	417,878	429,951
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	16,183	16,183
Travel	-	843	843
Supplies and materials	-	2,032	2,032
Internal service charges	-	21,289	21,289
Equipment rental and maintenance	-	20	20
Miscellaneous and other costs	-	2,641	2,641
Indirect cost allocation	-	9,317	9,317
Client payments	-	3,226	3,226
Client supportive services	-	29,875	29,875
Client training	12,073	233,350	245,423
Subcontractor costs	-	74,938	74,938
Workforce center costs	-	17,512	17,512
Capital outlay	-	6,652	6,652
Total Expenditures	12,073	417,878	429,951
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0116WOA000 (917)  
 Grant Term: July 1, 2016 to June 30, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 41,494	-	41,494	41,494
Direct program-career services	77,200	-	77,200	77,200
Direct program-education and training	244,160	12,073	232,087	244,160
Monitoring	1,501	-	1,501	1,501
Program management & support	10,753	-	10,753	10,753
Subrecipient operating costs	20,478	-	20,478	20,478
Support services-other	13,152	-	13,152	13,152
Support services-transportation	17,987	-	17,987	17,987
Transitional jobs	3,226	-	3,226	3,226
<b>Total cost category</b>	<b>\$ 429,951</b>	<b>12,073</b>	<b>417,878</b>	<b>429,951</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0117WOA000 (918)  
 Grant Term: July 1, 2017 to June 30, 2019

	Actual		
	2018	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 469,392	12,821	482,213
<b>Total Revenues</b>	<b>469,392</b>	<b>12,821</b>	<b>482,213</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	15,964	1,656	17,620
Travel	1,321	171	1,492
Supplies and materials	144	11	155
Internal service charges	26,380	5,635	32,015
Equipment rental and maintenance	-	6	6
Miscellaneous and other costs	2,928	144	3,072
Indirect cost allocation	6,554	1,081	7,635
Client payments	13,767	-	13,767
Client supportive services	49,148	-	49,148
Client training	308,375	-	308,375
Subcontractor costs	33,654	-	33,654
Workforce center costs	11,120	4,117	15,237
Capital outlay	37	-	37
<b>Total Expenditures</b>	<b>469,392</b>	<b>12,821</b>	<b>482,213</b>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0117WOA000 (918)  
 Grant Term: July 1, 2017 to June 30, 2019

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 47,118	38,414	8,704	47,118
Direct program-career services	33,475	29,358	4,117	33,475
Direct program-education and training	308,643	308,643	-	308,643
Monitoring	1,103	1,103	-	1,103
Program management & support	14,231	14,231	-	14,231
Subrecipient operating costs	14,984	14,984	-	14,984
Support services-other	20,040	20,040	-	20,040
Support services-transportation	28,840	28,840	-	28,840
Transitional jobs	13,779	13,779	-	13,779
<b>Total cost category</b>	<b>\$ 482,213</b>	<b>469,392</b>	<b>12,821</b>	<b>482,213</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0118WOA000 (919)  
 Grant Term: July 1, 2018 to June 30, 2020

	2018	Actual Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 18,244	-	18,244
Total Revenues	18,244	-	18,244
<b>Expenditures:</b>			
Current			
Salaries and benefits	2,845	-	2,845
Travel	64	-	64
Supplies and materials	14	-	14
Internal service charges	1,047	-	1,047
Miscellaneous and other costs	293	-	293
Indirect cost allocation	683	-	683
Subcontractor costs	8,171	-	8,171
Workforce center costs	5,127	-	5,127
Total Expenditures	18,244	-	18,244
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0118WOA000 (919)  
 Grant Term: July 1, 2018 to June 30, 2020

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 70,074	683	-	683
Direct program-career services	474,950	9,046	-	9,046
Direct program-education and training	106,237	-	-	-
Program management & support	10,861	4,484	-	4,484
Subrecipient operating costs	24,271	4,031	-	4,031
Support services-other	7,382	-	-	-
Support services-transportation	6,962	-	-	-
<b>Total cost category</b>	<b>\$ 700,737</b>	<b>18,244</b>	<b>-</b>	<b>18,244</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
Grant Number: 0118WOR000 (929)  
Grant Term: July 1, 2018 to June 30, 2019

	Actual		Total
	2018	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 14	-	14
Total Revenues	14	-	14
Expenditures:			
Current			
Subcontractor costs	14	-	14
Total Expenditures	14	-	14
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
Grant Number: 0118WOR000 (929)  
Grant Term: July 1, 2018 to June 30, 2019

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2018</u>	<u>Prior years</u>	
Cost category: Rapid response	\$ 23,814	14	-	14
Total cost category	<u>\$ 23,814</u>	<u>14</u>	<u>-</u>	<u>14</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Reemployment Services and Eligibility Assessment  
 Grant Number: 0118REA000 (938)  
 Grant Term: November 1, 2017 to October 31, 2018

	Actual		Total
	2018	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 78,466	-	78,466
Total Revenues	78,466	-	78,466
Expenditures:			
Current			
Internal service charges	4,614	-	4,614
Indirect cost allocation	530	-	530
Subcontractor costs	73,322	-	73,322
Total Expenditures	78,466	-	78,466
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Reemployment Services and Eligibility Assessment  
Grant Number: 0118REA000 (938)  
Grant Term: November 1, 2017 to October 31, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 7,869	5,144	-	5,144
Direct program-career services	70,822	73,322	-	73,322
Total cost category	\$ 78,691	78,466	-	78,466

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Youth  
 Grant Number: 0116WOY000 (947)  
 Grant Term: July 1, 2016 to June 30, 2018

	Actual		Total
	2018	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 36,413	402,404	438,817
Total Revenues	36,413	402,404	438,817
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	38,847	38,847
Travel	-	772	772
Supplies and materials	-	1,677	1,677
Internal service charges	-	19,142	19,142
Equipment rental and maintenance	-	21	21
Miscellaneous and other costs	-	2,801	2,801
Indirect cost allocation	-	9,509	9,509
Client payments	-	102,356	102,356
Client supportive services	-	5,292	5,292
Client training	-	16,466	16,466
Subcontractor costs	36,413	189,710	226,123
Workforce center costs	-	9,861	9,861
Capital outlay	-	5,950	5,950
Total Expenditures	36,413	402,404	438,817
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Youth  
 Grant Number: 0116WOY000 (947)  
 Grant Term: July 1, 2016 to June 30, 2018

	Budget	Actual		Total
		2018	Prior years	
<b>Cost category:</b>				
Administration	\$ 42,350	-	42,350	42,350
Monitoring	1,532	-	1,532	1,532
<b>In school youth:</b>				
Direct program-career services	14,283	-	14,283	14,283
Direct program-education & training	1,969	-	1,969	1,969
Program management & support	8,648	-	8,648	8,648
Subrecipient operating costs	899	-	899	899
Work experience	416	-	416	416
<b>Out of school youth:</b>				
Direct program-career services	135,180	36,413	98,767	135,180
Direct program-education & training	14,162	-	14,162	14,162
Program management & support	20,599	-	20,599	20,599
Subrecipient operating costs	9,486	-	9,486	9,486
Support services-other	2,083	-	2,083	2,083
Support services-transportation	2,540	-	2,540	2,540
Support services-work related incentives	1,004	-	1,004	1,004
Work experience	183,666	-	183,666	183,666
<b>Total cost category</b>	<b>\$ 438,817</b>	<b>36,413</b>	<b>402,404</b>	<b>438,817</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Youth  
 Grant Number: 0117WOY000 (948)  
 Grant Term: July 1, 2017 to June 30, 2019

	Actual		
	2018	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 482,064	8,906	490,970
Total Revenues	482,064	8,906	490,970
<b>Expenditures:</b>			
Current			
Salaries and benefits	16,610	1,694	18,304
Travel	1,295	175	1,470
Supplies and materials	136	11	147
Internal service charges	26,084	5,766	31,850
Equipment rental and maintenance	-	5	5
Miscellaneous and other costs	2,437	148	2,585
Indirect cost allocation	6,665	1,107	7,772
Client payments	83,238	-	83,238
Client supportive services	18,505	-	18,505
Client training	103,775	-	103,775
Subcontractor costs	215,505	-	215,505
Workforce center costs	7,702	-	7,702
Capital outlay	112	-	112
Total Expenditures	482,064	8,906	490,970
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Youth  
Grant Number: 0117WOY000 (948)  
Grant Term: July 1, 2017 to June 30, 2019

	Budget	Actual		Total
		2018	Prior years	
<b>Cost category:</b>				
Administration	\$ 47,974	39,068	8,906	47,974
Monitoring	1,123	1,123	-	1,123
<b>In school youth:</b>				
Direct program-career services	47,838	47,838	-	47,838
Direct program-education & training	18,797	18,797	-	18,797
Program management & support	2,011	2,011	-	2,011
Subrecipient operating costs	2,675	2,675	-	2,675
Support services-other	84	84	-	84
Support services-transportation	1,680	1,680	-	1,680
Support services-work related incentives	304	304	-	304
Work experience	19,973	19,973	-	19,973
<b>Out of school youth:</b>				
Direct program-career services	116,029	116,029	-	116,029
Direct program-education & training	84,979	84,979	-	84,979
Program management & support	11,233	11,233	-	11,233
Subrecipient operating costs	7,195	7,195	-	7,195
Support services-other	9,025	9,025	-	9,025
Support services-transportation	4,985	4,985	-	4,985
Support services-work related incentives	2,426	2,426	-	2,426
Work experience	112,639	112,639	-	112,639
<b>Total cost category</b>	<b>\$ 490,970</b>	<b>482,064</b>	<b>8,906</b>	<b>490,970</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Youth  
 Grant Number: 0118WOY000 (949)  
 Grant Term: July 1, 2018 to June 30, 2020

	Actual		Total
	2018	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 46,962	-	46,962
<b>Total Revenues</b>	<b>46,962</b>	<b>-</b>	<b>46,962</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	2,860	-	2,860
Travel	44	-	44
Supplies and materials	10	-	10
Internal service charges	787	-	787
Miscellaneous and other costs	205	-	205
Indirect cost allocation	692	-	692
Client payments	19,385	-	19,385
Subcontractor costs	17,803	-	17,803
Workforce center costs	5,176	-	5,176
<b>Total Expenditures</b>	<b>46,962</b>	<b>-</b>	<b>46,962</b>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Youth  
 Grant Number: 0118WOY000 (949)  
 Grant Term: July 1, 2018 to June 30, 2020

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 71,105	692	-	692
In school youth:				
Direct program-career services	39,586	4,132	-	4,132
Direct program-education & training	787	-	-	-
Program management & support	1,046	460	-	460
Subrecipient operating costs	5,369	359	-	359
Support services-other	209	-	-	-
Support services-transportation	626	-	-	-
Support services-work related incentives	51	-	-	-
Work experience	12,470	756	-	756
Out of school youth:				
Direct program-career services	395,007	6,047	-	6,047
Direct program-education & training	27,497	-	-	-
Program management & support	7,806	3,597	-	3,597
Subrecipient operating costs	17,238	2,153	-	2,153
Support services-other	1,593	-	-	-
Support services-transportation	1,251	-	-	-
Support services-work related incentives	1,417	-	-	-
Work experience	127,988	28,766	-	28,766
Total cost category	\$ 711,046	46,962	-	46,962

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Performance Incentive Award WIOA Foster Youth  
Preparedness Measure  
Grant Number: 0118PAF000 (968)  
Grant Term: January 1, 2018 to December 31, 2018

	Actual		Total
	2018	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 30,000	-	30,000
Total Revenues	30,000	-	30,000
Expenditures:			
Current			
Client training	30,000	-	30,000
Total Expenditures	30,000	-	30,000
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Performance Incentive Award WIOA Foster Youth  
Preparedness Measure  
Grant Number: 0118PAF000 (968)  
Grant Term: January 1, 2018 to December 31, 2018

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2018</u>	<u>Prior years</u>	
Cost category:				
Direct program-education and training	<u>\$ 30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total cost category	<u>\$ 30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Performance Incentive Award WIOA Youth  
Preparedness Measure  
Grant Number: 0117PAF000 (977)  
Grant Term: January 1, 2017 to December 31, 2017

	Actual		
	2018	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 12,311	16,800	29,111
<b>Total Revenues</b>	<b>12,311</b>	<b>16,800</b>	<b>29,111</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	1,742	-	1,742
Internal service charges	128	-	128
Miscellaneous and other costs	23	-	23
Indirect cost allocation	218	-	218
Subcontractor costs	10,200	16,800	27,000
<b>Total Expenditures</b>	<b>12,311</b>	<b>16,800</b>	<b>29,111</b>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-



**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Performance Incentive Award WIOA Youth  
Preparedness Measure  
Grant Number: 0117PAF000 (977)  
Grant Term: January 1, 2017 to December 31, 2017

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 3,000	2,111	-	2,111
Direct program-career services	27,000	10,200	16,800	27,000
Total cost category	\$ 30,000	12,311	16,800	29,111

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
 Grant Number: 0116WOD000 (987)  
 Grant Term: July 1, 2016 to June 30, 2018

	Actual		Total
	2018	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 72,162	589,720	661,882
<b>Total Revenues</b>	<b>72,162</b>	<b>589,720</b>	<b>661,882</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	82,673	82,673
Travel	-	1,166	1,166
Supplies and materials	-	2,165	2,165
Internal service charges	-	27,351	27,351
Equipment rental and maintenance	-	31	31
Miscellaneous and other costs	-	3,620	3,620
Indirect cost allocation	-	14,342	14,342
Client supportive services	-	12,349	12,349
Client training	-	132,862	132,862
Subcontractor costs	72,162	285,604	357,766
Workforce center costs	-	20,123	20,123
Capital outlay	-	7,434	7,434
<b>Total Expenditures</b>	<b>72,162</b>	<b>589,720</b>	<b>661,882</b>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
 Grant Number: 0116WOD000 (987)  
 Grant Term: July 1, 2016 to June 30, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 63,878	-	63,878	63,878
Direct program-career services	202,899	72,162	130,737	202,899
Direct program-education and training	83,717	-	83,717	83,717
Monitoring	2,310	-	2,310	2,310
Program management & support	27,683	-	27,683	27,683
Subrecipient operating costs	18,901	-	18,901	18,901
Support services-other	7,101	-	7,101	7,101
Support services-transportation	5,393	-	5,393	5,393
Transfer:				
Direct program-career services	163,000	-	163,000	163,000
Direct program-education and training	49,000	-	49,000	49,000
Program management & support	38,000	-	38,000	38,000
<b>Total cost category</b>	<b>\$ 661,882</b>	<b>72,162</b>	<b>589,720</b>	<b>661,882</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
 Grant Number: 0117WOD000 (988)  
 Grant Term: July 1, 2017 to June 30, 2019

	Actual		Total
	2018	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 595,812	12,138	607,950
Total Revenues	595,812	12,138	607,950
<b>Expenditures:</b>			
Current			
Salaries and benefits	17,747	2,310	20,057
Travel	1,504	238	1,742
Supplies and materials	166	15	181
Internal service charges	29,799	7,858	37,657
Equipment rental and maintenance	-	8	8
Miscellaneous and other costs	2,846	201	3,047
Indirect cost allocation	7,434	1,508	8,942
Client supportive services	12,943	-	12,943
Client training	41,419	-	41,419
Subcontractor costs	466,391	-	466,391
Workforce center costs	15,411	-	15,411
Capital outlay	152	-	152
Total Expenditures	595,812	12,138	607,950
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
 Grant Number: 0117WOD000 (988)  
 Grant Term: July 1, 2017 to June 30, 2019

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 65,394	43,294	12,138	55,432
Direct program-career services	242,200	190,866	-	190,866
Direct program-education and training	41,281	41,281	-	41,281
Monitoring	1,530	1,530	-	1,530
Program management & support	15,230	15,230	-	15,230
Subrecipient operating costs	15,530	15,530	-	15,530
Support services-other	8,741	8,741	-	8,741
Support services-transportation	4,340	4,340	-	4,340
Transfer:				
Direct program-career services	275,000	275,000	-	275,000
Total cost category	<u>\$ 669,246</u>	<u>595,812</u>	<u>12,138</u>	<u>607,950</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
 Grant Number: 0118WOD000 (989)  
 Grant Term: July 1, 2018 to June 30, 2020

	2018	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 749	-	749
Total Revenues	749	-	749
Expenditures:			
Current			
Indirect cost allocation	749	-	749
Total Expenditures	749	-	749
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
Grant Number: 0118WOD000 (989)  
Grant Term: July 1, 2018 to June 30, 2020

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 76,886	749	-	749
Direct program-career services	654,822	-	-	-
Direct program-education and training	4,625	-	-	-
Program management & support	5,259	-	-	-
Subrecipient operating costs	20,050	-	-	-
Support services-other	1,933	-	-	-
Support services-transportation	276	-	-	-
Transitional jobs	5,009	-	-	-
Total cost category	\$ 768,860	749	-	749

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
 Grant Number: 0117WOR000 (998)  
 Grant Term: July 1, 2017 to June 30, 2018

	Actual		Total
	2018	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 22,450	56	22,506
Total Revenues	22,450	56	22,506
Expenditures:			
Current			
Subcontractor costs	22,450	56	22,506
Total Expenditures	22,450	56	22,506
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-



**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
Grant Number: 0117WOR000 (998)  
Grant Term: July 1, 2017 to June 30, 2018

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2018</u>	<u>Prior years</u>	
Cost category:				
Rapid response	\$ 22,506	22,450	56	22,506
Total cost category	<u>\$ 22,506</u>	<u>22,450</u>	<u>56</u>	<u>22,506</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

## TEXAS WORKFORCE COMMISSION - CHILD CARE

Year ended September 30, 2018

	Child Care Attendance Automation	2017 Child Care Formula	2018 Child Care Formula
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 72,712	181,437	6,733,050
Non-federal	-	-	1,127,031
Local cash and in-kind	-	-	-
	72,712	181,437	7,860,081
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	58,142	215,288
Travel	-	2,113	7,413
Supplies and materials	-	132	851
Internal service charges	-	33,985	129,281
Equipment rental and maintenance	-	-	197
Miscellaneous and other costs	-	1,123	15,784
Indirect cost allocation	-	10,982	48,728
Client payments	-	-	-
Client supportive services	-	-	6,389,747
Client training	-	-	-
Subcontractor costs	72,712	74,960	997,639
Workforce center costs	-	-	54,907
Capital outlay	-	-	246
	72,712	181,437	7,860,081
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

<u>2017 Child Care Local Match</u>	<u>2018 Child Care Local Match</u>	<u>2018 TDFPS Child Care</u>	<u>2019 TDFPS Child Care</u>	<u>2018 CCDF Quality Improvement Activity</u>	<u>Total</u>
656,465	388,658	-	-	240,675	8,272,997
-	-	1,539,249	115,028	-	2,781,308
<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
<u>736,465</u>	<u>388,658</u>	<u>1,539,249</u>	<u>115,028</u>	<u>240,675</u>	<u>11,134,305</u>
-	-	65,738	4,913	-	344,081
-	-	-	-	-	9,526
-	-	-	-	-	983
-	-	-	-	-	163,266
-	-	-	-	-	197
-	-	-	-	-	16,907
-	-	7,560	565	-	67,835
-	-	-	-	54,473	54,473
736,465	388,658	1,465,951	109,550	-	9,090,371
-	-	-	-	121,513	121,513
-	-	-	-	64,689	1,210,000
-	-	-	-	-	54,907
-	-	-	-	-	246
<u>736,465</u>	<u>388,658</u>	<u>1,539,249</u>	<u>115,028</u>	<u>240,675</u>	<u>11,134,305</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Child Care Attendance Automation  
Grant Number: 0118CAA000 (738)  
Grant Term: October 1, 2017 to November 30, 2018

	2018	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 72,712	-	72,712
Total Revenues	72,712	-	72,712
Expenditures:			
Current			
Subcontractor costs	72,712	-	72,712
Total Expenditures	72,712	-	72,712
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Child Care Attendance Automation  
Grant Number: 0118CAA000 (738)  
Grant Term: October 1, 2017 to November 30, 2018

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2018</u>	<u>Prior years</u>	
Cost category:				
CCAA direct care tracking	\$ 72,904	72,712	-	72,712
Total cost category	<u>\$ 72,904</u>	<u>72,712</u>	<u>-</u>	<u>72,712</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Child Care Partially Subsidized Direct Care Allocation  
 Grant Number: 0117CCF000 (747)  
 Grant Term: October 1, 2016 to December 31, 2017

	Actual		Total
	2018	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 181,437	4,880,515	5,061,952
Non-federal	-	729,940	729,940
Total Revenues	<u>181,437</u>	<u>5,610,455</u>	<u>5,791,892</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	58,142	194,447	252,589
Travel	2,113	7,495	9,608
Supplies and materials	132	4,124	4,256
Internal service charges	33,985	120,122	154,107
Equipment rental and maintenance	-	288	288
Miscellaneous and other costs	1,123	13,437	14,560
Indirect cost allocation	10,982	46,441	57,423
Client supportive services	-	4,105,494	4,105,494
Client training	-	38,438	38,438
Subcontractor costs	74,960	1,031,339	1,106,299
Workforce center costs	-	39,166	39,166
Capital outlay	-	9,664	9,664
Total Expenditures	<u>181,437</u>	<u>5,610,455</u>	<u>5,791,892</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Child Care Partially Subsidized Direct Care Allocation  
 Grant Number: 0117CCF000 (747)  
 Grant Term: October 1, 2016 to December 31, 2017

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 415,151	106,477	308,674	415,151
Operations costs/elig determination	1,139,281	74,959	1,064,322	1,139,281
Direct care at-risk	4,020,525	-	4,020,525	4,020,525
Direct care transitional	84,969	-	84,969	84,969
Quality improvement	105,964	(902)	106,866	105,964
TRS personnel cost	25,241	903	24,338	25,241
TRS promotion and supports	761	-	761	761
<b>Total cost category</b>	<b>\$ 5,791,892</b>	<b>181,437</b>	<b>5,610,455</b>	<b>5,791,892</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Child Care Services Formula Allocation  
 Grant Number: 0118CCF000 (748)  
 Grant Term: October 1, 2017 to December 31, 2018

	2018	Actual Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 6,733,050	-	6,733,050
Non-federal	1,127,031	-	1,127,031
	7,860,081	-	7,860,081
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Current			
Salaries and benefits	215,288	-	215,288
Travel	7,413	-	7,413
Supplies and materials	851	-	851
Internal service charges	129,281	-	129,281
Equipment rental and maintenance	197	-	197
Miscellaneous and other costs	15,784	-	15,784
Indirect cost allocation	48,728	-	48,728
Client supportive services	6,389,747	-	6,389,747
Subcontractor costs	997,639	-	997,639
Workforce center costs	54,907	-	54,907
Capital outlay	246	-	246
	7,860,081	-	7,860,081
<b>Total Expenditures</b>			
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-



**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Child Care Services Formula Allocation  
 Grant Number: 0118CCF000 (748)  
 Grant Term: October 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 381,535	297,708	-	297,708
Operations costs/elig determination	1,077,949	1,077,949	-	1,077,949
Direct care (TWIST codes 1,2,4 and 15)	1,055,955	1,055,955	-	1,055,955
Direct care at-risk	5,262,982	5,262,981	-	5,262,981
Direct care transitional	70,811	70,811	-	70,811
Quality improvement	17,502	17,502	-	17,502
TRS personnel cost	56,478	56,478	-	56,478
TRS promotion and supports	20,697	20,697	-	20,697
<b>Total cost category</b>	<b>\$ 7,943,909</b>	<b>7,860,081</b>	<b>-</b>	<b>7,860,081</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0117CCM000 (757)  
Grant Term: October 1, 2016 to December 31, 2017

	2018	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 656,465	657,915	1,314,380
Local cash and in-kind	80,000	-	80,000
Total Revenues	<u>736,465</u>	<u>657,915</u>	<u>1,394,380</u>
Expenditures:			
Current			
Client supportive services	736,465	657,915	1,394,380
Total Expenditures	<u>736,465</u>	<u>657,915</u>	<u>1,394,380</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0117CCM000 (757)  
Grant Term: October 1, 2016 to December 31, 2017

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Direct care for certified	\$ 1,167,859	618,198	549,661	1,167,859
Direct care for donated/transferred	226,521	118,267	108,254	226,521
Total cost category	<u>\$ 1,394,380</u>	<u>736,465</u>	<u>657,915</u>	<u>1,394,380</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Child Care and Development Fund Local Match  
 Grant Number: 0118CCM000 (758)  
 Grant Term: October 1, 2017 to December 31, 2018

	<u>Actual</u>		
	<u>2018</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 388,658	-	388,658
Total Revenues	<u>388,658</u>	<u>-</u>	<u>388,658</u>
Expenditures:			
Current			
Client supportive services	388,658	-	388,658
Total Expenditures	<u>388,658</u>	<u>-</u>	<u>388,658</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0118CCM000 (758)  
Grant Term: October 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Direct care for certified	\$ 1,225,913	311,360	-	311,360
Direct care for donated/transferred	196,162	77,298	-	77,298
Total cost category	\$ 1,422,075	388,658	-	388,658

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Texas Department of Family and Protective Services Child Care  
 Grant Number: 0118CCP000 (768)  
 Grant Term: September 1, 2017 to December 31, 2018

	<u>2018</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Non-federal	\$ 1,539,249	133,217	1,672,466
Total Revenues	<u>1,539,249</u>	<u>133,217</u>	<u>1,672,466</u>
Expenditures:			
Current			
Salaries and benefits	65,738	5,652	71,390
Indirect cost allocation	7,560	692	8,252
Client supportive services	<u>1,465,951</u>	<u>126,873</u>	<u>1,592,824</u>
Total Expenditures	<u>1,539,249</u>	<u>133,217</u>	<u>1,672,466</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Texas Department of Family and Protective Services Child Care  
 Grant Number: 0118CCP000 (768)  
 Grant Term: September 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration for general protective	\$ 45,485	41,656	3,829	45,485
Administration for relative care	18,141	16,851	1,290	18,141
Administration for Title IV-B	6,767	6,314	453	6,767
Administration for Title IV-E	9,248	8,476	772	9,248
Direct care for general protective	914,169	833,129	76,572	909,701
Direct care for relative care	362,826	337,034	25,792	362,826
Direct care for Title IV-B	135,339	126,274	9,065	135,339
Direct care for Title IV-E	184,959	169,515	15,444	184,959
<b>Total cost category</b>	<b>\$ 1,676,934</b>	<b>1,539,249</b>	<b>133,217</b>	<b>1,672,466</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Texas Department of Family and Protective Services Child Care  
 Grant Number: 0119CCP000 (769)  
 Grant Term: September 1, 2018 to December 31, 2019

	2018	Actual Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 115,028	-	115,028
Total Revenues	115,028	-	115,028
Expenditures:			
Current			
Salaries and benefits	4,913	-	4,913
Indirect cost allocation	565	-	565
Client supportive services	109,550	-	109,550
Total Expenditures	115,028	-	115,028
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-



**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Texas Department of Family and Protective Services Child Care  
 Grant Number: 0119CCP000 (769)  
 Grant Term: September 1, 2018 to December 31, 2019

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration for general protective	\$ 3,062	3,062	-	3,062
Administration for relative care	1,231	1,231	-	1,231
Administration for Title IV-B	554	554	-	554
Administration for Title IV-E	630	630	-	630
Direct care for general protective	1,225,493	61,234	-	61,234
Direct care for relative care	24,627	24,627	-	24,627
Direct care for Title IV-B	11,094	11,094	-	11,094
Direct care for Title IV-E	12,596	12,596	-	12,596
Total cost category	\$ 1,279,287	115,028	-	115,028

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: CCDF Quality Improvement Activity  
 Grant Number: 0118CCQ000 (778)  
 Grant Term: October 1, 2017 to January 31, 2019

	<u>2018</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 240,675	-	240,675
Total Revenues	<u>240,675</u>	<u>-</u>	<u>240,675</u>
Expenditures:			
Current			
Client payments	54,473	-	54,473
Client training	121,513	-	121,513
Subcontractor costs	64,689	-	64,689
Total Expenditures	<u>240,675</u>	<u>-</u>	<u>240,675</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: CCDF Quality Improvement Activity  
Grant Number: 0118CCQ000 (778)  
Grant Term: October 1, 2017 to January 31, 2019

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Quality improvement	\$ 189,773	175,986	-	175,986
TRS personnel cost-mentor/assessor funding	59,003	59,003	-	59,003
TRS promotions & support-mentor/assessor funding	5,686	5,686	-	5,686
Total cost category	\$ 254,462	240,675	-	240,675

# PANHANDLE REGIONAL PLANNING COMMISSION

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

## TEXAS WORKFORCE COMMISSION - OTHER PROGRAMS

Year ended September 30, 2018

	2017 Choices	2018 Choices	2018 SNAP	2017 Employment Services
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 64,333	974,498	84,448	20,293
Non-federal	-	148,526	34,712	-
<b>Total Revenues</b>	<b>64,333</b>	<b>1,123,024</b>	<b>119,160</b>	<b>20,293</b>
<b>Expenditures:</b>				
<b>Current</b>				
Salaries and benefits	-	54,309	5,383	965
Travel	439	3,803	399	-
Supplies and materials	48	429	45	-
Internal service charges	2,724	37,980	4,481	1,371
Miscellaneous and other costs	405	9,794	429	8
Indirect cost allocation	662	18,338	1,761	942
Client payments	-	84,580	-	-
Client supportive services	6,195	49,608	12,324	270
Client training	-	20	-	-
Subcontractor costs	51,719	810,438	89,764	1,597
Workforce center costs	2,141	53,147	4,574	5,853
Capital outlay	-	578	-	9,287
<b>Total Expenditures</b>	<b>64,333</b>	<b>1,123,024</b>	<b>119,160</b>	<b>20,293</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

<u>2018 Employment Services</u>	<u>2018 Workforce Commission Initiatives</u>	<u>2018 SNAP-A</u>	<u>2018 NCPCEP</u>	<u>Incentive Choices Employment</u>	<u>Total</u>
34,186	53,675	83,752	104,939	7,067	1,427,191
-	-	39,306	47,828	-	270,372
<u>34,186</u>	<u>53,675</u>	<u>123,058</u>	<u>152,767</u>	<u>7,067</u>	<u>1,697,563</u>
3,956	-	5,020	5,863	394	75,890
-	952	517	607	-	6,717
-	-	58	68	-	648
6,359	-	7,029	9,475	2,290	71,709
22	-	1,455	1,237	71	13,421
3,459	-	2,221	2,473	317	30,173
-	-	-	5,960	3,995	94,535
37	-	11,121	8,980	-	88,535
-	-	-	-	-	20
3,726	50,558	90,398	113,849	-	1,212,049
16,627	2,165	5,230	4,255	-	93,992
-	-	9	-	-	9,874
<u>34,186</u>	<u>53,675</u>	<u>123,058</u>	<u>152,767</u>	<u>7,067</u>	<u>1,697,563</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Temporary Assistance for Needy Families/Choices  
 Grant Number: 0117TAN000 (807)  
 Grant Term: October 1, 2016 to October 31, 2017

	Actual		
	2018	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 64,333	876,702	941,035
Non-federal	-	126,567	126,567
Total Revenues	64,333	1,003,269	1,067,602
Expenditures:			
Current			
Salaries and benefits	-	30,849	30,849
Travel	439	3,041	3,480
Supplies and materials	48	1,852	1,900
Internal service charges	2,724	35,565	38,289
Equipment rental and maintenance	-	79	79
Miscellaneous and other costs	405	8,300	8,705
Indirect cost allocation	662	16,406	17,068
Client payments	-	36,301	36,301
Client supportive services	6,195	63,102	69,297
Client training	-	847	847
Subcontractor costs	51,719	749,449	801,168
Workforce center costs	2,141	54,241	56,382
Capital outlay	-	3,237	3,237
Total Expenditures	64,333	1,003,269	1,067,602
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

## PANHANDLE REGIONAL PLANNING COMMISSION

### Supplemental Schedule of Expenditures by Cost Category and Expense Classification - Budget and Actual

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Temporary Assistance for Needy Families/Choices  
 Grant Number: 0117TAN000 (807)  
 Grant Term: October 1, 2016 to October 31, 2017

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 75,653	3,481	72,172	75,653
Direct program-career services	794,787	50,381	744,406	794,787
Direct program-education & training	847	-	847	847
Monitoring	5,243	1	5,242	5,243
Program management & support	21,595	930	20,665	21,595
Subrecipient operating costs	63,806	3,332	60,474	63,806
Support services-other than transportation	16,012	879	15,133	16,012
Support services-transportation	41,893	3,301	38,592	41,893
Support services-work-related incentives	11,392	2,015	9,377	11,392
Work subsidy	36,374	13	36,361	36,374
<b>Total cost category</b>	<b>\$ 1,067,602</b>	<b>64,333</b>	<b>1,003,269</b>	<b>1,067,602</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Temporary Assistance for Needy Families/Choices  
 Grant Number: 0118TAN000 (808)  
 Grant Term: October 1, 2017 to October 31, 2018

	2018	Actual Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 974,498	-	974,498
Non-federal	148,526	-	148,526
<b>Total Revenues</b>	<b>1,123,024</b>	<b>-</b>	<b>1,123,024</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	54,309	-	54,309
Travel	3,803	-	3,803
Supplies and materials	429	-	429
Internal service charges	37,980	-	37,980
Miscellaneous and other costs	9,794	-	9,794
Indirect cost allocation	18,338	-	18,338
Client payments	84,580	-	84,580
Client supportive services	49,608	-	49,608
Client training	20	-	20
Subcontractor costs	810,438	-	810,438
Workforce center costs	53,147	-	53,147
Capital outlay	578	-	578
<b>Total Expenditures</b>	<b>1,123,024</b>	<b>-</b>	<b>1,123,024</b>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-



**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Temporary Assistance for Needy Families/Choices  
 Grant Number: 0118TAN000 (808)  
 Grant Term: October 1, 2017 to October 31, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 117,136	76,272	-	76,272
Direct program-career services	890,439	814,732	-	814,732
Direct program-education & training	-	-	-	-
Monitoring	8,147	7,981	-	7,981
Program management & support	44,663	42,052	-	42,052
Subrecipient operating costs	53,328	47,740	-	47,740
Support services-other than transportation	19,397	18,034	-	18,034
Support services-transportation	27,899	24,943	-	24,943
Support services-work-related incentives	6,753	6,652	-	6,652
Work subsidy	85,068	84,618	-	84,618
<b>Total cost category</b>	<b>\$ 1,252,830</b>	<b>1,123,024</b>	<b>-</b>	<b>1,123,024</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0118SNE000 (818)

Grant Term: October 1, 2017 to September 30, 2018

	<u>2018</u>	<u>Actual Prior years</u>	<u>Total</u>
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 84,448	-	84,448
Non-federal	<u>34,712</u>	<u>-</u>	<u>34,712</u>
Total Revenues	<u>119,160</u>	<u>-</u>	<u>119,160</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	5,383	-	5,383
Travel	399	-	399
Supplies and materials	45	-	45
Internal service charges	4,481	-	4,481
Miscellaneous and other costs	429	-	429
Indirect cost allocation	1,761	-	1,761
Client supportive services	12,324	-	12,324
Subcontractor costs	89,764	-	89,764
Workforce center costs	<u>4,574</u>	<u>-</u>	<u>4,574</u>
Total Expenditures	<u>119,160</u>	<u>-</u>	<u>119,160</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0118SNE000 (818)

Grant Term: October 1, 2017 to September 30, 2018

Cost category:	Budget	Actual		Total
		2018	Prior years	
Administration	\$ 12,379	2,625	-	2,625
Direct program-career services	66,151	26,805	-	26,805
Monitoring	140	140	-	140
Program management & support	1,761	1,761	-	1,761
Subrecipient operating costs	1,561	1,551	-	1,551
Support services-other than transportation	3,904	3,904	-	3,904
Support services-transportation	8,421	8,421	-	8,421
ABAWD administration	4,308	4,308	-	4,308
ABAWD direct program-core/intensive services	62,349	62,349	-	62,349
ABAWD program management & support	3,829	3,829	-	3,829
ABAWD subrecipient operating costs	3,467	3,467	-	3,467
<b>Total cost category</b>	<b>\$ 168,270</b>	<b>119,160</b>	<b>-</b>	<b>119,160</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Wagner-Peyser Employment Services  
 Grant Number: 0117WPA000 (837)  
 Grant Term: October 1, 2016 to December 31, 2017

	<u>Actual</u>		
	<u>2018</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 20,293	52,350	72,643
Total Revenues	<u>20,293</u>	<u>52,350</u>	<u>72,643</u>
Expenditures:			
Current			
Salaries and benefits	965	7,629	8,594
Internal service charges	1,371	8,198	9,569
Miscellaneous and other costs	8	67	75
Indirect cost allocation	942	7,866	8,808
Client supportive services	270	-	270
Subcontractor costs	1,597	5,841	7,438
Workforce center costs	5,853	21,137	26,990
Capital outlay	<u>9,287</u>	<u>1,612</u>	<u>10,899</u>
Total Expenditures	<u>20,293</u>	<u>52,350</u>	<u>72,643</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Wagner-Peyser Employment Services

Grant Number: 0117WPA000 (837)

Grant Term: October 1, 2016 to December 31, 2017

Cost category:	Budget	Actual		Total
		2018	Prior years	
Administration	\$ 27,743	3,286	23,828	27,114
Direct program-core/intensive services	38,169	9,618	28,522	38,140
TAN direct program-core/intensive services	7,389	7,389	-	7,389
Total cost category	<u>\$ 73,301</u>	<u>20,293</u>	<u>52,350</u>	<u>72,643</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Wagner-Peyser Employment Services  
 Grant Number: 0118WPA000 (838)  
 Grant Term: October 1, 2017 to December 31, 2018

	<u>2018</u>	<u>Actual Prior years</u>	<u>Total</u>
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 34,186	-	34,186
Total Revenues	<u>34,186</u>	<u>-</u>	<u>34,186</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	3,956	-	3,956
Internal service charges	6,359	-	6,359
Miscellaneous and other costs	22	-	22
Indirect cost allocation	3,459	-	3,459
Client supportive services	37	-	37
Subcontractor costs	3,726	-	3,726
Workforce center costs	16,627	-	16,627
Total Expenditures	<u>34,186</u>	<u>-</u>	<u>34,186</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Wagner-Peyser Employment Services  
 Grant Number: 0118WPA000 (838)  
 Grant Term: October 1, 2017 to December 31, 2018

Cost category:	Budget	Actual		Total
		2018	Prior years	
Administration	\$ 15,703	13,796	-	13,796
Direct program-career services	42,241	20,390	-	20,390
TAN direct program-career services	6,438	-	-	-
<b>Total cost category</b>	<b>\$ 64,382</b>	<b>34,186</b>	<b>-</b>	<b>34,186</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Commission Initiatives  
 Grant Number: 0118WCI000 (848)  
 Grant Term: October 1, 2017 to September 30, 2018

	<u>Actual</u>		
	<u>2018</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 53,675	-	53,675
Total Revenues	<u>53,675</u>	<u>-</u>	<u>53,675</u>
Expenditures:			
Current			
Travel	952	-	952
Subcontractor costs	50,558	-	50,558
Workforce center costs	<u>2,165</u>	<u>-</u>	<u>2,165</u>
Total Expenditures	<u>53,675</u>	<u>-</u>	<u>53,675</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>



**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Workforce Commission Initiatives  
 Grant Number: 0118WCI000 (848)  
 Grant Term: October 1, 2017 to September 30, 2018

Cost category:	Budget	Actual		Total
		2018	Prior years	
Child care conference	\$ 1,526	952	-	952
Foster care youth conference	1,212	1,212	-	1,212
Red, white and you	1,500	777	-	777
TVLP operating grant activities	2,647	2,411	-	2,411
Youth career fair initiative	50,000	48,323	-	48,323
<b>Total cost category</b>	<b>\$ 56,885</b>	<b>53,675</b>	<b>-</b>	<b>53,675</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0118SNEA00 (868)

Grant Term: October 1, 2017 to September 30, 2018

	Actual		Total
	2018	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 83,752	-	83,752
Non-federal	39,306	-	39,306
<b>Total Revenues</b>	<b>123,058</b>	<b>-</b>	<b>123,058</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	5,020	-	5,020
Travel	517	-	517
Supplies and materials	58	-	58
Internal service charges	7,029	-	7,029
Miscellaneous and other costs	1,455	-	1,455
Indirect cost allocation	2,221	-	2,221
Client supportive services	11,121	-	11,121
Subcontractor costs	90,398	-	90,398
Workforce center costs	5,230	-	5,230
Capital outlay	9	-	9
<b>Total Expenditures</b>	<b>123,058</b>	<b>-</b>	<b>123,058</b>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0118SNEA00 (868)

Grant Term: October 1, 2017 to September 30, 2018

Cost category:	Budget	Actual		Total
		2018	Prior years	
Administration	\$ 8,505	3,576	-	3,576
Direct program-career services	48,829	24,752	-	24,752
Monitoring	1,015	1,015	-	1,015
Program management & support	1,485	1,485	-	1,485
Subrecipient operating costs	1,525	1,525	-	1,525
Support services-other than transportation	3,064	3,064	-	3,064
Support services-transportation	8,056	8,056	-	8,056
ABAWD administration	6,702	6,702	-	6,702
ABAWD direct program-core/intensive services	65,012	65,012	-	65,012
ABAWD program management & support	3,742	3,742	-	3,742
ABAWD subrecipient operating costs	4,129	4,129	-	4,129
<b>Total cost category</b>	<b>\$ 152,064</b>	<b>123,058</b>	<b>-</b>	<b>123,058</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Non-Custodial Parent Choices Program  
 Grant Number: 0118NCP000 (898)  
 Grant Term: September 1, 2017 to September 30, 2018

	2018	Actual Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 104,939	-	104,939
Non-federal	47,828	-	47,828
	152,767	-	152,767
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Current			
Salaries and benefits	5,863	-	5,863
Travel	607	-	607
Supplies and materials	68	-	68
Internal service charges	9,475	-	9,475
Miscellaneous and other costs	1,237	-	1,237
Indirect cost allocation	2,473	-	2,473
Client payments	5,960	-	5,960
Client supportive services	8,980	-	8,980
Subcontractor costs	113,849	-	113,849
Workforce center costs	4,255	-	4,255
	152,767	-	152,767
<b>Total Expenditures</b>			
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Non-Custodial Parent Choices Program  
 Grant Number: 0118NCP000 (898)  
 Grant Term: September 1, 2017 to September 30, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 16,512	14,832	-	14,832
Direct program-career services	121,769	111,101	-	111,101
Program management & support	5,141	5,141	-	5,141
Subrecipient operating costs	6,748	6,748	-	6,748
Support services-other	322	322	-	322
Support services-transportation	3,325	3,325	-	3,325
Support services-work-related incentives	5,333	5,333	-	5,333
Work subsidy	5,965	5,965	-	5,965
Total cost category	<u>\$ 165,115</u>	<u>152,767</u>	<u>-</u>	<u>152,767</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2018

Grant Name: Performance Incentive Award Choices Employment  
 Grant Number: 0118PAB000 (978)  
 Grant Term: January 1, 2018 to December 31, 2018

	2018	Actual Prior years	Total
Revenues:			
State grants			-
Federal flow-through	\$ 7,067	-	7,067
Total Revenues	7,067	-	7,067
Expenditures:			
Current			
Salaries and benefits	394	-	394
Internal service charges	2,290	-	2,290
Miscellaneous and other costs	71	-	71
Indirect cost allocation	317	-	317
Client payments	3,995	-	3,995
Total Expenditures	7,067	-	7,067
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Expenditures by Cost Category  
and Expense Classification - Budget and Actual

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2018

Grant Name: Performance Incentive Award Choices Employment  
Grant Number: 0118PAB000 (978)  
Grant Term: January 1, 2018 to December 31, 2018

	Budget	Actual		Total
		2018	Prior years	
Cost category:				
Administration	\$ 3,000	3,000	-	3,000
Work subsidy	27,000	4,067	-	4,067
Total cost category	\$ 30,000	7,067	-	7,067

## PANHANDLE REGIONAL PLANNING COMMISSION

### Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

## TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2018

Grant Name: 2018 Area Agency on Aging  
 Grant Number: 539-16-0001-00001 (508)  
 Grant Term: October 1, 2017 to September 30, 2018

	Budget	Actual 2018
Revenues:		
State grants		
Federal flow-through	\$ 2,075,485	1,591,644
Non-federal funds	134,780	134,780
Grant matching		
PRPC cash match	29,746	24,746
Program income-PRPC	12,725	4,425
Program income-subcontractor	139,949	155,388
Local cash and in-kind	612,966	581,620
Total Revenues	3,005,651	2,492,603
Expenditures:		
Current		
Salaries and benefits	683,894	595,842
Travel	22,978	19,517
Supplies and materials	7,850	6,274
Internal service charges	179,356	146,653
Miscellaneous and other costs	56,853	40,474
Indirect cost allocation	108,483	93,008
Client supportive services	1,192,150	951,643
Local cash and in-kind	614,138	482,250
Subcontractor program income costs	139,949	155,388
Capital outlay	-	1,554
Total Expenditures	3,005,651	2,492,603
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-



## PANHANDLE REGIONAL PLANNING COMMISSION

### Supplemental Schedule of Expenditures by Service Category and Changes in Fund Balance

## TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2018

	Federal and State	Program Income	Other Non-Federal	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 1,591,644	-	-	1,591,644
Non-federal funds	134,780	-	-	134,780
Grant matching				
PRPC cash match	-	-	24,746	24,746
Program income-PRPC	-	4,425	-	4,425
Program income-subcontractor	-	155,388	-	155,388
Local cash and in-kind	-	-	581,620	581,620
<b>Total Revenues</b>	<b>1,726,424</b>	<b>159,813</b>	<b>606,366</b>	<b>2,492,603</b>
<b>Expenditures:</b>				
Current				
Administration	89,237	-	29,746	118,983
Ombudsman	167,088	-	5,689	172,777
Information, Referral & Assistance	91,980	-	-	91,980
Care Coordination	43,954	-	-	43,954
Legal Assistance	51,381	-	-	51,381
Legal Awareness	51,356	-	-	51,356
Caregiver - Education and Training	2,150	-	-	2,150
MIPPA Outreach & Assistance	13,601	-	-	13,601
Caregiver - Support Coordination	30,744	-	-	30,744
Congregate Meals	309,678	95,469	132,577	537,724
Home Delivered Meals	322,322	57,192	297,281	676,795
Transportation - Demand Response	59,411	2,726	-	62,137
Residential Repair	44,202	-	77,718	121,920
Homemaker	15,888	3,820	4,092	23,800
Personal Assistance	4,350	606	1,680	6,636
Health Maintenance	866	-	-	866
Nutrition Education	-	-	12,339	12,339
Emergency Response	456	-	342	798
Day Activity	4,800	-	3,450	8,250
Caregiver Respite Care - In-Home	68,671	-	31,289	99,960
Caregiver Respite Care - Institutional	14,411	-	8,663	23,074
Evidenced Based Intervention	20,011	-	-	20,011
HICAP - Assistance	123,091	-	-	123,091
HICAP - Outreach	41,044	-	-	41,044
Caregiver Respite Care - Voucher	6,441	-	-	6,441
Income Support	1,353	-	-	1,353
Data Management	102,918	-	-	102,918
Caregiver - Information Services	45,020	-	1,500	46,520
<b>Total Expenditures</b>	<b>1,726,424</b>	<b>159,813</b>	<b>606,366</b>	<b>2,492,603</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds

### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2018

	2017 9-1-1	2018 9-1-1	2019 9-1-1	Total
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 438,192	1,220,462	106,721	1,765,375
Local cash	-	631	-	631
Interest income	-	1,140	197	1,337
<b>Total Revenues</b>	<b>438,192</b>	<b>1,222,233</b>	<b>106,918</b>	<b>1,767,343</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	-	346,104	32,416	378,520
Travel	-	17,647	2,101	19,748
Supplies and materials	1,853	13,131	1,989	16,973
Internal service charges	-	108,623	10,216	118,839
Equipment rental and maintenance	-	1,091	-	1,091
Miscellaneous and other costs	2,429	14,698	101	17,228
Indirect cost allocation	492	57,649	5,385	63,526
9-1-1 system expenditures	46,106	663,290	54,710	764,106
Capital outlay	387,312	-	-	387,312
<b>Total Expenditures</b>	<b>438,192</b>	<b>1,222,233</b>	<b>106,918</b>	<b>1,767,343</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

## PANHANDLE REGIONAL PLANNING COMMISSION

### Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

#### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2018

Grant Name: 9-1-1 Management and Planning  
 Grant Number: (217)  
 Grant Term: September 1, 2016 to August 31, 2019

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 2,336,966	438,192	1,817,405	2,255,597
Local cash	-	-	841	841
Interest income	-	-	1,021	1,021
<b>Total Revenues</b>	<b>2,336,966</b>	<b>438,192</b>	<b>1,819,267</b>	<b>2,257,459</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	357,135	-	347,482	347,482
Travel	20,500	-	14,491	14,491
Supplies and materials	10,000	1,853	68,147	70,000
Internal service charges	126,621	-	120,367	120,367
Equipment rental and maintenance	-	-	1,246	1,246
Miscellaneous and other costs	18,788	2,429	15,534	17,963
Indirect cost allocation	65,298	492	69,491	69,983
9-1-1 system expenditures	1,201,049	46,106	820,807	866,913
Capital outlay	537,575	387,312	361,702	749,014
<b>Total Expenditures</b>	<b>2,336,966</b>	<b>438,192</b>	<b>1,819,267</b>	<b>2,257,459</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2018

Grant Name: 9-1-1 Management and Planning  
 Grant Number: (218)  
 Grant Term: September 1, 2017 to August 31, 2020

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 1,774,970	1,220,462	106,949	1,327,411
Local cash	-	631	-	631
Interest income	-	1,140	65	1,205
<b>Total Revenues</b>	<b>1,774,970</b>	<b>1,222,233</b>	<b>107,014</b>	<b>1,329,247</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	391,244	346,104	32,542	378,646
Travel	16,650	17,647	3,853	21,500
Supplies and materials	7,000	13,131	1,518	14,649
Internal service charges	134,737	108,623	10,170	118,793
Equipment rental and maintenance	-	1,091	-	1,091
Miscellaneous and other costs	21,409	14,698	100	14,798
Indirect cost allocation	68,525	57,649	5,902	63,551
9-1-1 system expenditures	935,405	663,290	52,929	716,219
Capital outlay	200,000	-	-	-
<b>Total Expenditures</b>	<b>1,774,970</b>	<b>1,222,233</b>	<b>107,014</b>	<b>1,329,247</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

## PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2018

Grant Name: 9-1-1 Management and Planning  
Grant Number: (219)  
Grant Term: September 1, 2018 to August 31, 2021

	Budget	Actual 2018
<b>Revenues:</b>		
State grants		
Non-federal funds	\$ 1,625,680	106,721
Interest income	-	197
Total Revenues	1,625,680	106,918
<b>Expenditures:</b>		
Current		
Salaries and benefits	402,711	32,416
Travel	18,000	2,101
Supplies and materials	3,000	1,989
Internal service charges	128,006	10,216
Miscellaneous and other costs	17,588	101
Indirect cost allocation	65,470	5,385
9-1-1 system expenditures	990,905	54,710
Total Expenditures	1,625,680	106,918
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

**TEXAS DEPARTMENT OF PUBLIC SAFETY**

Year ended September 30, 2018

	Regional Hazard Mitigation Planning Project	Safe Room Construction Rebate Program	PRPC Residential Safe Room Rebate Program	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 3,578	-	11,244	14,822
<b>Total Revenues</b>	<b>3,578</b>	<b>-</b>	<b>11,244</b>	<b>14,822</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	1,963	-	1,555	3,518
Travel	681	-	-	681
Supplies and materials	-	-	-	-
Internal service charges	517	-	7,998	8,515
Miscellaneous and other costs	48	-	531	579
Indirect cost allocation	369	-	1,160	1,529
<b>Total Expenditures</b>	<b>3,578</b>	<b>-</b>	<b>11,244</b>	<b>14,822</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	10,916	-	10,916
Fund balance end of year	\$ -	10,916	-	10,916

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2018

Grant Name: Regional Hazard Mitigation Planning Project  
 Grant Number: DR-1791-210 (440)  
 Grant Term: August 25, 2010 to August 28, 2018

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 169,627	3,578	128,468	132,046
Local cash and in-kind	56,543	-	51,016	51,016
<b>Total Revenues</b>	<b>226,170</b>	<b>3,578</b>	<b>179,484</b>	<b>183,062</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	36,420	1,963	44,035	45,998
Travel	13,328	681	4,305	4,986
Supplies and materials	-	-	552	552
Internal service charges	14,518	517	41,720	42,237
Miscellaneous and other costs	15,600	48	3,979	4,027
Indirect cost allocation	13,262	369	11,504	11,873
Subcontractor costs	75,000	-	20,992	20,992
Local in-kind	56,542	-	51,016	51,016
Capital outlay	1,500	-	1,381	1,381
<b>Total Expenditures</b>	<b>226,170</b>	<b>3,578</b>	<b>179,484</b>	<b>183,062</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

## PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

### TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2018

Grant Name: Safe Room Construction Rebate Program  
Grant Number: DR 1791-234 (451)  
Grant Term: November 10, 2010 to November 10, 2018

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 3,075,000	-	3,075,000	3,075,000
Total Revenues	3,075,000	-	3,075,000	3,075,000
<b>Expenditures:</b>				
Current				
Salaries and benefits	16,612	-	16,612	16,612
Supplies and materials	451	-	451	451
Internal service charges	68,108	-	68,108	68,108
Miscellaneous and other costs	6,858	-	6,858	6,858
Indirect cost allocation	11,255	-	11,255	11,255
Subcontractor costs	2,971,716	-	2,960,800	2,960,800
Total Expenditures	3,075,000	-	3,064,084	3,064,084
Excess of revenues over expenditures	-	-	10,916	10,916
Fund balance beginning of year	-	10,916	-	-
Fund balance end of year	\$ -	10,916	10,916	10,916



## PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

### TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2018

Grant Name: PRPC Residential Safe Room Rebate Program  
Grant Number: DR-4223-015 (457)  
Grant Term: April 14, 2017 to April 14, 2019

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 499,100	11,244	817	12,061
Total Revenues	499,100	11,244	817	12,061
<b>Expenditures:</b>				
Current				
Salaries and benefits	135	1,555	135	1,690
Internal service charges	593	7,998	593	8,591
Miscellaneous and other costs	-	531	-	531
Indirect cost allocation	89	1,160	89	1,249
Subcontractor costs	498,283	-	-	-
Total Expenditures	499,100	11,244	817	12,061
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

**OFFICE OF THE GOVERNOR  
HOMELAND SECURITY GRANT DIVISION**

Year ended September 30, 2018

	Regional PANCOM M&O SHSP Project	PARIS Maintenance Project	Regional PANCOM M&O LETPA Project	Regional Active Shooter Training
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 134,802	26,198	103,803	28,990
<b>Total Revenues</b>	<b>134,802</b>	<b>26,198</b>	<b>103,803</b>	<b>28,990</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	78,229	280	-	-
Travel	-	-	-	-
Supplies and materials	-	-	-	-
Internal service charges	5,218	28	1,952	1,127
Miscellaneous and other costs	893	4	-	-
Indirect cost allocation	9,699	36	225	130
Subcontractor costs	20,703	25,850	63,643	27,733
Capital Outlay	20,060	-	37,983	-
<b>Total Expenditures</b>	<b>134,802</b>	<b>26,198</b>	<b>103,803</b>	<b>28,990</b>
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

Regional Statement of Work Planning Project	Regional PANCOR M&O SHSP Project	PARIS Maintenance Project	Non-EMPG Emergency Operations Plan Update Project	Regional Dispatch Console Replacement Project	Regional Damage Assessment Program	Total
100,000	201,985	58,000	51,617	58,249	48,082	811,726
100,000	201,985	58,000	51,617	58,249	48,082	811,726
65,634	49,004	2,750	42,367	-	-	238,264
10,429	2,647	-	672	-	-	13,748
65	-	-	-	-	-	65
12,171	6,812	2,853	2,581	2,914	2,405	38,061
1,387	9,109	47	673	-	-	12,113
10,314	7,771	650	5,324	335	277	34,761
-	84,751	51,700	-	37,456	45,400	357,236
-	41,891	-	-	17,544	-	117,478
100,000	201,985	58,000	51,617	58,249	48,082	811,726
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Regional PANCOM M&O SHSP Project  
Grant Number: 2940402 (407-740001)  
Grant Term: September 1, 2016 to April 30, 2018

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2018</u>	<u>Prior years</u>	
Revenues:				
State grants				
Federal flow-through	\$ 230,690	134,802	95,888	230,690
Total Revenues	<u>230,690</u>	<u>134,802</u>	<u>95,888</u>	<u>230,690</u>
Expenditures:				
Current				
Salaries and benefits	127,467	78,229	48,707	126,936
Supplies and materials	98	-	-	-
Internal service charges	21,563	5,218	10,780	15,998
Miscellaneous and other costs	1,950	893	5,443	6,336
Indirect cost allocation	18,507	9,699	7,954	17,653
Subcontractor costs	46,387	20,703	23,004	43,707
Capital outlay	14,718	20,060	-	20,060
Total Expenditures	<u>230,690</u>	<u>134,802</u>	<u>95,888</u>	<u>230,690</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

**OFFICE OF THE GOVERNOR  
HOMELAND SECURITY GRANT DIVISION**

Year ended September 30, 2018

Grant Name: PARIS System Maintenance Project  
Grant Number: 2940802 (407-740002)  
Grant Term: September 1, 2016 to April 30, 2018

	<u>Budget</u>	<u>Actual</u>		
		<u>2018</u>	<u>Prior years</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 60,070	26,198	33,872	60,070
Total Revenues	<u>60,070</u>	<u>26,198</u>	<u>33,872</u>	<u>60,070</u>
Expenditures:				
Current				
Salaries and benefits	6,262	280	4,490	4,770
Internal service charges	1,087	28	2,577	2,605
Miscellaneous and other costs	108	4	80	84
Indirect cost allocation	913	36	875	911
Subcontractor costs	51,700	25,850	25,850	51,700
Total Expenditures	<u>60,070</u>	<u>26,198</u>	<u>33,872</u>	<u>60,070</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Regional PANCOM M&O LETPA SHSP Project  
 Grant Number: 2940302 (407-740005)  
 Grant Term: September 1, 2016 to April 30, 2018

		Actual		
	Budget	2018	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 124,800	103,803	20,997	124,800
Total Revenues	124,800	103,803	20,997	124,800
Expenditures:				
Current				
Internal service charges	6,210	1,952	1,187	3,139
Miscellaneous and other costs	-	-	2,287	2,287
Indirect cost allocation	761	225	426	651
Subcontractor costs	74,232	63,643	17,097	80,740
Capital outlay	43,597	37,983	-	37,983
Total Expenditures	124,800	103,803	20,997	124,800
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Regional Active Shooter Training  
Grant Number: 3128601 (407-740007)  
Grant Term: September 1, 2016 to May 31, 2018

	<u>Budget</u>	<u>Actual</u>		
		<u>2018</u>	<u>Prior years</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 58,958	28,990	29,968	58,958
Total Revenues	<u>58,958</u>	<u>28,990</u>	<u>29,968</u>	<u>58,958</u>
Expenditures:				
Current				
Internal service charges	2,947	1,127	1,851	2,978
Indirect cost allocation	361	130	227	357
Subcontractor costs	<u>55,650</u>	<u>27,733</u>	<u>27,890</u>	<u>55,623</u>
Total Expenditures	<u>58,958</u>	<u>28,990</u>	<u>29,968</u>	<u>58,958</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Regional Statement of Work Planning Project  
Grant Number: 2940903 (408-840000)  
Grant Term: October 1, 2017 to September 30, 2018

	<u>Budget</u>	<u>Actual 2018</u>
Revenues:		
State grants		
Federal flow-through	\$ 100,000	100,000
Total Revenues	<u>100,000</u>	<u>100,000</u>
Expenditures:		
Current		
Salaries and benefits	66,500	65,634
Travel	9,950	10,429
Supplies and materials	185	65
Internal service charges	12,301	12,171
Miscellaneous and other costs	750	1,387
Indirect cost allocation	10,314	10,314
Total Expenditures	<u>100,000</u>	<u>100,000</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Regional PANCOM M&O SHSP Project  
Grant Number: 2940303 (408-840001)  
Grant Term: October 1, 2017 to February 28, 2019

	Budget	Actual 2018
Revenues:		
State grants		
Federal flow-through	\$ 250,000	201,985
Total Revenues	250,000	201,985
Expenditures:		
Current		
Salaries and benefits	52,364	49,004
Travel	1,000	2,647
Supplies and materials	-	-
Internal service charges	12,499	6,812
Miscellaneous and other costs	8,499	9,109
Indirect cost allocation	12,410	7,771
Subcontractor costs	121,337	84,751
Capital outlay	41,891	41,891
Total Expenditures	250,000	201,985
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: PARIS System Maintenance Project  
 Grant Number: 2940803 (408-840002)  
 Grant Term: October 1, 2017 to September 30, 2018

	Budget	Actual 2018
Revenues:		
State grants		
Federal flow-through	\$ 58,000	58,000
Total Revenues	58,000	58,000
Expenditures:		
Current		
Salaries and benefits	2,712	2,750
Internal service charges	2,900	2,853
Miscellaneous and other costs	-	47
Indirect cost allocation	688	650
Subcontractor costs	51,700	51,700
Total Expenditures	58,000	58,000
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Non-EMPG Emergency Operations Plan Update Project  
 Grant Number: 2940703 (408-840003)  
 Grant Term: October 1, 2017 to September 30, 2018

	Budget	Actual 2018
Revenues:		
State grants		
Federal flow-through	\$ 51,617	51,617
Total Revenues	51,617	51,617
Expenditures:		
Current		
Salaries and benefits	42,169	42,367
Travel	632	672
Internal service charges	2,581	2,581
Miscellaneous and other costs	675	673
Indirect cost allocation	5,560	5,324
Total Expenditures	51,617	51,617
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Regional Dispatch Console Replacement  
Grant Number: 3388501 (408-840008)  
Grant Term: October 1, 2017 to September 30, 2018

	Budget	Actual 2018
Revenues:		
State grants		
Federal flow-through	\$ 58,273	58,249
Total Revenues	58,273	58,249
Expenditures:		
Current		
Internal service charges	2,914	2,914
Indirect cost allocation	359	335
Subcontractor costs	37,400	37,456
Capital outlay	17,600	17,544
Total Expenditures	58,273	58,249
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2018

Grant Name: Regional Damage Assessment Program  
Grant Number: 3390001 (408-840009)  
Grant Term: October 1, 2017 to September 30, 2018

	<u>Budget</u>	<u>Actual 2018</u>
Revenues:		
State grants		
Federal flow-through	\$ 48,100	48,082
Total Revenues	<u>48,100</u>	<u>48,082</u>
Expenditures:		
Current		
Internal service charges	2,405	2,405
Indirect cost allocation	295	277
Subcontractor costs	<u>45,400</u>	<u>45,400</u>
Total Expenditures	<u>48,100</u>	<u>48,082</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

## PANHANDLE REGIONAL PLANNING COMMISSION

### Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2018

Grant Name: Solid Waste - Regional Coordination  
 Grant Number: 582-18-80544 (478)  
 Grant Term: September 1, 2017 to August 31, 2019

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 346,338	167,121	5,174	172,295
Interest income	-	379	859	1,238
<b>Total Revenues</b>	<b>346,338</b>	<b>167,500</b>	<b>6,033</b>	<b>173,533</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	66,720	34,755	3,049	37,804
Travel	14,412	5,730	1,414	7,144
Supplies and materials	366	77	-	77
Internal service charges	12,783	11,968	815	12,783
Miscellaneous and other costs	18,655	2,673	97	2,770
Indirect cost allocation	13,552	6,348	658	7,006
Subcontractor costs	219,850	105,949	-	105,949
<b>Total Expenditures</b>	<b>346,338</b>	<b>167,500</b>	<b>6,033</b>	<b>173,533</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2018

Grant Name: 2018 Law Enforcement Education and Training  
 Grant Number: 1426916 (248)  
 Grant Term: September 1, 2017 to August 31, 2019

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 221,086	108,798	7,225	116,023
Program income-PRPC	16,000	10,380	580	10,960
Total Revenues	<u>237,086</u>	<u>119,178</u>	<u>7,805</u>	<u>126,983</u>
<b>Expenditures:</b>				
Current				
Salaries and benefits	49,312	23,580	1,884	25,464
Supplies and materials	2,994	1,911	1,083	2,994
Internal service charges	6,493	5,261	409	5,670
Indirect cost allocation	7,070	3,537	414	3,951
Subcontractor costs	171,217	84,889	4,015	88,904
Total Expenditures	<u>237,086</u>	<u>119,178</u>	<u>7,805</u>	<u>126,983</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2018

Grant Name: 2017 Planning Assistance Grant  
 Grant Number: ED17AUS3020017 (317)  
 Grant Term: January 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
Federal grants	\$ 140,000	70,000	52,500	122,500
Local cash	93,334	66,831	12,019	78,850
<b>Total Revenues</b>	<b>233,334</b>	<b>136,831</b>	<b>64,519</b>	<b>201,350</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	147,988	96,008	46,676	142,684
Travel	13,818	4,425	2,674	7,099
Supplies and materials	294	-	-	-
Internal service charges	45,212	18,192	7,732	25,924
Miscellaneous and other costs	558	4,093	396	4,489
Indirect cost allocation	25,464	14,113	7,041	21,154
<b>Total Expenditures</b>	<b>233,334</b>	<b>136,831</b>	<b>64,519</b>	<b>201,350</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-



# PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2018

Grant Name: 2021 Regional Water Plan  
Grant Number: 1548301829 (235)  
Grant Term: April 10, 2015 to March 31, 2021

	Budget	Actual		Total
		2018	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 671,294	190,580	74,387	264,967
Interest income	-	156	117	273
Total Revenues	<u>671,294</u>	<u>190,736</u>	<u>74,504</u>	<u>265,240</u>
Expenditures:				
Current				
Travel	6,000	-	-	-
Supplies and materials	1,072	-	1,072	1,072
Internal service charges	1,317	442	875	1,317
Miscellaneous and other costs	67,611	1,477	3,415	4,892
Subcontractor costs	<u>595,294</u>	<u>188,817</u>	<u>69,142</u>	<u>257,959</u>
Total Expenditures	<u>671,294</u>	<u>190,736</u>	<u>74,504</u>	<u>265,240</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

## NORTEX REGIONAL PLANNING COMMISSION

Year ended September 30, 2018

	2018 Aging and Disability Resource Center	2019 Aging and Disability Resource Center	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 8,094	-	8,094
Non-federal funds	19,407	2,135	21,542
Total Revenues	27,501	2,135	29,636
<b>Expenditures:</b>			
Current			
Salaries and benefits	7,144	1,473	8,617
Travel	3,613	-	3,613
Supplies and materials	150	-	150
Internal service charges	2,994	439	3,433
Miscellaneous and other costs	3,104	3	3,107
Indirect cost allocation	1,955	220	2,175
Client supportive services	8,541	-	8,541
Total Expenditures	27,501	2,135	29,636
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

**NORTEX REGIONAL PLANNING COMMISSION**

Year ended September 30, 2018

Grant Name: 2018 Aging and Disability Resource Center (ADRC)  
 Grant Number: (548-854010, 854020, 854030, 854040)  
 Grant Term: September 1, 2017 to September 30, 2018

	Budget	Actual		Total
		2018	Prior years	
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 29,666	8,094	590	8,684
Non-federal funds	23,552	19,407	-	19,407
<b>Total Revenues</b>	<b>53,218</b>	<b>27,501</b>	<b>590</b>	<b>28,091</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	22,009	7,144	273	7,417
Travel	5,658	3,613	-	3,613
Supplies and materials	3,151	150	-	150
Internal service charges	8,455	2,994	253	3,247
Miscellaneous and other costs	-	3,104	-	3,104
Indirect cost allocation	5,393	1,955	64	2,019
Client supportive services	8,552	8,541	-	8,541
<b>Total Expenditures</b>	<b>53,218</b>	<b>27,501</b>	<b>590</b>	<b>28,091</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

## PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

## NORTEX REGIONAL PLANNING COMMISSION

Year ended September 30, 2018

Grant Name: 2019 Aging and Disability Resource Center (ADRC)  
 Grant Number: (549-954020, 954030)  
 Grant Term: September 1, 2018 to August 31, 2019

	Budget	Actual 2018
Revenues:		
State grants		
Non-federal funds	\$ 30,397	2,135
Total Revenues	30,397	2,135
Expenditures:		
Current		
Salaries and benefits	23,000	1,473
Travel	1,500	-
Supplies and materials	900	-
Internal service charges	1,862	439
Miscellaneous and other costs	-	3
Indirect cost allocation	3,135	220
Total Expenditures	30,397	2,135
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

## PANHANDLE REGIONAL PLANNING COMMISSION

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Special Revenue Funds

### TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2018

	2018 Federal Planning	2019 Federal Planning	2018 Demonstration Project	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 25,000	2,882	46,000	73,882
PRPC cash match	-	-	1,468	1,468
<b>Total Revenues</b>	<b>25,000</b>	<b>2,882</b>	<b>47,468</b>	<b>75,350</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	15,716	1,945	30,999	48,660
Travel	994	-	-	994
Internal service charges	5,588	634	9,450	15,672
Miscellaneous and other costs	123	6	1,609	1,738
Indirect cost allocation	2,579	297	4,837	7,713
Subcontractor costs	-	-	573	573
<b>Total Expenditures</b>	<b>25,000</b>	<b>2,882</b>	<b>47,468</b>	<b>75,350</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2018

Grant Name:	2018 Federal Planning
Grant Number:	51R08030418 (378)
Grant Term:	November 21, 2017 to August 31, 2018

	Budget	Actual 2018
Revenues:		
State grants		
Federal flow-through	\$ 25,000	25,000
Total Revenues	25,000	25,000
Expenditures:		
Current		
Salaries and benefits	15,716	15,716
Travel	994	994
Internal service charges	5,588	5,588
Miscellaneous and other costs	123	123
Indirect cost allocation	2,579	2,579
Total Expenditures	25,000	25,000
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

## PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

### TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2018

Grant Name: 2019 Federal Planning  
Grant Number: 51R08030418 (379)  
Grant Term: September 1, 2018 to August 31, 2019

	Budget	Actual 2018
<b>Revenues:</b>		
State grants		
Federal flow-through	\$ 25,000	2,882
Total Revenues	25,000	2,882
<b>Expenditures:</b>		
Current		
Salaries and benefits	16,768	1,945
Internal service charges	5,483	634
Miscellaneous and other costs	170	6
Indirect cost allocation	2,579	297
Total Expenditures	25,000	2,882
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

## PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

### TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2018

Grant Name: 2018 Demonstration Project  
Grant Number: 51R08010418 (388)  
Grant Term: October 20, 2017 to August 31, 2019

	Budget	Actual 2018
<b>Revenues:</b>		
State grants		
Federal flow-through	\$ 160,000	46,000
PRPC cash match	20,000	1,468
	180,000	47,468
<b>Total Revenues</b>		
	180,000	47,468
<b>Expenditures:</b>		
Current		
Salaries and benefits	64,632	30,999
Internal service charges	18,580	9,450
Miscellaneous and other costs	1,609	1,609
Indirect cost allocation	10,179	4,837
Subcontractor costs	85,000	573
	180,000	47,468
<b>Total Expenditures</b>		
	180,000	47,468
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-



## **OTHER SUPPLEMENTARY INFORMATION**

**PANHANDLE REGIONAL PLANNING COMMISSION**

Combined Schedule of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual

Year Ended September 30, 2018

	Major Funds					
	Texas Workforce Commission		Texas Health and Human Services Commission		Commission on State Emergency Communications	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:						
Federal grants	\$ -	-	-	-	-	-
State grants:						
Federal flow-through	11,798,996	11,582,782	1,741,574	1,591,644	-	-
Non-federal funds	1,423,672	3,051,680	157,046	134,780	1,774,970	1,765,375
Local cash and in-kind	80,000	168,177	612,966	581,620	-	631
Program income:						
PRPC	-	-	5,500	4,425	-	-
Subcontractor	-	-	118,000	155,388	-	-
Membership dues	-	-	-	-	-	-
Rent income	-	-	-	-	-	-
Interest income	-	-	-	-	-	1,337
Internal service fund charges	-	-	-	-	-	-
Miscellaneous	5,451	-	-	-	-	-
Total revenues	<u>13,308,119</u>	<u>14,802,639</u>	<u>2,635,086</u>	<u>2,467,857</u>	<u>1,774,970</u>	<u>1,767,343</u>
Current expenditures:						
Salaries and benefits	516,748	477,739	622,646	595,842	391,244	378,520
Travel	25,275	20,471	18,900	19,517	16,650	19,748
Supplies and materials	999	2,101	7,600	6,274	8,000	16,973
Internal service charges	339,956	323,958	173,547	146,653	134,737	118,839
Equipment rental and maintenance	-	197	-	-	-	1,091
Miscellaneous and other costs	34,868	39,060	57,383	40,474	20,409	17,228
Client payments, training and supportive services	9,038,822	10,147,396	1,192,150	951,643	-	-
Local cash, in-kind and program income	-	88,177	489,463	637,638	-	-
Subcontractor costs	3,012,941	3,378,134	-	-	-	-
Workforce center costs	203,901	193,435	-	-	-	-
9-1-1 system expenditures	-	-	-	-	935,405	764,106
Building occupancy	-	-	-	-	-	-
Capital outlay	-	10,421	-	1,554	200,000	387,312
Total expenditures	<u>13,173,510</u>	<u>14,681,089</u>	<u>2,561,689</u>	<u>2,399,595</u>	<u>1,706,445</u>	<u>1,703,817</u>
Excess (deficiency) of revenues over expenditures	<u>134,609</u>	<u>121,550</u>	<u>73,397</u>	<u>68,262</u>	<u>68,525</u>	<u>63,526</u>
Other financing sources (uses):						
Transfers from other funds	-	-	32,213	24,746	-	-
Transfers to other funds	(134,609)	(121,550)	(105,610)	(93,008)	(68,525)	(63,526)
Total other financing sources (uses)	<u>(134,609)</u>	<u>(121,550)</u>	<u>(73,397)</u>	<u>(68,262)</u>	<u>(68,525)</u>	<u>(63,526)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-
Fund balances at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Other Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual
70,000	70,000	-	-	70,000	70,000
1,348,361	908,524	-	-	14,888,931	14,082,950
438,302	488,041	-	-	3,793,990	5,439,876
553,262	66,831	-	-	1,246,228	817,259
-	34,083	-	-	5,500	38,508
-	-	-	-	118,000	155,388
68,000	912,692	-	-	68,000	912,692
-	-	9,250	7,942	9,250	7,942
28,000	25,889	-	-	28,000	27,226
-	-	916,024	853,390	916,024	853,390
7,300	22,187	-	-	12,751	22,187
<u>2,513,225</u>	<u>2,528,247</u>	<u>925,274</u>	<u>861,332</u>	<u>21,156,674</u>	<u>22,427,418</u>
738,616	1,075,300	565,089	536,686	2,834,343	3,064,087
35,604	70,304	6,605	15,146	103,034	145,186
4,067	13,481	6,837	16,436	27,503	55,265
231,814	263,938	-	-	880,054	853,388
-	-	19,000	58,299	19,000	59,587
75,735	174,873	82,153	20,823	270,548	292,458
-	8,541	-	-	10,230,972	11,107,580
-	-	-	-	489,463	725,815
1,244,283	904,909	35,000	43,822	4,292,224	4,326,865
-	-	-	-	203,901	193,435
-	-	-	-	935,405	764,106
-	-	160,401	126,915	160,401	126,915
14,718	171,501	-	10,891	214,718	581,679
<u>2,344,837</u>	<u>2,682,847</u>	<u>875,085</u>	<u>829,018</u>	<u>20,661,566</u>	<u>22,296,366</u>
<u>168,388</u>	<u>(154,600)</u>	<u>50,189</u>	<u>32,314</u>	<u>495,108</u>	<u>131,052</u>
314,744	349,728	-	-	346,957	374,474
(32,213)	(96,390)	(6,000)	-	(346,957)	(374,474)
<u>282,531</u>	<u>253,338</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>450,919</u>	<u>98,738</u>	<u>44,189</u>	<u>32,314</u>	<u>495,108</u>	<u>131,052</u>
<u>2,585,622</u>	<u>2,585,622</u>	<u>(18,609)</u>	<u>(18,609)</u>	<u>2,567,013</u>	<u>2,567,013</u>
<u>3,036,541</u>	<u>2,684,360</u>	<u>25,580</u>	<u>13,705</u>	<u>3,062,121</u>	<u>2,698,065</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Indirect Costs

Year ended September 30, 2018  
(With comparative totals for 2017)

	<u>2018</u>	<u>2017</u> <u>(Comparative)</u>
Salaries and benefits	\$ 237,958	240,692
Contractual services	4,127	16,803
Travel	27,415	26,784
Supplies and materials	8,785	11,869
Equipment Rental	88	-
Internal service charges	34,883	35,470
Printing and publication	6,364	8,254
Insurance	13,025	10,828
Memberships	8,229	8,180
Postage and freight	6,298	5,713
Miscellaneous	36,551	34,903
Total	<u>\$ 383,724</u>	<u>399,496</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Computation of Indirect Cost Allocation

Year ended September 30, 2018  
(With comparative totals for 2017)

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Other Governmental Funds	Total 2018	Total 2017
<b>Basis for allocation</b>							
Total Expenditures	\$ 1,207,244	14,681,089	2,427,056	1,703,817	1,448,142	21,467,348	20,032,755
Less:							
Client payments	-	265,398	-	-	-	265,398	183,783
Client supportive services	-	9,970,177	953,197	-	-	10,923,374	9,649,006
Subcontractor costs	167,445	3,378,131	-	-	747,920	4,293,496	3,843,232
Local cash, in-kind and program income	-	-	637,638	-	-	637,638	987,716
9-1-1 costs	-	-	-	764,106	-	764,106	934,715
Capital outlay	54,024	10,421	-	387,312	117,479	569,236	466,961
Indirect costs	383,724	-	-	-	-	383,724	399,496
Other	43,920	-	-	-	-	43,920	42,612
	<u>558,131</u>	<u>1,056,962</u>	<u>836,220</u>	<u>552,399</u>	<u>582,743</u>	<u>3,586,456</u>	<u>3,625,234</u>
	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>	<u>0.1225</u>
	<u>\$ 64,185</u>	<u>121,551</u>	<u>96,165</u>	<u>63,526</u>	<u>67,015</u>	412,442	444,090
Transfer from other funds						6,000	6,000
Costs over (under) allocation						<u>(34,719)</u>	<u>(50,593)</u>
						<u>\$ 383,723</u>	<u>399,497</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

**INDIRECT CAP CERTIFICATION**

**FOR FISCAL YEAR 2018**

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2018 and that its indirect costs for that year have not exceeded 15 percent of total expenditures as defined in Chapter 391 of the Local Government Code.

I declare that the foregoing is true and correct.



Signature:

Name of Official: Renee Boehning

Title: Finance Director

Date of Execution: March 1, 2019

# **STATISTICAL SECTION**

**PANHANDLE REGIONAL PLANNING COMMISSION  
STATISTICAL SECTION**

This part of the Panhandle Regional Planning Commission's (PRPC) comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says and the PRPC's overall financial health.

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**Financial Trends** .....177

These schedules contain trend information intended to help the reader understand how the PRPC's financial performance has changed over time.

**Revenue Capacity** .....187

This schedule contains information intended to help the reader assess the PRPC's most significant local revenue source, membership dues.

**Debt Capacity**.....193

This schedule presents information intended to help the reader understand the PRPC's current levels of outstanding debt.

**Demographic and Economic Information** .....194

These schedules provide demographic and economic indicators intended to help the reader understand the socioeconomic environment within which the PRPC's financial activities take place.

**Operating Information** .....197

These schedules contain infrastructure data to help the reader understand how the information in PRPC's financial report relates to the activities it performs.



# PANHANDLE REGIONAL PLANNING COMMISSION

## NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental activities				
Net investment in capital assets	\$ 4,840,979	5,298,406	5,673,811	5,541,656
Restricted for micro-loan programs	360,713	365,874	370,379	374,047
Unrestricted	<u>1,274,545</u>	<u>1,489,208</u>	<u>1,711,504</u>	<u>1,955,168</u>
Total governmental activities net position	<u>\$ 6,476,237</u>	<u>7,153,488</u>	<u>7,755,694</u>	<u>7,870,871</u>

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
4,956,574	4,810,030	4,226,063	3,991,512	3,775,710	3,553,998
377,029	379,800	381,689	383,531	382,507	384,659
<u>2,098,510</u>	<u>2,074,942</u>	<u>2,095,411</u>	<u>2,087,709</u>	<u>2,062,541</u>	<u>2,161,011</u>
<u><u>7,432,113</u></u>	<u><u>7,264,772</u></u>	<u><u>6,703,163</u></u>	<u><u>6,462,752</u></u>	<u><u>6,220,758</u></u>	<u><u>6,099,668</u></u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## CHANGES IN NET POSITION LAST TEN FISCAL YEARS

	2009	2010	2011	2012
<b>Expenses</b>				
Governmental activities:				
General government	\$ 1,269,007	765,134	718,619	510,412
Workforce development	14,330,738	16,831,617	15,029,693	13,032,787
Aging services	3,013,194	3,151,909	2,953,549	3,049,124
Emergency communications	2,369,416	3,689,478	1,884,717	1,731,281
Emergency management	2,036,623	1,188,870	2,182,883	2,507,035
Solid waste planning	415,499	360,585	371,418	175,372
Criminal justice programs	144,826	159,311	327,255	154,179
Procurement and technical assistance	115,000	89,414	-	-
Economic development	80,799	87,990	90,365	128,386
Transportation planning	56,802	110,154	114,286	115,358
Regional bio-terrorism planning	1,722	8,719	6,423	-
Water planning development	453,525	306,705	19,221	47,237
Environmental education	-	-	-	-
Total governmental activities expenses	<u>24,287,151</u>	<u>26,749,886</u>	<u>23,698,429</u>	<u>21,451,171</u>
Total primary government expenses	<u>\$ 24,287,151</u>	<u>26,749,886</u>	<u>23,698,429</u>	<u>21,451,171</u>
<b>Program Revenues</b>				
Governmental activities:				
Operating grants and contributions				
General government	\$ 154,484	219,736	157,252	55,889
Workforce development	14,163,159	16,652,827	14,921,809	12,918,639
Aging services	1,813,781	1,933,063	1,855,312	1,964,285
Emergency communications	2,345,895	3,597,336	2,059,979	1,669,958
Emergency management	3,004,645	1,820,631	2,176,763	2,365,168
Solid waste planning	415,233	359,789	370,110	174,783
Criminal justice programs	142,095	156,531	323,129	148,915
Procurement and technical assistance	66,412	51,618	-	-
Economic development	48,221	64,102	64,277	78,007
Transportation planning	56,802	109,477	113,183	114,991
Regional bio-terrorism planning	1,722	8,582	6,228	-
Water planning development	453,682	306,336	19,097	47,178
Environmental education	-	-	-	-
Local contracts and in-kind	2,338,966	2,049,670	2,100,145	1,823,617
Total governmental activities program revenues	<u>25,005,097</u>	<u>27,329,698</u>	<u>24,167,284</u>	<u>21,361,430</u>
Total primary government revenues	<u>\$ 25,005,097</u>	<u>27,329,698</u>	<u>24,167,284</u>	<u>21,361,430</u>
Total primary government net expense	<u>\$ 717,946</u>	<u>579,812</u>	<u>468,855</u>	<u>(89,741)</u>

2013	2014	2015	2016	2017	2018
529,912	624,566	691,425	725,092	855,736	843,371
13,224,033	13,158,058	12,986,502	12,862,107	13,360,050	14,793,388
2,715,995	2,774,270	2,654,786	2,770,020	2,734,852	2,517,953
1,457,750	1,678,456	2,931,833	1,255,729	1,805,668	1,388,860
2,678,458	2,439,881	608,133	2,117,397	1,085,118	1,486,997
208,405	160,603	197,920	162,908	192,803	167,158
104,638	106,606	119,811	111,747	172,986	119,028
-	-	-	-	-	-
141,748	141,129	143,889	78,187	87,938	136,312
115,021	85,967	47,020	51,764	50,434	74,901
-	-	-	-	-	-
78,646	293,014	251,018	66,022	71,847	190,723
6,075	1,565	-	-	-	-
<u>21,260,681</u>	<u>21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>
<u>21,260,681</u>	<u>21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>
53,578	63,376	-	-	-	-
13,137,417	13,087,010	12,880,362	12,812,192	13,219,679	14,634,462
1,753,834	1,785,505	1,767,329	1,804,450	1,679,373	1,756,060
1,347,149	1,960,600	2,394,943	1,560,822	1,966,492	1,765,375
2,224,917	1,956,708	785,561	1,518,073	645,160	826,548
208,787	158,639	196,764	162,657	189,670	167,121
100,197	100,786	110,798	103,318	146,562	108,798
-	-	-	-	-	-
91,789	45,000	60,000	75,000	52,500	70,000
116,025	84,098	46,460	51,784	49,183	73,882
-	-	-	-	-	-
78,681	292,594	251,145	65,687	71,680	190,580
4,980	-	-	-	-	-
<u>1,563,302</u>	<u>1,663,732</u>	<u>1,826,862</u>	<u>1,717,787</u>	<u>2,062,362</u>	<u>1,877,566</u>
<u>20,680,656</u>	<u>21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>
<u>20,680,656</u>	<u>21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>
<u>(580,025)</u>	<u>(266,067)</u>	<u>(312,113)</u>	<u>(329,203)</u>	<u>(334,771)</u>	<u>(248,298)</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## CHANGES IN NET POSITION (CONT'D.) LAST TEN FISCAL YEARS

	2009	2010	2011	2012
General Revenues				
Governmental activities:				
Membership dues	\$ 64,515	64,435	64,245	68,380
Interest income	20,139	13,157	12,317	10,835
Miscellaneous	16,512	19,847	56,789	125,703
Loss from disposition of property	-	-	-	-
Total governmental activities	101,166	97,439	133,351	204,918
Total primary government change in net position	\$ 819,112	677,251	602,206	115,177

2013	2014	2015	2016	2017	2018
67,945	68,210	68,052	68,380	68,210	68,125
10,656	11,178	11,435	12,250	16,626	27,226
62,666	19,338	7,942	8,162	7,941	7,942
-	-	-	-	-	-
141,267	98,726	87,429	88,792	92,777	103,293
(438,758)	(167,341)	(224,684)	(240,411)	(241,994)	(145,005)

# PANHANDLE REGIONAL PLANNING COMMISSION

## FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	2009	2010	2011 *	2012
General Fund				
Restricted	\$ 360,713	365,874	370,379	374,047
Assigned	-	-	744,263	870,605
Unassigned	1,348,939	1,335,194	757,146	899,908
Total general fund	\$ 1,709,652	1,701,068	1,871,788	2,144,560
All other Governmental Funds				
Reserved	\$ -	-	-	-
Assigned	-	-	10,662	18,241
Unreserved, reported in special revenue funds	19,870	43,781	-	-
Total all other governmental funds	\$ 19,870	43,781	10,662	18,241

\* Beginning in fiscal year 2011, fund balance categories were reclassified as a result of implementing GASB Statement No. 54. Fund balance was not restated to the new categories for prior years.

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
377,029	379,800	381,689	383,531	382,507	384,659
887,247	937,170	1,022,785	1,017,279	1,158,052	1,238,825
984,724	994,449	937,570	912,963	912,456	928,267
<u>2,249,000</u>	<u>2,311,419</u>	<u>2,342,044</u>	<u>2,313,773</u>	<u>2,453,015</u>	<u>2,551,751</u>
-	-	-	-	-	-
20,708	23,370	10,359	20,149	10,916	10,916
-	-	-	-	-	-
<u>20,708</u>	<u>23,370</u>	<u>10,359</u>	<u>20,149</u>	<u>10,916</u>	<u>10,916</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Revenues</b>				
Intergovernmental grants and contracts	\$22,673,684	25,280,028	22,067,139	19,537,813
Local cash and in-kind	1,998,975	1,733,767	1,719,212	1,623,261
Program income:				
PRPC	81,438	77,841	67,764	55,489
Subcontractor	249,489	237,240	220,938	190,971
Membership dues	64,515	64,435	64,245	68,380
Interest income	21,650	13,979	13,080	11,846
Miscellaneous	9,171	10,521	40,875	114,309
Total revenues	<u>25,098,922</u>	<u>27,417,811</u>	<u>24,193,253</u>	<u>21,602,069</u>
<b>Expenditures</b>				
General government	1,088,109	1,120,040	1,052,049	838,024
Workforce development	14,119,965	16,606,890	14,866,108	12,913,878
Aging services	2,932,555	3,065,615	2,869,637	2,961,172
Emergency communications	2,307,187	3,561,525	2,018,882	1,627,194
Emergency management	3,419,424	1,874,525	2,336,098	2,402,463
Solid waste planning	405,344	349,615	360,845	165,049
Criminal justice programs	141,442	154,801	318,331	150,089
Procurement and technical assistance	102,000	79,394	-	-
Economic development	71,516	78,003	79,709	114,110
Transportation planning	50,501	97,849	101,338	102,586
Regional bio-terrorism planning	1,605	7,981	5,856	-
Water planning development	450,452	303,580	18,307	47,153
Environmental education	-	-	-	-
Total expenditures	<u>25,090,100</u>	<u>27,299,818</u>	<u>24,027,160</u>	<u>21,321,718</u>
Excess of revenues over (under) expenditures	<u>8,822</u>	<u>117,993</u>	<u>166,093</u>	<u>280,351</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	443,508	422,470	430,449	353,940
Transfer out	<u>(443,508)</u>	<u>(525,136)</u>	<u>(458,941)</u>	<u>(353,940)</u>
Total other financing sources (uses)	<u>-</u>	<u>(102,666)</u>	<u>(28,492)</u>	<u>-</u>
Net change in fund balances	<u>\$ 8,822</u>	<u>15,327</u>	<u>137,601</u>	<u>280,351</u>

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
19,117,354	19,534,316	18,493,362	18,153,983	18,020,299	19,592,826
1,376,429	1,358,562	1,564,137	1,545,754	1,853,018	1,661,826
56,773	142,651	43,944	40,047	38,586	38,508
154,029	155,406	145,313	116,714	146,750	155,388
67,945	68,210	68,052	68,380	68,210	68,125
12,105	12,158	11,435	12,250	16,626	27,226
71,931	5,293	84,363	24,750	19,275	22,187
<u>20,856,566</u>	<u>21,276,596</u>	<u>20,410,606</u>	<u>19,961,878</u>	<u>20,162,764</u>	<u>21,566,086</u>
870,214	937,664	1,009,294	1,105,122	1,208,299	1,207,244
13,114,040	12,991,417	12,854,954	12,725,070	13,163,376	14,681,089
2,637,208	2,672,421	2,558,653	2,672,003	2,604,733	2,427,056
1,302,589	1,912,712	2,340,463	1,501,244	1,897,706	1,703,817
2,207,392	1,950,071	805,635	1,466,903	615,962	790,258
202,089	153,314	189,029	156,624	182,871	161,152
102,047	102,056	116,195	108,009	167,549	115,641
-	-	-	-	-	-
127,459	123,679	127,344	69,683	76,610	122,718
103,363	74,920	41,389	46,242	43,925	67,637
-	-	-	-	-	-
77,802	291,934	249,496	65,999	71,724	190,736
5,456	1,327	-	-	-	-
<u>20,749,659</u>	<u>21,211,515</u>	<u>20,292,452</u>	<u>19,916,899</u>	<u>20,032,755</u>	<u>21,467,348</u>
<u>106,907</u>	<u>65,081</u>	<u>118,154</u>	<u>44,979</u>	<u>130,009</u>	<u>98,738</u>
359,687	356,462	344,444	376,461	403,392	374,474
(359,687)	(356,462)	(444,984)	(439,921)	(403,392)	(374,474)
-	-	(100,540)	(63,460)	-	-
<u>106,907</u>	<u>65,081</u>	<u>17,614</u>	<u>(18,481)</u>	<u>130,009</u>	<u>98,738</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	<u>Entity</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
	ARMSTRONG	\$ 162	162	162	162
	BRISCOE	139	139	139	139
	CARSON	525	525	525	525
	CASTRO	685	685	685	685
	CHILDRESS	598	598	598	598
	COLLINGSWORTH	260	260	260	260
	DALLAM	570	570	570	570
	DEAF SMITH	1,647	1,647	1,647	1,647
	DONLEY	313	313	313	313
	GRAY	1,915	1,915	1,915	1,915
	HALL	285	285	285	285
	HANSFORD	477	477	477	477
	HARTLEY	515	515	515	515
	HEMPHILL	324	324	324	324
	HUTCHINSON	1,883	1,883	1,883	1,883
	LIPSCOMB	281	281	281	281
	MOORE	1,862	1,862	1,862	1,862
	OCHILTREE	869	869	869	869
	OLDHAM	174	174	174	174
	PARMER	873	873	873	873
	POTTER	10,291	10,291	10,291	10,291
	RANDALL	10,262	10,262	10,262	10,262
	ROBERTS	85	85	85	85
	SHERMAN	258	258	258	258
	SWISHER	668	668	668	668
	WHEELER	460	460	460	460
		<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>

### CITIES

ADRIAN	85	85	85	85
AMARILLO	16,209	16,209	16,209	16,209
BISHOP HILLS	85	85	85	85
BOOKER	129	129	129	129
BORGER	1,126	1,126	1,126	1,126
BOVINA	159	159	159	-
CACTUS	270	270	270	270
CANADIAN	225	225	225	225
CANYON	1,131	1,131	1,131	1,131
CHANNING	85	85	85	85
CHILDRESS	519	519	519	519
CLARENDON	172	172	172	172
CLAUDE	102	102	102	102
DALHART	674	674	674	674
DARROUZETT	85	85	85	85
DIMMITT	373	373	373	373

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
162	162	162	183	183	183
139	139	139	152	152	152
525	525	525	554	554	554
685	685	685	704	704	704
598	598	598	653	653	653
260	260	260	273	273	273
570	570	570	529	529	529
1,647	1,647	1,647	1,578	1,578	1,578
313	313	313	325	325	325
1,915	1,915	1,915	1,933	1,933	1,933
285	285	285	321	321	321
477	477	477	456	456	456
515	515	515	471	471	471
324	324	324	285	285	285
1,883	1,883	1,883	2,028	2,028	2,028
281	281	281	260	260	260
1,862	1,862	1,862	1,710	1,710	1,710
869	869	869	766	766	766
174	174	174	186	186	186
873	873	873	851	851	851
10,291	10,291	10,291	9,651	9,651	9,651
10,262	10,262	10,262	8,867	8,867	8,867
85	85	85	85	85	85
258	258	258	271	271	271
668	668	668	712	712	712
460	460	460	449	449	449
<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>34,253</u>	<u>34,253</u>	<u>34,253</u>

85	85	85	85	85	85
16,209	16,209	16,209	14,758	14,758	14,758
85	85	85	85	85	85
129	129	129	112	112	112
1,126	1,126	1,126	1,216	1,216	1,216
159	159	159	159	159	159
270	270	270	216	216	216
225	225	225	190	190	190
1,131	1,131	1,131	1,094	1,094	1,094
85	85	85	85	85	85
519	519	519	576	576	576
172	172	172	168	168	168
102	102	102	112	112	112
674	674	674	615	615	615
85	85	85	85	85	85
373	373	373	372	372	372

# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
DODSON	85	85	85	85
DUMAS	1,249	1,249	1,249	1,249
ESTELLINE	85	-	85	85
FARWELL	116	116	116	116
FOLLETT	85	85	85	85
FRIONA	350	350	350	350
FRITCH	180	180	180	180
GROOM	85	85	85	85
GRUVER	101	101	101	101
HAPPY	85	85	85	-
HART	95	95	95	95
HEDLEY	85	85	85	85
HEREFORD	1,306	1,306	1,306	1,306
HIGGINS	85	85	85	85
HOWARDWICK	85	85	85	85
KRESS	85	85	85	85
LAKE TANGLEWOOD	85	85	85	85
LAKEVIEW	85	85	85	85
LEFORS	85	85	85	85
McLEAN	85	85	85	85
MEMPHIS	195	195	195	195
MIAMI	85	85	85	85
MOBEETIE	85	85	85	85
NAZARETH	85	85	85	85
PALISADES	85	85	85	85
PAMPA	1,529	1,529	1,529	1,529
PANHANDLE	208	208	208	208
PERRYTON	748	748	748	748
QUITAQUE	-	85	85	-
SANFORD	-	85	85	85
SHAMROCK	162	162	162	162
SILVERTON	85	85	85	85
SKELLYTOWN	85	85	85	85
SPEARMAN	286	286	286	286
STINNETT	160	160	160	160
STRATFORD	171	171	171	171
SUNRAY	164	164	164	164
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	422	422	422	422
TURKEY	-	-	85	85
VEGA	85	85	85	85
WELLINGTON	186	186	186	186
WHEELER	135	135	135	135
WHITE DEER	85	85	85	85
	<u>31,235</u>	<u>31,320</u>	<u>31,490</u>	<u>31,162</u>

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
-	-	-	-	-	-
1,249	1,249	1,249	1,169	1,169	1,169
85	85	85	85	-	85
116	116	116	116	116	116
85	-	85	-	85	85
350	350	350	328	328	328
180	-	180	-	190	190
85	85	85	85	85	85
101	101	101	99	99	99
85	85	85	85	85	85
95	95	95	102	102	102
85	85	85	85	85	85
1,306	1,306	1,306	1,241	1,241	1,241
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
195	195	195	211	211	211
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	-
1,529	1,529	1,529	1,520	1,520	1,520
208	208	208	220	220	220
748	748	748	661	661	661
85	85	85	85	-	85
85	85	85	85	85	85
162	162	162	172	172	172
85	85	85	85	85	85
85	85	85	-	85	85
286	286	286	257	257	257
160	160	160	165	165	165
171	171	171	169	169	169
164	164	164	166	166	166
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
422	422	422	435	435	435
85	85	85	85	85	80
85	85	85	85	85	85
186	186	186	193	193	193
135	135	135	117	117	117
85	85	85	90	90	90
<u>31,405</u>	<u>31,140</u>	<u>31,405</u>	<u>29,312</u>	<u>29,502</u>	<u>29,582</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>SPECIAL DISTRICTS</b>				
CANADIAN RIVER MWA	85	85	85	85
GREENBELT MCIWA	85	85	85	85
HIGH PLAINS RC & D AREA	-	-	-	-
MACKENZIE MWA	85	85	85	85
NORTH ROLLING PLAINS RC&D	-	-	-	-
PALO DURO RIVER AUTHORITY	85	85	85	85
PANHANDLE GWCD	85	85	85	85
RED RIVER AUTHORITY	85	85	85	85
	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>
	<u>\$ 68,125</u>	<u>\$ 68,210</u>	<u>68,380</u>	<u>68,052</u>

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
85	85	85	85	85	85
85	85	85	85	85	85
-	-	-	85	85	85
85	85	85	85	85	85
-	-	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
-	-	85	85	85	85
<u>425</u>	<u>425</u>	<u>595</u>	<u>680</u>	<u>680</u>	<u>680</u>
<u>68,210</u>	<u>67,945</u>	<u>68,380</u>	<u>64,245</u>	<u>64,435</u>	<u>64,515</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Notes Payable</u>	<u>Percentage of Personal Income*</u>	<u>Per Capita**</u>
2009	\$ 761,933	0.01%	1.81
2010	825,836	0.00	1.94
2011	783,993	0.00	1.83
2012	740,549	0.00	1.71
2013	694,262	0.00	1.59
2014	646,401	0.00	1.47
2015	596,135	0.00	1.34
2016	543,643	0.00	1.22
2017	488,308	0.00	1.08
2018	430,276	***	0.97

See note 8 to the financial statements for the description of the notes payable.

\*Percentage of personal income was derived using the information on the selected statistics page.

\*\*Per capita information was derived using the population information on the selected statistics page.

\*\*\*Personal income was not available for 2018.

# PANHANDLE REGIONAL PLANNING COMMISSION

## SELECTED STATISTICS LAST TEN YEARS

<u>Calendar Year</u>	<u>Population *</u>	<u>Personal Income ** (in thousands)</u>	<u>Per Capita Personal Income **</u>
2009	422,072	14,446,605	34,228
2010	425,507	15,158,852	35,625
2011	427,927	16,410,338	38,348
2012	434,262	17,304,140	39,847
2013	437,515	18,039,321	41,231
2014	440,830	19,009,896	43,123
2015	444,095	20,587,219	46,358
2016	447,228	19,155,242	42,831
2017	450,440	19,359,827	42,980
2018	442,606	***	***

\* Texas State Data Center for 2009 to 2010, US Census Bureau for 2011, Texas State Center for 2012 to 2018 (projected)

\*\* Bureau of Economic Analysis

\*\*\* Information has not been released from the Bureau of Economic Analysis

## PANHANDLE REGIONAL PLANNING COMMISSION

### TOP TEN PUBLIC AND PRIVATE EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

2018			2009
Employer	Number of Employees	Percent of Total Employment	Employer
Affiliated Foods	1200	0.57	Amarillo ISD
Amarillo ISD	5100	2.44	City of Amarillo
Baptist St. Anthony's Hospital	2000	0.95	Baptist St. Anthony's Hospital Corporation
Bell Helicopter Textron	800	0.38	B&W Technical Service Pantex
Canyon ISD	1550	0.74	Cargill Meat Solutions
City of Amarillo	2300	1.10	Conoco Phillips Refinery
CNS Pantex	3300	1.58	JBS Swift & Company
Northwest Texas Healthcare System	1700	0.81	Northwest Texas Healthcare System
Texas Department of Criminal Justice	2400	1.15	Tyson Fresh Meats Inc.
Tyson Fresh Meats	4000	1.91	Wal-Mart Associates Inc.

**Sources:**

Texas Workforce Commission Labor Market Information

Percent of total employment is based on information from the Texas Workforce Commission.

2009 employer information is from the Texas Workforce Commission. Number of employees and percent of total employment is unavailable.

# PANHANDLE REGIONAL PLANNING COMMISSION

## UNEMPLOYMENT RATE BY COUNTY \* LAST TEN FISCAL YEARS

<u>County</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Armstrong	4.5%	4.8%	4.8%	4.9%	4.2%	3.4%	2.7%	2.9%	2.6%	2.8%
Briscoe	4.8	6.2	6.2	6.1	7.0	5.4	4.0	4.3	4.8	3.9
Carson	5.1	5.4	5.4	4.5	4.4	3.7	3.1	3.4	3.4	2.9
Castro	4.5	5.7	5.6	5.2	5.2	5.0	3.7	3.1	3.5	3.0
Childress	6.0	6.7	7.1	5.5	5.2	4.5	3.4	3.2	3.0	2.8
Collingsworth	4.9	5.2	5.9	4.9	4.7	4.3	3.7	3.5	3.7	3.4
Dallam	3.5	5.5	4.6	4.1	3.7	3.3	2.5	2.2	2.3	2.0
Deaf Smith	4.8	5.8	5.8	5.1	4.7	4.0	3.2	3.2	3.3	2.9
Donley	5.3	6.7	6.5	5.5	5.6	4.2	4.0	4.3	4.2	3.5
Gray	6.6	7.8	6.7	5.3	4.6	3.8	4.5	6.8	6.3	4.3
Hall	7.7	9.5	9.3	8.3	7.5	6.7	5.4	6.6	7.4	4.8
Hansford	4.5	4.8	4.6	4.0	3.9	3.1	2.7	3.1	2.9	2.4
Hartley	3.8	4.8	5.2	4.4	4.3	3.7	2.6	2.1	2.2	1.9
Hemphill	2.6	3.2	3.1	2.5	2.3	2.1	2.5	3.7	3.1	2.1
Hutchinson	5.9	7.3	7.5	5.9	5.4	4.4	3.7	5.3	6.3	5.3
Lipscomb	5.0	5.8	4.9	3.9	3.5	3.4	3.6	4.6	3.9	2.9
Moore	4.1	5.1	4.9	4.3	4.2	3.6	3.1	3.1	3.1	2.8
Ochiltree	4.7	5.6	4.6	3.6	3.2	2.8	3.4	5.0	4.6	3.0
Oldham	5.1	6.1	6.2	4.8	4.3	4.1	3.0	3.1	2.8	2.5
Parmer	4.0	4.9	4.9	4.7	4.8	4.0	2.6	2.6	2.7	2.4
Potter	5.5	6.5	6.5	5.9	5.3	4.5	3.4	3.3	3.4	2.9
Randall	4.1	4.9	5.0	4.4	4.1	3.5	2.9	3.0	3.1	2.6
Roberts	4.3	5.3	4.5	4.0	2.9	2.2	3.7	4.2	4.4	3.0
Sherman	4.0	5.2	5.1	4.6	4.7	3.9	2.9	3.0	3.2	2.8
Swisher	5.4	6.5	6.6	5.9	7.5	6.8	4.9	4.5	4.3	4.2
Wheeler	4.2	4.9	4.2	3.7	3.7	3.0	3.3	4.4	4.9	3.6

\* Texas Workforce Commission

## Panhandle Regional Planning Commission

### FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General government	8.66	8.34	5.90	5.81
Workforce development	9.00	9.00	8.00	6.00
Aging services	9.18	8.75	8.88	9.05
Emergency communications	3.00	3.00	4.00	3.86
Solid waste planning	1.06	1.10	1.00	0.88
Criminal justice programs	0.30	0.32	0.41	0.30
Water development planning	0.12	0.21	0.10	0.01
Transportation planning	0.67	1.28	1.46	1.43
Emergency management	3.22	2.78	3.51	2.51
Economic development	1.10	1.25	1.05	1.29
Procurement and technical assistance	1.25	1.25	0.00	0.00
Proprietary fund	7.44	7.48	7.58	7.24
Environmental education	0.00	0.00	0.00	0.00
	<u>44.99</u>	<u>44.75</u>	<u>41.88</u>	<u>38.38</u>

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
5.77	6.81	6.25	6.15	7.90	8.16
7.00	7.00	7.00	7.00	6.97	6.92
9.08	9.51	9.62	10.59	9.43	9.45
3.99	4.98	4.97	5.12	5.29	5.48
0.43	0.29	0.43	0.32	0.31	0.29
0.29	0.39	0.38	0.38	0.36	0.34
0.09	0.05	0.02	0.00	0.00	0.00
1.28	0.90	0.41	0.50	0.38	0.56
2.52	1.96	1.84	2.07	2.44	2.29
1.20	1.36	1.39	1.05	0.74	1.53
0.00	0.00	0.00	0.00	0.00	0.00
6.78	6.89	6.94	6.95	7.02	7.09
0.00	0.01	0.00	0.00	0.00	0.00
<u>38.40</u>	<u>40.15</u>	<u>39.25</u>	<u>40.13</u>	<u>40.85</u>	<u>42.10</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**  
 Listing Of Positions By Pay Group(s)  
 September 30, 2018

	<u>Annual Rate Pay Range</u>
<b><u>GROUP 1/2:</u></b> Receptionist/Administrative Clerk	<b>\$22,706 – 32,769</b>
<b><u>GROUP 3/4:</u></b> Area Agency on Aging Program Support Aide	<b>27,473 – 39,653</b>
<b><u>GROUP 5/6:</u></b> Accounts Payable Administrative Assistant Area Agency on Aging Information, Referral & Assistance Admin. Assistant Area Agency on Aging Benefits Counseling/Caregiver Administrative Assistant Human Resources/Accounting Systems Administrative Assistant Regional 9-1-1 Network Administrative Assistant Regional 9-1-1 Network GIS Administrative Assistant Workforce Development Fiscal Administrative Assistant – Contract Services Workforce Development Fiscal Administrative Assistant – Program Services	<b>33,243 – 47,982</b>
<b><u>GROUP 6/7:</u></b> Administrative Program Specialist Area Agency on Aging Program Specialist (Benefits Counselor) Area Agency on Aging Program Specialist (Caregiver Specialist) Area Agency on Aging Program Specialist (Volunteer & Public Education) Managing Local Ombudsman Community and Economic Development Program Specialist Local Government Services Program Specialist Regional 9-1-1 Network Program Specialist Regional 9-1-1 Network/Information Technology Program Specialist Workforce Development Program Specialist Workforce Development Student HireAbility Navigator Program Specialist	<b>36,569 – 52,779</b>
<b><u>GROUP 8/9:</u></b> Area Agency on Aging Care Coordinator Area Agency on Aging Operations Coordinator Executive Assistant Regional Emergency Management Planning Program Coordinator Regional Services Program Coordinator Workforce Development Contracts Coordinator Workforce Development Planning Coordinator	<b>48,846 – 63,859</b>
<b><u>GROUP 10/11:</u></b> Accountant III Accounting Manager Regional 9-1-1 Network GIS Program Manager Regional Emergency Communications & Preparedness Programs Manager Workforce Development Contract/Accounting Manager	<b>53,538 – 77,270</b>
<b><u>GROUP 13/14:</u></b> Area Agency on Aging Director Dispute Resolution Center Director Finance Director Local Government Services Director/Assistant to the Executive Director Regional 9-1-1 Network Director Regional Services Director/Assistant to the Executive Director Workforce Development Director	<b>71,260 – 102,847</b>
<b><u>EXEMPT:</u></b> Executive Director	<b>106,500 – 171,688</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Schedule of Insurance in Force

September 30, 2018

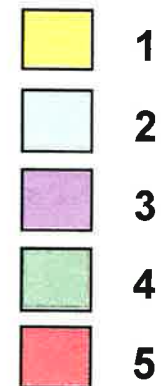
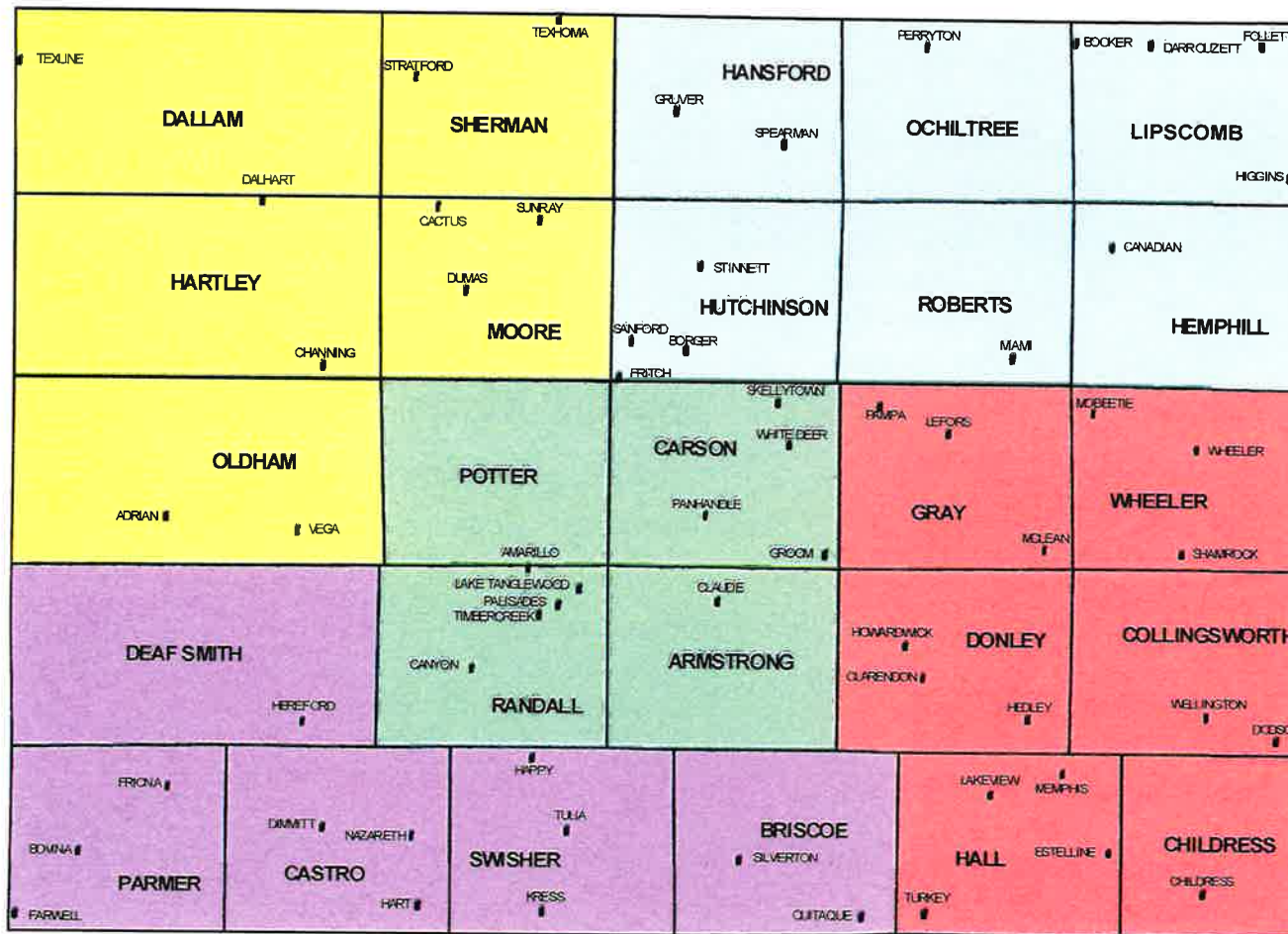
<u>Company</u>	<u>Coverage</u>	<u>Details</u>
Texas Municipal League	Group Health Insurance	Medical Expenses
Texas Municipal League	Group Dental Insurance	Dental Expenses
Texas Municipal League	Worker's Compensation	As Required by Law
Texas Municipal League	Disability Insurance For Employees	Disability Payment
Cigna	Survivor's Insurance For Employees	\$1,000 per month to spouse for 12 months \$500 per month for each dependent child (max. 2) up to age 21
Texas Municipal League	Public Employee Dishonesty	\$1,000,000 coverage; \$5,000 deductible
Texas Municipal League	Group Life Coverage	2 times Annual Salary; maximum of \$150,000
Texas Municipal League	Errors and Omissions Liability	\$1,000,000 each wrongful act, \$2,000,000 annual aggregate; \$2,500 deductible each claim
Texas Municipal League	General Liability	\$1,000,000 liability each occurrence; \$2,000,000 annual liability; no deductible
Texas Municipal League	Cyber Liability	\$1,000,000 liability for information security and privacy liability and \$50,000 privacy breach; no deductible
Texas Municipal League	Auto Coverage	\$1,000,000 liability each occurrence; \$25,000 auto medical payment each person no deductible; actual cash value coverage for physical damage; \$250 deductible
Texas Municipal League	Real and Personal Property	Covers replacement cost of \$11,780,919 on real and personal property and \$2,849,479 on boiler and machinery; \$250 deductible



# PANHANDLE REGIONAL PLANNING COMMISSION

## Planning and Service Area Boundaries

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## PANHANDLE REGIONAL PLANNING COMMISSION

### CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b><u>General Government</u></b>										
Building	1	1	1	1	1	1	1	1	1	1
Furniture and Equipment	58	55	47	45	30	30	28	28	25	27
Vehicles	6	6	5	5	4	4	5	5	5	6
<b><u>Workforce Development</u></b>										
Furniture and Equipment	247	209	170	28	22	21	20	20	19	32
<b><u>Emergency Management</u></b>										
Furniture and Equipment	5	11	9	12	6	4	3	2	2	2
PanCom System	1	1	1	1	1	1	1	1	1	1
PEMSS System	1	-	-	-	-	-	-	-	-	-
Vehicles	-	-	1	1	1	1	1	1	1	2
<b><u>Aging Services</u></b>										
Furniture and Equipment	20	19	11	10	5	4	3	2	2	3
<b><u>Emergency Communications</u></b>										
Furniture and Equipment	83	75	96	80	55	50	46	46	45	47
Regional 9-1-1 Network	-	-	-	-	-	1	-	-	1	1

# **SINGLE AUDIT SECTION**

## PANHANDLE REGIONAL PLANNING COMMISSION

### Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2018

<u>Federal Grantor/Flow-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Flow-through Grantor's Number</u>	<u>PRPC Grant Number</u>	<u>Program Expenditures</u>	<u>Amount Provided to Subrecipients</u>
<b>U.S. Department of Commerce</b>					
<b>Economic Development Administration</b>					
Support for Planning Organizations	11.302	ED17AUS3020017	317	\$ 70,000	\$ -
Total federal funds-special revenue funds				<u>\$ 70,000</u>	<u>\$ -</u>
<b>U.S. Department of Agriculture</b>					
<b>Texas Workforce Commission</b>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0118SNE000	818	84,448	84,448
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0118SNEA00	868	83,752	83,752
				<u>168,200</u>	<u>168,200</u>
<b>U.S. Department of Health and Human Services</b>					
<b>Texas Health and Human Services Commission</b>					
2018 Area Agency on Aging					
Special Programs for the Aging-					
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	539-16-0001-00001	508	417,784	-
Title III, Part C - Nutrition Services	93.045	539-16-0001-00001	508	653,044	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	539-16-0001-00001	508	18,016	-
Title III, Part E - National Family Caregiver Support Program	93.052	539-16-0001-00001	508	158,519	-
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	539-16-0001-00001	508	4,468	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	539-16-0001-00001	508	25,660	-
CMS Research, Demonstrations, & Evaluations	93.324	539-16-0001-00001	508	164,135	-
Nutrition Services Incentive Program	93.053	539-16-0001-00001	508	136,417	-
Medicare Enrollment Assistance Program MIPPA	93.071	539-16-0001-00001	508	13,601	-
				<u>1,591,644</u>	<u>-</u>
<b>Nortex Regional Planning Commission</b>					
Medicare Enrollment Assistance Program MIPPA - Aging and Disability Resource Center	93.071	854010	548	7,583	-
Money Follows the Rebalancing Demonstration	93.791	854030	548	511	-
				<u>8,094</u>	<u>-</u>

## PANHANDLE REGIONAL PLANNING COMMISSION

### Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2018

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
<b>Texas Workforce Commission</b>					
Social Services Block Grant	93.667	0118CCF000	748	30,730	-
TANF Cluster:					
Temporary Assistance for Needy Families	93.558	0117TAN000	807	64,333	51,719
Temporary Assistance for Needy Families	93.558	0118TAN000	808	974,498	810,438
Temporary Assistance for Needy Families	93.558	0117WPA000	837	10,995	1,597
Temporary Assistance for Needy Families	93.558	0118WCI000	848	49,535	49,535
Temporary Assistance for Needy Families	93.558	0118NCP000	898	104,939	104,939
Temporary Assistance for Needy Families	93.558	0118PAB000	978	7,067	-
Total TANF Cluster				<u>1,211,367</u>	<u>1,018,228</u>
CCDF Cluster:					
Child Care and Development Block Grant	93.575	0118CAA000	738	72,712	-
Child Care and Development Block Grant	93.575	0117CCF000	747	181,437	74,960
Child Care and Development Block Grant	93.575	0118CCF000	748	4,423,915	997,639
Child Care and Development Block Grant	93.575	0118CCQ000	778	240,675	64,689
Child Care and Development Block Grant	93.575	0118WCI000	848	952	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0118CCF000	748	2,278,405	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0117CCM000	757	656,465	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0118CCM000	758	388,658	-
Total CCDF Cluster				<u>8,243,219</u>	<u>1,137,288</u>
				<u>9,485,316</u>	<u>2,155,516</u>
<b>U.S. Department of Homeland Security</b>					
<b>Office of the Governor - Homeland Security Grant Division</b>					
State Homeland Security Grant Program	97.067	2940402	407	134,802	-
State Homeland Security Grant Program	97.067	2940802	407	26,198	-
State Homeland Security Grant Program	97.067	2940302	407	103,803	-
State Homeland Security Grant Program	97.067	3128601	407	28,990	-
State Homeland Security Grant Program	97.067	2940903	408	100,000	-
State Homeland Security Grant Program	97.067	2940303	408	201,985	-
State Homeland Security Grant Program	97.067	2940803	408	58,000	-
State Homeland Security Grant Program	97.067	2940703	408	51,617	-
State Homeland Security Grant Program	97.067	3388501	408	58,249	-
State Homeland Security Grant Program	97.067	3390001	408	48,082	-
				<u>811,726</u>	-
<b>Texas Department of Public Safety</b>					
Hazard Mitigation Grant	97.039	DR-4223-015	457	11,244	-
Hazard Mitigation Grant	97.039	DR-1791-210	440	3,578	-
				<u>14,822</u>	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Schedule of Expenditures of  
Federal and State Awards

Year ended September 30, 2018

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
U.S. Department of Labor					
<b>Texas Workforce Commission</b>					
Employment Service/Wagner-Peyser Funded Activities	17.207	0117WPA000	837	9,298	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0118WPA000	838	34,186	3,726
Employment Service/Wagner-Peyser Funded Activities	17.207	0118WCI000	848	3,188	1,023
Unemployment Insurance	17.225	0118REA000	938	78,466	73,322
Trade Adjustment Assistance	17.245	0118TRA000	858	5,482	-
WIA Cluster:					
WIA Adult Program	17.258	0116WOA000	917	12,073	-
WIA Adult Program	17.258	0117WOA000	918	469,392	33,654
WIA Adult Program	17.258	0118WOA000	919	18,244	8,171
WIA Adult Program	17.258	0118PAF000	968	30,000	-
WIA Adult Program	17.258	0117PAF000	977	12,311	10,200
WIA Youth Activities	17.259	0116WOY000	947	36,413	36,413
WIA Youth Activities	17.259	0117WOY000	948	482,064	215,505
WIA Youth Activities	17.259	0118WOY000	949	46,962	17,803
WIA Dislocated Worker Formula Grants	17.278	0118WOR000	929	14	14
WIA Dislocated Worker Formula Grants	17.278	0116WOD000	987	72,162	72,162
WIA Dislocated Worker Formula Grants	17.278	0117WOD000	988	595,812	466,391
WIA Dislocated Worker Formula Grants	17.278	0118WOD000	989	749	-
WIA Dislocated Worker Formula Grants	17.278	0117WOR000	998	22,450	22,450
 Total WIA Cluster				<u>1,798,646</u>	<u>882,763</u>
				<u>1,929,266</u>	<u>960,834</u>
U.S. Department of Transportation					
<b>Texas Department of Transportation</b>					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51R08030418	378	25,000	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51R08030418	379	2,882	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51R08010418	388	46,000	-
				<u>73,882</u>	<u>-</u>
Total federal flow-through funds-special revenue funds				<u>\$ 14,082,950</u>	<u>3,284,550</u>

## PANHANDLE REGIONAL PLANNING COMMISSION

### Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2018

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
<b>Commission on State Emergency Communications</b>					
9-1-1	N/A	N/A	217	\$ 438,192	\$ -
9-1-1	N/A	N/A	218	1,220,462	-
9-1-1	N/A	N/A	219	106,721	-
				<u>1,765,375</u>	<u>-</u>
<b>Nortex Regional Planning Commission</b>					
Aging and Disability Resource Center	N/A	854020	548	10,866	-
Aging and Disability Resource Center	N/A	854040	548	8,541	-
Aging and Disability Resource Center	N/A	954020	549	2,135	-
				<u>21,542</u>	<u>-</u>
<b>Office of the Governor - Criminal Justice Division</b>					
2018 Criminal Justice LEA	N/A	1426916	248	108,798	-
<b>Texas Commission on Environmental Quality</b>					
Solid Waste Program Regional Management Coordination	N/A	582-18-80544	478	167,121	-
<b>Texas Health and Human Services Commission</b>					
2018 Area Agency on Aging	N/A	539-16-0001-00001	508	134,780	-
<b>Texas Water Development Board</b>					
2021 Regional Water Plan	N/A	1548301829	235	190,580	-
<b>Texas Workforce Commission</b>					
Child Care and Development Block Grant	N/A	0118CCF000	748	1,127,031	-
Child Care and Development Block Grant	N/A	0118CCP000	768	1,539,249	-
Child Care and Development Block Grant	N/A	0119CCP000	769	115,028	-
Temporary Assistance for Needy Families	N/A	0118TAN000	808	148,526	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	N/A	0118SNE000	818	34,712	5,316
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	N/A	0118SNEA00	868	39,306	6,646
Temporary Assistance for Needy Families	N/A	0118NCP000	898	47,828	8,910
				<u>3,051,680</u>	<u>20,872</u>
Total nonfederal funds-special revenue funds				<u>\$ 5,439,876</u>	<u>\$ 20,872</u>
Total all funds				<u>\$ 19,592,826</u>	<u>\$ 3,305,422</u>

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Notes to Schedule of Expenditures of Federal and State Awards September 30, 2018**

### **NOTE 1 - GENERAL**

The accompanying Schedule of Expenditures of Federal and State Awards presents the activity of all federal and state awards programs of the Panhandle Regional Planning Commission (Commission). The Commission's reporting entity is defined in Note 1.A. to the Commission's basic financial statements. Federal and state awards received directly from federal and state agencies, as well as federal awards passed through state agencies, are included on the schedule.

### **NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal and State Awards is presented using the modified accrual basis of accounting, which is described in Note 1.C. to the Commission's basic financial statements.

### **NOTE 3 - DE MINIMIS INDIRECT COST RATE**

Entities that receive federal awards for which an indirect cost rate has never been negotiated may elect to charge a de minimis indirect cost rate of ten percent of modified total direct costs. The Commission did not elect to charge the de minimis rate to any of its federal awards during the year ended September 30, 2018.



# PANHANDLE REGIONAL PLANNING COMMISSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2018

### A. Summary of Auditor's Results

#### 1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        Yes   X   No

Significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None reported

Noncompliance material to the financial statements noted?        Yes   X   No

#### 2. Federal and State Awards

Internal control over major programs:

One or more material weaknesses identified?        Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported under CFR Section 200.516(a) and the State of Texas Single Audit Circular?        Yes   X   No

#### Identification of major programs:

##### Federal Programs:

##### WIA/WIOA Cluster:

WIA Adult Program	17.258
WIA Youth Activities	17.259
WIA Dislocated Worker Formula Grants	17.278

##### Aging Cluster:

Title III, Part B – Grants for Supportive Services and Senior Centers	93.044
Title III, Part C – Nutrition Services	93.045
Nutrition Services Incentive Program	93.053

Homeland Security Grant Program	97.067
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##### State Programs:

9-1-1	(State)
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# PANHANDLE REGIONAL PLANNING COMMISSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.) FOR THE YEAR ENDED SEPTEMBER 30, 2018

Dollar threshold used to distinguish between  
Type A and Type B federal programs: \$750,000

Dollar threshold used to distinguish between  
Type A and Type B state programs: \$300,000

Auditee qualified as low-risk auditee?   X   Yes        No

B. Financial Statement Findings

None

C. Federal/State Award Findings and Questioned Costs

None

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Audit Corrective Action Plan Year Ended September 30, 2018**

There were no findings in the current year.

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Summary Schedule of Prior Audit Findings Year Ended September 30, 2018**

There were no findings in the prior year.



## EDGIN, PARKMAN, FLEMING & FLEMING, PC

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DAVID L. PARKMAN, CPA  
A. PAUL FLEMING, CPA

### 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

The Board of Directors  
Panhandle Regional Planning Commission  
Amarillo, 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, each major fund, and the aggregate remaining fund information of Panhandle Regional Planning Commission, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Panhandle Regional Planning Commission's basic financial statements, and have issued our report thereon dated March 12, 2019.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Panhandle Regional Planning Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Panhandle Regional Planning Commission's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Panhandle Regional Planning Commission'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Edgin, Parkman, Fleming & Fleming PC*  
EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas  
March 12, 2019



## EDGIN, PARKMAN, FLEMING & FLEMING, PC

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### Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular

The Board of Directors  
Panhandle Regional Planning Commission  
Amarillo, Texas

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

We have audited Panhandle Regional Planning Commission's compliance with the types of compliance requirements described in the *Uniform Guidance* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2018. Panhandle Regional Planning Commission's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Panhandle Regional Planning Commission's compliance.

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

In our opinion, Panhandle Regional Planning Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2018.

### **Report on Internal Control Over Compliance**

Management of Panhandle Regional Planning Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered Panhandle Regional Planning Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Panhandle Regional Planning Commission's internal control over compliance.

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

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

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

*Edgin, Parkman, Fleming & Fleming, PC*  
EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas  
March 12, 2019