

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2017**

**Offices located in
Amarillo, Texas**

**PANHANDLE REGIONAL PLANNING COMMISSION
AMARILLO, TEXAS**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended September 30, 2017

Prepared by

The Department of Finance

**Cindy Boone, CPA
Director of Finance**

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

For the Fiscal Year Ended September 30, 2017

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INTRODUCTORY SECTION



March 8, 2018

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, 2017, 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 2017, the Commission's 92 members included all 26 counties, 60 cities, and 6 special districts. These units of government in 2017 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, personal 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 177 - 178.

The 2017 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 207.

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:

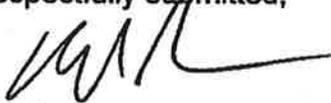
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Panhandle Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended September 30, 2016. This was the 32nd 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



Cindy Boone, CPA
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

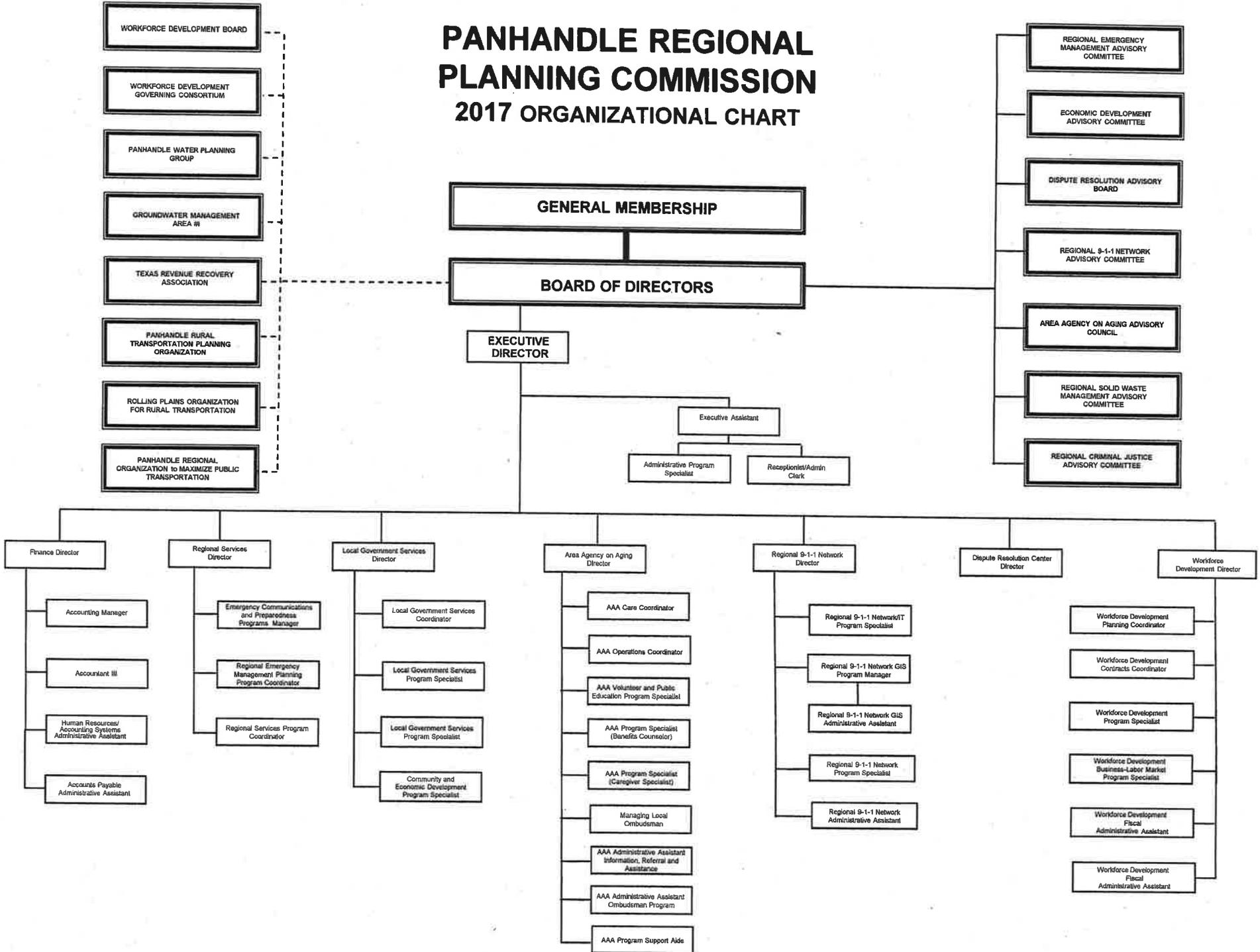
September 30, 2016

Christopher P. Morill

Executive Director/CEO

PANHANDLE REGIONAL PLANNING COMMISSION

2017 ORGANIZATIONAL CHART



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

OFFICERS

CHAIRMAN	Kerry Symons, Mayor Pro-Tem, City of Perryton
VICE-CHAIRMAN	John Howard, M.D., Judge, County of Donley
SECRETARY/TREASURER	Ricky White, Mayor, City of Friona
IMMEDIATE PAST CHAIRMAN	Paul Harpole, Mayor, City of Amarillo

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 Pro-Tem, 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	Gary Pitner
FINANCE DIRECTOR	Cindy Boone
WORKFORCE DEVELOPMENT DIRECTOR	Marin Rivas
AGING DIRECTOR	Melissa Carter
REGIONAL SERVICES DIRECTOR	John Kiehl
LOCAL GOVERNMENT SERVICES DIRECTOR	Kyle Ingham
DISPUTE RESOLUTION CENTER DIRECTOR	Randy Braidfoot
REGIONAL 9-1-1 NETWORK DIRECTOR	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, 2017, 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, 2017, 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 8, 2018, 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 8, 2018

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, 2017. Please read it in conjunction with the PRPC's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

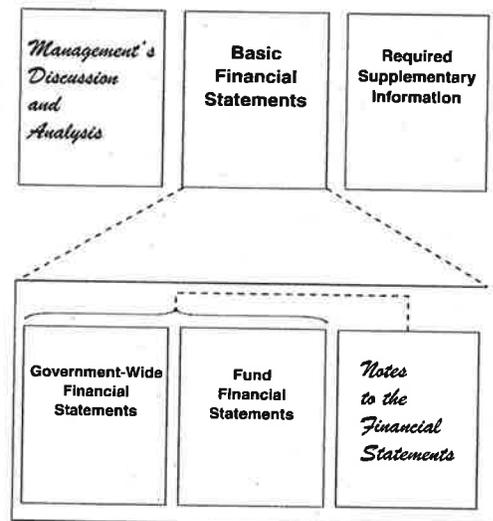
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$6,220,758 (net position). Of this amount, \$2,062,541 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position decreased by \$241,994. This decrease is principally due to the \$215,802 decrease in the net investment in capital assets.
- The governmental funds reported a fund balance this year of \$2,463,931, which is an increase of \$130,009 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$912,456.

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.

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"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net position • Statement of revenues, expenses, and changes in net assets • Statement of cash flows
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 \$6,220,758 at September 30, 2017. (See Table A-1.)

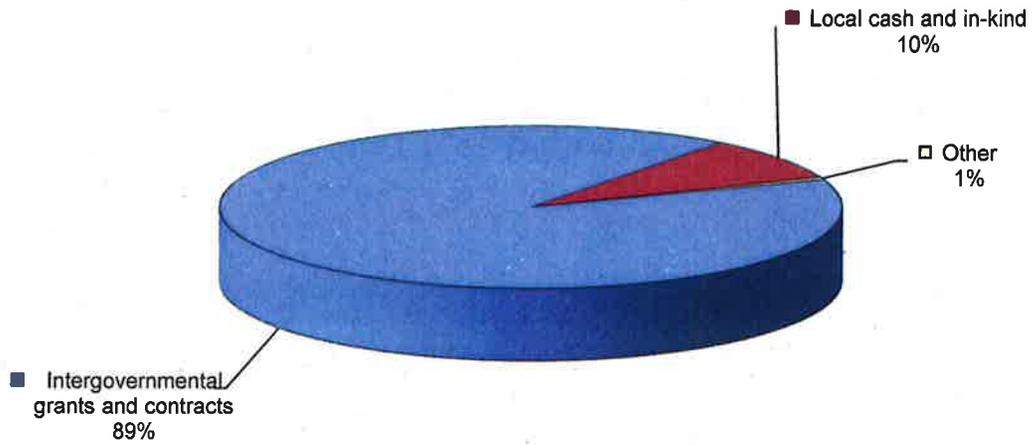
	Governmental Activities	
	2017	2016
Current and other assets	\$ 5,173,682	\$ 4,850,258
Capital assets, net	4,264,018	4,535,155
Total assets	9,437,700	9,385,413
Current liabilities	2,359,679	1,982,249
Noncurrent liabilities	857,262	940,412
Total liabilities	3,216,941	2,922,661
Net position		
Net investment in capital assets	3,775,710	3,991,512
Restricted	382,507	383,531
Unrestricted	2,062,541	2,087,709
Total net position	\$ 6,220,758	\$ 6,462,752

The \$2,062,541 of unrestricted net position at September 30, 2017 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.

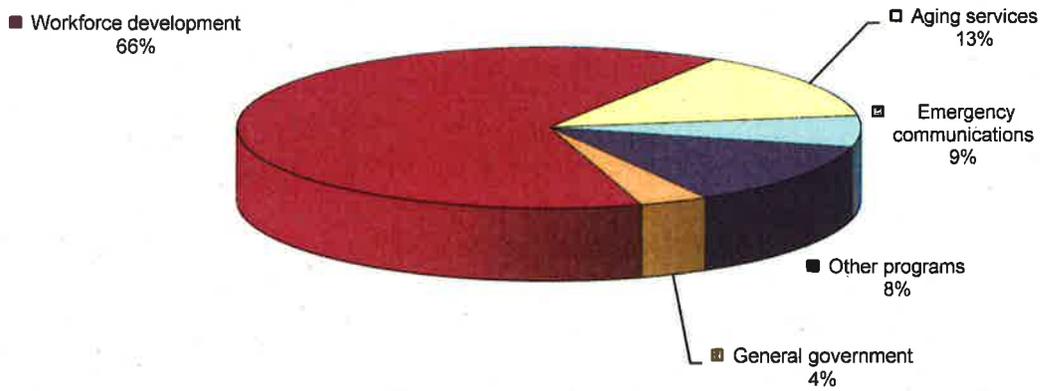
Changes in net position. The PRPC's total revenues, both program and general, were \$20,175,438. A significant portion, 89%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 10% with the other categories combined making up 1% of the PRPC's total revenues.

The total cost of all programs was \$20,417,432; 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 2017**



**Figure A-4
Functional Expenses for Fiscal Year 2017**



Governmental Activities

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2017 year compared to 2016. Revenue from local contracts and in-kind increased \$321,475 in 2017 primarily due to an increase in funds for new or existing programs.

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

	Governmental Activities	
	2017	2016
Revenues		
Program revenues		
Intergovernmental grants and contracts	\$ 18,020,299	\$ 18,153,983
Local contracts and in-kind	1,857,751	1,536,276
Program income		
PRPC	38,586	40,047
Subcontractor	146,750	116,714
Total program revenues	<u>20,063,386</u>	<u>19,847,020</u>
General revenues		
Membership dues	68,210	68,380
Interest income	16,626	12,250
Miscellaneous	27,216	32,912
Total general revenues	<u>112,052</u>	<u>113,542</u>
Total revenues	<u>20,175,438</u>	<u>19,960,562</u>
Expenses		
General government	855,736	725,092
Workforce development	13,360,050	12,862,107
Aging services	2,734,852	2,770,020
Emergency communications	1,805,668	1,255,729
Water planning development	71,847	66,022
Criminal justice programs	172,986	111,747
Economic development	87,938	78,187
Emergency management	1,085,118	2,117,397
Solid waste planning	192,803	162,908
Transportation planning	50,434	51,764
Total expenses	<u>20,417,432</u>	<u>20,200,973</u>
Increase (decrease) in net position	(241,994)	(240,411)
Net position - beginning	<u>6,462,752</u>	<u>6,703,163</u>
Net position - ending	<u>\$ 6,220,758</u>	<u>\$ 6,462,752</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 2017 and 2016. The net cost reflects what was funded by local dollars.

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

	Governmental Programs		Net Cost of Programs	
	2017	2016	2017	2016
General government	\$ 855,736	\$ 725,092	\$ 76,302	\$ (953)
Workforce development	13,360,050	12,862,107	(64,372)	(3,777)
Aging services	2,734,852	2,770,020	(60,187)	(24,163)
Emergency management	1,085,118	2,117,397	(437,804)	(606,887)
Emergency communications	1,805,668	1,255,729	161,665	307,100

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, 2017 was \$2,453,015 of which \$912,456 was unassigned and had a decrease of \$507 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$1,158,052 had an increase of \$140,773 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 \$382,507 is restricted for use in the micro-loan programs of the PRPC and had a decrease of \$1,024.

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 2017, \$13,295,679 of funds were expended for these purposes which was an increase of \$437,349 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 decreased in 2017 by \$9,233.

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 2017 on pages 177 – 178.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2017, the PRPC had invested in capital assets totaling \$4,264,018 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	
	2017	2016
Land	\$ 98,000	\$ 98,000
Buildings, systems and improvements, net	356,364	395,146
Furniture and equipment, net	3,809,654	4,042,009
Total	<u>\$ 4,264,018</u>	<u>\$ 4,535,155</u>

Long-term Debt

At year-end, the PRPC had a \$488,308 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	
	2017	2016
Note payable - due in less than one year	\$ 58,032	\$ 55,373
Note payable - due in more than one year	430,276	488,270
Total	<u>\$ 488,308</u>	<u>\$ 543,643</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2017, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2010 census remained fairly constant at \$68,210. The 2018 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 2018 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 \$700,000 overall for 2018.

Those indicators that were known when preparing the budget for fiscal year 2017-18 were taken into account. If those estimates are realized, the PRPC's budgetary general fund balance is expected to increase by approximately \$54,000 by the end of fiscal year 2018.

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 Cindy Boone, 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, 2017

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 3,153,167
Receivables (net):	
Due from grantors	1,613,576
Accounts	101,964
Other assets	304,975
Capital assets not being depreciated	98,000
Capital assets net of accumulated depreciation	<u>4,166,018</u>
Total assets	<u>9,437,700</u>
Liabilities	
Accounts payable	1,200,281
Unearned grant revenue	1,159,398
Noncurrent liabilities:	
Due in less than one year	102,428
Due in more than one year	754,834
Total liabilities	<u>3,216,941</u>
Net Position	
Net investment in capital assets	3,775,710
Restricted for micro-loan programs	382,507
Unrestricted	2,062,541
Total net position	<u>\$ 6,220,758</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Activities For the Year Ended September 30, 2017

Functions/Programs	Direct Expenses	Indirect Cost Allocation
Primary government:		
Governmental activities:		
General government	\$ 1,225,930	(370,194)
Workforce development	13,227,747	132,303
Aging services	2,634,260	100,592
Emergency communications	1,735,073	70,595
Emergency management	1,044,533	40,585
Water planning development	71,847	-
Solid waste planning	185,420	7,383
Economic development	78,553	9,385
Criminal justice programs	168,893	4,093
Transportation planning	45,176	5,258
Total governmental activities	20,417,432	-
 Total primary government	 \$ 20,417,432	 -
	General revenues:	
	Membership dues	
	Interest income	
	Miscellaneous	
	Total general revenues	
	Change in net assets	
	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
855,736	932,038	-	76,302
13,360,050	76,000	13,219,679	(64,371)
2,734,852	995,292	1,679,373	(60,187)
1,805,668	841	1,966,492	161,665
1,085,118	2,154	645,160	(437,804)
71,847	-	71,680	(167)
192,803	-	189,670	(3,133)
87,938	33,495	52,500	(1,943)
172,986	22,542	146,562	(3,882)
50,434	-	49,183	(1,251)
<u>20,417,432</u>	<u>2,062,362</u>	<u>18,020,299</u>	<u>(334,771)</u>
<u>20,417,432</u>	<u>2,062,362</u>	<u>18,020,299</u>	<u>(334,771)</u>
			68,210
			16,626
			<u>7,941</u>
			<u>92,777</u>
			(241,994)
			6,462,752
			<u>\$ 6,220,758</u>

FUND FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Balance Sheet - Governmental Funds September 30, 2017

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
Assets				
Cash and cash equivalents	\$ 2,679,701	192,425	-	280,850
Receivables (net):				
Accounts receivable	90,831	65	-	-
Due from grantors	-	1,047,659	323,198	-
Due from other funds	399,507	-	-	-
Other assets	158,046	10,622	320	103,348
Total assets	\$ 3,328,085	1,250,771	323,518	384,198
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 76,262	845,238	73,792	78,437
Due to other funds	368,954	-	246,317	-
Unearned grant revenue	429,854	405,533	3,409	305,761
Total liabilities	875,070	1,250,771	323,518	384,198
Fund balances:				
Restricted	382,507	-	-	-
Assigned	1,158,052	-	-	-
Unassigned	912,456	-	-	-
Total fund balances	2,453,015	-	-	-
Total liabilities and fund balances	\$ 3,328,085	1,250,771	323,518	384,198

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
191	3,153,167
1,600	92,496
242,719	1,613,576
-	399,507
<u>26,021</u>	<u>298,357</u>
<u>270,531</u>	<u>5,557,103</u>
118,188	1,191,917
126,586	741,857
14,841	1,159,398
<u>259,615</u>	<u>3,093,172</u>
-	382,507
10,916	1,168,968
-	912,456
<u>10,916</u>	<u>2,463,931</u>
<u>270,531</u>	<u>5,557,103</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, 2017

Total fund balances - governmental funds		\$ 2,463,931
Amounts reported for <i>governmental activities</i> 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	\$ 8,462,623	
Related accumulated depreciation	<u>4,696,655</u>	3,765,968
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.		9,468
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.		<u>(18,609)</u>
Total net position - governmental activities		<u>\$ 6,220,758</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Year Ended September 30, 2017

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
Revenues				
Intergovernmental grants and contracts	\$ -	13,219,679	1,625,047	1,966,492
Local cash and in-kind	883,929	76,000	842,917	841
Program income:				
PRPC	24,101	-	5,625	-
Subcontractor	-	-	146,750	-
Membership dues	68,210	-	-	-
Interest income	15,030	-	-	968
Miscellaneous	19,275	-	-	-
Total revenues	<u>1,010,545</u>	<u>13,295,679</u>	<u>2,620,339</u>	<u>1,968,301</u>
Expenditures				
General government	1,208,299	-	-	-
Workforce development	-	13,163,376	-	-
Aging services	-	-	2,554,034	-
Emergency communications	-	-	-	1,897,706
Emergency management	-	-	-	-
Solid waste planning	-	-	-	-
Criminal justice programs	-	-	-	-
Economic development	-	-	-	-
Water planning development	-	-	-	-
Transportation planning	-	-	-	-
Total expenditures	<u>1,208,299</u>	<u>13,163,376</u>	<u>2,554,034</u>	<u>1,897,706</u>
Excess of revenues over (under) expenditures	(197,754)	132,303	66,305	70,595
Other financing sources (uses):				
Transfers in	370,194	-	30,660	-
Transfers out	(33,198)	(132,303)	(96,965)	(70,595)
Net change in fund balances	139,242	-	-	-
Fund balances, beginning	<u>2,313,773</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 2,453,015</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes to the basic financial statements.

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
1,209,081	18,020,299
49,331	1,853,018
8,860	38,586
-	146,750
-	68,210
628	16,626
-	19,275
<u>1,267,900</u>	<u>20,162,764</u>
-	1,208,299
-	13,163,376
50,699	2,604,733
-	1,897,706
615,962	615,962
182,871	182,871
167,549	167,549
76,610	76,610
71,724	71,724
43,925	43,925
<u>1,209,340</u>	<u>20,032,755</u>
58,560	130,009
2,538	403,392
<u>(70,331)</u>	<u>(403,392)</u>
(9,233)	130,009
<u>20,149</u>	<u>2,333,922</u>
<u>10,916</u>	<u>2,463,931</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, 2017

Net change in fund balances - total governmental funds \$ 130,009

Amounts reported for *governmental activities* 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	\$ 285,775	
Depreciation expense for the year	<u>509,200</u>	(223,425)

Revenues that are not available to pay current obligations are not reported in the
governmental funds, but are presented in the Statement of Activities. 4,733

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. (153,311)

Change in net position of governmental activities \$ (241,994)

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Net Position Proprietary Fund September 30, 2017

	<u>Governmental Activities Internal Service Fund</u>
Assets	
Current assets:	
Due from other funds	\$ 368,954
Other current assets	6,617
Total current assets	<u>375,571</u>
Noncurrent assets:	
Capital assets not being depreciated	98,000
Capital assets net of accumulated depreciation	400,050
Total noncurrent assets	<u>498,050</u>
Total assets	<u>873,621</u>
 Liabilities	
Current liabilities:	
Accounts payable - trade	8,364
Accrued expenses	44,396
Due to other funds	26,604
Loan payable - due in less than one year	58,032
Total current liabilities	<u>137,396</u>
Noncurrent liabilities:	
Accrued expenses - due in more than one year	324,558
Loan payable - due in more than one year	430,276
Total noncurrent liabilities	<u>754,834</u>
Total liabilities	<u>892,230</u>
 Net Position	
Net investment in capital assets	9,742
Unrestricted	(28,351)
Total net position	<u>\$ (18,609)</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, 2017

	Governmental Activities Internal Service Fund
Operating revenues:	
Charges for services	\$ 859,739
Rent income	7,942
Total operating revenues	<u>867,681</u>
Operating expenses:	
Salaries and benefits	519,900
Travel	14,236
Supplies and materials	18,029
Equipment rental and maintenance	58,176
Utilities	44,476
Communications	8,920
Insurance	10,986
Depreciation	47,710
Contract services	41,730
Building renovation expenses	222,417
Miscellaneous expenses	10,127
Total operating expenses	<u>996,707</u>
Loss from operations	<u>(129,026)</u>
Non-operating expense:	
Interest	<u>(24,284)</u>
Change in net position	(153,310)
Total net position - beginning	<u>134,701</u>
Total net position - ending	<u>\$ (18,609)</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, 2017

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 859,739
Cash received from tenants	8,990
Cash payments to employees	(519,900)
Cash payments for goods and services	(429,780)
Net cash used by operating activities	<u>(80,951)</u>
Cash flows from noncapital financing activities:	
Payments from other funds	8,604
Net cash provided by noncapital financing activities	<u>8,604</u>
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(24,284)
Repayment of mortgage debt principal	(55,335)
Net cash used by capital and related financing activities	<u>(79,619)</u>
Net decrease in cash	(151,966)
Cash, beginning of year	<u>151,966</u>
Cash, end of year	<u>\$ -</u>
Reconciliation of Operating Income to Net Cash Used by Operating Activities:	
Operating loss	\$ (129,026)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	47,710
Change in current assets and liabilities:	
Accounts receivable	1,048
Accrued liabilities	(683)
Total adjustments	<u>48,075</u>
Net cash used by operating activities	<u>\$ (80,951)</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements September 30, 2017

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, 2017

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, 2017

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, 2017

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 \$33,198 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 2017 were both approximately \$2.3 million. During the year, the Commission contributed approximately \$323,000 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$115,357 (5% of covered payroll).

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2017

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 2017, the Commission submitted its indirect cost plan to its federal cognizant agency, 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 Position

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, 2017.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2017

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 \$382,507 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, 2017.

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 \$1,158,052 and \$10,916 in the Special Revenue Funds as of September 30, 2017.

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 \$912,456 as of September 30, 2017.

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, 2017

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, 2017, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$3,150,492 while the bank balances were \$3,219,177. 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, 2017

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, 2017

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2017 is as follows:

<u>Primary Government</u> Governmental Activities:	<u>Beginning</u> <u>Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending</u> <u>Balance</u>
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>8,407,089</u>	<u>285,774</u>	<u>14,179</u>	<u>8,678,684</u>
Total capital assets being depreciated	<u>9,628,331</u>	<u>285,774</u>	<u>14,179</u>	<u>9,899,926</u>
Less accumulated depreciation for:				
Building and improvements	826,096	38,782	-	864,878
Furniture and equipment	<u>4,365,080</u>	<u>518,129</u>	<u>14,179</u>	<u>4,869,030</u>
Total accumulated depreciation	<u>5,191,176</u>	<u>556,911</u>	<u>14,179</u>	<u>5,733,908</u>
Total capital assets being depreciated, net	<u>4,437,155</u>	<u>(271,137)</u>	<u>-</u>	<u>4,166,018</u>
Governmental activities capital assets, net	<u>\$4,535,155</u>	<u>(\$271,137)</u>	<u>\$ -</u>	<u>\$4,264,018</u>

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

General Government	\$ 4,466
Workforce Development	35,780
Aging Services	6,204
Emergency Communications	91,050
Emergency Management	418,118
Water Planning Development	171
Solid Waste Planning	435
Economic Development	183
Criminal Justice Programs	399
Transportation Planning	<u>105</u>
Total depreciation expense – governmental activities	<u>\$556,911</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2017

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, 2017, one (1) new loan for \$30,000, was issued to a qualified borrower through these programs. Interest income totaling \$9,920 was received. The Commission can use \$7,804 to offset general expenditures and the other \$2,116 is reinvested into the program. No loans were in default as of September 30, 2017.

Based on an analysis of each outstanding loan at September 30, 2017, management has established an allowance for bad debts of \$30,627 relative to the \$182,135 of loans outstanding as of September 30, 2017. The net outstanding balance, \$151,508 at September 30, 2017, 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, 2017, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$399,507	\$368,954
Texas Health and Human Services Commission	-	246,317
Other Governmental Funds	-	126,586
Internal Service Fund	<u>368,954</u>	<u>26,604</u>
 Totals	 <u>\$768,461</u>	 <u>\$768,461</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, 2017

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

2. Transfers To and From Other Funds

Transfers to and from other funds during 2016-17 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 70,331	Indirect cost allocations
Texas Health and Human Services Commission	General Fund	96,965	Indirect cost allocations
Commission on State Emergency Communications	General Fund	70,595	Indirect cost allocations
Texas Workforce Commission	General Fund	132,303	Indirect cost allocations
General Fund	Texas Health and Human Services Commission	30,660	Cash match requirements
General Fund	Office of the Governor Criminal Justice Division	2,538	Cash match requirements
Total		<u>\$403,392</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:

2018	\$11,548
2019	11,571
2020	11,571
2021	11,571
2022	<u>8,318</u>
Totals	<u>\$54,579</u>

Lease expense incurred for 2017 under all non-cancellable operating leases was \$9,700. Such amount is included in equipment rental and maintenance, primarily in the Internal Service and Special Revenue Funds. In addition, approximately \$30,538 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, 2017 is as follows:

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2017

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	\$ 543,643	\$ -	\$ 55,335	\$488,308	\$ 58,032
Compensated absences (Note 9) *	<u>396,769</u>	<u>253,914</u>	<u>281,729</u>	<u>368,954</u>	<u>44,396</u>
Total long-term obligations	<u>\$ 940,412</u>	<u>\$253,914</u>	<u>\$337,064</u>	<u>\$857,262</u>	<u>\$102,428</u>

* Compensated absences are liquidated by the Internal Service Fund.

Debt service requirements of the note for the years subsequent to September 30, 2017 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 58,032	\$ 21,709	\$ 79,741
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 – 25	<u>169,144</u>	<u>9,416</u>	<u>178,560</u>
Total	<u>\$488,308</u>	<u>\$88,957</u>	<u>\$577,265</u>

Interest expense incurred on the note for 2017 was \$24,284. 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, 2017

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 \$368,954 at September 30, 2017. 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, 2017, 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, 2017.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2017

NOTE 13 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2017 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>\$ 382,507</u>	<u>\$ -</u>	<u>\$ 382,507</u>
<u>Assigned:</u>			
Local Cash	\$ 891,811	\$ -	\$ 891,811
Intergovernmental Grants and Contracts	140,465	10,916	151,381
Other	<u>125,776</u>	<u>-</u>	<u>125,776</u>
Total Assigned	<u>\$1,158,052</u>	<u>\$10,916</u>	<u>\$1,168,968</u>

COMBINING FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2017

	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
Assets				
Cash and cash equivalents	\$ -	-	-	-
Receivables (net):				
Due from grantors	47,276	55,505	5,174	72,160
Accounts receivable	-	-	-	1,600
Other assets	-	25,892	-	-
Total assets	\$ 47,276	81,397	5,174	73,760
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	9,368	620	49,291
Due to other funds	21,519	72,029	4,554	24,469
Unearned revenue	14,841	-	-	-
Total liabilities	36,360	81,397	5,174	73,760
Fund balances:				
Assigned	10,916	-	-	-
Total fund balances	10,916	-	-	-
Total liabilities and fund balances	\$ 47,276	81,397	5,174	73,760

<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>
191	-	-	-	191
-	58,882	3,722	-	242,719
-	-	-	-	1,600
75	54	-	-	26,021
<u>266</u>	<u>58,936</u>	<u>3,722</u>	<u>-</u>	<u>270,531</u>
266	58,643	-	-	118,188
-	293	3,722	-	126,586
-	-	-	-	14,841
<u>266</u>	<u>58,936</u>	<u>3,722</u>	<u>-</u>	<u>259,615</u>
-	-	-	-	10,916
-	-	-	-	10,916
<u>266</u>	<u>58,936</u>	<u>3,722</u>	<u>-</u>	<u>270,531</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2017

	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
Revenues				
Intergovernmental grants and contracts	\$ 12,053	633,107	189,670	146,562
Local cash and in-kind	2,154	-	-	13,682
Program income:				
PRPC	-	-	-	8,860
Interest income	-	-	584	-
Total revenues	<u>14,207</u>	<u>633,107</u>	<u>190,254</u>	<u>169,104</u>
Expenditures				
Emergency management	22,008	593,954	-	-
Solid waste planning	-	-	182,871	-
Criminal justice programs	-	-	-	167,549
Economic development	-	-	-	-
Water development planning	-	-	-	-
Aging services	-	-	-	-
Transportation planning	-	-	-	-
Total expenditures	<u>22,008</u>	<u>593,954</u>	<u>182,871</u>	<u>167,549</u>
Excess of revenues over (under) expenditures	(7,801)	39,153	7,383	1,555
Other financing sources (uses):				
Transfers in	-	-	-	2,538
Transfers out	(1,432)	(39,153)	(7,383)	(4,093)
Net change in fund balances	(9,233)	-	-	-
Fund balances, beginning	<u>20,149</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>
52,500	71,680	54,326	49,183	1,209,081
33,495	-	-	-	49,331
-	-	-	-	8,860
-	44	-	-	628
<u>85,995</u>	<u>71,724</u>	<u>54,326</u>	<u>49,183</u>	<u>1,267,900</u>
-	-	-	-	615,962
-	-	-	-	182,871
-	-	-	-	167,549
76,610	-	-	-	76,610
-	71,724	-	-	71,724
-	-	50,699	-	50,699
-	-	-	43,925	43,925
<u>76,610</u>	<u>71,724</u>	<u>50,699</u>	<u>43,925</u>	<u>1,209,340</u>
9,385	-	3,627	5,258	58,560
-	-	-	-	2,538
<u>(9,385)</u>	<u>-</u>	<u>(3,627)</u>	<u>(5,258)</u>	<u>(70,331)</u>
-	-	-	-	(9,233)
-	-	-	-	20,149
<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 - 175 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, 2017

	<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>
<u>Assets</u>					
Cash	\$ 192,425	-	280,850	-	-
Due from grantor agencies	1,047,659	323,198	-	47,276	55,505
Accounts receivable	65	-	-	-	-
Other assets	10,622	320	103,348	-	25,892
Total assets	<u>\$ 1,250,771</u>	<u>323,518</u>	<u>384,198</u>	<u>47,276</u>	<u>81,397</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 845,238	73,792	78,437	-	9,368
Due to general fund	-	246,317	-	21,519	72,029
Unearned revenue	405,533	3,409	305,761	14,841	-
Total liabilities	<u>1,250,771</u>	<u>323,518</u>	<u>384,198</u>	<u>36,360</u>	<u>81,397</u>
Fund balances:					
Assigned	-	-	-	10,916	-
Total liabilities and fund balances	<u>\$ 1,250,771</u>	<u>323,518</u>	<u>384,198</u>	<u>47,276</u>	<u>81,397</u>

<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>
-	-	191	-	-	-	473,466
5,174	72,160	-	58,882	3,722	-	1,613,576
-	1,600	-	-	-	-	1,665
-	-	75	54	-	-	140,311
<u>5,174</u>	<u>73,760</u>	<u>266</u>	<u>58,936</u>	<u>3,722</u>	<u>-</u>	<u>2,229,018</u>
620	49,291	266	58,643	-	-	1,115,655
4,554	24,469	-	293	3,722	-	372,903
-	-	-	-	-	-	729,544
<u>5,174</u>	<u>73,760</u>	<u>266</u>	<u>58,936</u>	<u>3,722</u>	<u>-</u>	<u>2,218,102</u>
-	-	-	-	-	-	10,916
<u>5,174</u>	<u>73,760</u>	<u>266</u>	<u>58,936</u>	<u>3,722</u>	<u>-</u>	<u>2,229,018</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year ended September 30, 2017

	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Texas Department of Public Safety	Office of the Governor Homeland Security Grant Division
Revenues:					
Federal grants	\$ -	-	-	-	-
State grants:					
Federal flow-through	10,359,972	1,483,001	-	12,053	633,107
Non-federal	2,859,707	142,046	1,966,492	-	-
Local cash and in-kind	76,000	842,917	841	2,154	-
Program income:					
PRPC	-	5,625	-	-	-
Subcontractor	-	146,750	-	-	-
Interest income	-	-	968	-	-
Total revenues	<u>13,295,679</u>	<u>2,620,339</u>	<u>1,968,301</u>	<u>14,207</u>	<u>633,107</u>
Expenditures - Current:					
Salaries and benefits	491,371	577,768	350,073	3,063	241,351
Travel	16,764	18,490	16,905	206	12,240
Supplies and materials	16,155	6,788	68,010	-	278
Internal service charges	315,436	148,127	120,957	8,200	54,529
Equipment rental and maintenance	499	-	1,246	-	-
Miscellaneous and other costs	35,173	40,374	19,098	219	11,218
Client payments	183,783	-	-	-	-
Client supportive services	8,182,837	888,454	-	-	-
Client training	556,631	-	-	-	-
Local cash, in-kind and program income	-	874,033	-	-	-
Subcontractor costs	3,122,288	-	-	10,320	250,926
Workforce center costs	204,641	-	-	-	-
9-1-1 system expenditures	-	-	934,715	-	-
Capital outlay	37,798	-	386,702	-	23,412
Total expenditures	<u>13,163,376</u>	<u>2,554,034</u>	<u>1,897,706</u>	<u>22,008</u>	<u>593,954</u>
Excess (deficiency) of revenues over expenditures	<u>132,303</u>	<u>66,305</u>	<u>70,595</u>	<u>(7,801)</u>	<u>39,153</u>
Other financing sources (uses):					
Transfers from other funds	-	30,660	-	-	-
Transfers to other funds	<u>(132,303)</u>	<u>(96,965)</u>	<u>(70,595)</u>	<u>(1,432)</u>	<u>(39,153)</u>
Total other financing sources (uses)	<u>(132,303)</u>	<u>(66,305)</u>	<u>(70,595)</u>	<u>(1,432)</u>	<u>(39,153)</u>
Excess revenues and other sources over (under) expenditures and other uses	-	-	-	(9,233)	-
Fund balance, beginning of year	-	-	-	20,149	-
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>10,916</u>	<u>-</u>

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
-	-	52,500	-	-	-	52,500
-	33,309	-	-	39,326	49,183	12,609,951
189,670	113,253	-	71,680	15,000	-	5,357,848
-	13,682	33,495	-	-	-	969,089
-	8,860	-	-	-	-	14,485
-	-	-	-	-	-	146,750
584	-	-	44	-	-	1,596
190,254	169,104	85,995	71,724	54,326	49,183	19,152,219
37,543	24,629	59,996	-	15,697	34,176	1,835,667
6,629	-	2,806	-	3,070	1,724	78,834
167	1,710	-	872	33	-	94,013
13,415	7,070	10,225	645	7,257	6,586	692,447
-	-	-	-	-	-	1,745
2,520	-	3,583	1,065	3,558	439	117,247
-	-	-	-	-	-	183,783
-	-	-	-	21,084	-	9,092,375
-	-	-	-	-	-	556,631
-	13,683	-	-	-	-	887,716
122,597	118,547	-	69,142	-	1,000	3,694,820
-	-	-	-	-	-	204,641
-	-	-	-	-	-	934,715
-	1,910	-	-	-	-	449,822
182,871	167,549	76,610	71,724	50,699	43,925	18,824,456
7,383	1,555	9,385	-	3,627	5,258	327,763
-	2,538	-	-	-	-	33,198
(7,383)	(4,093)	(9,385)	-	(3,627)	(5,258)	(370,194)
(7,383)	(1,555)	(9,385)	-	(3,627)	(5,258)	(336,996)
-	-	-	-	-	-	(9,233)
-	-	-	-	-	-	20,149
-	-	-	-	-	-	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, 2017

	WIOA	Child Care	Other Programs	Total
Revenues:				
State grants				
Federal flow-through	\$ 1,756,427	7,246,580	1,356,965	10,359,972
Non-federal	-	2,633,199	226,508	2,859,707
Local cash and in-kind	-	76,000	-	76,000
Total Revenues	1,756,427	9,955,779	1,583,473	13,295,679
Expenditures:				
Current				
Salaries and benefits	143,471	278,824	69,076	491,371
Travel	3,365	7,590	5,809	16,764
Supplies and materials	5,911	4,300	5,944	16,155
Internal service charges	102,086	144,923	68,427	315,436
Equipment rental and maintenance	91	288	120	499
Miscellaneous and other costs	9,546	13,811	11,816	35,173
Indirect cost allocation	38,720	60,515	33,068	132,303
Client payments	104,315	39,938	39,530	183,783
Client supportive services	47,666	8,030,081	105,090	8,182,837
Client training	390,038	165,746	847	556,631
Subcontractor costs	839,569	1,155,689	1,127,030	3,122,288
Workforce center costs	51,613	44,277	108,751	204,641
Capital outlay	20,036	9,797	7,965	37,798
Total Expenditures	1,756,427	9,955,779	1,583,473	13,295,679
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, 2017

	2016 Trade Act	2017 Trade Act	2015 Adult	2016 Adult	2017 Adult	Skills Certification Initiative	2015 Youth
Revenues:							
State grants							
Federal flow-through	\$448	6,279	65,737	417,878	12,821	1,332	49,044
Total Revenues	448	6,279	65,737	417,878	12,821	1,332	49,044
Expenditures:							
Current							
Salaries and benefits	-	-	-	16,183	1,656	108	-
Travel	-	-	-	843	171	-	-
Supplies and materials	-	-	-	2,032	11	-	-
Internal service charges	58	211	4,507	21,289	5,635	10	4,607
Equipment rental and maintenance	-	-	-	20	6	-	-
Miscellaneous and other costs	-	-	-	2,641	144	-	-
Indirect cost allocation	7	26	553	9,317	1,081	14	564
Client payments	-	-	-	3,226	-	-	-
Client supportive services	-	-	-	29,875	-	-	-
Client training	383	6,042	-	233,350	-	1,200	(265)
Subcontractor costs	-	-	60,677	74,938	-	-	44,138
Workforce center costs	-	-	-	17,512	4,117	-	-
Capital outlay	-	-	-	6,652	-	-	-
Total Expenditures	448	6,279	65,737	417,878	12,821	1,332	49,044
Excess of revenues over expenditures	-	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-	-
Fund balance end of year	\$ -	-	-	-	-	-	-

2016 Youth	2017 Youth	WIOA Youth Preparedness Measure	2015 Dislocated Worker	2016 Dislocated Worker	2017 Dislocated Worker	2016 Rapid Response	2017 Rapid Response	Total
400,290	8,906	16,800	159,828	589,720	12,138	15,150	56	1,756,427
400,290	8,906	16,800	159,828	589,720	12,138	15,150	56	1,756,427
38,847	1,694	-	-	82,673	2,310	-	-	143,471
772	175	-	-	1,166	238	-	-	3,365
1,677	11	-	-	2,165	15	-	-	5,911
19,142	5,766	-	5,652	27,351	7,858	-	-	102,086
21	5	-	-	31	8	-	-	91
2,792	148	-	-	3,620	201	-	-	9,546
9,509	1,107	-	692	14,342	1,508	-	-	38,720
101,089	-	-	-	-	-	-	-	104,315
5,292	-	-	-	12,349	-	150	-	47,666
16,466	-	-	-	132,862	-	-	-	390,038
188,872	-	16,800	153,484	285,604	-	15,000	56	839,569
9,861	-	-	-	20,123	-	-	-	51,613
5,950	-	-	-	7,434	-	-	-	20,036
400,290	8,906	16,800	159,828	589,720	12,138	15,150	56	1,756,427
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Trade Act Services for Dislocated Workers
 Grant Number: 0116TRA000 (856)
 Grant Term: October 1, 2015 to December 31, 2016

	Actual		
	2017	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 448	3,367	3,815
Total Revenues	448	3,367	3,815
Expenditures:			
Current			
Internal service charges	58	69	127
Indirect cost allocation	7	9	16
Client training	383	3,289	3,672
Total Expenditures	448	3,367	3,815
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, 2017

Grant Name: Trade Act Services for Dislocated Workers
 Grant Number: 0116TRA000 (856)
 Grant Term: October 1, 2015 to December 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 476	65	78	143
Direct program-education and training	9,524	383	3,289	3,672
Total cost category	\$ 10,000	448	3,367	3,815

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Trade Act Services for Dislocated Workers
 Grant Number: 0117TRA000 (857)
 Grant Term: October 1, 2016 to December 31, 2017

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 6,279	-	6,279
Total Revenues	6,279	-	6,279
Expenditures:			
Current			
Internal service charges	211	-	211
Indirect cost allocation	26	-	26
Client training	6,042	-	6,042
Total Expenditures	6,279	-	6,279
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, 2017

Grant Name: Trade Act Services for Dislocated Workers
 Grant Number: 0117TRA000 (857)
 Grant Term: October 1, 2016 to December 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 476	237	-	237
Direct program-education and training	9,524	6,042	-	6,042
Total cost category	\$ 10,000	6,279	-	6,279

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0115WOA000 (916)
 Grant Term: July 1, 2015 to June 30, 2017

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 65,737	470,838	536,575
Total Revenues	65,737	470,838	536,575
Expenditures:			
Current			
Salaries and benefits	-	39,917	39,917
Travel	-	1,693	1,693
Supplies and materials	-	227	227
Internal service charges	4,507	16,739	21,246
Equipment rental and maintenance	-	6	6
Miscellaneous and other costs	-	2,541	2,541
Indirect cost allocation	553	9,705	10,258
Client supportive services	-	35,840	35,840
Client training	-	199,901	199,901
Subcontractor costs	60,677	143,974	204,651
Workforce center costs	-	19,894	19,894
Capital outlay	-	401	401
Total Expenditures	65,737	470,838	536,575
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, 2017

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0115WOA000 (916)
 Grant Term: July 1, 2015 to June 30, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 52,496	5,060	47,436	52,496
Direct program-career services	209,737	60,677	149,060	209,737
Direct program-education and training	199,151	-	199,151	199,151
Monitoring	1,162	-	1,162	1,162
Program management & support	22,821	-	22,821	22,821
Subrecipient operating costs	14,617	-	14,617	14,617
Support services-other	12,278	-	12,278	12,278
Support services-transportation	24,313	-	24,313	24,313
Total cost category	\$ 536,575	65,737	470,838	536,575

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 417,878	-	417,878
Total Revenues	417,878	-	417,878
Expenditures:			
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	233,350	-	233,350
Subcontractor costs	74,938	-	74,938
Workforce center costs	17,512	-	17,512
Capital outlay	6,652	-	6,652
Total Expenditures	417,878	-	417,878
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, 2017

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

Cost category:	Budget	Actual		Total
		2017	Prior years	
Administration	\$ 41,494	41,494	-	41,494
Direct program-career services	77,200	77,200	-	77,200
Direct program-education and training	244,160	232,087	-	232,087
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
Total cost category	\$ 429,951	417,878	-	417,878

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 12,821	-	12,821
Total Revenues	12,821	-	12,821
Expenditures:			
Current			
Salaries and benefits	1,656	-	1,656
Travel	171	-	171
Supplies and materials	11	-	11
Internal service charges	5,635	-	5,635
Equipment rental and maintenance	6	-	6
Miscellaneous and other costs	144	-	144
Indirect cost allocation	1,081	-	1,081
Workforce center costs	4,117	-	4,117
Total Expenditures	12,821	-	12,821
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, 2017

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

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 47,980	8,704	-	8,704
Direct program-career services	228,767	4,117	-	4,117
Direct program-education and training	144,860	-	-	-
Program management & support	6,574	-	-	-
Subrecipient operating costs	25,178	-	-	-
Support services-other	13,084	-	-	-
Support services-transportation	9,659	-	-	-
Transitional jobs	3,693	-	-	-
Total cost category	\$ 479,795	12,821	-	12,821

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: WIA Statewide Funding for Industry-Recognized
Skills Certification Initiative

Grant Number: 0115RSC000 (925)

Grant Term: January 6, 2015 to December 31, 2016

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 1,332	67,470	68,802
Total Revenues	1,332	67,470	68,802
Expenditures:			
Current			
Salaries and benefits	108	5,034	5,142
Internal service charges	10	906	916
Miscellaneous and other costs	-	32	32
Indirect cost allocation	14	732	746
Client training	1,200	60,766	61,966
Total Expenditures	1,332	67,470	68,802
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, 2017

Grant Name: WIA Statewide Funding for Industry-Recognized Skills Certification Initiative
 Grant Number: 0115RSC000 (925)
 Grant Term: January 6, 2015 to December 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 6,836	132	6,704	6,836
Direct program-education and training	61,966	1,200	60,766	61,966
Total cost category	\$ 68,802	1,332	67,470	68,802

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0115WOY000 (946)
 Grant Term: July 1, 2015 to June 30, 2017

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 49,044	499,005	548,049
Total Revenues	49,044	499,005	548,049
Expenditures:			
Current			
Salaries and benefits	-	48,521	48,521
Travel	-	1,670	1,670
Supplies and materials	-	243	243
Internal service charges	4,607	17,951	22,558
Equipment rental and maintenance	-	7	7
Miscellaneous and other costs	-	2,687	2,687
Indirect cost allocation	564	9,912	10,476
Client payments	-	82,869	82,869
Client supportive services	-	15,515	15,515
Client training	(265)	55,148	54,883
Subcontractor costs	44,138	250,137	294,275
Workforce center costs	-	13,422	13,422
Capital outlay	-	923	923
Total Expenditures	49,044	499,005	548,049
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, 2017

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0115WOY000 (946)
 Grant Term: July 1, 2015 to June 30, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 53,618	5,171	48,447	53,618
Monitoring	1,186	-	1,186	1,186
In school youth:				
Direct program-career services	31,201	-	31,201	31,201
Direct program-education & training	600	-	600	600
Program management & support	10,805	-	10,805	10,805
Subrecipient operating costs	1,291	-	1,291	1,291
Support services-other	330	-	330	330
Support services-transportation	100	-	100	100
Work experience	8,863	-	8,863	8,863
Out of school youth:				
Direct program-career services	248,545	44,138	204,407	248,545
Direct program-education & training	54,046	(265)	54,311	54,046
Program management & support	21,142	-	21,142	21,142
Subrecipient operating costs	11,067	-	11,067	11,067
Support services-other	6,691	-	6,691	6,691
Support services-transportation	4,855	-	4,855	4,855
Support services-work related incentives	3,922	-	3,922	3,922
Work experience	89,787	-	89,787	89,787
Total cost category	\$ 548,049	49,044	499,005	548,049

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 400,290	2,114	402,404
Total Revenues	400,290	2,114	402,404
Expenditures:			
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	2,792	9	2,801
Indirect cost allocation	9,509	-	9,509
Client payments	101,089	1,267	102,356
Client supportive services	5,292	-	5,292
Client training	16,466	-	16,466
Subcontractor costs	188,872	838	189,710
Workforce center costs	9,861	-	9,861
Capital outlay	5,950	-	5,950
Total Expenditures	400,290	2,114	402,404
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, 2017

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

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 42,350	42,350	-	42,350
Monitoring	1,532	1,532	-	1,532
In school youth:				
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	102	314	416
Out of school youth:				
Direct program-career services	135,180	98,767	-	98,767
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	181,866	1,800	183,666
Total cost category	\$ 438,817	400,290	2,114	402,404

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 8,906	-	8,906
Total Revenues	8,906	-	8,906
Expenditures:			
Current			
Salaries and benefits	1,694	-	1,694
Travel	175	-	175
Supplies and materials	11	-	11
Internal service charges	5,766	-	5,766
Equipment rental and maintenance	5	-	5
Miscellaneous and other costs	148	-	148
Indirect cost allocation	1,107	-	1,107
Total Expenditures	8,906	-	8,906
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, 2017

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

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 49,097	8,906	-	8,906
In school youth:				
Direct program-career services	41,703	-	-	-
Direct program-education & training	5,919	-	-	-
Program management & support	669	-	-	-
Subrecipient operating costs	5,035	-	-	-
Support services-other	84	-	-	-
Support services-transportation	400	-	-	-
Support services-work related incentives	51	-	-	-
Work experience	10,707	-	-	-
Out of school youth:				
Direct program-career services	270,064	-	-	-
Direct program-education & training	10,582	-	-	-
Program management & support	5,811	-	-	-
Subrecipient operating costs	10,065	-	-	-
Support services-other	2,445	-	-	-
Support services-transportation	670	-	-	-
Work experience	77,668	-	-	-
Total cost category	\$ 490,970	8,906	-	8,906

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Performance Incentive Award WIOA Youth
Preparedness Measure

Grant Number: 0117PAF000 (977)

Grant Term: January 1, 2017 to December 31, 2017

	<u>2017</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 16,800	-	16,800
Total Revenues	16,800	-	16,800
Expenditures:			
Current			
Subcontractor costs	16,800	-	16,800
Total Expenditures	16,800	-	16,800
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, 2017

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
		2017	Prior years	
Cost category:				
Administration	\$ 3,000	-	-	-
Direct program-career services	27,000	16,800	-	16,800
Total cost category	\$ 30,000	16,800	-	16,800

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0115WOD000 (986)
 Grant Term: July 1, 2015 to June 30, 2017

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 159,828	512,592	672,420
Total Revenues	159,828	512,592	672,420
Expenditures:			
Current			
Salaries and benefits	-	49,187	49,187
Travel	-	1,916	1,916
Supplies and materials	-	263	263
Internal service charges	5,652	20,304	25,956
Equipment rental and maintenance	-	7	7
Miscellaneous and other costs	-	2,945	2,945
Indirect cost allocation	692	12,161	12,853
Client supportive services	-	7,902	7,902
Client training	-	57,117	57,117
Subcontractor costs	153,484	341,155	494,639
Workforce center costs	-	19,242	19,242
Capital outlay	-	393	393
Total Expenditures	159,828	512,592	672,420
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, 2017

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0115WOD000 (986)
 Grant Term: July 1, 2015 to June 30, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 65,786	6,344	59,442	65,786
Direct program-career services	354,405	153,484	200,921	354,405
Direct program-education and training	57,117	-	57,117	57,117
Monitoring	1,456	-	1,456	1,456
Program management & support	26,450	-	26,450	26,450
Subrecipient operating costs	12,879	-	12,879	12,879
Support services-other	4,791	-	4,791	4,791
Support services-transportation	3,112	-	3,112	3,112
Transfer:				
Direct program-career services	146,424	-	146,424	146,424
Total cost category	\$ 672,420	159,828	512,592	672,420

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 589,720	-	589,720
Total Revenues	589,720	-	589,720
Expenditures:			
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	285,604	-	285,604
Workforce center costs	20,123	-	20,123
Capital outlay	7,434	-	7,434
Total Expenditures	589,720	-	589,720
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, 2017

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
		2017	Prior years	
Cost category:				
Administration	\$ 63,878	63,878	-	63,878
Direct program-career services	202,899	130,737	-	130,737
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
Total cost category	\$ 661,882	589,720	-	589,720

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	Actual		
	2017	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 12,138	-	12,138
Total Revenues	12,138	-	12,138
Expenditures:			
Current			
Salaries and benefits	2,310	-	2,310
Travel	238	-	238
Supplies and materials	15	-	15
Internal service charges	7,858	-	7,858
Equipment rental and maintenance	8	-	8
Miscellaneous and other costs	201	-	201
Indirect cost allocation	1,508	-	1,508
Total Expenditures	12,138	-	12,138
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, 2017

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

Cost category:	Budget	Actual		Total
		2017	Prior years	
Administration	\$ 66,925	12,138	-	12,138
Direct program-career services	541,366	-	-	-
Direct program-education and training	20,952	-	-	-
Program management & support	5,914	-	-	-
Subrecipient operating costs	23,883	-	-	-
Support services-other	7,698	-	-	-
Support services-transportation	2,508	-	-	-
Total cost category	\$ 669,246	12,138	-	12,138

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
 Grant Number: 0116WOR000 (997)
 Grant Term: July 1, 2016 to June 30, 2017

	Actual		
	2017	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 15,150	28,792	43,942
Total Revenues	15,150	28,792	43,942
Expenditures:			
Current			
Client supportive services	150	112	262
Client training	-	5,500	5,500
Subcontractor costs	15,000	23,180	38,180
Total Expenditures	15,150	28,792	43,942
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, 2017

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0116WOR000 (997)
Grant Term: July 1, 2016 to June 30, 2017

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2017</u>	<u>Prior years</u>	
Cost category: Rapid response	<u>\$ 47,539</u>	<u>15,150</u>	<u>28,792</u>	<u>43,942</u>
Total cost category	<u>\$ 47,539</u>	<u>15,150</u>	<u>28,792</u>	<u>43,942</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 56	-	56
Total Revenues	56	-	56
Expenditures:			
Current			
Subcontractor costs	56	-	56
Total Expenditures	56	-	56
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, 2017

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>2017</u>	<u>Prior years</u>	
Cost category: Rapid response	<u>\$ 22,506</u>	<u>56</u>	<u>-</u>	<u>56</u>
Total cost category	<u>\$ 22,506</u>	<u>56</u>	<u>-</u>	<u>56</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, 2017

	Child Care Attendance Automation	2016 Child Care Formula	2017 Child Care Formula	2016 Child Care Local Match
Revenues:				
State grants				
Federal flow-through	\$ 66,592	39,167	4,880,515	577,551
Non-federal	-	-	729,940	-
Local cash and in-kind	-	-	-	76,000
	66,592	39,167	5,610,455	653,551
Total Revenues				
	66,592	39,167	5,610,455	653,551
Expenditures:				
Current				
Salaries and benefits	-	21,064	194,447	-
Travel	-	95	7,495	-
Supplies and materials	-	145	4,124	-
Internal service charges	-	24,801	120,122	-
Equipment rental and maintenance	-	-	288	-
Miscellaneous and other costs	-	374	13,437	-
Indirect cost allocation	-	6,319	46,441	-
Client payments	-	-	-	-
Client supportive services	-	-	4,105,494	653,551
Client training	-	(18,742)	38,438	-
Subcontractor costs	66,592	-	1,031,339	-
Workforce center costs	-	5,111	39,166	-
Capital outlay	-	-	9,664	-
	66,592	39,167	5,610,455	653,551
Total Expenditures	66,592	39,167	5,610,455	653,551
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

<u>2017 Child Care Local Match</u>	<u>2017 TDFPS Child Care</u>	<u>2018 TDFPS Child Care</u>	<u>2016 CCDF Quality Improvement Activity</u>	<u>2017 CCDF Quality Improvement Activity</u>	<u>Child Care Fully Subsidized Direct Care Funding</u>	<u>Total</u>
657,915	-	-	8,563	235,347	780,930	7,246,580
-	1,359,203	133,217	-	-	410,839	2,633,199
-	-	-	-	-	-	76,000
<u>657,915</u>	<u>1,359,203</u>	<u>133,217</u>	<u>8,563</u>	<u>235,347</u>	<u>1,191,769</u>	<u>9,955,779</u>
-	57,661	5,652	-	-	-	278,824
-	-	-	-	-	-	7,590
-	-	-	-	31	-	4,300
-	-	-	-	-	-	144,923
-	-	-	-	-	-	288
-	-	-	-	-	-	13,811
-	7,063	692	-	-	-	60,515
-	-	-	-	39,938	-	39,938
657,915	1,294,479	126,873	-	-	1,191,769	8,030,081
-	-	-	8,563	137,487	-	165,746
-	-	-	-	57,758	-	1,155,689
-	-	-	-	-	-	44,277
-	-	-	-	133	-	9,797
<u>657,915</u>	<u>1,359,203</u>	<u>133,217</u>	<u>8,563</u>	<u>235,347</u>	<u>1,191,769</u>	<u>9,955,779</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Child Care Attendance Automation
 Grant Number: 0117CAA000 (737)
 Grant Term: October 1, 2016 to November 30, 2017

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 66,592	-	66,592
Total Revenues	66,592	-	66,592
Expenditures:			
Current			
Subcontractor costs	66,592	-	66,592
Total Expenditures	66,592	-	66,592
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, 2017

Grant Name: Child Care Attendance Automation
 Grant Number: 0117CAA000 (737)
 Grant Term: October 1, 2016 to November 30, 2017

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2017</u>	<u>Prior years</u>	
Cost category:				
CCAA direct care tracking	\$ 77,894	66,592	-	66,592
Total cost category	\$ 77,894	66,592	-	66,592

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Child Care Services Formula Allocation
Grant Number: 0116CCF000 (746)
Grant Term: October 1, 2015 to December 31, 2016

	<u>2017</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 39,167	5,588,914	5,628,081
Non-federal	-	1,183,950	1,183,950
	<u>39,167</u>	<u>6,772,864</u>	<u>6,812,031</u>
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	21,064	207,506	228,570
Travel	95	12,140	12,235
Supplies and materials	145	1,485	1,630
Internal service charges	24,801	143,787	168,588
Equipment rental and maintenance	-	27	27
Miscellaneous and other costs	374	12,834	13,208
Indirect cost allocation	6,319	51,347	57,666
Client supportive services	-	5,255,206	5,255,206
Client training	(18,742)	18,742	-
Subcontractor costs	-	1,026,969	1,026,969
Workforce center costs	5,111	41,381	46,492
Capital outlay	-	1,440	1,440
	<u>39,167</u>	<u>6,772,864</u>	<u>6,812,031</u>
Total Expenditures			
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, 2017

Grant Name: Child Care Services Formula Allocation
Grant Number: 0116CCF000 (746)
Grant Term: October 1, 2015 to December 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 348,796	26,885	321,911	348,796
Operational costs/elig determination	1,096,865	31,024	1,065,841	1,096,865
Direct care at-risk	4,985,801	-	4,985,801	4,985,801
Direct care Choices	152,574	-	152,574	152,574
Direct care transitional	116,830	-	116,830	116,830
Quality improvement	37,514	(18,742)	56,256	37,514
TRS personnel cost	70,595	-	70,595	70,595
TRS promotion and supports	3,056	-	3,056	3,056
Total cost category	\$ 6,812,031	39,167	6,772,864	6,812,031

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	<u>2017</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 4,880,515	-	4,880,515
Non-federal	729,940	-	729,940
	<u>5,610,455</u>	<u>-</u>	<u>5,610,455</u>
Expenditures:			
Current			
Salaries and benefits	194,447	-	194,447
Travel	7,495	-	7,495
Supplies and materials	4,124	-	4,124
Internal service charges	120,122	-	120,122
Equipment rental and maintenance	288	-	288
Miscellaneous and other costs	13,437	-	13,437
Indirect cost allocation	46,441	-	46,441
Client supportive services	4,105,494	-	4,105,494
Client training	38,438	-	38,438
Subcontractor costs	1,031,339	-	1,031,339
Workforce center costs	39,166	-	39,166
Capital outlay	9,664	-	9,664
	<u>5,610,455</u>	<u>-</u>	<u>5,610,455</u>
Total Expenditures	<u>5,610,455</u>	<u>-</u>	<u>5,610,455</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, 2017

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
		2017	Prior years	
Cost category:				
Administration	\$ 399,882	308,674	-	308,674
Operational costs/elig determination	1,154,551	1,064,322	-	1,064,322
Direct care at-risk	4,020,525	4,020,525	-	4,020,525
Direct care transitional	84,969	84,969	-	84,969
Quality improvement	106,866	106,866	-	106,866
TRS personnel cost	24,338	24,338	-	24,338
TRS promotion and supports	761	761	-	761
Total cost category	\$ 5,791,892	5,610,455	-	5,610,455

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Child Care Local Match
 Grant Number: 0116CCM000 (756)
 Grant Term: October 1, 2015 to December 31, 2016

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 577,551	641,106	1,218,657
Local cash and in-kind	76,000	-	76,000
Total Revenues	653,551	641,106	1,294,657
Expenditures:			
Current			
Client supportive services	653,551	641,106	1,294,657
Total Expenditures	653,551	641,106	1,294,657
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, 2017

Grant Name: Child Care Local Match
Grant Number: 0116CCM000 (756)
Grant Term: October 1, 2015 to December 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Direct care for certified	\$ 1,073,972	541,760	532,212	1,073,972
Direct care for donated/transferred	220,685	111,791	108,894	220,685
Total cost category	\$ 1,294,657	653,551	641,106	1,294,657

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	<u>2017</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 657,915	-	657,915
Total Revenues	<u>657,915</u>	<u>-</u>	<u>657,915</u>
Expenditures:			
Current			
Client supportive services	657,915	-	657,915
Total Expenditures	<u>657,915</u>	<u>-</u>	<u>657,915</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, 2017

Grant Name: Child Care and Development Fund Local Match

Grant Number: 0117CCM000 (757)

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

	<u>Budget</u>	<u>Actual</u>		
		<u>2017</u>	<u>Prior years</u>	<u>Total</u>
Cost category:				
Direct care for certified	\$ 1,167,859	549,661	-	549,661
Direct care for donated/transferred	226,521	108,254	-	108,254
Total cost category	<u>\$ 1,394,380</u>	<u>657,915</u>	<u>-</u>	<u>657,915</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0117CCP000 (767)
 Grant Term: September 1, 2016 to December 31, 2017

	<u>2017</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Non-federal	\$ 1,359,203	121,742	1,480,945
Total Revenues	<u>1,359,203</u>	<u>121,742</u>	<u>1,480,945</u>
Expenditures:			
Current			
Salaries and benefits	57,661	5,164	62,825
Indirect cost allocation	7,063	633	7,696
Client supportive services	1,294,479	115,945	1,410,424
Total Expenditures	<u>1,359,203</u>	<u>121,742</u>	<u>1,480,945</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, 2017

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0117CCP000 (767)
 Grant Term: September 1, 2016 to December 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration for general protective	\$ 44,470	40,241	4,229	44,470
Administration for relative care	12,540	11,752	788	12,540
Administration for Title IV-B	5,354	5,114	240	5,354
Administration for Title IV-E	8,157	7,617	540	8,157
Direct care for general protective	889,393	804,810	84,583	889,393
Direct care for relative care	250,803	235,035	15,768	250,803
Direct care for Title IV-B	107,089	102,299	4,790	107,089
Direct care for Title IV-E	163,139	152,335	10,804	163,139
Total cost category	\$ 1,480,945	1,359,203	121,742	1,480,945

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	2017	Actual Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 133,217	-	133,217
Total Revenues	133,217	-	133,217
Expenditures:			
Current			
Salaries and benefits	5,652	-	5,652
Indirect cost allocation	692	-	692
Client supportive services	126,873	-	126,873
Total Expenditures	133,217	-	133,217
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, 2017

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
		2017	Prior years	
Cost category:				
Administration for general protective	\$ 3,829	3,829	-	3,829
Administration for relative care	1,290	1,290	-	1,290
Administration for Title IV-B	453	453	-	453
Administration for Title IV-E	772	772	-	772
Direct care for general protective	1,193,455	76,572	-	76,572
Direct care for relative care	25,792	25,792	-	25,792
Direct care for Title IV-B	9,065	9,065	-	9,065
Direct care for Title IV-E	15,444	15,444	-	15,444
Total cost category	\$ 1,250,100	133,217	-	133,217

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0116CCQ000 (776)
Grant Term: October 1, 2015 to October 31, 2016

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 8,563	213,087	221,650
Total Revenues	8,563	213,087	221,650
Expenditures:			
Current			
Client payments	-	75,474	75,474
Client training	8,563	75,148	83,711
Subcontractor costs	-	62,465	62,465
Total Expenditures	8,563	213,087	221,650
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, 2017

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0116CCQ000 (776)
Grant Term: October 1, 2015 to October 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Quality improvement	\$ 163,892	8,563	155,329	163,892
TRS personnel cost-staff support funding	57,758	-	57,758	57,758
Total cost category	\$ 221,650	8,563	213,087	221,650

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: CCDF Quality Improvement Activity
 Grant Number: 0117CCQ000 (777)
 Grant Term: October 1, 2016 to October 31, 2017

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 235,347	-	235,347
Total Revenues	235,347	-	235,347
Expenditures:			
Current			
Supplies and materials	31	-	31
Client payments	39,938	-	39,938
Client training	137,487	-	137,487
Subcontractor costs	57,758	-	57,758
Capital outlay	133	-	133
Total Expenditures	235,347	-	235,347
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, 2017

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0117CCQ000 (777)
Grant Term: October 1, 2016 to October 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Quality improvement	\$ 177,589	177,589	-	177,589
TRS personnel cost-mentor/assessor funding	51,922	51,922	-	51,922
TRS promotions & support-mentor/assessor funding	5,836	5,836	-	5,836
Total cost category	<u>\$ 235,347</u>	<u>235,347</u>	<u>-</u>	<u>235,347</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Child Care Fully-Subsidized Direct Care Funding
 Grant Number: 0117CCC000 (787)
 Grant Term: October 1, 2016 to December 31, 2017

	<u>2017</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 780,930	-	780,930
Non-federal	410,839	-	410,839
Total Revenues	<u>1,191,769</u>	<u>-</u>	<u>1,191,769</u>
Expenditures:			
Current			
Client supportive services	1,191,769	-	1,191,769
Total Expenditures	<u>1,191,769</u>	<u>-</u>	<u>1,191,769</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>-</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, 2017

Grant Name: Child Care Fully-Subsidized Direct Care Funding
 Grant Number: 0117CCC000 (787)
 Grant Term: October 1, 2016 to December 31, 2017

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2017</u>	<u>Prior years</u>	
Cost category:				
Direct care (TWIST Codes 1,2,4 and 15)	\$ 1,216,255	1,191,769	-	1,191,769
Total cost category	<u>\$ 1,216,255</u>	<u>1,191,769</u>	<u>-</u>	<u>1,191,769</u>

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, 2017

	2016 Choices	2017 Choices	2017 SNAP	2016 Employment Services
Revenues:				
State grants				
Federal flow-through	\$ 45,216	876,702	188,227	21,052
Non-federal	-	126,567	45,906	-
	45,216	1,003,269	234,133	21,052
Total Revenues				
	45,216	1,003,269	234,133	21,052
Expenditures:				
Current				
Salaries and benefits	2,088	30,849	7,778	-
Travel	212	3,041	744	-
Supplies and materials	13	1,852	367	-
Internal service charges	2,436	35,565	10,834	-
Equipment rental and maintenance	7	79	20	-
Miscellaneous and other costs	171	8,300	1,665	-
Indirect cost allocation	604	16,406	3,588	2,240
Client payments	3,208	36,301	-	-
Client supportive services	-	63,102	25,145	-
Client training	-	847	-	-
Subcontractor costs	36,477	749,449	175,548	-
Workforce center costs	-	54,241	7,883	18,288
Capital outlay	-	3,237	561	524
	45,216	1,003,269	234,133	21,052
Total Expenditures				
	45,216	1,003,269	234,133	21,052
Excess of revenues over expenditures				
	-	-	-	-
Fund balance beginning of year				
	-	-	-	-
Fund balance end of year				
	\$ -	-	-	-

<u>2017 Employment Services</u>	<u>2016 Workforce Commission Initiatives</u>	<u>2017 Workforce Commission Initiatives</u>	<u>2017 NCPCEP</u>	<u>Total</u>
52,350	2,371	66,108	104,939	1,356,965
-	-	-	54,035	226,508
<u>52,350</u>	<u>2,371</u>	<u>66,108</u>	<u>158,974</u>	<u>1,583,473</u>
7,629	-	17,354	3,378	69,076
-	-	1,297	515	5,809
-	-	3,430	282	5,944
8,198	-	2,360	9,034	68,427
-	-	-	14	120
67	-	295	1,318	11,816
7,866	-	-	2,364	33,068
-	-	-	21	39,530
-	-	-	16,843	105,090
-	-	-	-	847
5,841	2,371	37,373	119,971	1,127,030
21,137	-	2,447	4,755	108,751
1,612	-	1,552	479	7,965
<u>52,350</u>	<u>2,371</u>	<u>66,108</u>	<u>158,974</u>	<u>1,583,473</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Temporary Assistance for Needy Families/Choices
 Grant Number: 0116TAN000 (806)
 Grant Term: October 1, 2015 to October 31, 2016

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 45,216	813,973	859,189
Non-federal	-	115,559	115,559
Total Revenues	45,216	929,532	974,748
Expenditures:			
Current			
Salaries and benefits	2,088	29,237	31,325
Travel	212	4,959	5,171
Supplies and materials	13	4,974	4,987
Internal service charges	2,436	31,836	34,272
Equipment rental and maintenance	7	19	26
Miscellaneous and other costs	171	7,419	7,590
Indirect cost allocation	604	15,428	16,032
Client payments	3,208	40,168	43,376
Client supportive services	-	54,470	54,470
Client training	-	3,125	3,125
Subcontractor costs	36,477	689,239	725,716
Workforce center costs	-	47,500	47,500
Capital outlay	-	1,158	1,158
Total Expenditures	45,216	929,532	974,748
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, 2017

Grant Name: Temporary Assistance for Needy Families/Choices
 Grant Number: 0116TAN000 (806)
 Grant Term: October 1, 2015 to October 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 73,413	5,531	67,882	73,413
Direct program-core/intensive services	742,827	36,477	706,350	742,827
Direct program-education & training	3,125	-	3,125	3,125
Monitoring	4,175	-	4,175	4,175
Program management & support	19,015	-	19,015	19,015
Subrecipient operating costs	34,312	-	34,312	34,312
Support services-other than transportation	18,329	-	18,329	18,329
Support services-transportation	29,189	-	29,189	29,189
Support services-work-related incentives	6,952	-	6,952	6,952
Work subsidy	43,411	3,208	40,203	43,411
Total cost category	\$ 974,748	45,216	929,532	974,748

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 876,702	-	876,702
Non-federal	126,567	-	126,567
Total Revenues	<u>1,003,269</u>	<u>-</u>	<u>1,003,269</u>
Expenditures:			
Current			
Salaries and benefits	30,849	-	30,849
Travel	3,041	-	3,041
Supplies and materials	1,852	-	1,852
Internal service charges	35,565	-	35,565
Equipment rental and maintenance	79	-	79
Miscellaneous and other costs	8,300	-	8,300
Indirect cost allocation	16,406	-	16,406
Client payments	36,301	-	36,301
Client supportive services	63,102	-	63,102
Client training	847	-	847
Subcontractor costs	749,449	-	749,449
Workforce center costs	54,241	-	54,241
Capital outlay	3,237	-	3,237
Total Expenditures	<u>1,003,269</u>	<u>-</u>	<u>1,003,269</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, 2017

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

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 75,653	72,172	-	72,172
Direct program-career services	794,787	744,406	-	744,406
Direct program-education & training	847	847	-	847
Monitoring	5,243	5,242	-	5,242
Program management & support	21,595	20,665	-	20,665
Subrecipient operating costs	63,806	60,474	-	60,474
Support services-other than transportation	16,012	15,133	-	15,133
Support services-transportation	41,893	38,592	-	38,592
Support services-work-related incentives	11,392	9,377	-	9,377
Work subsidy	36,374	36,361	-	36,361
Total cost category	\$ 1,067,602	1,003,269	-	1,003,269

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0117SNE000 (817)

Grant Term: October 1, 2016 to September 30, 2017

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 188,227	-	188,227
Non-federal	45,906	-	45,906
Total Revenues	234,133	-	234,133
Expenditures:			
Current			
Salaries and benefits	7,778	-	7,778
Travel	744	-	744
Supplies and materials	367	-	367
Internal service charges	10,834	-	10,834
Equipment rental and maintenance	20	-	20
Miscellaneous and other costs	1,665	-	1,665
Indirect cost allocation	3,588	-	3,588
Client supportive services	25,145	-	25,145
Subcontractor costs	175,548	-	175,548
Workforce center costs	7,883	-	7,883
Capital outlay	561	-	561
Total Expenditures	234,133	-	234,133
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, 2017

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0117SNE000 (817)

Grant Term: October 1, 2016 to September 30, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 14,949	8,895	-	8,895
Direct program-core/intensive services	101,079	55,669	-	55,669
Monitoring	956	956	-	956
Program management & support	1,577	1,577	-	1,577
Subrecipient operating costs	3,818	3,818	-	3,818
Support services-other than transportation	8,060	8,060	-	8,060
Support services-transportation	17,085	17,085	-	17,085
ABAWD administration	12,674	12,479	-	12,479
ABAWD direct program-core/intensive services	116,023	116,023	-	116,023
ABAWD program management & support	1,600	1,600	-	1,600
ABAWD subrecipient operating costs	7,971	7,971	-	7,971
Total cost category	\$ 285,792	234,133	-	234,133

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: WP Employment Services
 Grant Number: 0116WPA000 (836)
 Grant Term: October 1, 2015 to December 31, 2016

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 21,052	45,028	66,080
Total Revenues	21,052	45,028	66,080
Expenditures:			
Current			
Salaries and benefits	-	6,766	6,766
Supplies and materials	-	435	435
Internal service charges	-	7,344	7,344
Miscellaneous and other costs	-	66	66
Indirect cost allocation	2,240	6,990	9,230
Subcontractor costs	-	6,396	6,396
Workforce center costs	18,288	16,406	34,694
Capital outlay	524	625	1,149
Total Expenditures	21,052	45,028	66,080
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, 2017

Grant Name: WP Employment Services
 Grant Number: 0116WPA000 (836)
 Grant Term: October 1, 2015 to December 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 23,338	2,172	21,166	23,338
Direct program-core/intensive services	36,700	12,838	23,862	36,700
TAN administration	69	69	-	69
TAN direct program-core/intensive services	5,973	5,973	-	5,973
Total cost category	\$ 66,080	21,052	45,028	66,080

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

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

	<u>2017</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 52,350	-	52,350
Total Revenues	<u>52,350</u>	<u>-</u>	<u>52,350</u>
Expenditures:			
Current			
Salaries and benefits	7,629	-	7,629
Internal service charges	8,198	-	8,198
Miscellaneous and other costs	67	-	67
Indirect cost allocation	7,866	-	7,866
Subcontractor costs	5,841	-	5,841
Workforce center costs	21,137	-	21,137
Capital outlay	1,612	-	1,612
Total Expenditures	<u>52,350</u>	<u>-</u>	<u>52,350</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, 2017

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

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 36,270	23,828	-	23,828
Direct program-core/intensive services	29,642	28,522	-	28,522
TAN direct program-core/intensive services	7,389	-	-	-
Total cost category	\$ 73,301	52,350	-	52,350

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Workforce Commission Initiatives
 Grant Number: 0116WCI000 (846)
 Grant Term: October 1, 2015 to December 31, 2016

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 2,371	70,797	73,168
Non-federal	-	117	117
Total Revenues	2,371	70,914	73,285
Expenditures:			
Current			
Travel	-	5,200	5,200
Supplies and materials	-	3	3
Miscellaneous and other costs	-	10,000	10,000
Subcontractor costs	2,371	53,272	55,643
Workforce center costs	-	2,439	2,439
Total Expenditures	2,371	70,914	73,285
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, 2017

Grant Name: Workforce Commission Initiatives
 Grant Number: 0116WCI000 (846)
 Grant Term: October 1, 2015 to December 31, 2016

Cost category:	Budget	Actual		Total
		2017	Prior years	
AEL integration event	\$ 30,000	2,371	27,628	29,999
Leadership academy initiative	5,200	-	5,200	5,200
Red, white and you	1,500	-	439	439
TVLP operating grant activities	2,647	-	2,647	2,647
Youth career fair initiative	35,000	-	35,000	35,000
Total cost category	\$ 74,347	2,371	70,914	73,285

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Workforce Commission Initiatives
 Grant Number: 0116WCI001 (847)
 Grant Term: May 17, 2016 to September 30, 2017

	2017	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 66,108	21,472	87,580
Total Revenues	66,108	21,472	87,580
Expenditures:			
Current			
Salaries and benefits	17,354	-	17,354
Travel	1,297	-	1,297
Supplies and materials	3,430	7,218	10,648
Internal service charges	2,360	-	2,360
Miscellaneous and other costs	295	1,180	1,475
Subcontractor costs	37,373	8,779	46,152
Workforce center costs	2,447	-	2,447
Capital outlay	1,552	4,295	5,847
Total Expenditures	66,108	21,472	87,580
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, 2017

Grant Name: Workforce Commission Initiatives
Grant Number: 0116WCI001 (847)
Grant Term: May 17, 2016 to September 30, 2017

Cost category:	Budget	Actual		Total
		2017	Prior years	
Accessibility standards	\$ 16,879	4,186	12,693	16,879
Careers in Texas	17,857	15,901	-	15,901
Child care conference	1,526	1,197	-	1,197
Foster care youth conference	1,212	724	-	724
Labor market & career information	35,000	9,639	-	9,639
Leadership academy initiative	5,200	100	-	100
Red, white and you	570	570	-	570
TVLP operating grant activities	2,647	2,647	-	2,647
Youth career fair initiative	50,000	31,144	8,779	39,923
Total cost category	\$ 130,891	66,108	21,472	87,580

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2017

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0117NCP000 (897)
 Grant Term: September 1, 2016 to September 30, 2017

	Actual		Total
	2017	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 104,939	-	104,939
Non-federal	54,035	-	54,035
	158,974	-	158,974
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	3,378	-	3,378
Travel	515	-	515
Supplies and materials	282	-	282
Internal service charges	9,034	-	9,034
Equipment rental and maintenance	14	-	14
Miscellaneous and other costs	1,318	-	1,318
Indirect cost allocation	2,364	-	2,364
Client payments	21	-	21
Client supportive services	16,843	-	16,843
Subcontractor costs	119,971	-	119,971
Workforce center costs	4,755	-	4,755
Capital outlay	479	-	479
	158,974	-	158,974
Total Expenditures			
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, 2017

Grant Name: Non-Custodial Parent Choices Program
Grant Number: 0117NCP000 (897)
Grant Term: September 1, 2016 to September 30, 2017

	Budget	Actual		Total
		2017	Prior years	
Cost category:				
Administration	\$ 16,186	15,126	-	15,126
Direct program-career services	118,329	116,507	-	116,507
Program management & support	2,044	2,044	-	2,044
Subrecipient operating costs	8,433	8,433	-	8,433
Support services-other	1,369	1,369	-	1,369
Support services-transportation	7,426	7,426	-	7,426
Support services-work-related incentives	8,048	8,048	-	8,048
Work subsidy	21	21	-	21
Total cost category	\$ 161,856	158,974	-	158,974

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, 2017

Grant Name: 2017 Area Agency on Aging
Grant Number: 539-16-0001-00001 (507)
Grant Term: October 1, 2015 to September 30, 2017

	<u>Budget</u>	<u>Actual 2017</u>
Revenues:		
State grants		
Federal flow-through	\$ 1,751,292	1,483,001
Non-federal funds	142,046	142,046
Grant matching		
PRPC cash match	35,660	30,660
Program income-PRPC	12,725	5,625
Program income-subcontractor	139,650	146,750
Local cash and in-kind	<u>873,577</u>	<u>842,917</u>
Total Revenues	<u>2,954,950</u>	<u>2,650,999</u>
Expenditures:		
Current		
Salaries and benefits	638,213	577,768
Travel	23,483	18,490
Supplies and materials	7,995	6,788
Internal service charges	147,103	148,127
Miscellaneous and other costs	39,771	40,374
Indirect cost allocation	107,826	96,965
Client supportive services	1,012,992	888,454
Local cash and in-kind	837,917	727,283
Subcontractor program income costs	<u>139,650</u>	<u>146,750</u>
Total Expenditures	<u>2,954,950</u>	<u>2,650,999</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 Expenditures by Service Category and Changes in Fund Balance

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2017

	Federal and State	Program Income	Other Non-Federal	Total
Revenues:				
State grants				
Federal flow-through	\$ 1,483,001	-	-	1,483,001
Non-federal funds	142,046	-	-	142,046
Grant matching				
PRPC cash match	-	-	30,660	30,660
Program income-PRPC	-	5,625	-	5,625
Program income-subcontractor	-	146,750	-	146,750
Local cash and in-kind	-	-	842,917	842,917
	1,625,047	152,375	873,577	2,650,999
Expenditures:				
Current				
Administration	106,981	-	35,660	142,641
Ombudsman	160,319	-	6,239	166,558
Information, Referral & Assistance	87,588	-	-	87,588
Care Coordination	67,975	-	-	67,975
Legal Assistance	130,028	-	5,067	135,095
Legal Awareness	100,933	-	-	100,933
Caregiver - Education and Training	2,913	-	-	2,913
MIPPA Outreach & Assistance	19,576	-	-	19,576
Caregiver - Support Coordination	23,117	-	-	23,117
Congregate Meals	287,147	89,952	310,731	687,830
Home Delivered Meals	308,735	54,726	415,013	778,474
Transportation - Demand Response	71,716	2,072	10,463	84,251
Residential Repair	24,771	-	46,391	71,162
Homemaker	19,262	4,572	6,949	30,783
Personal Assistance	6,435	1,053	3,728	11,216
Health Maintenance	-	-	-	-
Nutrition Education	-	-	13,543	13,543
Emergency Response	672	-	504	1,176
Adult Day Care	2,311	-	-	2,311
Caregiver Respite Care - In-Home	36,031	-	14,689	50,720
Caregiver Respite Care - Institutional	8,762	-	600	9,362
Voucher - Transportation	-	-	-	-
Income Support	472	-	-	472
Data Management	66,634	-	-	66,634
Legal Assistance Under Age 60	17,802	-	-	17,802
Caregiver - Information Services	37,961	-	4,000	41,961
Voucher - Caregiver Respite Care	5,883	-	-	5,883
Evidenced Based Intervention	31,023	-	-	31,023
	1,625,047	152,375	873,577	2,650,999
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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2017

	2015 9-1-1	2016 9-1-1	2017 9-1-1	2018 9-1-1	Total
Revenues:					
State grants					
Non-federal funds	\$ 95,008	56,645	1,707,890	106,949	1,966,492
Local cash	-	-	841	-	841
Interest income	-	-	903	65	968
	<u>95,008</u>	<u>56,645</u>	<u>1,709,634</u>	<u>107,014</u>	<u>1,968,301</u>
Total Revenues					
Expenditures:					
Current					
Salaries and benefits	-	-	317,531	32,542	350,073
Travel	-	-	13,052	3,853	16,905
Supplies and materials	-	1,762	64,730	1,518	68,010
Internal service charges	-	-	110,787	10,170	120,957
Equipment rental and maintenance	-	-	1,246	-	1,246
Miscellaneous and other costs	-	3,579	15,419	100	19,098
Indirect cost allocation	-	654	64,039	5,902	70,595
9-1-1 system expenditures	95,008	25,650	761,128	52,929	934,715
Capital outlay	-	25,000	361,702	-	386,702
	<u>95,008</u>	<u>56,645</u>	<u>1,709,634</u>	<u>107,014</u>	<u>1,968,301</u>
Total Expenditures					
Excess of revenues over expenditures	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2017

Grant Name: 9-1-1 Management and Planning
 Grant Number: (215)
 Grant Term: September 1, 2014 to August 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 2,631,065	95,008	2,534,723	2,629,731
Local cash	-	-	706	706
Interest income	-	-	628	628
Total Revenues	2,631,065	95,008	2,536,057	2,631,065
Expenditures:				
Current				
Salaries and benefits	298,392	-	274,992	274,992
Travel	15,325	-	23,923	23,923
Supplies and materials	7,112	-	19,885	19,885
Internal service charges	118,526	-	115,681	115,681
Equipment rental and maintenance	-	-	429	429
Miscellaneous and other costs	5,033	-	8,469	8,469
Indirect cost allocation	54,438	-	54,315	54,315
9-1-1 system expenditures	1,708,152	95,008	1,350,417	1,445,425
Capital outlay	424,087	-	687,946	687,946
Total Expenditures	2,631,065	95,008	2,536,057	2,631,065
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, 2017

Grant Name: 9-1-1 Management and Planning
 Grant Number: (216)
 Grant Term: September 1, 2015 to August 31, 2018

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 1,408,697	56,645	1,349,337	1,405,982
Local cash	-	-	2,007	2,007
Interest income	-	-	708	708
Total Revenues	1,408,697	56,645	1,352,052	1,408,697
Expenditures:				
Current				
Salaries and benefits	311,546	-	313,661	313,661
Travel	20,500	-	16,792	16,792
Supplies and materials	7,516	1,762	30,255	32,017
Internal service charges	132,967	-	121,296	121,296
Equipment rental and maintenance	-	-	560	560
Miscellaneous and other costs	4,888	3,579	17,035	20,614
Indirect cost allocation	58,484	654	61,201	61,855
9-1-1 system expenditures	847,796	25,650	772,903	798,553
Capital outlay	25,000	25,000	18,349	43,349
Total Expenditures	1,408,697	56,645	1,352,052	1,408,697
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, 2017

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

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 2,336,966	1,707,890	109,515	1,817,405
Local cash	-	841	-	841
Interest income	-	903	118	1,021
Total Revenues	<u>2,336,966</u>	<u>1,709,634</u>	<u>109,633</u>	<u>1,819,267</u>
Expenditures:				
Current				
Salaries and benefits	357,135	317,531	29,951	347,482
Travel	20,500	13,052	1,439	14,491
Supplies and materials	10,000	64,730	3,417	68,147
Internal service charges	126,621	110,787	9,580	120,367
Equipment rental and maintenance	-	1,246	-	1,246
Miscellaneous and other costs	18,788	15,419	115	15,534
Indirect cost allocation	65,298	64,039	5,452	69,491
9-1-1 system expenditures	1,201,049	761,128	59,679	820,807
Capital outlay	<u>537,575</u>	<u>361,702</u>	<u>-</u>	<u>361,702</u>
Total Expenditures	<u>2,336,966</u>	<u>1,709,634</u>	<u>109,633</u>	<u>1,819,267</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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2017

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

	Budget	Actual 2017
Revenues:		
State grants		
Non-federal funds	\$ 1,774,970	106,949
Interest income	-	65
Total Revenues	1,774,970	107,014
Expenditures:		
Current		
Salaries and benefits	391,244	32,542
Travel	16,650	3,853
Supplies and materials	7,000	1,518
Internal service charges	134,737	10,170
Miscellaneous and other costs	21,409	100
Indirect cost allocation	68,525	5,902
9-1-1 system expenditures	935,405	52,929
Capital outlay	200,000	-
Total Expenditures	1,774,970	107,014
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, 2017

	Regional Hazard Mitigation Planning Project	Regional Mass Notification Initiative Project	Safe Room Construction Rebate Program	PRPC Residential Safe Room Rebate Program	Total
Revenues:					
State grants					
Federal flow-through	2,690	8,546	-	817	12,053
Grant matching					
PRPC cash match	-	-	-	-	-
Local cash	-	2,154	-	-	2,154
	<u>2,690</u>	<u>10,700</u>	<u>-</u>	<u>817</u>	<u>14,207</u>
Total Revenues					
Expenditures:					
Current					
Salaries and benefits	1,582	-	1,346	135	3,063
Travel	206	-	-	-	206
Supplies and materials	-	-	-	-	-
Internal service charges	577	338	6,692	593	8,200
Miscellaneous and other costs	32	-	187	-	219
Indirect cost allocation	293	42	1,008	89	1,432
Subcontractor costs	-	10,320	-	-	10,320
Local cash and in-kind	-	-	-	-	-
Capital outlay	-	-	-	-	-
	<u>2,690</u>	<u>10,700</u>	<u>9,233</u>	<u>817</u>	<u>23,440</u>
Total Expenditures					
Excess of revenues over (under) expenditures	-	-	(9,233)	-	(9,233)
Fund balance beginning of year	-	-	20,149	-	20,149
Fund balance end of year	<u>-</u>	<u>-</u>	<u>10,916</u>	<u>-</u>	<u>10,916</u>

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, 2017

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

	<u>Budget</u>	<u>Actual</u>	<u>Prior years</u>	<u>Total</u>
		2017		
Revenues:				
State grants				
Federal flow-through	\$ 169,627	2,690	125,778	128,468
Local cash and in-kind	56,543	-	51,016	51,016
	<u>226,170</u>	<u>2,690</u>	<u>176,794</u>	<u>179,484</u>
Total Revenues				
Expenditures:				
Current				
Salaries and benefits	36,420	1,582	42,453	44,035
Travel	13,328	206	4,099	4,305
Supplies and materials	-	-	552	552
Internal service charges	14,518	577	41,143	41,720
Miscellaneous and other costs	15,600	32	3,947	3,979
Indirect cost allocation	13,262	293	11,211	11,504
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
	<u>226,170</u>	<u>2,690</u>	<u>176,794</u>	<u>179,484</u>
Total Expenditures				
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

TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2017

Grant Name: Hazard Mitigation Project - Mass Notification
 Grant Number: DR-1791-130 (461)
 Grant Term: September 13, 2010 to May 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 785,524	8,546	754,475	763,021
PRPC cash match	23,847	-	23,847	23,847
Local cash and in-kind	237,994	2,154	238,338	240,492
Total Revenues	1,047,365	10,700	1,016,660	1,027,360
Expenditures:				
Current				
Salaries and benefits	-	-	9,253	9,253
Travel	-	-	142	142
Supplies and materials	-	-	2,342	2,342
Internal service charges	3,592	338	4,399	4,737
Miscellaneous and other costs	-	-	24,850	24,850
Indirect cost allocation	431	42	5,014	5,056
Subcontractor costs	1,038,842	10,320	911,108	921,428
Local in-kind	4,500	-	59,552	59,552
Total Expenditures	1,047,365	10,700	1,016,660	1,027,360
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, 2017

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

	<u>Budget</u>	<u>Actual</u>	<u>Prior years</u>	<u>Total</u>
		2017		
Revenues:				
State grants				
Federal flow-through	\$ 3,075,000	-	3,075,000	3,075,000
Total Revenues	<u>3,075,000</u>	<u>-</u>	<u>3,075,000</u>	<u>3,075,000</u>
Expenditures:				
Current				
Salaries and benefits	16,612	1,346	15,266	16,612
Supplies and materials	451	-	451	451
Internal service charges	68,108	6,692	61,416	68,108
Miscellaneous and other costs	6,858	187	6,671	6,858
Indirect cost allocation	11,255	1,008	10,247	11,255
Subcontractor costs	<u>2,971,716</u>	<u>-</u>	<u>2,960,800</u>	<u>2,960,800</u>
Total Expenditures	<u>3,075,000</u>	<u>9,233</u>	<u>3,054,851</u>	<u>3,064,084</u>
Excess of revenues over (under) expenditures	-	(9,233)	20,149	10,916
Fund balance beginning of year	<u>-</u>	<u>20,149</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>10,916</u>	<u>20,149</u>	<u>10,916</u>

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, 2017

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 2017
Revenues:		
State grants		
Federal flow-through	\$ 499,100	817
Total Revenues	499,100	817
Expenditures:		
Current		
Salaries and benefits	135	135
Internal service charges	593	593
Indirect cost allocation	89	89
Subcontractor costs	498,283	-
Total Expenditures	499,100	817
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

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

Year ended September 30, 2017

	Regional PANCOM M&O SHSP Project	PARIS Maintenance Project	Non-EMPG Emergency Operations Plan Update Project	Regional PANCOM M&O LETPA Project
Revenues:				
State grants				
Federal flow-through	\$ 92,488	28,710	9,843	145,457
Total Revenues	92,488	28,710	9,843	145,457
Expenditures:				
Current				
Salaries and benefits	50,721	984	7,568	32,056
Travel	-	-	-	-
Supplies and materials	-	-	-	-
Internal service charges	7,071	1,564	1,083	4,238
Miscellaneous and other costs	607	-	118	371
Indirect cost allocation	7,154	312	1,074	4,492
Subcontractor costs	26,935	25,850	-	104,300
Capital Outlay	-	-	-	-
Total Expenditures	92,488	28,710	9,843	145,457
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

Regional Statement of Work Planning Project	Regional PANCOM M&O SHSP Project	PARIS Maintenance Project	Non-EMPG Emergency Operations Plan Update Project	Regional PANCOM M&O LETPA Project	Dumas Regional HazMat Truck Restocking Project	Regional Active Shooter Training	Total
101,991	95,888	33,872	49,159	20,997	24,734	29,968	633,107
101,991	95,888	33,872	49,159	20,997	24,734	29,968	633,107
59,993	48,707	4,490	36,832	-	-	-	241,351
12,061	-	-	179	-	-	-	12,240
278	-	-	-	-	-	-	278
16,875	10,780	2,577	6,125	1,187	1,178	1,851	54,529
1,654	5,443	80	658	2,287	-	-	11,218
11,130	7,954	875	5,365	426	144	227	39,153
-	23,004	25,850	-	17,097	-	27,890	250,926
-	-	-	-	-	23,412	-	23,412
101,991	95,888	33,872	49,159	20,997	24,734	29,968	633,107
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

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, 2017

Grant Name: Regional PANCOM M&O SHSP Project
Grant Number: 2940401 (406-640001)
Grant Term: September 1, 2015 to May 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 217,735	92,488	125,247	217,735
Total Revenues	217,735	92,488	125,247	217,735
Expenditures:				
Current				
Salaries and benefits	93,680	50,721	20,685	71,406
Travel	5,145	-	-	-
Supplies and materials	72	-	-	-
Internal service charges	15,107	7,071	3,832	10,903
Miscellaneous and other costs	5,856	607	5,493	6,100
Indirect cost allocation	16,275	7,154	3,676	10,830
Subcontractor costs	81,600	26,935	91,561	118,496
Total Expenditures	217,735	92,488	125,247	217,735
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, 2017

Grant Name: PARIS Maintenance Project
Grant Number: 2940801 (406-640002)
Grant Term: September 1, 2015 to February 28, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 54,602	28,710	25,892	54,602
Total Revenues	54,602	28,710	25,892	54,602
Expenditures:				
Current				
Internal service charges	2,505	984	38	1,022
Miscellaneous and other costs	80	1,564	-	1,564
Indirect cost allocation	317	312	4	316
Subcontractor costs	51,700	25,850	25,850	51,700
Total Expenditures	54,602	28,710	25,892	54,602
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, 2017

Grant Name: Non-EMPG Emergency Operations Plan Update Project
 Grant Number: 2940701 (406-640003)
 Grant Term: January 1, 2015 to November 30, 2016

	<u>Budget</u>	<u>Actual</u>		
		<u>2017</u>	<u>Prior years</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 48,704	9,843	38,861	48,704
Total Revenues	<u>48,704</u>	<u>9,843</u>	<u>38,861</u>	<u>48,704</u>
Expenditures:				
Current				
Salaries and benefits	7,909	7,568	-	7,568
Internal service charges	816	1,083	143	1,226
Miscellaneous and other costs	187	118	-	118
Indirect cost allocation	1,092	1,074	18	1,092
Subcontractor costs	38,700	-	38,700	38,700
Total Expenditures	<u>48,704</u>	<u>9,843</u>	<u>38,861</u>	<u>48,704</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, 2017

Grant Name: Regional PANCOM M&O LETPA Project
Grant Number: 2940301 (406-640005)
Grant Term: September 1, 2015 to April 30, 2017

	Budget	Actual		Total
		2017	Prior year	
Revenues:				
State grants				
Federal flow-through	\$ 186,473	145,457	41,016	186,473
Total Revenues	186,473	145,457	41,016	186,473
Expenditures:				
Current				
Salaries and benefits	57,549	32,056	8,042	40,098
Travel	1,825	-	-	-
Supplies and materials	28	-	-	-
Internal service charges	12,939	4,238	1,346	5,584
Miscellaneous and other costs	513	371	2,164	2,535
Indirect cost allocation	10,419	4,492	1,415	5,907
Subcontractor costs	41,600	104,300	28,049	132,349
Capital outlay	61,600	-	-	-
Total Expenditures	186,473	145,457	41,016	186,473
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, 2017

Grant Name: Regional Statement of Work Planning Project
Grant Number: 2940902 (407-740000)
Grant Term: October 1, 2016 to September 30, 2017

	Budget	Actual 2017
Revenues:		
State grants		
Federal flow-through	\$ 101,991	101,991
Total Revenues	101,991	101,991
Expenditures:		
Current		
Salaries and benefits	67,500	59,993
Travel	7,840	12,061
Supplies and materials	200	278
Internal service charges	14,363	16,875
Miscellaneous and other costs	958	1,654
Indirect cost allocation	11,130	11,130
Total Expenditures	101,991	101,991
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, 2017

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

	Budget	Actual 2017
Revenues:		
State grants		
Federal flow-through	\$ 230,690	95,888
Total Revenues	230,690	95,888
Expenditures:		
Current		
Salaries and benefits	127,467	48,707
Travel	-	-
Supplies and materials	98	-
Internal service charges	21,563	10,780
Miscellaneous and other costs	1,950	5,443
Indirect cost allocation	18,507	7,954
Subcontractor costs	46,387	23,004
Capital Outlay	14,718	-
Total Expenditures	230,690	95,888
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, 2017

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

	Budget	Actual 2017
Revenues:		
State grants		
Federal flow-through	\$ 60,070	33,872
Total Revenues	60,070	33,872
Expenditures:		
Current		
Salaries and benefits	6,262	4,490
Internal service charges	1,087	2,577
Miscellaneous and other costs	108	80
Indirect cost allocation	913	875
Subcontractor costs	51,700	25,850
Total Expenditures	60,070	33,872
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, 2017

Grant Name: Non-EMPG Emergency Operations Plan Update Project
Grant Number: 2940702 (407-740003)
Grant Term: October 1, 2016 to September 30, 2017

	<u>Budget</u>	<u>Actual 2017</u>
Revenues:		
State grants		
Federal flow-through	\$ 49,159	49,159
Total Revenues	<u>49,159</u>	<u>49,159</u>
Expenditures:		
Current		
Salaries and benefits	38,074	36,832
Travel	1,250	179
Internal service charges	3,762	6,125
Miscellaneous and other costs	708	658
Indirect cost allocation	5,365	5,365
Total Expenditures	<u>49,159</u>	<u>49,159</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, 2017

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

	Budget	Actual 2017
Revenues:		
State grants		
Federal flow-through	\$ 124,201	20,997
Total Revenues	124,201	20,997
Expenditures:		
Current		
Internal service charges	6,210	1,187
Miscellaneous and other costs	-	2,287
Indirect cost allocation	761	426
Subcontractor costs	117,230	17,097
Total Expenditures	124,201	20,997
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, 2017

Grant Name: Dumas Regional HazMat Truck Restocking Project
Grant Number: 3120201 (407-740006)
Grant Term: October 1, 2016 to July 31, 2017

	<u>Budget</u>	<u>Actual 2017</u>
Revenues:		
State grants		
Federal flow-through	\$ 24,734	24,734
Total Revenues	<u>24,734</u>	<u>24,734</u>
Expenditures:		
Current		
Internal service charges	1,178	1,178
Indirect cost allocation	144	144
Subcontractor costs	<u>23,412</u>	<u>23,412</u>
Total Expenditures	<u>24,734</u>	<u>24,734</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, 2017

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 2017</u>
Revenues:		
State grants		
Federal flow-through	\$ 58,958	29,968
Total Revenues	<u>58,958</u>	<u>29,968</u>
Expenditures:		
Current		
Internal service charges	2,947	1,851
Indirect cost allocation	361	227
Subcontractor costs	<u>55,650</u>	<u>27,890</u>
Total Expenditures	<u>58,958</u>	<u>29,968</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

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2017

	<u>2016/2017 Regional Coordination</u>	<u>2018/2019 Regional Coordination</u>	<u>Total</u>
Revenues:			
State grants			
Non-federal funds	\$ 184,496	5,174	189,670
Interest income	(275)	859	584
	<u>184,221</u>	<u>6,033</u>	<u>190,254</u>
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	34,494	3,049	37,543
Travel	5,215	1,414	6,629
Supplies and materials	167	-	167
Internal service charges	12,600	815	13,415
Miscellaneous and other costs	2,423	97	2,520
Indirect cost allocation	6,725	658	7,383
Subcontractor costs	122,597	-	122,597
	<u>184,221</u>	<u>6,033</u>	<u>190,254</u>
Total Expenditures			
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 Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2017

Grant Name: Solid Waste - Regional Coordination
Grant Number: 582-16-60660 (476)
Grant Term: September 1, 2015 to August 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 353,688	184,496	169,192	353,688
Interest income	510	(275)	785	510
Total Revenues	354,198	184,221	169,977	354,198
Expenditures:				
Current				
Salaries and benefits	69,871	34,494	35,377	69,871
Travel	12,032	5,215	6,817	12,032
Supplies and materials	362	167	195	362
Internal service charges	25,075	12,600	12,475	25,075
Miscellaneous and other costs	5,333	2,423	2,910	5,333
Indirect cost allocation	13,802	6,725	7,077	13,802
Subcontractor costs	227,723	122,597	105,126	227,723
Total Expenditures	354,198	184,221	169,977	354,198
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 COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2017

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

	Budget	Actual 2017
Revenues:		
State grants		
Non-federal funds	\$ 346,338	5,174
Interest income	-	859
Total Revenues	346,338	6,033
Expenditures:		
Current		
Salaries and benefits	66,720	3,049
Travel	14,412	1,414
Supplies and materials	366	-
Internal service charges	815	815
Miscellaneous and other costs	30,623	97
Indirect cost allocation	13,552	658
Subcontractor costs	219,850	-
Total Expenditures	346,338	6,033
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

OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2017

	2016 Law Enforcement Education & Training	2018 Law Enforcement Education & Training	Regional Victim Services Training & Education	Total
Revenues:				
State grants				
Federal flow-through	\$ -	-	33,309	33,309
Non-federal funds	106,028	7,225	-	113,253
PRPC cash match	-	-	2,538	2,538
Program income-PRPC	8,280	580	-	8,860
Local cash and in-kind	-	-	13,682	13,682
	<u>114,308</u>	<u>7,805</u>	<u>49,529</u>	<u>171,642</u>
Total Revenues				
Expenditures:				
Current				
Salaries and benefits	20,870	1,884	1,875	24,629
Supplies and materials	-	1,083	627	1,710
Internal service charges	4,315	409	2,346	7,070
Indirect cost allocation	3,085	414	594	4,093
Subcontractor costs	86,038	4,015	28,494	118,547
Local cash and in-kind	-	-	13,683	13,683
Capital outlay	-	-	1,910	1,910
	<u>114,308</u>	<u>7,805</u>	<u>49,529</u>	<u>171,642</u>
Total Expenditures				
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 CRIMINAL JUSTICE DIVISION

Year ended September 30, 2017

Grant Name: 2016 Law Enforcement Education and Training
 Grant Number: 1426915 (246)
 Grant Term: September 1, 2015 to August 31, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 216,173	106,028	110,145	216,173
Program income-PRPC	17,140	8,280	8,860	17,140
Total Revenues	233,313	114,308	119,005	233,313
Expenditures:				
Current				
Salaries and benefits	46,983	20,870	25,273	46,143
Supplies and materials	1,752	-	1,752	1,752
Internal service charges	9,370	4,315	5,908	10,223
Indirect cost allocation	7,120	3,085	4,035	7,120
Subcontractor costs	168,088	86,038	82,037	168,075
Total Expenditures	233,313	114,308	119,005	233,313
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, 2017

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

	Budget	Actual 2017
Revenues:		
State grants		
Non-federal funds	\$ 221,086	7,225
Program income-PRPC	16,000	580
Total Revenues	237,086	7,805
Expenditures:		
Current		
Salaries and benefits	49,312	1,884
Supplies and materials	1,083	1,083
Internal service charges	8,404	409
Indirect cost allocation	7,070	414
Subcontractor costs	171,217	4,015
Total Expenditures	237,086	7,805
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, 2017

Grant Name: Regional Victim Services Training and Education
 Grant Number: 3138801 (277)
 Grant Term: September 1, 2016 to September 30, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 51,269	33,309	93	33,402
PRPC cash match	2,538	2,538	-	2,538
Local cash and in-kind	18,402	13,682	-	13,682
Total Revenues	72,209	49,529	93	49,622
Expenditures:				
Current				
Salaries and benefits	1,995	1,875	74	1,949
Supplies and materials	627	627	-	627
Internal service charges	582	2,346	9	2,355
Indirect cost allocation	5,508	594	10	604
Subcontractor costs	43,184	28,494	-	28,494
Local cash, in-kind	18,403	13,683	-	13,683
Capital outlay	1,910	1,910	-	1,910
Total Expenditures	72,209	49,529	93	49,622
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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2017

	2014 Planning Assistance	2017 Planning Assistance	Total
Revenues:			
Federal grants	\$ -	52,500	52,500
Local cash	21,476	12,019	33,495
	21,476	64,519	85,995
Total Revenues	21,476	64,519	85,995
Expenditures:			
Current			
Salaries and benefits	13,320	46,676	59,996
Travel	132	2,674	2,806
Internal service charges	2,493	7,732	10,225
Miscellaneous and other costs	3,187	396	3,583
Indirect cost allocation	2,344	7,041	9,385
	21,476	64,519	85,995
Total Expenditures	21,476	64,519	85,995
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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2017

Grant Name: 2014 Planning Assistance Grant
 Grant Number: 08-83-04942 (314)
 Grant Term: January 1, 2014 to December 31, 2016

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
Federal grants	\$ 180,000	-	180,000	180,000
Local cash	77,143	21,476	144,851	166,327
Total Revenues	<u>257,143</u>	<u>21,476</u>	<u>324,851</u>	<u>346,327</u>
Expenditures:				
Current				
Salaries and benefits	159,051	13,320	220,069	233,389
Travel	12,858	132	10,064	10,196
Supplies and materials	804	-	312	312
Internal service charges	47,083	2,493	43,911	46,404
Miscellaneous and other costs	9,285	3,187	13,944	17,131
Indirect cost allocation	28,062	2,344	35,316	37,660
Capital outlay	-	-	1,235	1,235
Total Expenditures	<u>257,143</u>	<u>21,476</u>	<u>324,851</u>	<u>346,327</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, 2017

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

	Budget	Actual 2017
Revenues:		
Federal grants	\$ 140,000	52,500
Local cash	93,334	12,019
Total Revenues	233,334	64,519
Expenditures:		
Current		
Salaries and benefits	147,988	46,676
Travel	13,818	2,674
Supplies and materials	294	-
Internal service charges	45,212	7,732
Miscellaneous and other costs	558	396
Indirect cost allocation	25,464	7,041
Capital outlay	-	-
Total Expenditures	233,334	64,519
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, 2017

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

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 671,294	71,680	2,707	74,387
Interest income	-	44	73	117
Total Revenues	671,294	71,724	2,780	74,504
Expenditures:				
Current				
Travel	6,000	-	-	-
Supplies and materials	1,072	872	200	1,072
Internal service charges	875	645	230	875
Miscellaneous and other costs	68,053	1,065	2,350	3,415
Subcontractor costs	595,294	69,142	-	69,142
Total Expenditures	671,294	71,724	2,780	74,504
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

NORTEX REGIONAL PLANNING COMMISSION

Year ended September 30, 2017

	2017 Aging and Disability <u>Resource Center</u>	2018 Aging and Disability <u>Resource Center</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 38,736	590	39,326
Non-federal funds	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total Revenues	<u>53,736</u>	<u>590</u>	<u>54,326</u>
Expenditures:			
Current			
Salaries and benefits	15,424	273	15,697
Travel	3,070	-	3,070
Supplies and materials	33	-	33
Internal service charges	7,004	253	7,257
Miscellaneous and other costs	3,558	-	3,558
Indirect cost allocation	3,563	64	3,627
Client supportive services	<u>21,084</u>	<u>-</u>	<u>21,084</u>
Total Expenditures	<u>53,736</u>	<u>590</u>	<u>54,326</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 Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual

NORTEX REGIONAL PLANNING COMMISSION

Year ended September 30, 2017

Grant Name: 2017 Aging and Disability Resource Center (ADRC)
Grant Number: (547-754010, 754020, 754030, 754040)
Grant Term: October 1, 2016 to September 30, 2017

	<u>Budget</u>	<u>Actual 2017</u>
Revenues:		
State grants		
Federal flow-through	\$ 46,382	38,736
Non-federal funds	15,000	15,000
Total Revenues	<u>61,382</u>	<u>53,736</u>
Expenditures:		
Current		
Salaries and benefits	17,558	15,424
Travel	5,634	3,070
Supplies and materials	2,724	33
Internal service charges	9,683	7,004
Miscellaneous and other costs	-	3,558
Indirect cost allocation	4,400	3,563
Client supportive services	21,382	21,084
Total Expenditures	<u>61,382</u>	<u>53,736</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

NORTEX REGIONAL PLANNING COMMISSION

Year ended September 30, 2017

Grant Name: 2018 Aging and Disability Resource Center (ADRC)
Grant Number: (548-854030)
Grant Term: September 1, 2017 to August 31, 2018

	<u>Budget</u>	<u>Actual 2017</u>
Revenues:		
State grants		
Federal flow-through	\$ 20,829	590
Total Revenues	<u>20,829</u>	<u>590</u>
Expenditures:		
Current		
Salaries and benefits	10,246	273
Travel	3,500	-
Supplies and materials	680	-
Internal service charges	3,903	253
Indirect cost allocation	2,500	64
Total Expenditures	<u>20,829</u>	<u>590</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 DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2017

Grant Name: 2017 Federal Planning
 Grant Number: 51R08010417 (387)
 Grant Term: September 1, 2016 to February 28, 2017

	Budget	Actual		Total
		2017	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 56,200	49,183	7,017	56,200
Total Revenues	56,200	49,183	7,017	56,200
Expenditures:				
Current				
Salaries and benefits	37,974	34,176	5,289	39,465
Travel	3,114	1,724	-	1,724
Internal service charges	8,089	6,586	943	7,529
Miscellaneous and other costs	-	439	19	458
Indirect cost allocation	6,023	5,258	766	6,024
Subcontractor costs	1,000	1,000	-	1,000
Total Expenditures	56,200	49,183	7,017	56,200
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, 2017

	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	12,755,679	10,359,972	1,677,383	1,483,001	-	-
Non-federal funds	1,208,180	2,859,707	140,412	142,046	2,293,995	1,966,492
Local cash and in-kind	80,000	76,000	873,577	842,917	-	841
Program income:						
PRPC	-	-	14,961	5,625	-	-
Subcontractor	-	-	139,650	146,750	-	-
Membership dues	-	-	-	-	-	-
Rent income	-	-	-	-	-	-
Interest income	-	-	-	-	-	968
Internal service fund charges	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	14,043,859	13,295,679	2,845,983	2,620,339	2,293,995	1,968,301
Current expenditures:						
Salaries and benefits	549,580	491,371	635,346	577,768	357,135	350,073
Travel	31,852	16,764	15,900	18,490	20,500	16,905
Supplies and materials	500	16,155	5,650	6,788	10,000	68,010
Internal service charges	331,025	315,436	168,562	148,127	126,621	120,957
Equipment rental and maintenance	-	499	-	-	-	1,246
Miscellaneous and other costs	32,201	35,173	46,445	40,374	18,788	19,098
Client payments, training and supportive services	9,378,328	8,923,251	1,012,992	888,454	-	-
Local cash, in-kind and program income	-	-	885,600	874,033	-	-
Subcontractor costs	3,295,088	3,122,288	-	-	-	-
Workforce center costs	213,971	204,641	-	-	-	-
9-1-1 system expenditures	-	-	-	-	1,408,078	934,715
Building occupancy	-	-	-	-	-	-
Capital outlay	69,319	37,798	-	-	287,575	386,702
Total expenditures	13,901,864	13,163,376	2,770,495	2,554,034	2,228,697	1,897,706
Excess (deficiency) of revenues over expenditures	141,995	132,303	75,488	66,305	65,298	70,595
Other financing sources (uses):						
Transfers from other funds	-	-	31,320	30,660	-	-
Transfers to other funds	(141,995)	(132,303)	(106,808)	(96,965)	(65,298)	(70,595)
Total other financing sources (uses)	(141,995)	(132,303)	(75,488)	(66,305)	(65,298)	(70,595)
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	\$ -	-	-	-	-	-

Other Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual
60,000	52,500	-	-	60,000	52,500
1,042,455	766,978	-	-	15,475,517	12,609,951
501,892	389,603	-	-	4,144,479	5,357,848
612,692	933,260	-	-	1,566,269	1,853,018
-	32,961	-	-	14,961	38,586
-	-	-	-	139,650	146,750
68,000	68,210	-	-	68,000	68,210
-	-	9,252	7,942	9,252	7,942
18,350	15,658	-	-	18,350	16,626
-	-	886,268	859,739	886,268	859,739
7,705	19,275	-	-	7,705	19,275
<u>2,311,094</u>	<u>2,278,445</u>	<u>895,520</u>	<u>867,681</u>	<u>22,390,451</u>	<u>21,030,445</u>
730,983	1,037,809	536,562	519,900	2,809,606	2,976,921
44,796	84,865	8,150	14,236	121,198	151,260
4,703	16,880	5,363	18,029	26,216	125,862
226,524	264,059	-	-	852,732	848,579
-	-	21,000	58,176	21,000	59,921
64,188	216,527	94,180	241,464	255,802	552,636
-	21,084	-	-	10,391,320	9,832,789
-	13,683	-	-	885,600	887,716
960,217	718,362	38,000	41,730	4,293,305	3,882,380
-	-	-	-	213,971	204,641
-	-	-	-	1,408,078	934,715
-	-	159,466	127,456	159,466	127,456
17,718	44,371	-	-	374,612	468,871
<u>2,049,129</u>	<u>2,417,640</u>	<u>862,721</u>	<u>1,020,991</u>	<u>21,812,906</u>	<u>21,053,747</u>
<u>261,965</u>	<u>(139,195)</u>	<u>32,799</u>	<u>(153,310)</u>	<u>577,545</u>	<u>(23,302)</u>
320,101	372,732	-	-	351,421	403,392
(31,320)	(103,529)	(6,000)	-	(351,421)	(403,392)
<u>288,781</u>	<u>269,203</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>550,746</u>	<u>130,008</u>	<u>26,799</u>	<u>(153,310)</u>	<u>577,545</u>	<u>(23,302)</u>
<u>2,455,614</u>	<u>2,455,614</u>	<u>37,322</u>	<u>134,701</u>	<u>2,492,936</u>	<u>2,590,315</u>
<u>3,006,360</u>	<u>2,585,622</u>	<u>64,121</u>	<u>(18,609)</u>	<u>3,070,481</u>	<u>2,567,013</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Indirect Costs

Year ended September 30, 2017
(With comparative totals for 2016)

	<u>2017</u>	<u>2016</u> <u>(Comparative)</u>
Salaries and benefits	\$ 240,692	253,952
Contractual services	16,803	16,653
Travel	26,784	27,043
Supplies and materials	11,869	11,772
Internal service charges	35,470	35,037
Printing and publication	8,254	10,487
Insurance	10,828	16,330
Memberships	8,180	8,239
Postage and freight	5,713	5,704
Miscellaneous	34,903	23,753
Total	<u>\$ 399,496</u>	<u>408,970</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Computation of Indirect Cost Allocation

Year ended September 30, 2017
(With comparative totals for 2016)

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Other Governmental Funds	Total 2017	Total 2016
Basis for allocation							
Total Expenditures	\$ 1,208,299	13,163,376	2,554,034	1,897,706	1,209,340	20,032,755	19,916,899
Less:							
Client payments	-	183,783	-	-	-	183,783	214,848
Client supportive services	-	8,739,468	909,538	-	-	9,649,006	9,256,441
Subcontractor costs	145,830	3,122,288	-	-	575,114	3,843,232	4,561,742
Local cash, in-kind and program income	-	-	874,033	-	13,683	887,716	790,308
9-1-1 costs	-	-	-	934,715	-	934,715	964,049
Capital outlay	17,139	37,798	-	386,702	25,322	466,961	276,830
Indirect costs	399,496	-	-	-	-	399,496	408,970
Other	42,612	-	-	-	-	42,612	29,349
	<u>603,222</u>	<u>1,080,039</u>	<u>770,463</u>	<u>576,289</u>	<u>595,221</u>	<u>3,625,234</u>	<u>3,414,362</u>
	<u>0.1225</u>	<u>0.1225</u>	<u>0.1225</u>	<u>0.1225</u>	<u>0.1225</u>	<u>0.1225</u>	<u>0.1225</u>
	<u>73,895</u>	<u>132,303</u>	<u>94,382</u>	<u>70,595</u>	<u>72,915</u>	444,090	418,260
Transfer from other funds						6,000	6,000
Costs over (under) allocation						<u>(50,593)</u>	<u>(15,290)</u>
						<u>\$ 399,497</u>	<u>408,970</u>

PANHANDLE REGIONAL PLANNING COMMISSION

INDIRECT CAP CERTIFICATION

FOR FISCAL YEAR 2017

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2017 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: Cindy Boone, CPA

Title: Finance Director

Date of Execution: March 1, 2018

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.

Table of Contents	Page
Financial Trends	184

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

Revenue Capacity	194
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This schedule contains information intended to help the reader assess the PRPC's most significant local revenue source, membership dues.

Debt Capacity	200
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This schedule presents information intended to help the reader understand the PRPC's current levels of outstanding debt.

Demographic and Economic Information	201
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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	204
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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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental activities				
Net investment in capital assets	\$ 3,978,867	4,840,979	5,298,406	5,673,811
Restricted for micro-loan programs	354,809	360,713	365,874	370,379
Unrestricted	<u>1,323,449</u>	<u>1,274,545</u>	<u>1,489,208</u>	<u>1,711,504</u>
Total governmental activities net position	<u>\$ 5,657,125</u>	<u>6,476,237</u>	<u>7,153,488</u>	<u>7,755,694</u>

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
5,541,656	4,956,574	4,810,030	4,226,063	3,991,512	3,775,710
374,047	377,029	379,800	381,689	383,531	382,507
<u>1,955,168</u>	<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><u>7,870,871</u></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>

PANHANDLE REGIONAL PLANNING COMMISSION

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

	2008	2009	2010	2011
Expenses				
Governmental activities:				
General government	\$ 584,965	1,269,007	765,134	718,619
Workforce development	13,646,760	14,330,738	16,831,617	15,029,693
Aging services	2,986,519	3,013,194	3,151,909	2,953,549
Emergency communications	1,670,376	2,369,416	3,689,478	1,884,717
Emergency management	2,522,813	2,036,623	1,188,870	2,182,883
Solid waste planning	356,160	415,499	360,585	371,418
Criminal justice programs	165,302	144,826	159,311	327,255
Procurement and technical assistance	110,077	115,000	89,414	-
Economic development	89,537	80,799	87,990	90,365
Transportation planning	49,614	56,802	110,154	114,286
Regional bio-terrorism planning	40,092	1,722	8,719	6,423
Water planning development	122,019	453,525	306,705	19,221
Environmental education	-	-	-	-
Total governmental activities expenses	<u>22,344,234</u>	<u>24,287,151</u>	<u>26,749,886</u>	<u>23,698,429</u>
Total primary government expenses	<u>\$ 22,344,234</u>	<u>24,287,151</u>	<u>26,749,886</u>	<u>23,698,429</u>
Program Revenues				
Governmental activities:				
Operating grants and contributions				
General government	\$ 116,360	154,484	219,736	157,252
Workforce development	13,435,370	14,163,159	16,652,827	14,921,809
Aging services	1,830,570	1,813,781	1,933,063	1,855,312
Emergency communications	1,700,304	2,345,895	3,597,336	2,059,979
Emergency management	3,654,232	3,004,645	1,820,631	2,176,763
Solid waste planning	353,579	415,233	359,789	370,110
Criminal justice programs	154,864	142,095	156,531	323,129
Procurement and technical assistance	63,272	66,412	51,618	-
Economic development	54,718	48,221	64,102	64,277
Transportation planning	49,376	56,802	109,477	113,183
Regional bio-terrorism planning	39,753	1,722	8,582	6,228
Water planning development	120,925	453,682	306,336	19,097
Environmental education	-	-	-	-
Local contracts and in-kind	1,828,644	2,338,966	2,049,670	2,100,145
Total governmental activities program revenues	<u>23,401,967</u>	<u>25,005,097</u>	<u>27,329,698</u>	<u>24,167,284</u>
Total primary government revenues	<u>\$ 23,401,967</u>	<u>25,005,097</u>	<u>27,329,698</u>	<u>24,167,284</u>
Total primary government net expense	<u>\$ 1,057,733</u>	<u>717,946</u>	<u>579,812</u>	<u>468,855</u>

2012	2013	2014	2015	2016	2017
510,412	529,912	624,566	691,425	725,092	855,736
13,032,787	13,224,033	13,158,058	12,986,502	12,862,107	13,360,050
3,049,124	2,715,995	2,774,270	2,654,786	2,770,020	2,734,852
1,731,281	1,457,750	1,678,456	2,931,833	1,255,729	1,805,668
2,507,035	2,678,458	2,439,881	608,133	2,117,397	1,085,118
175,372	208,405	160,603	197,920	162,908	192,803
154,179	104,638	106,606	119,811	111,747	172,986
-	-	-	-	-	-
128,386	141,748	141,129	143,889	78,187	87,938
115,358	115,021	85,967	47,020	51,764	50,434
-	-	-	-	-	-
47,237	78,646	293,014	251,018	66,022	71,847
-	6,075	1,565	-	-	-
<u>21,451,171</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>21,451,171</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>
55,889	53,578	63,376	-	-	-
12,918,639	13,137,417	13,087,010	12,880,362	12,812,192	13,219,679
1,964,285	1,753,834	1,785,505	1,767,329	1,804,450	1,679,373
1,669,958	1,347,149	1,960,600	2,394,943	1,560,822	1,966,492
2,365,168	2,224,917	1,956,708	785,561	1,518,073	645,160
174,783	208,787	158,639	196,764	162,657	189,670
148,915	100,197	100,786	110,798	103,318	146,562
-	-	-	-	-	-
78,007	91,789	45,000	60,000	75,000	52,500
114,991	116,025	84,098	46,460	51,784	49,183
-	-	-	-	-	-
47,178	78,681	292,594	251,145	65,687	71,680
-	4,980	-	-	-	-
<u>1,823,617</u>	<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>21,361,430</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>21,361,430</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>(89,741)</u>	<u>(580,025)</u>	<u>(266,067)</u>	<u>(312,113)</u>	<u>(329,203)</u>	<u>(334,771)</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Revenues				
Governmental activities:				
Membership dues	\$ 60,725	64,515	64,435	64,245
Interest income	59,276	20,139	13,157	12,317
Miscellaneous	43,566	16,512	19,847	56,789
Loss from disposition of property	-	-	-	-
Total governmental activities	<u>163,567</u>	<u>101,166</u>	<u>97,439</u>	<u>133,351</u>
Total primary government change in net position	<u>\$ 1,221,300</u>	<u>819,112</u>	<u>677,251</u>	<u>602,206</u>

2012	2013	2014	2015	2016	2017
68,380	67,945	68,210	68,052	68,380	68,210
10,835	10,656	11,178	11,435	12,250	16,626
125,703	62,666	19,338	7,942	8,162	7,941
-	-	-	-	-	-
204,918	141,267	98,726	87,429	88,792	92,777
115,177	(438,758)	(167,341)	(224,684)	(240,411)	(241,994)

PANHANDLE REGIONAL PLANNING COMMISSION

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011 *</u>
General Fund				
Restricted	\$ 354,809	360,713	365,874	370,379
Assigned	-	-	-	744,263
Unassigned	1,328,231	1,348,939	1,335,194	757,146
Total general fund	<u>\$ 1,683,040</u>	<u>1,709,652</u>	<u>1,701,068</u>	<u>1,871,788</u>
All other Governmental Funds				
Reserved	\$ -	-	-	-
Assigned	-	-	-	10,662
Unreserved, reported in special revenue funds	37,660	19,870	43,781	-
Total all other governmental funds	<u>\$ 37,660</u>	<u>19,870</u>	<u>43,781</u>	<u>10,662</u>

* 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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
374,047	377,029	379,800	381,689	383,531	382,507
870,605	887,247	937,170	1,022,785	1,017,279	1,158,052
899,908	984,724	994,449	937,570	912,963	912,456
<u>2,144,560</u>	<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>
-	-	-	-	-	-
18,241	20,708	23,370	10,359	20,149	10,916
-	-	-	-	-	-
<u>18,241</u>	<u>20,708</u>	<u>23,370</u>	<u>10,359</u>	<u>20,149</u>	<u>10,916</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues				
Intergovernmental grants and contracts	\$21,573,323	22,673,684	25,280,028	22,067,139
Local cash and in-kind	1,461,378	1,998,975	1,733,767	1,719,212
Program income:				
PRPC	85,501	81,438	77,841	67,764
Subcontractor	277,370	249,489	237,240	220,938
Membership dues	60,725	64,515	64,435	64,245
Interest income	63,671	21,650	13,979	13,080
Miscellaneous	10,249	9,171	10,521	40,875
Total revenues	<u>23,532,217</u>	<u>25,098,922</u>	<u>27,417,811</u>	<u>24,193,253</u>
Expenditures				
General government	961,214	1,088,109	1,120,040	1,052,049
Workforce development	13,407,287	14,119,965	16,606,890	14,866,108
Aging services	2,869,683	2,932,555	3,065,615	2,869,637
Emergency communications	1,649,151	2,307,187	3,561,525	2,018,882
Emergency management	3,586,278	3,419,424	1,874,525	2,336,098
Solid waste planning	344,486	405,344	349,615	360,845
Criminal justice programs	160,697	141,442	154,801	318,331
Procurement and technical assistance	97,160	102,000	79,394	-
Economic development	68,770	71,516	78,003	79,709
Transportation planning	43,930	50,501	97,849	101,338
Regional bio-terrorism planning	36,544	1,605	7,981	5,856
Water planning development	118,552	450,452	303,580	18,307
Environmental education	-	-	-	-
Total expenditures	<u>23,343,752</u>	<u>25,090,100</u>	<u>27,299,818</u>	<u>24,027,160</u>
Excess of revenues over (under) expenditures	<u>188,465</u>	<u>8,822</u>	<u>117,993</u>	<u>166,093</u>
Other Financing Sources (Uses)				
Transfers in	448,516	443,508	422,470	430,449
Transfers out	(448,516)	(443,508)	(525,136)	(458,941)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(102,666)</u>	<u>(28,492)</u>
Net change in fund balances	<u>\$ 188,465</u>	<u>8,822</u>	<u>15,327</u>	<u>137,601</u>

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
19,537,813	19,117,354	19,534,316	18,493,362	18,153,983	18,020,299
1,623,261	1,376,429	1,358,562	1,564,137	1,545,754	1,853,018
55,489	56,773	142,651	43,944	40,047	38,586
190,971	154,029	155,406	145,313	116,714	146,750
68,380	67,945	68,210	68,052	68,380	68,210
11,846	12,105	12,158	11,435	12,250	16,626
114,309	71,931	5,293	84,363	24,750	19,275
<u>21,602,069</u>	<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>
838,024	870,214	937,664	1,009,294	1,105,122	1,208,299
12,913,878	13,114,040	12,991,417	12,854,954	12,725,070	13,163,376
2,961,172	2,637,208	2,672,421	2,558,653	2,672,003	2,604,733
1,627,194	1,302,589	1,912,712	2,340,463	1,501,244	1,897,706
2,402,463	2,207,392	1,950,071	805,635	1,466,903	615,962
165,049	202,089	153,314	189,029	156,624	182,871
150,089	102,047	102,056	116,195	108,009	167,549
-	-	-	-	-	-
114,110	127,459	123,679	127,344	69,683	76,610
102,586	103,363	74,920	41,389	46,242	43,925
-	-	-	-	-	-
47,153	77,802	291,934	249,496	65,999	71,724
-	5,456	1,327	-	-	-
<u>21,321,718</u>	<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>280,351</u>	<u>106,907</u>	<u>65,081</u>	<u>118,154</u>	<u>44,979</u>	<u>130,009</u>
353,940	359,687	356,462	344,444	376,461	403,392
<u>(353,940)</u>	<u>(359,687)</u>	<u>(356,462)</u>	<u>(444,984)</u>	<u>(439,921)</u>	<u>(403,392)</u>
-	-	-	(100,540)	(63,460)	-
<u>280,351</u>	<u>106,907</u>	<u>65,081</u>	<u>17,614</u>	<u>(18,481)</u>	<u>130,009</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	Entity	2017	2016	2015	2014
	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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
162	162	183	183	183	172
139	139	152	152	152	143
525	525	554	554	554	521
685	685	704	704	704	663
598	598	653	653	653	615
260	260	273	273	273	256
570	570	529	529	529	498
1,647	1,647	1,578	1,578	1,578	1,485
313	313	325	325	325	306
1,915	1,915	1,933	1,933	1,933	1,820
285	285	321	321	321	303
477	477	456	456	456	430
515	515	471	471	471	443
324	324	285	285	285	268
1,883	1,883	2,028	2,028	2,028	1,909
281	281	260	260	260	245
1,862	1,862	1,710	1,710	1,710	1,610
869	869	766	766	766	720
174	174	186	186	186	175
873	873	851	851	851	801
10,291	10,291	9,651	9,651	9,651	9,084
10,262	10,262	8,867	8,867	8,867	8,345
85	85	85	85	85	80
258	258	271	271	271	255
668	668	712	712	712	670
460	460	449	449	449	423
<u>36,380</u>	<u>36,380</u>	<u>34,253</u>	<u>34,253</u>	<u>34,253</u>	<u>32,238</u>

85	85	85	85	85	80
16,209	16,209	14,758	14,758	14,758	13,890
85	85	85	85	85	-
129	129	112	112	112	105
1,126	1,126	1,216	1,216	1,216	1,144
159	159	159	159	159	150
270	270	216	216	216	203
225	225	190	190	190	179
1,131	1,131	1,094	1,094	1,094	1,030
85	85	85	85	85	80
519	519	576	576	576	542
172	172	168	168	168	158
102	102	112	112	112	105
674	674	615	615	615	579
85	85	85	85	85	80
373	373	372	372	372	350

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
DODSON	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	-	85
SANFORD	85	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	85
VEGA	85	85	85	85
WELLINGTON	186	186	186	186
WHEELER	135	135	135	135
WHITE DEER	85	85	85	85
	<u>31,320</u>	<u>31,490</u>	<u>31,162</u>	<u>31,405</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
-	-	-	-	-	-
1,249	1,249	1,169	1,169	1,169	1,100
85	85	85	-	85	80
116	116	116	116	116	109
-	85	-	85	85	80
350	350	328	328	328	308
-	180	-	190	190	179
85	85	85	85	85	80
101	101	99	99	99	93
85	85	85	85	85	80
95	95	102	102	102	96
85	85	85	85	85	80
1,306	1,306	1,241	1,241	1,241	1,168
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
195	195	211	211	211	198
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	-	80
1,529	1,529	1,520	1,520	1,520	1,431
208	208	220	220	220	207
748	748	661	661	661	622
85	85	85	-	85	80
85	85	85	85	85	80
162	162	172	172	172	162
85	85	85	85	85	80
85	85	-	85	85	80
286	286	257	257	257	242
160	160	165	165	165	155
171	171	169	169	169	159
164	164	166	166	166	156
85	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
422	422	435	435	435	409
85	85	85	85	80	80
85	85	85	85	85	80
186	186	193	193	193	182
135	135	117	117	117	110
85	85	90	90	90	85
<u>31,140</u>	<u>31,405</u>	<u>29,312</u>	<u>29,502</u>	<u>29,582</u>	<u>27,846</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
SPECIAL DISTRICTS				
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	-
	<u>510</u>	<u>510</u>	<u>510</u>	<u>425</u>
	<u>\$ 68,210</u>	<u>68,380</u>	<u>68,052</u>	<u>68,210</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
85	85	85	85	85	80
85	85	85	85	85	80
-	-	85	85	85	80
85	85	85	85	85	80
-	85	85	85	85	80
85	85	85	85	85	80
85	85	85	85	85	80
-	85	85	85	85	80
<u>425</u>	<u>595</u>	<u>680</u>	<u>680</u>	<u>680</u>	<u>640</u>
<u>67,945</u>	<u>68,380</u>	<u>64,245</u>	<u>64,435</u>	<u>64,515</u>	<u>60,725</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>
2008	\$ 191,952	0.00%	0.46
2009	761,933	0.00	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	***	1.08

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 2017.

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>
2008	420,962	14,229,081	33,801
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	***	***

* Texas State Data Center for 2008 to 2010, US Census Bureau for 2011, Texas State Center for 2012 to 2017 (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

2017			2008
Employer	Number of Employees	Percent of Total Employment	Employer
Affiliated Foods	1400	0.67	Amarillo ISD
Amarillo ISD	4391	2.10	City of Amarillo
Bell Helicopter	1000	0.48	Baptist St. Anthony's Hospital Corporation
BSA Health System	3200	1.53	BWXT Pantex LLC
Canyon ISD	1679	0.80	Northwest Texas Healthcare System
City of Amarillo	1748	0.84	Swift Beef Company
CNS Pantex	3203	1.53	Texas Department of Criminal Justice
Northwest Texas Healthcare System	1860	0.89	Tyson Fresh Meats Inc.
Texas Department of Criminal Justice	1303	0.62	United Supermarkets LLC
Tyson Foods, Inc.	4280	2.05	Wal-Mart Associates Inc.

Sources:

Amarillo Chamber of Commerce January 2018 Statistics.

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

2008 employer information is from the Amarillo Economic Development Corporation and Employers. 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>2008</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>
Armstrong	3.3%	4.5%	4.8%	4.8%	4.9%	4.2%	3.4%	2.7%	2.9%	2.6%
Briscoe	4.2	4.8	6.2	6.2	6.1	7.0	5.4	4.0	4.3	4.8
Carson	3.2	5.1	5.4	5.4	4.5	4.4	3.7	3.1	3.4	3.4
Castro	3.8	4.5	5.7	5.6	5.2	5.2	5.0	3.7	3.1	3.5
Childress	4.9	6.0	6.7	7.1	5.5	5.2	4.5	3.4	3.2	3.0
Collingsworth	3.5	4.9	5.2	5.9	4.9	4.7	4.3	3.7	3.5	3.7
Dallam	3.1	3.5	5.5	4.6	4.1	3.7	3.3	2.5	2.2	2.3
Deaf Smith	3.6	4.8	5.8	5.8	5.1	4.7	4.0	3.2	3.2	3.3
Donley	4.3	5.3	6.7	6.5	5.5	5.6	4.2	4.0	4.3	4.2
Gray	3.4	6.6	7.8	6.7	5.3	4.6	3.8	4.5	6.8	6.3
Hall	5.4	7.7	9.5	9.3	8.3	7.5	6.7	5.4	6.6	7.4
Hansford	3.3	4.5	4.8	4.6	4.0	3.9	3.1	2.7	3.1	2.9
Hartley	3.5	3.8	4.8	5.2	4.4	4.3	3.7	2.6	2.1	2.2
Hemphill	2.2	2.6	3.2	3.1	2.5	2.3	2.1	2.5	3.7	3.1
Hutchinson	4.1	5.9	7.3	7.5	5.9	5.4	4.4	3.7	5.3	6.3
Lipscomb	2.6	5.0	5.8	4.9	3.9	3.5	3.4	3.6	4.6	3.9
Moore	3.1	4.1	5.1	4.9	4.3	4.2	3.6	3.1	3.1	3.1
Ochiltree	2.7	4.7	5.6	4.6	3.6	3.2	2.8	3.4	5.0	4.6
Oldham	4.0	5.1	6.1	6.2	4.8	4.3	4.1	3.0	3.1	2.8
Parmer	3.4	4.0	4.9	4.9	4.7	4.8	4.0	2.6	2.6	2.7
Potter	3.8	5.5	6.5	6.5	5.9	5.3	4.5	3.4	3.3	3.4
Randall	3.0	4.1	4.9	5.0	4.4	4.1	3.5	2.9	3.0	3.1
Roberts	2.6	4.3	5.3	4.5	4.0	2.9	2.2	3.7	4.2	4.4
Sherman	3.8	4.0	5.2	5.1	4.6	4.7	3.9	2.9	3.0	3.2
Swisher	4.5	5.4	6.5	6.6	5.9	7.5	6.8	4.9	4.5	4.3
Wheeler	2.7	4.2	4.9	4.2	3.7	3.7	3.0	3.3	4.4	4.9

* Texas Workforce Commission

Panhandle Regional Planning Commission

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General government	7.58	8.66	8.34	5.90
Workforce development	9.00	9.00	9.00	8.00
Aging services	9.18	9.18	8.75	8.88
Emergency communications	3.00	3.00	3.00	4.00
Solid waste planning	1.10	1.06	1.10	1.00
Criminal justice programs	0.33	0.30	0.32	0.41
Water development planning	0.14	0.12	0.21	0.10
Transportation planning	0.41	0.67	1.28	1.46
Emergency management	2.04	3.22	2.78	3.51
Regional bio-terrorism planning	0.14	0.00	0.00	0.00
Economic development	0.93	1.10	1.25	1.05
Procurement and technical assistance	1.25	1.25	1.25	0.00
Community assistance	0.00	0.00	0.00	0.00
Proprietary fund	7.39	7.44	7.48	7.58
Environmental education	0.00	0.00	0.00	0.00
	<u>42.47</u>	<u>44.99</u>	<u>44.75</u>	<u>41.88</u>

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
5.81	5.77	6.81	6.25	6.15	7.90
6.00	7.00	7.00	7.00	7.00	6.97
9.05	9.08	9.51	9.62	10.59	9.43
3.86	3.99	4.98	4.97	5.12	5.29
0.88	0.43	0.29	0.43	0.32	0.31
0.30	0.29	0.39	0.38	0.38	0.36
0.01	0.09	0.05	0.02	0.00	0.00
1.43	1.28	0.90	0.41	0.50	0.38
2.51	2.52	1.96	1.84	2.07	2.44
0.00	0.00	0.00	0.00	0.00	0.00
1.29	1.20	1.36	1.39	1.05	0.74
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
7.24	6.78	6.89	6.94	6.95	7.02
0.00	0.00	0.01	0.00	0.00	0.00
<u>38.38</u>	<u>38.40</u>	<u>40.15</u>	<u>39.25</u>	<u>40.13</u>	<u>40.85</u>

PANHANDLE REGIONAL PLANNING COMMISSION
 Listing Of Positions By Pay Group(s)
 September 30, 2017

	<u>Annual Rate Pay Range</u>
GROUP 1/2: Receptionist/Administrative Clerk	\$22,481 – 32,446
GROUP 3/4: Area Agency on Aging Program Support Aide	27,201 – 39,260
GROUP 5/6: Accounts Payable Administrative Assistant Area Agency on Aging Information, Referral & Assistance Admin. Assistant Area Agency on Aging Ombudsman 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	32,914 – 47,507
GROUP 6/7: 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 Business-Labor Market Program Specialist	36,207 – 52,259
GROUP 8/9: Area Agency on Aging Care Coordinator Area Agency on Aging Operations Coordinator Executive Assistant Local Government Services Program Coordinator Regional 9-1-1 Network GIS Program Coordinator Regional Emergency Management Planning Program Coordinator Regional Services Program Coordinator Workforce Development Contracts Coordinator Workforce Development Planning Coordinator	48,362 – 63,228
GROUP 10/11: Accountant III Accounting Manager Regional Emergency Communications & Preparedness Programs Manager	53,008 – 76,507
GROUP 13/14: 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	70,554 – 101,828
EXEMPT: Executive Director	106,500 – 171,688

PANHANDLE REGIONAL PLANNING COMMISSION

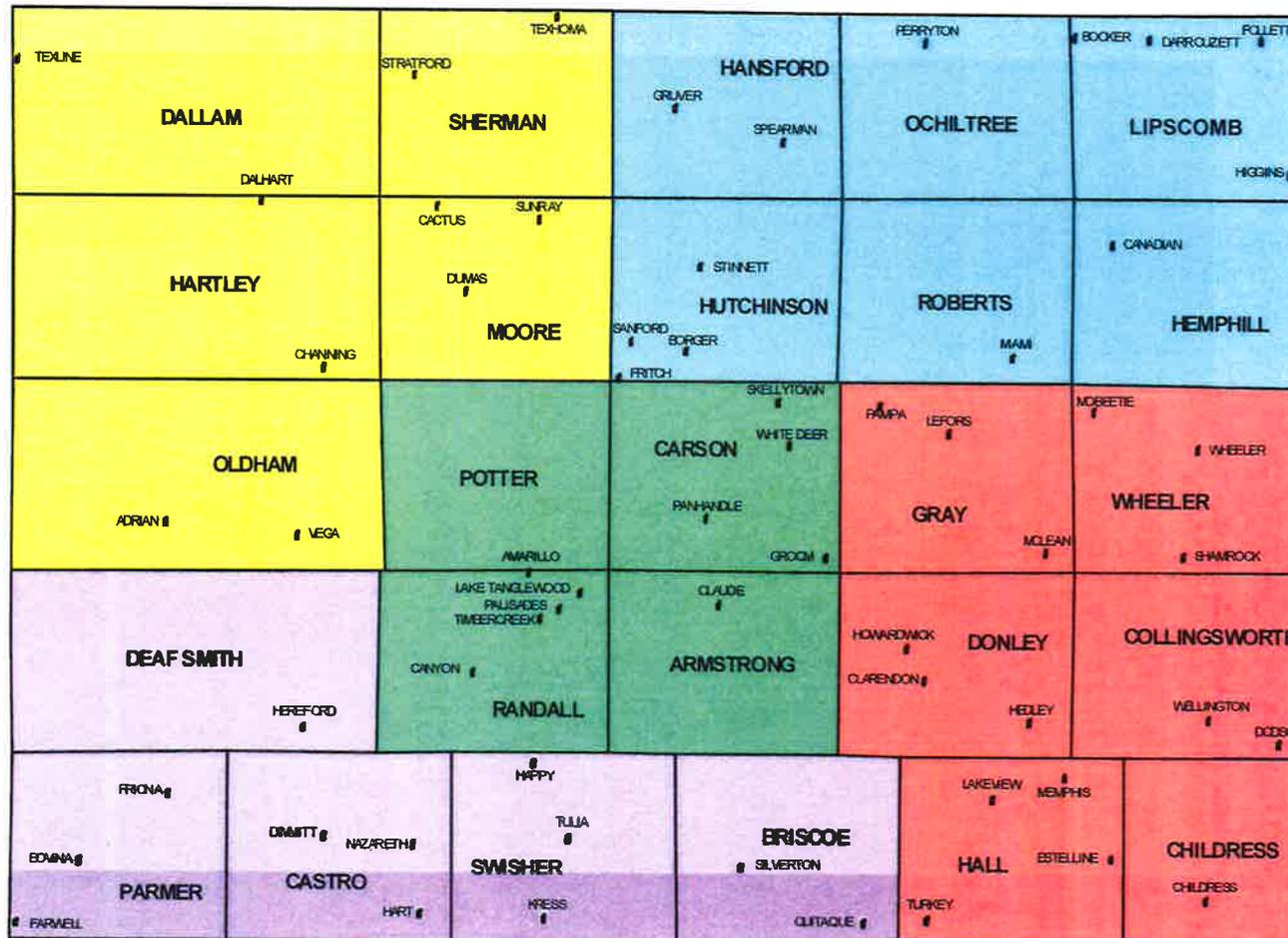
Schedule of Insurance in Force

September 30, 2017

<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	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 \$11,483,942 on real and personal property; \$250 deductible

PANHANDLE REGIONAL PLANNING COMMISSION

Planning and Service Area Boundaries



PANHANDLE REGIONAL PLANNING COMMISSION

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	<u>2008</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>General Government</u>										
Building	1	1	1	1	1	1	1	1	1	1
Furniture and Equipment	63	58	55	47	45	30	30	28	28	25
Vehicles	6	6	6	5	5	4	4	5	5	5
<u>Workforce Development</u>										
Furniture and Equipment	269	247	209	170	28	22	21	20	20	19
<u>Emergency Management</u>										
Furniture and Equipment	6	5	11	9	12	6	4	3	2	2
PanCom System	1	1	1	1	1	1	1	1	1	1
PEMSS System	1	1	-	-	-	-	-	-	-	-
Vehicles	-	-	-	1	1	1	1	1	1	1
<u>Aging Services</u>										
Furniture and Equipment	20	20	19	11	10	5	4	3	2	2
<u>Emergency Communications</u>										
Furniture and Equipment	83	83	75	96	80	55	50	46	46	45
Regional 9-1-1 Network	-	-	-	-	-	-	1	-	-	1

SINGLE AUDIT SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2017

<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>
U.S. Department of Commerce					
Economic Development Administration					
Support for Planning Organizations	11.302	ED17AUS3020017	317	\$ 52,500	\$ -
Total federal funds-special revenue funds				<u>\$ 52,500</u>	<u>\$ -</u>
U.S. Department of Agriculture					
Texas Workforce Commission					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0117SNE000	817	188,227	175,548
U.S. Department of Education					
Texas Workforce Commission					
Adult Education - Basic Grants to States	84.002	0116WCI000	846	1,599	1,599
U.S. Department of Health and Human Services					
Texas Health and Human Services Commisison					
2017 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	507	509,466	-
Title III, Part C - Nutrition Services	93.045	539-16-0001-00001	507	601,120	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	539-16-0001-00001	507	29,080	-
Title III, Part E - National Family Caregiver Support Program	93.052	539-16-0001-00001	507	101,392	-
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	539-16-0001-00001	507	4,643	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	539-16-0001-00001	507	24,023	-
CMS Research, Demonstrations, & Evaluations	93.324	539-16-0001-00001	507	67,003	-
Nutrition Services Incentive Program	93.053	539-16-0001-00001	507	126,698	-
Medicare Enrollment Assistance Program MIPPA	93.071	539-16-0001-00001	507	19,576	-
				<u>1,483,001</u>	<u>-</u>
Nortex Regional Planning Commission					
Medicare Enrollment Assistance Program					
MIPPA - Aging and Disability Resource Center	93.071	754010	547	10,000	-
Lifespan Respite Care Program	93.072	754040	547	21,084	-
Money Follows the Rebalancing Demonstration	93.791	754030	547	7,652	-
Money Follows the Rebalancing Demonstration	93.791	854030	548	590	-
				<u>39,326</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2017

<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>
Texas Workforce Commission					
Social Services Block Grant	93.667	0117CCF000	747	31,712	-
TANF Cluster:					
Temporary Assistance for Needy Families	93.558	0116TAN000	806	45,216	36,477
Temporary Assistance for Needy Families	93.558	0117TAN000	807	876,702	749,449
Temporary Assistance for Needy Families	93.558	0116WPA000	836	3,870	-
Temporary Assistance for Needy Families	93.558	0116WCI001	847	17,857	11,252
Temporary Assistance for Needy Families	93.558	0117NCP000	897	104,939	104,939
Total TANF Cluster				<u>1,048,584</u>	<u>902,117</u>
CCDF Cluster:					
Child Care and Development Block Grant	93.575	0117CAA000	737	66,592	-
Child Care and Development Block Grant	93.575	0116CCF000	746	39,167	-
Child Care and Development Block Grant	93.575	0117CCF000	747	3,291,655	1,031,339
Child Care and Development Block Grant	93.575	0116CCQ000	776	8,563	-
Child Care and Development Block Grant	93.575	0117CCQ000	777	235,347	57,758
Child Care and Development Block Grant	93.575	0116WCI001	847	1,000	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0117CCF000	747	1,557,148	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0116CCM000	756	577,551	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0117CCM000	757	657,915	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0117CCC000	787	780,930	-
Total CCDF Cluster				<u>7,215,868</u>	<u>1,089,097</u>
				<u>8,296,164</u>	<u>1,991,214</u>
U.S. Department of Homeland Security					
Office of the Governor - Homeland Security Grant Division					
State Homeland Security Grant Program	97.067	2940401	406	92,488	-
State Homeland Security Grant Program	97.067	2940801	406	28,710	-
State Homeland Security Grant Program	97.067	2940701	406	9,843	-
State Homeland Security Grant Program	97.067	2940301	406	145,457	-
State Homeland Security Grant Program	97.067	2940902	407	101,991	-
State Homeland Security Grant Program	97.067	2940402	407	95,888	-
State Homeland Security Grant Program	97.067	2940802	407	33,872	-
State Homeland Security Grant Program	97.067	2940702	407	49,159	-
State Homeland Security Grant Program	97.067	2940302	407	20,997	-
State Homeland Security Grant Program	97.067	3120201	407	24,734	-
State Homeland Security Grant Program	97.067	3128601	407	29,968	-
				<u>633,107</u>	<u>-</u>
Texas Department of Public Safety					
Hazard Mitigation Grant	97.039	DR-4223-015	457	817	-
Hazard Mitigation Grant	97.039	DR-1791-210	440	2,690	-
Hazard Mitigation Grant	97.039	DR-1791-130	461	8,546	-
				<u>12,053</u>	<u>-</u>
U.S. Department of Justice					
Office of the Governor Criminal Justice Division					
Violence Against Women Formula Grants	16.588	3138801	277	33,309	-

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2017

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					
Texas Workforce Commission					
Employment Service/Wagner-Peyser Funded Activities	17.207	0116WPA000	836	17,182	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0117WPA000	837	52,350	5,841
Employment Service/Wagner-Peyser Funded Activities	17.207	0116WCI000	846	39	39
Employment Service/Wagner-Peyser Funded Activities	17.207	0116WCI001	847	7,550	-
Trade Adjustment Assistance	17.245	0116TRA000	856	448	-
Trade Adjustment Assistance	17.245	0117TRA000	857	6,279	-
WIA Cluster:					
WIA Adult Program	17.258	0116WCI000	846	733	733
WIA Adult Program	17.258	0115WOA000	916	65,737	60,677
WIA Adult Program	17.258	0116WOA000	917	417,878	74,938
WIA Adult Program	17.258	0117WOA000	918	12,821	-
WIA Adult Program	17.258	0115RSC000	925	1,332	-
WIA Adult Program	17.258	0117PAF000	977	16,800	16,800
WIA Youth Activities	17.259	0115WOY000	946	49,044	44,138
WIA Youth Activities	17.259	0116WOY000	947	400,290	188,872
WIA Youth Activities	17.259	0117WOY000	948	8,906	-
WIA Dislocated Worker Formula Grants	17.278	0116WCI001	847	13,580	-
WIA Dislocated Worker Formula Grants	17.278	0116WCI001	847	26,121	26,121
WIA Dislocated Worker Formula Grants	17.278	0115WOD000	986	159,828	153,484
WIA Dislocated Worker Formula Grants	17.278	0116WOD000	987	589,720	285,604
WIA Dislocated Worker Formula Grants	17.278	0117WOD000	988	12,138	-
WIA Dislocated Worker Formula Grants	17.278	0116WOR000	997	15,150	15,000
WIA Dislocated Worker Formula Grants	17.278	0117WOR000	998	56	56
Total WIA Cluster				<u>1,790,134</u>	<u>866,423</u>
				<u>1,873,982</u>	<u>872,303</u>
U.S. Department of Transportation					
Texas Department of Transportation					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51R08010417	387	49,183	-
Total federal flow-through funds-special revenue funds				<u>\$ 12,609,951</u>	<u>\$ 3,040,664</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2017

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
Commission on State Emergency Communications					
9-1-1	N/A	N/A	215	\$ 95,008	\$ -
9-1-1	N/A	N/A	216	56,645	-
9-1-1	N/A	N/A	217	1,707,890	-
9-1-1	N/A	N/A	218	106,949	-
				<u>1,966,492</u>	<u>-</u>
Nortex Regional Planning Commission					
Aging and Disability Resource Center	N/A	754020	547	15,000	-
Office of the Governor - Criminal Justice Division					
2016 Criminal Justice LEA	N/A	1426915	246	106,028	-
2018 Criminal Justice LEA	N/A	1426916	248	7,225	-
				<u>113,253</u>	<u>-</u>
Texas Commission on Environmental Quality					
Solid Waste Program					
Regional Management Coordination	N/A	582-16-60660	476	184,496	-
Regional Management Coordination	N/A	582-18-80544	478	5,174	-
				<u>189,670</u>	<u>-</u>
Texas Health and Human Services Commission					
2017 Area Agency on Aging	N/A	539-16-0001-00001	507	142,046	-
Texas Water Development Board					
2021 Regional Water Plan	N/A	1548301829	235	71,680	-
Texas Workforce Commission					
Child Care and Development Block Grant	N/A	0117CCF000	747	729,940	-
Child Care and Development Block Grant	N/A	0117CCP000	767	1,359,203	-
Child Care and Development Block Grant	N/A	0118CCP000	768	133,217	-
Child Care and Development Block Grant	N/A	0117CCC000	787	410,839	-
Temporary Assistance for Needy Families	N/A	0117TAN000	807	126,567	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	N/A	0117SNE000	817	45,906	-
Temporary Assistance for Needy Families	N/A	0117NCP000	897	54,035	15,032
				<u>2,859,707</u>	<u>15,032</u>
Total nonfederal funds-special revenue funds				<u>\$ 5,357,848</u>	<u>\$ 15,032</u>
Total all funds				<u>\$ 18,020,299</u>	<u>\$ 3,055,696</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal and State Awards September 30, 2017

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, 2017.

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

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 of 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:

CCDF Cluster:

Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596

State Programs:

Child Care and Development Block Grant	(State)
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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

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.) FOR THE YEAR ENDED SEPTEMBER 30, 2017

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, 2017**

There were no findings in the current year.

PANHANDLE REGIONAL PLANNING COMMISSION

Summary Schedule of Prior Audit Findings Year Ended September 30, 2017

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, 2017, 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 8, 2018.

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 8, 2018



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, 2017. 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, 2017.

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 8, 2018