

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2012**

**Offices located in
Amarillo, Texas**

**PANHANDLE REGIONAL PLANNING COMMISSION
AMARILLO, TEXAS**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended September 30, 2012

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, 2012
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INTRODUCTORY SECTION



March 14, 2013

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, 2012, 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, OMB Circular A-133 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 2012, the Commission's 94 members included all 26 counties, 61 cities, and 7 special districts. These units of government in 2012 represented an estimated population of 434,262 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 preparedness, emergency communications, solid waste management, criminal justice planning, transportation planning, water 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 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. Services are provided by the Huxford Group, LLC, a private sector contractor with staff located in the Workforce Solutions office, and through a related website.

Aging:

The Planning Commission's Area Agency on Aging (AAA) serves as the advocate for the Panhandle's elderly population. To accomplish its mission of promoting dignity, independence and quality of life for older people, the AAA offers a range of comprehensive and coordinated programs designed to assist the region's elderly population and the families and friends who care for them. The AAA provides services to individuals age 60 and over and their caregivers of the 26 counties of the Panhandle. Funding for the agency is comprised of federal, state, and local funds.

Emergency Preparedness:

The Regional Emergency Preparedness Program supports the state's homeland security strategic plan, which in turn, supports the National Strategy for Homeland Security. In the Panhandle, the program's primary 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. The key objectives are to prevent terrorist's attacks; reduce vulnerability to terrorism or natural disasters; and to minimize losses and affect a speedy recovery when incidents occur. Implementation of the Emergency Preparedness Program is overseen by the Panhandle Regional Emergency Management Advisory Committee (PREMAC). The PREMAC's areas of responsibility include the development of regional preparedness plans, overseeing the implementation of regional preparedness programs, and developing recommendations regarding the use of the region's homeland security grant funding.

Emergency Communications:

The PRPC's Regional 9-1-1 Network provides emergency communications services to the residents in 24 Panhandle counties through a network of twenty-three 9-1-1 call centers located in sheriffs' offices and police departments. These 9-1-1 calls are received by landlines, cellular phones, and most recently, VOIP or voice over IP. The PRPC provides ongoing training of 9-1-1 call takers, ensures maintenance of the emergency systems, and provides public education.

Solid Waste Management:

The Regional Solid Waste Management Program was developed to assist the region's local governments in implementing the recommendations of the Regional Solid Waste Management Plan. The plan was created in response to federal and state regulations that were significantly impacting landfill costs. The primary goal of the plan is to provide guidance in the development and implementation of local and regional alternatives, such as local and multi-jurisdictional recycling, composting and wood waste reduction programs, over traditional forms of disposal. In its function to promote the region's waste diversion efforts, the Planning Commission takes a lead role in the development and implementation of cooperative marketing and transportation initiatives.

Criminal Justice:

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. Under this program, the Planning Commission acts as a catalyst for positive change and innovation through regional agencies and to enhance the quality of life for residents of the Panhandle Region by providing services that facilitate the effective planning, implementation and assessment of regional criminal justice initiatives. The grants provide services in the areas such as victim's services, prosecution, crime prevention, juvenile justice prevention and intervention and law enforcement training.

Economic Development:

The Planning Commission's Economic Development Program is designed to assist local government entities and area businesses in enhancing the economic environment and encouraging the sustainable development of the region. Acting as the Economic Development District, assistance is provided with regional economic planning, grant preparation and administration, and topical workshops. Loans are provided through two loan programs: PRPC's Rural Micro Loan Program, offering financing to small businesses in the region who create jobs; and the Amarillo MSA Micro Loan program, helping finance small businesses in Potter and Randall Counties with a focus on low to moderate income business owners.

Transportation Planning:

The Texas Department of Transportation (TxDOT) established a study group to review public transportation planning and programming practices within metropolitan, suburban, and rural areas. Under the guidance of TxDOT, the Planning Commission was selected by area public transportation interests to serve as lead agency for the Texas Panhandle to develop a regional Public Transportation Service Plan. This effort has now evolved into PRPC's involvement with two Rural Planning Organizations focused on providing local input into statewide and regional TxDOT decision-making processes.

Water Planning:

Senate Bill 1 mandated the state of Texas to undertake a comprehensive water planning process designed to assist water users and providers in planning for and meeting future water demands and needs. The planning process was delegated to the regions to accomplish. The PRPC was selected and continues to serve as the administrative agent for this effort at the request of the Panhandle Water Planning Group.

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 conflicts, including divorce/custody, visitation arrangements, consumer complaints, minor criminal mischief, person injury, landlord/tenant disputes, property and damage disputes, threats and trespassing, financial disputes, police and court referrals, employer/employee conflicts, and neighborhood and community conflicts. Such resolution is achieved with the assistance of trained, impartial mediators who facilitate meetings between the disputing parties. Continuing education is provided to the mediators, ensuring that their mediation skills are current and effective.

Government Services:

The PRPC's Local Government Services Department assists area cities and counties in addressing community development needs. Results of these services can be seen with such community improvements as new parks, water infrastructure, sewer infrastructure, and local planning assistance. The PRPC plays a part in multiple phases of these projects for its members, from assisting with grant preparation, to administrative management of construction activities, construction contracts and compilation, and submission of all required reporting upon project completion. The PRPC also delivers city management services to area municipalities ranging from strategic planning assistance to codification, to long-term management contracts.

The PRPC also provides a variety of services in response to the common needs of area local governments. Under the heading of Regional Services, the need of these Panhandle local entities are addressed through services such as workshops and seminars, facilitation of roundtable discussions, grant writing assistance and management of special projects.

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 178 – 179.

The 2012 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 43 - 45 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 208.

Independent Audit:

Effective with the 2004 fiscal year, the PRPC implemented Statement No. 34 issued by the Governmental Accounting Standards Board. This statement established a new accounting model for governmental entities, which is discussed in note 1.B of the notes to the financial statements. Following the report of the independent auditors, is Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Awards and Acknowledgements

Certificate of Achievement:

The Government Finance Officers Association (GFOA) of the United States and Canada 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, 2011.

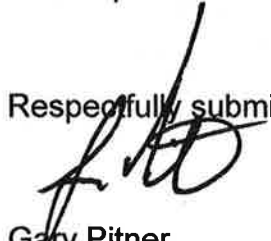
In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement program requirements, and we are submitting it to 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,

A handwritten signature in black ink, appearing to read "G. Pitner", written over the text "Respectfully submitted,".

Gary Pitner
Executive Director

A handwritten signature in black ink, appearing to read "Cindy Boone", written below the signature of Gary Pitner.

Cindy Boone, CPA
Finance Director

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, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Moirrell

President

Jeffrey R. Enen

Executive Director

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graph TD
    A[WORKFORCE DEVELOPMENT BOARD] -.- B[WORKFORCE DEVELOPMENT GOVERNING CONSORTIUM]
    A -.- C[PANHANDLE WATER PLANNING GROUP]
    A -.- D[TEXAS REVENUE RECOVERY ASSOCIATION]
    A -.- E[PANHANDLE RURAL TRANSPORTATION PLANNING ORGANIZATION]
    A -.- F[ROLLING PLAINS ORGANIZATION FOR RURAL TRANSPORTATION]
  
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WORKFORCE DEVELOPMENT BOARD

WORKFORCE DEVELOPMENT GOVERNING CONSORTIUM

PANHANDLE WATER PLANNING GROUP

TEXAS REVENUE RECOVERY ASSOCIATION

PANHANDLE RURAL TRANSPORTATION PLANNING ORGANIZATION

ROLLING PLAINS ORGANIZATION FOR RURAL TRANSPORTATION



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

OFFICERS

CHAIRMAN	Harold Keeter, Judge, County of Swisher
VICE-CHAIRMAN	Brian Gillispie, Mayor, City of Spearman
SECRETARY/TREASURER	Tom Velasquez, Minority Citizen's Representative, Wheeler
IMMEDIATE PAST CHAIRMAN	Wayne Nance, Judge, County of Briscoe

MEMBERS

PSA-1	Dallam, Hartley, Moore, Oldham, Sherman	Don Allred, Judge, County of Oldham Zelda Lang, Councilwoman, City of Dalhart Ronnie Gordon, Judge, County of Hartley
PSA-2	Hansford, Hemphill, Hutchinson, Lipscomb, Ochiltree, Roberts	Vernon Cook, Judge, County of Roberts Brian Gillispie, Mayor, City of Spearman Jeff Brain, Mayor, City of Borger Juan Cantu, Commissioner, County of Lipscomb
PSA-3	Briscoe, Castro, Deaf Smith, Parmer, Swisher	Harold Keeter, Judge, County of Swisher Tom Simons, Judge, County of Deaf Smith Wayne Nance, Judge, County of Briscoe
PSA-4	Armstrong, Carson, Potter, Randall	Ernie Houdashell, Judge, County of Randall Paul Harpole, Mayor, City of Amarillo Jon Behrens, Commissioner, City of Canyon Arthur Ware, Judge, County of Potter
PSA-5	Childress, Collingsworth, Donley, Gray, Hall, Wheeler	Jack Hall, Judge County of Donley John James, Judge, County of Collingsworth Jay Mayden, Judge, County of Childress

Special District Representatives

Phillip Self, Board Member, Greenbelt Municipal and Industrial Water Authority
Bob Gober, Board Member, North Rolling Plains Resource, Conservation and Development District

Minority Citizens' Representatives

Pete DeSantiago, Perryton
Irene Favila, Hereford
Saul Hernandez, Amarillo
Cleo Castro, Cactus
Tom Velasquez, Wheeler

EXECUTIVE STAFF

EXECUTIVE DIRECTOR	Gary Pitner
FINANCE DIRECTOR	Cindy Boone
WORKFORCE DEVELOPMENT DIRECTOR	Tom Dressler
AGING DIRECTOR	Melissa Carter
REGIONAL SERVICES DIRECTOR	John Kiehl
LOCAL GOVERNMENT SERVICES DIRECTOR	Kyle Ingham
DISPUTE RESOLUTION CENTER DIRECTOR	Pam Coffey
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
AMARILLO, TEXAS 76307-0750
PH. (940) 766-5550 • FAX (940) 766-5778

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

Independent Auditor's Report

The Board of Directors
Panhandle Regional Planning Commission
Amarillo, Texas

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, 2012, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 the Panhandle Regional Planning Commission as of September 30, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 14, 2013, on our consideration of the 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Panhandle Regional Planning Commission's financial statements as a whole. The introductory section, combining financial statements, supporting schedules, other supplementary information, and statistical section listed in the accompanying table of contents 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section and statistical section 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.

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 14, 2013

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, 2012. Please read it in conjunction with the PRPC's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

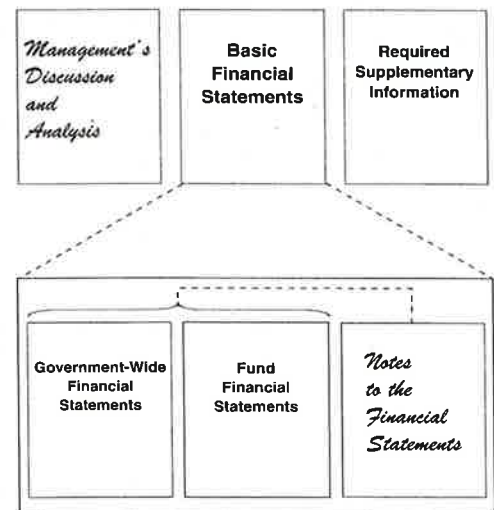
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$7,870,871 (net assets). Of this amount, \$1,955,168 (unrestricted net assets) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net assets increased by \$115,177. This increase is principally due to the \$243,664 increase in unrestricted net assets offset by a \$132,155 decrease in capital assets, net of related debt.
- The governmental funds reported a fund balance this year of \$2,162,801, which is an increase of \$280,351 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$899,908.

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

<i>Type of Statements</i>	Fund Statements		
	Government-wide	Governmental Funds	Proprietary Funds
<i>Scope</i>	Entire PRPC's government (except fiduciary funds)	The activities of the PRPC that are not proprietary or fiduciary	Activities the PRPC operates similar to private businesses - the internal services
<i>Required financial statements</i>	• Statement of net assets • Statement of activities	• Balance sheet • Statement of revenues, expenditures & changes in fund balances	• Statement of net assets • Statement of revenues, expenses, and changes in net assets • Statement of cash flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	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
<i>Type of inflow/outflow information</i>	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 assets 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 assets and how they have changed. Net assets - 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 assets 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.
- *Fiduciary funds*—These funds are used to account for resources held for the benefit of parties outside of PRPC. Fiduciary funds are not reflected in the government-wide financial statements because the resources of the funds are not available to support the PRPC's programs. Because the PRPC's fiduciary funds are considered agency funds, the PRPC's role is purely custodial such as the receipt, temporary investment, and disbursement of the resources to other entities.

FINANCIAL ANALYSIS OF THE PRPC AS A WHOLE

Net assets. The PRPC's net assets were \$7,870,871 at September 30, 2012. (See Table A-1.)

Table A-1
PRPC's Net Assets

	Governmental Activities	
	2012	2011
Current and other assets	\$ 4,765,722	\$ 4,615,182
Capital assets, net	6,282,205	6,457,804
Total assets	<u>11,047,927</u>	<u>11,072,986</u>
Current liabilities	2,070,680	2,160,934
Noncurrent liabilities	1,106,376	1,156,358
Total liabilities	<u>3,177,056</u>	<u>3,317,292</u>
Net assets		
Invested in capital assets, net of related debt	5,541,656	5,673,811
Restricted	374,047	370,379
Unrestricted	1,955,168	1,711,504
Total net assets	<u>\$ 7,870,871</u>	<u>\$ 7,755,694</u>

The \$1,955,168 of unrestricted net assets at September 30, 2012 represents resources available to fund the programs of the PRPC next year if sufficient resources are not derived from future resources. The restricted net assets are required to be set aside for future use in the micro-loan programs.

Changes in net assets. The PRPC's total revenues, both program and general, were \$21,566,348. A significant portion, 91%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 8% with the other categories combined making up 1% of the PRPC's total revenues.

The total cost of all programs was \$21,451,171; 61% of these costs were for the workforce development program, 14% for the aging program, 12% for emergency management, 8% for emergency communications, 2% for general government, and all the other governmental programs making up 3%. (See Figure A-4.)

Figure A-3
Sources of Revenue for Fiscal Year 2012

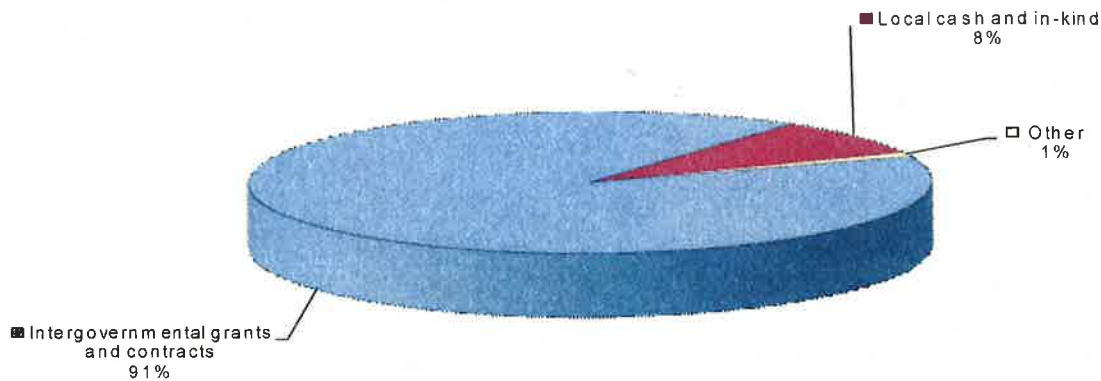
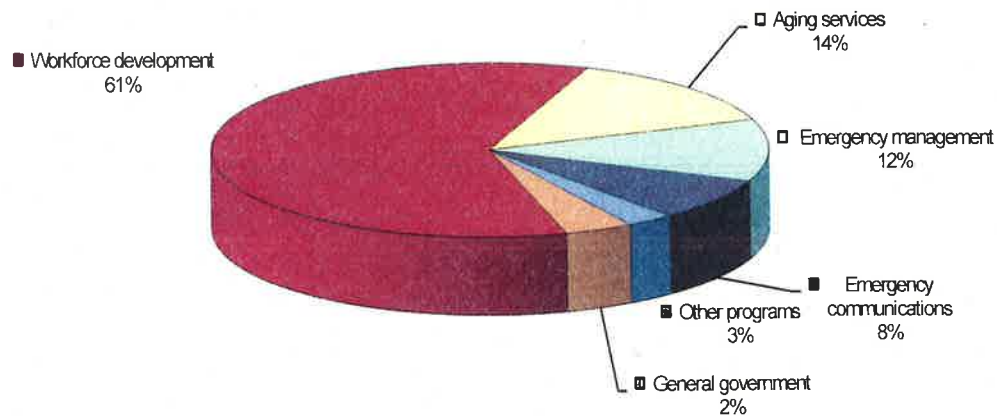


Figure A-4
Functional Expenses for Fiscal Year 2012



Governmental Activities

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2012 year compared to 2011. Revenue from intergovernmental grants and contracts decreased \$2,529,326 in 2012 primarily due to the end of the funds from the American Recovery and Reinvestment Act for the workforce development and the criminal justice programs. Also, a decrease in funds for emergency communications occurred due to a decrease in capital equipment upgrade expenditures.

Table A-2
Changes in Net Assets

	Governmental Activities	
	2012	2011
Revenues		
Program revenues		
Intergovernmental grants and contracts	\$ 19,537,813	22,067,139
Local contracts and in-kind	1,577,157	1,811,443
Program income		
PRPC	55,489	67,764
Subcontractor	190,971	220,938
Total program revenues	<u>21,361,430</u>	<u>24,167,284</u>
General revenues		
Membership dues	68,380	64,245
Interest income	10,835	12,317
Miscellaneous	125,703	56,789
Total general revenues	<u>204,918</u>	<u>133,351</u>
Total revenues	<u>21,566,348</u>	<u>24,300,635</u>
Expenses		
General government	510,412	718,619
Workforce development	13,032,787	15,029,693
Aging services	3,049,124	2,953,549
Emergency communications	1,731,281	1,884,717
Water development planning	47,237	19,221
Criminal justice programs	154,179	327,255
Economic development	128,386	90,365
Emergency management and hazard mitigation planning	2,507,035	2,182,883
Regional bio-terrorism planning	0	6,423
Solid waste planning	175,372	371,418
Transportation planning	115,358	114,286
Total expenses	<u>21,451,171</u>	<u>23,698,429</u>
Increase in net assets	115,177	602,206
Net assets - beginning	<u>7,755,694</u>	<u>7,153,488</u>
Net assets – ending	<u>\$ 7,870,871</u>	<u>7,755,694</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 2012 and 2011. The net cost reflects what was funded by local dollars.

Table A-3
Net Cost of Governmental Programs

	Governmental Programs		Net Cost of Programs	
	2012	2011	2012	2011
General government	\$ 510,412	\$ 718,619	\$ 53,725	\$ 165,806
Workforce development	13,032,787	15,029,693	(1,338)	(20,694)
Aging services	3,049,124	2,953,549	(26,546)	(28,914)
Emergency management	2,507,035	2,182,883	(54,553)	179,923
Emergency communications	1,731,281	1,884,717	(59,778)	177,103

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 PRPC General Fund fund balance at September 30, 2012 was \$2,144,560 of which \$899,908 was unassigned and is primarily the operating fund for the PRPC. This fund had an increase of \$142,762 primarily due to unexpected revenues from miscellaneous resources and a lower match requirement needed for the special revenue funds. The assigned fund balance of \$870,605 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. These funds had an increase of \$126,342 for the services described above. The restricted fund balance of \$374,047 is restricted for use in the micro-loan programs of the PRPC and had an increase of \$3,668.

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 2012, \$13,031,449 of funds was expended for these purposes which was a decrease of \$1,977,550 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 \$18,241 is for the Texas Department of Public Safety's safe room construction rebate program which increased in 2012 by \$7,579.

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 2012 on pages 178-179.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2012, the PRPC had invested in capital assets totaling \$6,282,205 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 2012, approximately \$402 thousand of equipment was purchased for emergency management programs. See note 4 on pages 45-46 of the basic financial statements for additional information related to capital assets.

**Table A-4
Capital Assets**

	Governmental Activities	
	2012	2011
Land	\$ 80,000	\$ 80,000
Buildings, systems and improvements, net	550,274	589,056
Furniture and equipment, net	5,651,931	5,788,748
Total	<u>\$ 6,282,205</u>	<u>\$ 6,457,804</u>

Long-term Debt

At year-end, the PRPC had a \$740,549 note outstanding to finance office building improvements as shown in Table A-5. See note 8 on pages 48-49 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5
Outstanding Debt**

	Governmental Activities	
	2012	2011
Note payable - due in less than one year	\$ 45,815	\$ 43,407
Note payable - due in more than one year	694,734	740,586
Total	<u>\$ 740,549</u>	<u>\$ 783,993</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2012, membership dues for the PRPC, which are based on 8.5 cents per capita, were updated for the 2010 census. This resulted in an increase in total annual dues of \$4,135 to \$68,380. The 2013 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 2013 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 uncertain for 2013 as the federal government is discussing decreases in future years.

Those indicators that were known when preparing the budget for fiscal year 2012-13 were taken into account. If those estimates are realized, the PRPC's budgetary general fund balance is not expected to change appreciably by the end of fiscal year 2013.

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 Assets September 30, 2012

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 2,298,010
Receivables:	
Due from grantors	1,952,973
Accounts	136,957
Other assets	377,782
Capital assets not being depreciated	80,000
Capital assets net of accumulated depreciation	6,202,205
Total assets	<u>11,047,927</u>
Liabilities	
Accounts payable	1,289,525
Deferred grant revenue	781,155
Noncurrent liabilities:	
Due in less than one year	62,363
Due in more than one year	1,044,013
Total liabilities	<u>3,177,056</u>
Net Assets	
Invested in capital assets, net of related debt	5,541,656
Restricted for micro-loan programs	374,047
Unrestricted	1,955,168
Total net assets	<u>\$ 7,870,871</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Activities For the Year Ended September 30, 2012

Functions/Programs	Direct Expenses	Indirect Cost Allocation
Primary government:		
Governmental activities:		
General government	\$ 840,392	(329,980)
Workforce development	12,915,216	117,571
Aging services	2,963,758	85,366
Emergency management	2,464,595	42,440
Emergency communications	1,686,972	44,309
Criminal justice programs	150,188	3,991
Solid waste planning	165,370	10,002
Transportation planning	102,953	12,405
Economic development	114,569	13,817
Water development planning	47,158	79
Total governmental activities	<u>21,451,171</u>	<u>-</u>
 Total primary government	 <u><u>\$ 21,451,171</u></u>	 <u><u>-</u></u>
	General revenues:	
	Membership dues	
	Interest income	
	Miscellaneous	
	Total general revenues	
	Change in net assets	
	Net assets - beginning	
	Net assets - ending	

See accompanying notes to the basic financial statements.

Expenses After Allocation of Indirect Costs	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Local Contracts and In-kind	Operating Grants and Contributions	Total Governmental Activities
510,412	508,248	55,889	53,725
13,032,787	112,810	12,918,639	(1,338)
3,049,124	1,058,293	1,964,285	(26,546)
2,507,035	87,314	2,365,168	(54,553)
1,731,281	1,545	1,669,958	(59,778)
154,179	5,165	148,915	(99)
175,372	268	174,783	(321)
115,358	-	114,991	(367)
128,386	49,920	78,007	(459)
47,237	54	47,178	(5)
<u>21,451,171</u>	<u>1,823,617</u>	<u>19,537,813</u>	<u>(89,741)</u>
<u>21,451,171</u>	<u>1,823,617</u>	<u>19,537,813</u>	<u>(89,741)</u>
			68,380
			10,835
			<u>125,703</u>
			<u>204,918</u>
			115,177
			7,755,694
			<u>\$ 7,870,871</u>

FUND FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Balance Sheet - Governmental Funds

September 30, 2012

	General	Texas Workforce Commission	Texas Department of Aging and Disability Services	Texas Department of Public Safety
Assets				
Cash and cash equivalents	\$ 1,783,855	-	-	-
Receivables (net):				
Accounts	52,370	-	2,434	1,800
Due from grantors	-	1,106,840	355,235	385,695
Due from other funds	600,326	-	-	-
Other assets	209,136	25,290	65	119,944
Total assets	<u>\$ 2,645,687</u>	<u>1,132,130</u>	<u>357,734</u>	<u>507,439</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 35,603	761,650	153,935	226,525
Due to other funds	365,827	141,084	202,545	198,756
Deferred grant revenue	99,697	229,396	1,254	63,917
Total liabilities	<u>501,127</u>	<u>1,132,130</u>	<u>357,734</u>	<u>489,198</u>
Fund balances:				
Restricted	374,047	-	-	-
Assigned	870,605	-	-	18,241
Unassigned	899,908	-	-	-
Total fund balances	<u>2,144,560</u>	<u>-</u>	<u>-</u>	<u>18,241</u>
Total liabilities and fund balances	<u>\$ 2,645,687</u>	<u>1,132,130</u>	<u>357,734</u>	<u>507,439</u>

See accompanying notes to the basic financial statements.

Commission on State Emergency Communications	Other Governmental Funds	Total Governmental Funds
290,301	96,970	2,171,126
-	36,000	92,604
34,457	70,746	1,952,973
-	-	600,326
17,386	68	371,889
<u>342,144</u>	<u>203,784</u>	<u>5,188,918</u>

72,584	28,512	1,278,809
-	57,941	966,153
269,560	117,331	781,155
<u>342,144</u>	<u>203,784</u>	<u>3,026,117</u>

-	-	374,047
-	-	888,846
-	-	899,908
<u>-</u>	<u>-</u>	<u>2,162,801</u>
<u>342,144</u>	<u>203,784</u>	<u>5,188,918</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 Assets September 30, 2012

Total fund balances - governmental funds \$ 2,162,801

Amounts reported for *governmental activities* in the Statement of Net Assets
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	\$ 8,284,648	
Related accumulated depreciation	<u>2,645,717</u>	5,638,931

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 assets. 44,353

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 assets. 24,786

Total net assets - governmental activities \$ 7,870,871

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, 2012

	General	Texas Workforce Commission	Texas Department of Aging and Disability Services	Texas Department of Public Safety
Revenues				
Intergovernmental grants and contracts	\$ 55,889	12,918,639	1,964,285	2,365,168
Local cash and in-kind	531,100	112,810	839,886	87,314
Program income:				
PRPC	24,263	-	27,436	-
Subcontractor	-	-	190,971	-
Membership dues	68,380	-	-	-
Interest income	10,835	-	-	-
Miscellaneous	114,309	-	-	-
Total revenues	<u>804,776</u>	<u>13,031,449</u>	<u>3,022,578</u>	<u>2,452,482</u>
Expenditures				
General government	838,024	-	-	-
Workforce development	-	12,913,878	-	-
Aging services	-	-	2,961,172	-
Emergency management	-	-	-	2,402,463
Emergency communications	-	-	-	-
Solid waste planning	-	-	-	-
Criminal justice programs	-	-	-	-
Economic development	-	-	-	-
Transportation planning	-	-	-	-
Water development planning	-	-	-	-
Total expenditures	<u>838,024</u>	<u>12,913,878</u>	<u>2,961,172</u>	<u>2,402,463</u>
Excess of revenues over (under) expenditures	(33,248)	117,571	61,406	50,019
Other financing sources (uses):				
Transfers in	329,980	-	23,960	-
Transfers out	(23,960)	(117,571)	(85,366)	(42,440)
Net change in fund balances	272,772	-	-	7,579
Fund balances, beginning	<u>1,871,788</u>	<u>-</u>	<u>-</u>	<u>10,662</u>
Fund balances, ending	<u>\$ 2,144,560</u>	<u>-</u>	<u>-</u>	<u>18,241</u>

See accompanying notes to the basic financial statements.

Commission on State Emergency Communications	Other Governmental Funds	Total Governmental Funds
1,669,958	563,874	19,537,813
856	51,295	1,623,261
-	3,790	55,489
-	-	190,971
-	-	68,380
689	322	11,846
-	-	114,309
<u>1,671,503</u>	<u>619,281</u>	<u>21,602,069</u>
-	-	838,024
-	-	12,913,878
-	-	2,961,172
-	-	2,402,463
1,627,194	-	1,627,194
-	165,049	165,049
-	150,089	150,089
-	114,110	114,110
-	102,586	102,586
-	47,153	47,153
<u>1,627,194</u>	<u>578,987</u>	<u>21,321,718</u>
44,309	40,294	280,351
-	-	353,940
<u>(44,309)</u>	<u>(40,294)</u>	<u>(353,940)</u>
-	-	280,351
-	-	1,882,450
<u>-</u>	<u>-</u>	<u>2,162,801</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, 2012

Net change in fund balances - total governmental funds	\$ 280,351
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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	\$ 479,069	
Depreciation expense for the year	<u>593,141</u>	(114,072)

Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.	(47,115)
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An internal service fund is used by management to charge costs associated with various activities to individual funds. The change in net assets of the internal service fund is not reported in the governmental funds.	<u>(3,987)</u>
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Change in net assets of governmental activities	<u><u>\$ 115,177</u></u>
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See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Net Assets Proprietary Fund September 30, 2012

	Governmental Activities Internal Service Fund
Assets	
Current assets:	
Cash and cash equivalents	\$ 126,884
Due from other funds	365,827
Other current assets	5,893
Total current assets	<u>498,604</u>
Noncurrent assets:	
Capital assets not being depreciated	80,000
Capital assets net of accumulated depreciation	563,274
Total noncurrent assets	<u>643,274</u>
Total assets	<u>1,141,878</u>
Liabilities	
Current liabilities:	
Accounts payable - trade	10,716
Accrued expenses	16,548
Loan payable - due in less than one year	45,815
Total current liabilities	<u>73,079</u>
Noncurrent liabilities:	
Accrued expenses - due in more than one year	349,279
Loan payable - due in more than one year	694,734
Total noncurrent liabilities	<u>1,044,013</u>
Total liabilities	<u>1,117,092</u>
Net Assets	
Invested in capital assets, net of related debt	(97,275)
Unrestricted	122,061
Total net assets	<u>\$ 24,786</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Fund For the Year Ended September 30, 2012

	Governmental Activities Internal Service Fund
Operating revenues:	
Charges for services	\$ 811,303
Rent income	11,246
Miscellaneous	148
Total operating revenues	<u>822,697</u>
 Operating expenses:	
Salaries and benefits	481,623
Travel	15,500
Supplies and materials	24,589
Equipment rental and maintenance	89,709
Utilities	50,134
Communications	12,311
Insurance	5,573
Depreciation	61,527
Contract services	35,306
Miscellaneous expenses	14,424
Total operating expenses	<u>790,696</u>
 Income from operations	 <u>32,001</u>
 Non-operating expense	
Interest	<u>(35,988)</u>
 Change in net assets	 (3,987)
 Total net assets - beginning	 <u>28,773</u>
 Total net assets - ending	 <u><u>\$ 24,786</u></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, 2012

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 811,303
Cash received from tenants	6,902
Cash received for miscellaneous services	148
Cash payments to employees	(481,623)
Cash payments for goods and services	(247,854)
Net cash provided by operating activities	<u>88,876</u>
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(35,988)
Repayment of mortgage debt principal	(43,444)
Net cash used by capital and related financing activities	<u>(79,432)</u>
Net increase in cash	9,444
Cash, beginning of year	<u>117,440</u>
Cash, end of year	<u><u>\$ 126,884</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	<u>\$ 32,001</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	61,527
Change in current assets and liabilities:	
Accounts receivable	(4,344)
Accrued liabilities	(308)
Total adjustments	<u>56,875</u>
Net cash provided by operating activities	<u><u>\$ 88,876</u></u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUND SEPTEMBER 30, 2012

	Agency Fund
Assets	
Cash and cash equivalents	\$ 2,061
Total assets	<u>\$ 2,061</u>
Liabilities	
Due to owner entities	\$ 2,061
Total liabilities	<u>\$ 2,061</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements September 30, 2012

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. 39, "Determining Whether Certain Organizations are Component Units, an Amendment to GASB Statement No. 14", 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, 2012

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 assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity 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, and Health and Human Services, as well as the Texas Workforce Commission.

The *Texas Department of Aging and Disability Services 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 Department of Aging and Disability Services.

The *Texas Department of Public Safety Fund* is used to account for federal grants awarded to the Commission by the United States Departments of Homeland Security and the Texas Department of Public Safety.

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, 2012

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 Assets. 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.

The Commission's fiduciary fund is custodial in nature and does not present results of operations or have a measurement focus. The agency fund is accounted for using the accrual basis of accounting. The fund is presented in the fund financial statements. The Commission acts as an agent in making payments and keeping records for one nonprofit organization. The Commission does not have control over this organization. Since their assets are held in a trustee or agency capacity and are therefore not available to support the Commission's programs, these funds are not included in the government-wide statements.

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

The government-wide, proprietary fund, and fiduciary 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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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

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.

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 \$23,960 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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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

The Commission's total payroll and covered payroll in fiscal year 2012 were both approximately \$2 million. During the year, the Commission contributed approximately \$281,000 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$100,000 (5% of covered payroll).

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 2012, the Commission submitted its indirect cost plan to its state cognizant agency, the Texas Workforce Commission.

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 estimated fair 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. Deferred Revenues

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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

J. Governmental Fund Balances and Proprietary Fund Net Assets

Governmental Fund balances are classified as follows:

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The Commission had no nonspendable fund balance as of September 30, 2012.

Restricted fund balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. The restricted fund balance of \$374,047 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, 2012.

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. The assigned balance in the General Fund was \$870,605 and \$18,241 in the Special Revenue Funds as of September 30, 2012.

Unassigned fund balance – represents amounts which are unconstrained in that they may be spent for any purpose. The unassigned balance was \$899,908 as of September 30, 2012.

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

Proprietary Fund net assets result 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 assets are periodically corrected through changes in rates charged for services in an attempt to bring the balance to zero.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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

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.

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.

M. Subsequent Pronouncements

In July 2011, the GASB issued GASB Statement No. 63 to provide a new statement of net position to report all assets, deferred outflow of resources, liabilities, deferred inflows of resources and net position (which is the net residual amount of the other elements). The Statement is effective for periods beginning after December 15, 2011 and requires that deferred outflows of resources and deferred inflows of resources be reported separately from assets and liabilities. The Statement also amends certain provisions of GASB Statement 34 and related pronouncements to reflect the residual measure in the statement of financial position as net position, rather than net assets. The GASB also issued GASB Statement No. 65 in April 2012 (effective for periods beginning after December 15, 2012) to limit the recognition of deferred outflows and deferred inflows of resources to those instances specifically identified in authoritative GASB pronouncements. Together these statements will affect the Commission's reporting of its governmental activities on the government-wide statements as of and for the year ended September 30, 2013, although the impact of applying the statements is not known at this time.

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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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

At September 30, 2012, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$2,298,010 while the bank balances were \$2,685,510. Of the bank balances, \$932,798 was covered by federal depository insurance and the remainder was collateralized with a Federal Home Loan Bank security held by the pledging financial institution's agent in the Commission's name in the amount of \$4,000,000.

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.

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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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

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.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2012 is as follows:

<u>Primary Government</u>	<u>Beginning</u>			<u>Ending</u>
Governmental Activities:	Balance	Increase	Decrease	Balance
Capital assets not being depreciated:				
Land	\$ 80,000	\$ -	\$ -	\$ 80,000
Capital assets being depreciated:				
Building and improvements	1,221,242	-	-	1,221,242
Furniture and equipment	8,676,514	479,069	686,491	8,469,092
Total capital assets being depreciated	<u>9,897,756</u>	<u>479,069</u>	<u>686,491</u>	<u>9,690,334</u>
Less accumulated depreciation for:				
Building and improvements	632,186	38,782	-	670,968
Furniture and equipment	2,887,766	615,886	686,491	2,817,161
Total accumulated depreciation	<u>3,519,952</u>	<u>654,668</u>	<u>686,491</u>	<u>3,488,129</u>
Total capital assets being depreciated, net	<u>6,377,804</u>	(175,599)	-	<u>6,202,205</u>
Governmental activities capital assets, net	<u>\$6,457,804</u>	(\$175,599)	\$ -	<u>\$6,282,205</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

NOTE 4 - CAPITAL ASSETS (CONT'D.)

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

General Government	\$ 2,418
Workforce Development	40,318
Aging Services	8,545
Emergency Communications	132,184
Solid Waste Planning	477
Emergency Management	469,532
Water Development Planning	136
Criminal Justice Programs	433
Transportation Planning	296
Economic Development	<u>329</u>
Total depreciation expense – governmental activities	<u>\$654,668</u>

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, 2012, two (2) new loans totaling \$60,800, were issued to qualified borrowers through these programs. Interest income totaling \$15,318 was received. The Commission can use \$11,650 to offset general expenditures and the other \$3,668 is reinvested into the program. No loans were in default as of September 30, 2012.

Based on an analysis of each outstanding loan at September 30, 2012, management has established an allowance for bad debts of \$28,550 relative to the \$237,686 of loans outstanding as of September 30, 2012. The net outstanding balance, \$209,136, at September 30, 2012 is included in the other assets caption in the Government-wide Statement of Net Assets and the Governmental Funds Balance Sheet.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

NOTE 6 - INTERFUND BALANCES AND ACTIVITIES

1. Due To and Due From Other Funds

At September 30, 2012, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$600,326	\$365,827
Texas Workforce Commission	-	141,084
Texas Department of Aging and Disability Services	-	202,545
Texas Department of Public Safety	-	198,756
Other Governmental Funds	-	57,941
Internal Service Fund	<u>365,827</u>	<u>-</u>
Totals	<u>\$966,153</u>	<u>\$966,153</u>

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

2. Transfers To and From Other Funds

Transfers to and from other funds during 2011-12 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 40,294	Indirect cost allocations
Texas Department of Aging and Disability Services	General Fund	85,366	Indirect cost allocations
Commission on State Emergency Communications	General Fund	44,309	Indirect cost allocations
Texas Workforce Commission	General Fund	117,571	Indirect cost allocations
Texas Department of Public Safety	General Fund	42,440	Indirect cost allocations
General Fund	Texas Department of Aging and Disability	<u>23,960</u>	Cash match requirements
Total		<u>\$353,940</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:

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

NOTE 7 - LEASE COMMITMENTS (CONT'D.)

2013	\$11,018
2014	11,417
2015	11,417
2016	11,417
2017	<u>6,447</u>
Totals	<u>\$51,716</u>

Lease expense incurred for 2012 under all non-cancellable operating leases was \$12,030. Such amount is included in equipment rental and maintenance, primarily in the Internal Service and Special Revenue Funds. In addition, approximately \$10,580 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, 2012 is as follows:

	<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 in monthly installments of \$6,645 through 11/11/24, including interest, secured by lien on real property	\$ 783,993	\$ -	\$ 43,444	\$ 740,549	\$45,815
Compensated absences (Note 9) *	<u>372,365</u>	<u>283,520</u>	<u>290,059</u>	<u>365,826</u>	<u>16,548</u>
Total long-term obligations	<u>\$1,156,358</u>	<u>\$283,520</u>	<u>\$333,503</u>	<u>\$1,106,375</u>	<u>\$62,363</u>

* Compensated absences are liquidated by the Internal Service Fund.

Debt service requirements of the note for the years subsequent to September 30, 2012 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 45,815	\$ 33,926	\$ 79,741
2014	48,021	31,720	79,741
2015	50,334	29,407	79,741
2016	52,683	27,058	79,741
2017	55,297	24,444	79,741
2018 - 22	319,059	79,645	398,704
2023 - 25	<u>169,340</u>	<u>9,439</u>	<u>178,779</u>
Total	<u>\$740,549</u>	<u>\$235,639</u>	<u>\$976,188</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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

Interest expense incurred on the note for 2012 was \$35,988. 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.

Accrued annual vacation leave and sick leave included in the accrued expenses/expenditures caption in the government-wide statement of net assets and the governmental activities Internal Service Fund statement of net assets was \$365,827 at September 30, 2012. 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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2012

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, 2012, 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, 2012.

NOTE 13 - RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2012 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>\$374,047</u>	<u>\$ -</u>	<u>\$374,047</u>
<u>Assigned:</u>			
Local Cash	\$699,192	\$ -	\$699,192
Intergovernmental Grants and Contracts	106,490	18,241	124,731
Other	<u>64,923</u>	<u>-</u>	<u>64,923</u>
Total Assigned	<u>\$870,605</u>	<u>\$ 18,241</u>	<u>\$888,846</u>

COMBINING FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2012

	Texas Commission on Environmental Quality	Office of the Governor Criminal Justice Division	U.S. Department of Commerce
Assets			
Cash and cash equivalents	\$ 29,641	-	43,802
Receivables (net):			
Due from grantors	-	23,782	8,211
Accounts	-	-	36,000
Other assets	68	-	-
Total assets	<u>\$ 29,709</u>	<u>23,782</u>	<u>88,013</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 410	3,864	241
Due to other funds	-	19,918	-
Deferred grant revenue	29,299	-	87,772
Total liabilities	<u>29,709</u>	<u>23,782</u>	<u>88,013</u>
Fund balances:			
Unassigned	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 29,709</u>	<u>23,782</u>	<u>88,013</u>

<u>Texas Department of Transportation</u>	<u>Texas Water Development Board</u>	<u>Total Nonmajor Governmental Funds</u>
-	23,527	96,970
38,027	726	70,746
-	-	36,000
-	-	68
<u>38,027</u>	<u>24,253</u>	<u>203,784</u>
4	23,993	28,512
38,023	-	57,941
-	260	117,331
<u>38,027</u>	<u>24,253</u>	<u>203,784</u>
-	-	-
-	-	-
<u>38,027</u>	<u>\$ 24,253</u>	<u>203,784</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2012

	Texas Commission on Environmental Quality	Office of the Governor Criminal Justice Division	U.S. Department of Commerce
Revenues			
Intergovernmental grants and contracts	\$ 174,783	148,915	78,007
Local cash and in-kind	-	1,375	49,920
Program income:			
PRPC	-	3,790	-
Interest income	268	-	-
Total revenues	<u>175,051</u>	<u>154,080</u>	<u>127,927</u>
Expenditures			
Solid waste planning	165,049	-	-
Criminal justice programs	-	150,089	-
Economic development	-	-	114,110
Transportation planning	-	-	-
Water development planning	-	-	-
Total expenditures	<u>165,049</u>	<u>150,089</u>	<u>114,110</u>
Excess of revenues over (under) expenditures	10,002	3,991	13,817
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	<u>(10,002)</u>	<u>(3,991)</u>	<u>(13,817)</u>
Net change in fund balances	-	-	-
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

<u>Texas Department of Transportation</u>	<u>Texas Water Development Board</u>	<u>Total Nonmajor Governmental Funds</u>
114,991	47,178	563,874
-	-	51,295
-	-	3,790
-	54	322
<u>114,991</u>	<u>47,232</u>	<u>619,281</u>
-	-	165,049
-	-	150,089
-	-	114,110
102,586	-	102,586
-	47,153	47,153
<u>102,586</u>	<u>47,153</u>	<u>578,987</u>
12,405	79	40,294
-	-	-
<u>(12,405)</u>	<u>(79)</u>	<u>(40,294)</u>
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Fiduciary Assets and Liabilities - All Agency Funds
September 30, 2012

	Region 52
Assets	
Cash and cash equivalents	\$ 2,061
Total assets	<u>\$ 2,061</u>
Liabilities	
Due to owner entities	\$ 2,061
Total liabilities	<u>\$ 2,061</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Changes in Assets and Liabilities - All Agency Funds

Year ended September 30, 2012

		Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
Region 52					
	<i>Asset</i>				
Cash		<u>\$ 2,061</u>	<u>-</u>	<u>-</u>	<u>2,061</u>
	<i>Liabilities</i>				
Due to owner entities		<u>\$ 2,061</u>	<u>-</u>	<u>-</u>	<u>2,061</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, 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 Department of Aging and Disability Services - 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 Public Safety - To account for grant funds from the U.S. Department of Homeland Security 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.

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 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 U.S. Department of Justice and 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 Department of Transportation - To account for grant funds received from the U.S. Department of Transportation and the State of Texas 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.

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.

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 66 - 176 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 64 - 65.

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet - All Special Revenue Funds

September 30, 2012

	Texas Workforce Commission	Texas Department of Aging and Disability Services	Texas Department of Public Safety	Commission on State Emergency Communications	Texas Commission on Environmental Quality
<u>Assets</u>					
Cash	\$ -	-	-	290,301	29,641
Due from grantor agencies	1,106,840	355,235	385,695	34,457	-
Accounts receivable	-	2,434	1,800	-	-
Other assets	25,290	65	119,944	17,386	68
Total assets	<u>\$ 1,132,130</u>	<u>357,734</u>	<u>507,439</u>	<u>342,144</u>	<u>29,709</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 761,650	153,935	226,525	72,584	410
Due to general fund	141,084	202,545	198,756	-	-
Deferred revenue	229,396	1,254	63,917	269,560	29,299
Total liabilities	<u>1,132,130</u>	<u>357,734</u>	<u>489,198</u>	<u>342,144</u>	<u>29,709</u>
Fund balances:					
Assigned	<u>-</u>	<u>-</u>	<u>18,241</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,132,130</u>	<u>357,734</u>	<u>507,439</u>	<u>342,144</u>	<u>29,709</u>

Office of the Governor Criminal Justice Division	U.S. Department of Commerce	Texas Department of Transportation	Texas Water Development Board	Total
-	43,802	-	23,527	387,271
23,782	8,211	38,027	726	1,952,973
-	36,000	-	-	40,234
-	-	-	-	162,753
<u>23,782</u>	<u>88,013</u>	<u>38,027</u>	<u>24,253</u>	<u>2,543,231</u>

3,864	241	4	23,993	1,243,206
19,918	-	38,023	-	600,326
-	87,772	-	260	681,458
<u>23,782</u>	<u>88,013</u>	<u>38,027</u>	<u>24,253</u>	<u>2,524,990</u>
-	-	-	-	18,241
<u>23,782</u>	<u>88,013</u>	<u>38,027</u>	<u>24,253</u>	<u>2,543,231</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year ended September 30, 2012

	Texas Workforce Commission	Texas Department of Aging and Disability Services	Texas Department of Public Safety	Commission on State Emergency Communications
Revenues:				
Federal grants	\$ -	-	-	-
State grants:				
Federal flow-through	10,529,056	1,848,291	2,365,168	-
Non-federal	2,389,583	115,994	-	1,669,958
Local cash and in-kind	112,810	839,886	87,314	856
Program income:				
PRPC	-	27,436	-	-
Subcontractor	-	190,971	-	-
Interest income	-	-	-	689
Total revenues	<u>13,031,449</u>	<u>3,022,578</u>	<u>2,452,482</u>	<u>1,671,503</u>
Expenditures - Current:				
Salaries and benefits	462,389	482,082	198,145	213,530
Travel	7,760	21,113	14,914	13,211
Supplies and materials	20,008	7,440	2,589	16,533
Internal service charges	294,002	136,392	93,498	96,481
Equipment rental and maintenance	486	-	-	476
Miscellaneous and other costs	17,373	49,838	37,291	21,477
Client payments	142,041	-	-	-
Client supportive services	8,172,850	1,363,929	-	-
Client training	501,311	-	-	-
Local cash, in-kind and program income	-	891,155	55,047	-
Subcontractor costs	3,020,128	-	1,422,461	-
Workforce center costs	157,746	-	-	-
9-1-1 system expenditures	-	-	-	1,176,006
Capital outlay	<u>117,784</u>	<u>9,223</u>	<u>578,518</u>	<u>89,480</u>
Total expenditures	<u>12,913,878</u>	<u>2,961,172</u>	<u>2,402,463</u>	<u>1,627,194</u>
Excess (deficiency) of revenues over expenditures	<u>117,571</u>	<u>61,406</u>	<u>50,019</u>	<u>44,309</u>
Other financing sources (uses):				
Transfers from other funds	-	23,960	-	-
Transfers to other funds	<u>(117,571)</u>	<u>(85,366)</u>	<u>(42,440)</u>	<u>(44,309)</u>
Total other financing sources (uses)	<u>(117,571)</u>	<u>(61,406)</u>	<u>(42,440)</u>	<u>(44,309)</u>
Excess revenues and other sources over (under) expenditures and other uses	-	-	7,579	-
Fund balance, beginning of year	-	-	10,662	-
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>18,241</u>	<u>-</u>

Texas Commission on Environmental Quality	Office of the Governor Criminal Justice Division	U.S. Department of Commerce	Texas Department of Transportation	Texas Water Development Board	Total
-	-	78,007	-	-	78,007
-	-	-	114,991	-	14,857,506
174,783	148,915	-	-	47,178	4,546,411
-	1,375	49,920	-	-	1,092,161
-	3,790	-	-	-	31,226
-	-	-	-	-	190,971
268	-	-	-	54	1,011
175,051	154,080	127,927	114,991	47,232	20,797,293
56,733	25,582	70,818	80,601	576	1,590,456
5,552	-	8,854	647	-	72,051
667	1,687	345	507	-	49,776
16,950	5,227	24,213	19,344	286	686,393
-	-	-	-	-	962
1,673	150	8,559	166	1,114	137,641
-	-	-	-	-	142,041
-	-	-	-	-	9,536,779
-	-	-	-	-	501,311
-	-	-	-	-	946,202
83,474	117,443	-	-	45,177	4,688,683
-	-	-	-	-	157,746
-	-	-	-	-	1,176,006
-	-	1,321	1,321	-	797,647
165,049	150,089	114,110	102,586	47,153	20,483,694
10,002	3,991	13,817	12,405	79	313,599
-	-	-	-	-	23,960
(10,002)	(3,991)	(13,817)	(12,405)	(79)	(329,980)
(10,002)	(3,991)	(13,817)	(12,405)	(79)	(306,020)
-	-	-	-	-	7,579
-	-	-	-	-	10,662
-	-	-	-	-	18,241

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

	WIA	Child Care	Other Programs	Total
Revenues:				
State grants				
Federal flow-through	\$ 1,883,315	7,011,565	1,634,176	10,529,056
Non-federal	-	1,989,124	400,459	2,389,583
Local cash and in-kind	-	112,810	-	112,810
	<u>1,883,315</u>	<u>9,113,499</u>	<u>2,034,635</u>	<u>13,031,449</u>
Total Revenues				
Expenditures:				
Current				
Salaries and benefits	70,237	285,254	106,898	462,389
Travel	1,954	3,085	2,721	7,760
Supplies and materials	2,297	16,104	1,607	20,008
Internal service charges	97,096	134,596	62,310	294,002
Equipment rental and maintenance	141	153	192	486
Miscellaneous and other costs	3,434	9,212	4,727	17,373
Indirect cost allocation	25,869	59,476	32,226	117,571
Client payments	106,424	-	35,617	142,041
Client supportive services	171,360	7,499,242	502,248	8,172,850
Client training	469,695	31,616	-	501,311
Subcontractor costs	877,995	990,484	1,151,649	3,020,128
Workforce center costs	36,013	37,111	84,622	157,746
Capital outlay	20,800	47,166	49,818	117,784
	<u>1,883,315</u>	<u>9,113,499</u>	<u>2,034,635</u>	<u>13,031,449</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

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

TEXAS WORKFORCE COMMISSION - WORKFORCE INVESTMENT ACT

Year ended September 30, 2012

	2011 Trade Act	2012 Trade Act	2010 Adult	2011 Adult	2012 Adult
Revenues:					
State grants					
Federal flow-through	\$ 2,041	17,312	46,140	502,924	58,093
Total Revenues	<u>2,041</u>	<u>17,312</u>	<u>46,140</u>	<u>502,924</u>	<u>58,093</u>
Expenditures:					
Current					
Salaries and benefits	-	-	(4,902)	13,357	2,511
Travel	-	-	(53)	592	29
Supplies and materials	-	-	(12)	320	24
Internal service charges	180	735	14,375	626	7,059
Equipment rental and maintenance	-	-	(5)	44	1
Miscellaneous and other costs	-	-	(30)	943	46
Indirect cost allocation	22	90	217	3,269	1,184
Client payments	-	-	-	-	-
Client supportive services	477	1,253	-	67,677	116
Client training	1,362	15,234	-	166,051	47,123
Subcontractor costs	-	-	36,603	232,870	-
Workforce center costs	-	-	-	11,118	-
Capital outlay	<u>-</u>	<u>-</u>	<u>(53)</u>	<u>6,057</u>	<u>-</u>
Total Expenditures	<u>2,041</u>	<u>17,312</u>	<u>46,140</u>	<u>502,924</u>	<u>58,093</u>
Excess of revenues over expenditures	-	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>2011 Disability Navigator</u>	<u>2012 Disability Navigator</u>	<u>2010 Youth</u>	<u>2011 Youth</u>	<u>2012 Youth</u>	<u>2010 Dislocated Worker</u>	<u>2011 Dislocated Worker</u>	<u>2012 Dislocated Worker</u>	<u>Total</u>
<u>1,340</u>	<u>59,300</u>	<u>63,980</u>	<u>383,839</u>	<u>41,281</u>	<u>127,852</u>	<u>507,341</u>	<u>71,872</u>	<u>1,883,315</u>
<u>1,340</u>	<u>59,300</u>	<u>63,980</u>	<u>383,839</u>	<u>41,281</u>	<u>127,852</u>	<u>507,341</u>	<u>71,872</u>	<u>1,883,315</u>
-	-	59	13,479	2,690	4,842	33,951	4,250	70,237
-	-	-	535	31	53	718	49	1,954
1,194	-	-	293	26	12	399	41	2,297
-	2,976	17,731	373	7,562	32,721	810	11,948	97,096
-	-	-	39	1	6	53	2	141
-	26	1	1,014	49	30	1,277	78	3,434
146	608	2,199	3,439	1,269	5,527	5,894	2,005	25,869
-	-	-	98,006	8,418	-	-	-	106,424
-	-	-	19,827	643	-	81,135	232	171,360
-	-	-	27,198	20,592	-	138,893	53,242	469,695
-	53,728	43,990	201,708	-	84,609	224,462	25	877,995
-	1,962	-	10,076	-	-	12,857	-	36,013
-	-	-	7,852	-	52	6,892	-	20,800
<u>1,340</u>	<u>59,300</u>	<u>63,980</u>	<u>383,839</u>	<u>41,281</u>	<u>127,852</u>	<u>507,341</u>	<u>71,872</u>	<u>1,883,315</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0111TRA000 (851)
Grant Term: October 1, 2010 to October 31, 2011

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 2,041	41,353	43,394
Total Revenues	2,041	41,353	43,394
Expenditures:			
Current			
Internal service charges	180	1,110	1,290
Indirect cost allocation	22	133	155
Client supportive services	477	22,878	23,355
Client training	1,362	17,232	18,594
Total Expenditures	2,041	41,353	43,394
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, 2012

Grant Name: Trade Act Services for Dislocated Workers

Grant Number: 0111TRA000 (851)

Grant Term: October 1, 2010 to October 31, 2011

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 5,700	202	1,243	1,445
Direct program-education and training	<u>115,200</u>	<u>1,839</u>	<u>40,110</u>	<u>41,949</u>
Total cost category	<u>\$ 120,900</u>	<u>2,041</u>	<u>41,353</u>	<u>43,394</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0112TRA000 (852)
Grant Term: October 1, 2011 to October 31, 2012

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 17,312	-	17,312
Total Revenues	17,312	-	17,312
Expenditures:			
Current			
Internal service charges	735	-	735
Indirect cost allocation	90	-	90
Client supportive services	1,253	-	1,253
Client training	15,234	-	15,234
Total Expenditures	17,312	-	17,312
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, 2012

Grant Name: Trade Act Services for Dislocated Workers

Grant Number: 0112TRA000 (852)

Grant Term: October 1, 2011 to October 31, 2012

	Budget	Actual	
		2012	Prior years
			Total
Cost category:			
Administration	\$ 1,190	825	-
Direct program-education and training	23,810	16,487	-
Total cost category	\$ 25,000	17,312	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Adult
Grant Number: 0110WIA000 (911)
Grant Term: July 1, 2010 to June 30, 2012

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 46,140	599,807	645,947
Total Revenues	46,140	599,807	645,947
Expenditures:			
Current			
Salaries and benefits	(4,902)	43,504	38,602
Travel	(53)	414	361
Supplies and materials	(12)	160	148
Internal service charges	14,375	13,168	27,543
Equipment rental and maintenance	(5)	32	27
Miscellaneous and other costs	(30)	528	498
Indirect cost allocation	217	8,215	8,432
Client payments	-	72	72
Client supportive services	-	62,570	62,570
Client training	-	144,482	144,482
Subcontractor costs	36,603	318,497	355,100
Workforce center costs	-	7,565	7,565
Capital outlay	(53)	600	547
Total Expenditures	46,140	599,807	645,947
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, 2012

Grant Name: Workforce Investment Act - Adult
Grant Number: 0110WIA000 (911)
Grant Term: July 1, 2010 to June 30, 2012

		Actual		
	Budget	2012	Prior years	Total
Cost category:				
Administration	\$ 50,798	9,558	41,240	50,798
Direct program-core/intensive services	341,659	36,603	305,056	341,659
Direct program-education and training	27,965	-	27,965	27,965
Monitoring	1,197	(20)	1,217	1,197
Program management & support	31,729	-	31,729	31,729
Subrecipient operating costs	13,512	(1)	13,513	13,512
Support services-other	15,091	-	15,091	15,091
Support services-transportation	37,996	-	37,996	37,996
Transfer from WIA Dislocated Worker:				
Direct program-education and training	117,378	-	117,378	117,378
Support services-transportation	8,622	-	8,622	8,622
Total cost category	<u>\$ 645,947</u>	<u>46,140</u>	<u>599,807</u>	<u>645,947</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Adult
Grant Number: 0111WIA000 (912)
Grant Term: July 1, 2011 to June 30, 2013

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 502,924	116,715	619,639
Total Revenues	502,924	116,715	619,639
Expenditures:			
Current			
Salaries and benefits	13,357	9,952	23,309
Travel	592	81	673
Supplies and materials	320	22	342
Internal service charges	626	5,974	6,600
Equipment rental and maintenance	44	11	55
Miscellaneous and other costs	943	118	1,061
Indirect cost allocation	3,269	2,071	5,340
Client supportive services	67,677	2,979	70,656
Client training	166,051	22,856	188,907
Subcontractor costs	232,870	72,026	304,896
Workforce center costs	11,118	625	11,743
Capital outlay	6,057	-	6,057
Total Expenditures	502,924	116,715	619,639
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, 2012

Grant Name: Workforce Investment Act - Adult

Grant Number: 0111WIA000 (912)

Grant Term: July 1, 2011 to June 30, 2013

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 48,154	9,330	12,852	22,182
Direct program-core/intensive services	234,741	165,251	69,490	234,741
Direct program-education and training	100,808	77,952	22,856	100,808
Program management & support	16,403	10,401	6,002	16,403
Subrecipient operating costs	15,481	12,945	2,536	15,481
Support services-other	17,036	16,737	299	17,036
Support services-transportation	48,923	46,243	2,680	48,923
Transfer from WIA Dislocated Worker:				
Direct program-core/intensive services	71,268	71,268	-	71,268
Direct program-education and training	92,797	92,797	-	92,797
Total cost category	<u>\$ 645,611</u>	<u>502,924</u>	<u>116,715</u>	<u>619,639</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Adult
Grant Number: 0112WIA000 (913)
Grant Term: July 1, 2012 to June 30, 2014

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 58,093	-	58,093
Total Revenues	58,093	-	58,093
Expenditures:			
Current			
Salaries and benefits	2,511	-	2,511
Travel	29	-	29
Supplies and materials	24	-	24
Internal service charges	7,059	-	7,059
Equipment rental and maintenance	1	-	1
Miscellaneous and other costs	46	-	46
Indirect cost allocation	1,184	-	1,184
Client supportive services	116	-	116
Client training	47,123	-	47,123
Total Expenditures	58,093	-	58,093
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, 2012

Grant Name: Workforce Investment Act - Adult
Grant Number: 0112WIA000 (913)
Grant Term: July 1, 2012 to June 30, 2014

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 54,234	10,854	-	10,854
Direct program-core/intensive services	276,926	-	-	-
Direct program-education and training	156,774	47,239	-	47,239
Program management & support	5,948	-	-	-
Subrecipient operating costs	18,750	-	-	-
Support services-other	5,121	-	-	-
Support services-transportation	24,587	-	-	-
Total cost category	<u>\$ 542,340</u>	<u>58,093</u>	<u>-</u>	<u>58,093</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Disability Navigator Initiative
 Grant Number: 0111DNI000 (921)
 Grant Term: October 1, 2010 to October 31, 2011

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,340	56,660	58,000
Total Revenues	1,340	56,660	58,000
Expenditures:			
Current			
Salaries and benefits	-	355	355
Supplies and materials	1,194	-	1,194
Internal service charges	-	30	30
Indirect cost allocation	146	479	625
Subcontractor costs	-	52,190	52,190
Workforce center costs	-	3,606	3,606
Total Expenditures	1,340	56,660	58,000
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Disability Navigator Initiative
Grant Number: 0111DNI000 (921)
Grant Term: October 1, 2010 to October 31, 2011

	Budget	Actual		
		2012	Prior years	Total
Cost category:				
Administration	\$ 1,010	146	864	1,010
Direct program-education and training	49,985	-	49,985	49,985
Program management & support	4,800	1,194	3,606	4,800
Subrecipient operating costs	2,205	-	2,205	2,205
Total cost category	<u>\$ 58,000</u>	<u>1,340</u>	<u>56,660</u>	<u>58,000</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Disability Navigator Initiative
 Grant Number: 0112DNI000 (922)
 Grant Term: October 1, 2011 to October 31, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 59,300	-	59,300
Total Revenues	59,300	-	59,300
Expenditures:			
Current			
Internal service charges	2,976	-	2,976
Miscellaneous and other costs	26	-	26
Indirect cost allocation	608	-	608
Subcontractor costs	53,728	-	53,728
Workforce center costs	1,962	-	1,962
Total Expenditures	59,300	-	59,300
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, 2012

Grant Name: Disability Navigator Initiative
Grant Number: 0112DNI000 (922)
Grant Term: October 1, 2011 to October 31, 2012

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 2,451	2,451	-	2,451
Direct program-core/intensive services	54,013	54,013	-	54,013
Subrecipient operating costs	<u>2,836</u>	<u>2,836</u>	<u>-</u>	<u>2,836</u>
Total cost category	<u>\$ 59,300</u>	<u>59,300</u>	<u>-</u>	<u>59,300</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Youth
Grant Number: 0110WIY000 (941)
Grant Term: July 1, 2010 to June 30, 2012

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 63,980	480,560	544,540
Total Revenues	63,980	480,560	544,540
Expenditures:			
Current			
Salaries and benefits	59	37,608	37,667
Travel	-	496	496
Supplies and materials	-	219	219
Internal service charges	17,731	11,537	29,268
Equipment rental and maintenance	-	30	30
Miscellaneous and other costs	1	659	660
Indirect cost allocation	2,199	6,676	8,875
Client payments	-	10,442	10,442
Client supportive services	-	41,878	41,878
Client training	-	86,974	86,974
Subcontractor costs	43,990	270,012	314,002
Workforce center costs	-	13,518	13,518
Capital outlay	-	511	511
Total Expenditures	63,980	480,560	544,540
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, 2012

Grant Name: Workforce Investment Act - Youth
Grant Number: 0110WIY000 (941)
Grant Term: July 1, 2010 to June 30, 2012

	Budget	Actual		
		2012	Prior years	Total
Cost category:				
Administration	\$ 53,467	19,988	33,479	53,467
Monitoring	987	2	985	987
In school youth:				
Direct program-core/intensive services	125,352	21,000	104,352	125,352
Direct program-education & training	1,087	-	1,087	1,087
Program management & support	14,019	-	14,019	14,019
Subrecipient operating costs	4,409	-	4,409	4,409
Support services-other	2,515	-	2,515	2,515
Support services-transportation	5,277	-	5,277	5,277
Support services-work related incentives	2,225	-	2,225	2,225
Out of school youth:				
Direct program-core/intensive services	187,706	22,990	164,716	187,706
Direct program-education & training	85,870	-	85,870	85,870
Program management & support	22,771	-	22,771	22,771
Subrecipient operating costs	6,976	-	6,976	6,976
Support services-other	4,196	-	4,196	4,196
Support services-transportation	23,293	-	23,293	23,293
Support services-work related incentives	4,390	-	4,390	4,390
Total cost category	<u>\$ 544,540</u>	<u>63,980</u>	<u>480,560</u>	<u>544,540</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Youth
Grant Number: 0111WIY000 (942)
Grant Term: July 1, 2011 to June 30, 2013

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 383,839	92,053	475,892
Total Revenues	383,839	92,053	475,892
Expenditures:			
Current			
Salaries and benefits	13,479	8,153	21,632
Travel	535	107	642
Supplies and materials	293	41	334
Internal service charges	373	4,896	5,269
Equipment rental and maintenance	39	10	49
Miscellaneous and other costs	1,014	164	1,178
Indirect cost allocation	3,439	1,634	5,073
Client payments	98,006	-	98,006
Client supportive services	19,827	2,722	22,549
Client training	27,198	15,899	43,097
Subcontractor costs	201,708	55,947	257,655
Workforce center costs	10,076	2,480	12,556
Capital outlay	7,852	-	7,852
Total Expenditures	383,839	92,053	475,892
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, 2012

Grant Name: Workforce Investment Act - Youth
Grant Number: 0111WIY000 (942)
Grant Term: July 1, 2011 to June 30, 2013

		Actual		
	Budget	2012	Prior years	Total
Cost category:				
Administration	\$ 50,659	9,816	10,136	19,952
In school youth:				
Direct program-core/intensive services	160,380	138,327	22,053	160,380
Direct program-education & training	2,501	1,407	1,094	2,501
Program management & support	6,254	3,301	2,953	6,254
Subrecipient operating costs	3,490	2,669	821	3,490
Support services-transportation	1,955	1,495	460	1,955
Support services-work related incentives	253	253	-	253
Out of school youth:				
Direct program-core/intensive services	200,839	168,959	31,880	200,839
Direct program-education & training	41,342	26,537	14,805	41,342
Program management & support	10,805	6,410	4,395	10,805
Subrecipient operating costs	8,525	7,332	1,193	8,525
Support services-other	1,967	1,967	-	1,967
Support services-transportation	13,589	11,831	1,758	13,589
Support services-work related incentives	4,040	3,535	505	4,040
Total cost category	<u>\$ 506,599</u>	<u>383,839</u>	<u>92,053</u>	<u>475,892</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Youth
Grant Number: 0112WIY000 (943)
Grant Term: July 1, 2012 to June 30, 2014

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 41,281	-	41,281
Total Revenues	41,281	-	41,281
Expenditures:			
Current			
Salaries and benefits	2,690	-	2,690
Travel	31	-	31
Supplies and materials	26	-	26
Internal service charges	7,562	-	7,562
Equipment rental and maintenance	1	-	1
Miscellaneous and other costs	49	-	49
Indirect cost allocation	1,269	-	1,269
Client payments	8,418	-	8,418
Client supportive services	643	-	643
Client training	20,592	-	20,592
Total Expenditures	41,281	-	41,281
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, 2012

Grant Name: Workforce Investment Act - Youth
Grant Number: 0112WIY000 (943)
Grant Term: July 1, 2012 to June 30, 2014

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 58,089	11,628	-	11,628
In school youth:				
Direct program-core/intensive services	56,709	8,418	-	8,418
Direct program-education & training	3,402	2,114	-	2,114
Program management & support	2,720	-	-	-
Subrecipient operating costs	10,000	-	-	-
Support services-transportation	1,475	-	-	-
Out of school youth:				
Direct program-core/intensive services	391,445	-	-	-
Direct program-education & training	36,001	18,616	-	18,616
Program management & support	3,633	-	-	-
Subrecipient operating costs	10,000	-	-	-
Support services-other	138	-	-	-
Support services-transportation	6,517	-	-	-
Support services-work related incentives	757	505	-	505
Total cost category	<u>\$ 580,886</u>	<u>41,281</u>	<u>-</u>	<u>41,281</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Dislocated Worker
Grant Number: 0110WID000 (981)
Grant Term: July 1, 2010 to June 30, 2012

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 127,852	684,736	812,588
Total Revenues	127,852	684,736	812,588
Expenditures:			
Current			
Salaries and benefits	4,842	52,844	57,686
Travel	53	432	485
Supplies and materials	12	158	170
Internal service charges	32,721	15,812	48,533
Equipment rental and maintenance	6	36	42
Miscellaneous and other costs	30	491	521
Indirect cost allocation	5,527	9,746	15,273
Client supportive services	-	63,727	63,727
Client training	-	96,439	96,439
Subcontractor costs	84,609	438,208	522,817
Workforce center costs	-	6,096	6,096
Capital outlay	52	747	799
Total Expenditures	127,852	684,736	812,588
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, 2012

Grant Name: Workforce Investment Act - Dislocated Worker

Grant Number: 0110WID000 (981)

Grant Term: July 1, 2010 to June 30, 2012

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 92,012	43,224	48,788	92,012
Direct program-core/intensive services	500,496	84,609	415,887	500,496
Direct program-education and training	97,030	-	97,030	97,030
Monitoring	1,448	18	1,430	1,448
Program management & support	36,145	1	36,144	36,145
Rapid response	3,993	-	3,993	3,993
Subrecipient operating costs	18,328	-	18,328	18,328
Support services-other	25,834	-	25,834	25,834
Support services-transportation	37,302	-	37,302	37,302
Total cost category	<u>\$ 812,588</u>	<u>127,852</u>	<u>684,736</u>	<u>812,588</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Dislocated Worker
Grant Number: 0111WID000 (982)
Grant Term: July 1, 2011 to June 30, 2013

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 507,341	142,596	649,937
Total Revenues	507,341	142,596	649,937
Expenditures:			
Current			
Salaries and benefits	33,951	11,885	45,836
Travel	718	82	800
Supplies and materials	399	17	416
Internal service charges	810	7,221	8,031
Equipment rental and maintenance	53	13	66
Miscellaneous and other costs	1,277	110	1,387
Indirect cost allocation	5,894	2,530	8,424
Client supportive services	81,135	3,734	84,869
Client training	138,893	29,454	168,347
Subcontractor costs	224,462	87,550	312,012
Workforce center costs	12,857	-	12,857
Capital outlay	6,892	-	6,892
Total Expenditures	507,341	142,596	649,937
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, 2012

Grant Name: Workforce Investment Act - Dislocated Worker

Grant Number: 0111WID000 (982)

Grant Term: July 1, 2011 to June 30, 2013

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 86,282	16,823	15,700	32,523
Direct program-core/intensive services	334,079	249,448	84,081	333,529
Direct program-education and training	143,603	113,982	29,621	143,603
Program management & support	33,102	26,944	6,158	33,102
Rapid response	5,492	5,100	392	5,492
Subrecipient operating costs	17,374	14,297	3,077	17,374
Support services-other	18,090	17,870	220	18,090
Support services-transportation	66,224	62,877	3,347	66,224
Total cost category	<u>\$ 704,246</u>	<u>507,341</u>	<u>142,596</u>	<u>649,937</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Workforce Investment Act - Dislocated Worker
 Grant Number: 0112WID000 (983)
 Grant Term: July 1, 2012 to June 30, 2014

		Actual	
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 71,872	-	71,872
Total Revenues	71,872	-	71,872
Expenditures:			
Current			
Salaries and benefits	4,250	-	4,250
Travel	49	-	49
Supplies and materials	41	-	41
Internal service charges	11,948	-	11,948
Equipment rental and maintenance	2	-	2
Miscellaneous and other costs	78	-	78
Indirect cost allocation	2,005	-	2,005
Client supportive services	232	-	232
Client training	53,242	-	53,242
Subcontractor costs	25	-	25
Total Expenditures	71,872	-	71,872
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, 2012

Grant Name: Workforce Investment Act - Dislocated Worker

Grant Number: 0112WID000 (983)

Grant Term: July 1, 2012 to June 30, 2014

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 87,782	18,373	-	18,373
Direct program-core/intensive services	596,236	-	-	-
Direct program-education and training	140,250	53,474	-	53,474
Program management & support	9,483	-	-	-
Rapid response	40,025	25	-	25
Subrecipient operating costs	10,000	-	-	-
Support services-other	2,408	-	-	-
Support services-transportation	31,658	-	-	-
Total cost category	<u>\$ 917,842</u>	<u>71,872</u>	<u>-</u>	<u>71,872</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, 2012

	<u>Child Care Attendance Automation</u>	<u>2012 Child Care Formula</u>	<u>2012 Child Care Local Match</u>
Revenues:			
State grants			
Federal flow-through	\$ 84,212	5,434,996	890,368
Non-federal	-	977,011	-
Local cash and in-kind	-	-	100,000
	<u>84,212</u>	<u>6,412,007</u>	<u>990,368</u>
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	-	212,118	-
Travel	-	1,866	-
Supplies and materials	-	15,973	-
Internal service charges	-	126,689	-
Equipment rental and maintenance	-	137	-
Miscellaneous and other costs	-	5,978	-
Indirect cost allocation	-	48,794	-
Client payments	-	-	-
Client supportive services	-	5,050,440	990,368
Client training	-	31,616	-
Subcontractor costs	84,212	835,670	-
Workforce center costs	-	35,560	-
Capital outlay	-	47,166	-
	<u>84,212</u>	<u>6,412,007</u>	<u>990,368</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>2012 TDFPS Child Care</u>	<u>2013 TDFPS Child Care</u>	<u>2011 Child Care Formula</u>	<u>2011 Child Care Local Match</u>	<u>Child Care Performance Incentive Award BCY10</u>	<u>Total</u>
-	-	470,826	104,353	26,810	7,011,565
936,520	75,593	-	-	-	1,989,124
-	-	-	12,810	-	112,810
<u>936,520</u>	<u>75,593</u>	<u>470,826</u>	<u>117,163</u>	<u>26,810</u>	<u>9,113,499</u>
43,387	-	29,749	-	-	285,254
-	-	228	-	991	3,085
-	-	131	-	-	16,104
-	-	7,838	-	69	134,596
-	-	16	-	-	153
-	-	534	-	2,700	9,212
5,315	-	4,906	-	461	59,476
-	-	-	-	-	-
887,818	75,593	377,860	117,163	-	7,499,242
-	-	-	-	-	31,616
-	-	48,013	-	22,589	990,484
-	-	1,551	-	-	37,111
-	-	-	-	-	47,166
<u>936,520</u>	<u>75,593</u>	<u>470,826</u>	<u>117,163</u>	<u>26,810</u>	<u>9,113,499</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Child Care Attendance Automation Service
Grant Number: 0112CAA000 (732)
Grant Term: October 1, 2011 to September 30, 2012

		Actual	
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 84,212	-	84,212
Total Revenues	84,212	-	84,212
Expenditures:			
Current			
Subcontractor costs	84,212	-	84,212
Total Expenditures	84,212	-	84,212
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, 2012

Grant Name: Child Care Attendance Automation Service
Grant Number: 0112CAA000 (732)
Grant Term: October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
CCAA direct care tracking	<u>\$ 85,346</u>	<u>84,212</u>	<u>-</u>	<u>84,212</u>
Total cost category	<u><u>\$ 85,346</u></u>	<u><u>84,212</u></u>	<u><u>-</u></u>	<u><u>84,212</u></u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Child Care Services Formula Allocation
Grant Number: 0112CCF000 (742)
Grant Term: October 1, 2011 to October 31, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 5,434,996	-	5,434,996
Non-federal	977,011	-	977,011
Total Revenues	6,412,007	-	6,412,007
Expenditures:			
Current			
Salaries and benefits	212,118	-	212,118
Travel	1,866	-	1,866
Supplies and materials	15,973	-	15,973
Internal service charges	126,689	-	126,689
Equipment rental and maintenance	137	-	137
Miscellaneous and other costs	5,978	-	5,978
Indirect cost allocation	48,794	-	48,794
Client supportive services	5,050,440	-	5,050,440
Client training	31,616	-	31,616
Subcontractor costs	835,670	-	835,670
Workforce center costs	35,560	-	35,560
Capital outlay	47,166	-	47,166
Total Expenditures	6,412,007	-	6,412,007
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, 2012

Grant Name: Child Care Services Formula Allocation
Grant Number: 0112CCF000 (742)
Grant Term: October 1, 2011 to October 31, 2012

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 283,390	283,390	-	283,390
Operational costs/elig determination	1,046,561	1,046,561	-	1,046,561
Quality improvement	31,616	31,616	-	31,616
Direct care at-risk	5,242,145	4,635,103	-	4,635,103
Direct care Choices	269,611	269,611	-	269,611
Direct care transitional	145,726	145,726	-	145,726
Total cost category	<u>\$ 7,019,049</u>	<u>6,412,007</u>	<u>-</u>	<u>6,412,007</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Child Care Local Match
Grant Number: 0112CCM000 (752)
Grant Term: October 1, 2011 to December 31, 2012

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 890,368	-	890,368
Local cash and in-kind	100,000	-	100,000
Total Revenues	990,368	-	990,368
Expenditures:			
Current			
Client supportive services	990,368	-	990,368
Total Expenditures	990,368	-	990,368
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, 2012

Grant Name: Child Care Local Match
Grant Number: 0112CCM000 (752)
Grant Term: October 1, 2011 to December 31, 2012

	Budget	Actual	
		2012	Prior years
			Total
Cost category:			
Direct care for certified	\$ 691,301	691,299	-
Direct care for donated/transferred	299,069	299,069	-
Total cost category	\$ 990,370	990,368	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Texas Department of Family and Protective Services Child Care
Grant Number: 0112CCP000 (762)
Grant Term: September 1, 2011 to August 31, 2012

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 936,520	86,224	1,022,744
Total Revenues	936,520	86,224	1,022,744
Expenditures:			
Current			
Salaries and benefits	43,387	-	43,387
Indirect cost allocation	5,315	-	5,315
Client supportive services	887,818	86,224	974,042
Total Expenditures	936,520	86,224	1,022,744
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, 2012

Grant Name: Texas Department of Family and Protective Services Child Care
Grant Number: 0112CCP000 (762)
Grant Term: September 1, 2011 to August 31, 2012

		Actual		
	Budget	2012	Prior years	Total
Cost category:				
Administration for general protective	\$ 25,889	25,889	-	25,889
Administration for relative care	10,031	10,031	-	10,031
Administration for Title IV-B	3,376	3,376	-	3,376
Administration for Title IV-E	9,405	9,405	-	9,405
Direct care for general protective	518,040	471,894	45,890	517,784
Direct care for relative care	200,624	182,638	17,986	200,624
Direct care for Title IV-B	67,525	62,129	5,396	67,525
Direct care for Title IV-E	188,110	171,158	16,952	188,110
Total cost category	\$ 1,023,000	936,520	86,224	1,022,744

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Texas Department of Family and Protective Services Child Care
Grant Number: 0113CCP000 (763)
Grant Term: September 1, 2012 to August 31, 2013

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 75,593	-	75,593
Total Revenues	75,593	-	75,593
Expenditures:			
Current			
Client supportive services	75,593	-	75,593
Total Expenditures	75,593	-	75,593
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, 2012

Grant Name: Texas Department of Family and Protective Services Child Care
Grant Number: 0113CCP000 (763)
Grant Term: September 1, 2012 to August 31, 2013

		Actual		
	Budget	2012	Prior years	Total
Cost category:				
Administration for general protective	\$ 21,448	-	-	-
Administration for relative care	5,238	-	-	-
Administration for Title IV-B	2,381	-	-	-
Administration for Title IV-E	7,143	-	-	-
Direct care for general protective	428,952	45,290	-	45,290
Direct care for relative care	104,762	14,229	-	14,229
Direct care for Title IV-B	47,619	4,985	-	4,985
Direct care for Title IV-E	142,857	11,089	-	11,089
Total cost category	\$ 760,400	75,593	-	75,593

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Child Care Services Formula Allocation
Grant Number: 0111CCF000 (841)
Grant Term: October 1, 2010 to October 31, 2011

	Budget	2012	Actual Prior years	Total
Cost category:				
Administration	\$ 315,656	32,524	283,132	315,656
Operational costs/elig determination	954,006	60,441	893,565	954,006
Direct care at-risk (06, 07, N5)	5,131,511	348,116	4,783,395	5,131,511
Direct care Choices (03)	321,251	16,342	304,909	321,251
Direct care transitional (04)	240,381	13,403	226,978	240,381
Total cost category	<u>\$ 6,962,805</u>	<u>470,826</u>	<u>6,491,979</u>	<u>6,962,805</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Child Care Local Match
Grant Number: 0111CCM000 (841)
Grant Term: October 1, 2010 to December 31, 2011

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 104,353	905,368	1,009,721
Local cash and in-kind	12,810	87,190	100,000
Total Revenues	117,163	992,558	1,109,721
Expenditures:			
Current			
Client supportive services	117,163	992,558	1,109,721
Total Expenditures	117,163	992,558	1,109,721
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, 2012

Grant Name: Child Care Local Match
Grant Number: 0111CCM000 (841)
Grant Term: October 1, 2010 to December 31, 2011

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Direct care for certified	\$ 790,364	117,163	673,201	790,364
Direct care for donated/transferred	319,358	-	319,357	319,357
Total cost category	<u>\$ 1,109,722</u>	<u>117,163</u>	<u>992,558</u>	<u>1,109,721</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Performance Incentive Award BCY10
 Grant Number: 0111PIA002 (991)
 Grant Term: January 1, 2011 to December 31, 2011

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 26,810	23,190	50,000
Total Revenues	26,810	23,190	50,000
Expenditures:			
Current			
Travel	991	631	1,622
Supplies and materials	-	5,282	5,282
Internal service charges	69	70	139
Miscellaneous and other costs	2,700	-	2,700
Indirect cost allocation	461	718	1,179
Client payments	-	5,402	5,402
Subcontractor costs	22,589	-	22,589
Capital outlay	-	11,087	11,087
Total Expenditures	26,810	23,190	50,000
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Performance Incentive Award BCY10
Grant Number: 0111PIA002 (991)
Grant Term: January 1, 2011 to December 31, 2011

	Budget	2012	Actual Prior years	Total
Cost category:				
Administration	\$ 2,309	1,521	788	2,309
Operational cost/elig determination	42,289	25,289	17,000	42,289
Quality improvement	5,402	-	5,402	5,402
Total cost category	<u>\$ 50,000</u>	<u>26,810</u>	<u>23,190</u>	<u>50,000</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, 2012

	2011 Choices	2012 Choices	2011 SNAP	2012 SNAP	2012 SNAP ABAWD	2011 Employment Services
Revenues:						
State grants						
Federal flow-through	\$54,497	934,088	8,588	204,065	140,644	29,893
Non-federal	-	105,205	985	80,613	-	-
Total Revenues	<u>54,497</u>	<u>1,039,293</u>	<u>9,573</u>	<u>284,678</u>	<u>140,644</u>	<u>29,893</u>
Expenditures:						
Current						
Salaries and benefits	6,738	57,053	240	12,236	7,101	3,773
Travel	167	1,562	46	582	61	-
Supplies and materials	96	879	26	313	50	-
Internal service charges	2,349	28,170	589	5,422	3,899	454
Equipment rental and maintenance	11	111	3	44	2	-
Miscellaneous and other costs	277	2,622	72	935	132	2
Indirect cost allocation	1,320	14,590	153	2,386	2,819	2,672
Client payments	-	29,965	-	-	-	-
Client supportive services	305	187,738	-	86,751	-	-
Subcontractor costs	42,098	681,975	8,176	156,266	126,580	5,409
Workforce center costs	1,136	28,707	268	11,718	-	17,583
Capital outlay	-	5,921	-	8,025	-	-
Total Expenditures	<u>54,497</u>	<u>1,039,293</u>	<u>9,573</u>	<u>284,678</u>	<u>140,644</u>	<u>29,893</u>
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>	<u>-</u>

2012 Employment Services	2010 TBTW	2012 TBTW	2012 NCPCEP	2013 NCPCEP	Emergency Unemployment Compensation REA	\$50,000 Performance Incentive Award	\$100,000 Performance Incentive Award	Total
59,589	-	-	146,825	1,589	10,865	2,954	40,579	1,634,176
-	62,850	150,806	-	-	-	-	-	400,459
59,589	62,850	150,806	146,825	1,589	10,865	2,954	40,579	2,034,635
828	9,784	-	4,069	-	-	-	5,076	106,898
-	-	-	236	-	-	-	67	2,721
-	-	-	133	-	73	-	37	1,607
375	4,578	2,180	5,143	-	6,441	863	1,847	62,310
-	-	-	16	-	-	-	5	192
8	78	-	412	-	51	-	138	4,727
2,593	1,769	267	1,712	-	804	106	1,035	32,226
-	-	-	5,652	-	-	-	-	35,617
24	46,641	148,359	28,213	-	-	-	4,217	502,248
3,295	-	-	96,936	1,586	464	1,985	26,879	1,151,649
19,957	-	-	3,972	3	-	-	1,278	84,622
32,509	-	-	331	-	3,032	-	-	49,818
59,589	62,850	150,806	146,825	1,589	10,865	2,954	40,579	2,034,635
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0111TAN000 (801)
Grant Term: October 1, 2010 to October 31, 2011

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 54,497	1,035,482	1,089,979
Non-federal	-	92,823	92,823
Total Revenues	54,497	1,128,305	1,182,802
Expenditures:			
Current			
Salaries and benefits	6,738	68,079	74,817
Travel	167	1,580	1,747
Supplies and materials	96	708	804
Internal service charges	2,349	28,985	31,334
Equipment rental and maintenance	11	105	116
Miscellaneous and other costs	277	2,525	2,802
Indirect cost allocation	1,320	18,283	19,603
Client payments	-	6,452	6,452
Client supportive services	305	214,579	214,884
Subcontractor costs	42,098	734,986	777,084
Workforce center costs	1,136	50,379	51,515
Capital outlay	-	1,644	1,644
Total Expenditures	54,497	1,128,305	1,182,802
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, 2012

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0111TAN000 (801)
Grant Term: October 1, 2010 to October 31, 2011

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 96,849	9,241	87,608	96,849
Direct program-core/intensive services	744,582	43,089	701,493	744,582
Monitoring	15,167	-	15,167	15,167
Non-recurrent short-term services	41,340	-	41,340	41,340
Program management & support	71,376	1,862	69,514	71,376
Subrecipient operating costs	33,493	-	33,493	33,493
Support services-transportation	156,603	-	156,603	156,603
Support services-work-related incentives	16,940	305	16,635	16,940
Work subsidy	6,452	-	6,452	6,452
Total cost category	<u>\$ 1,182,802</u>	<u>54,497</u>	<u>1,128,305</u>	<u>1,182,802</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0112TAN000 (802)
Grant Term: October 1, 2011 to October 31, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 934,088	-	934,088
Non-federal	105,205	-	105,205
Total Revenues	1,039,293	-	1,039,293
Expenditures:			
Current			
Salaries and benefits	57,053	-	57,053
Travel	1,562	-	1,562
Supplies and materials	879	-	879
Internal service charges	28,170	-	28,170
Equipment rental and maintenance	111	-	111
Miscellaneous and other costs	2,622	-	2,622
Indirect cost allocation	14,590	-	14,590
Client payments	29,965	-	29,965
Client supportive services	187,738	-	187,738
Subcontractor costs	681,975	-	681,975
Workforce center costs	28,707	-	28,707
Capital outlay	5,921	-	5,921
Total Expenditures	1,039,293	-	1,039,293
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, 2012

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0112TAN000 (802)
Grant Term: October 1, 2011 to October 31, 2012

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 114,930	79,521	-	79,521
Direct program-core/intensive services	822,210	680,741	-	680,741
Monitoring	9,126	8,318	-	8,318
Non-recurrent short-term services	53,677	49,331	-	49,331
Program management & support	20,649	18,544	-	18,544
Subrecipient operating costs	36,811	34,446	-	34,446
Support services-transportation	136,738	126,377	-	126,377
Support services-work-related incentives	13,648	12,030	-	12,030
Work subsidy	32,768	29,985	-	29,985
Total cost category	<u>\$ 1,240,557</u>	<u>1,039,293</u>	<u>-</u>	<u>1,039,293</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0111SNE000 (811)

Grant Term: October 1, 2010 to October 31, 2011

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 8,588	121,488	130,076
Non-federal	985	62,424	63,409
Total Revenues	9,573	183,912	193,485
Expenditures:			
Current			
Salaries and benefits	240	12,518	12,758
Travel	46	338	384
Supplies and materials	26	161	187
Internal service charges	589	6,312	6,901
Equipment rental and maintenance	3	19	22
Miscellaneous and other costs	72	568	640
Indirect cost allocation	153	2,971	3,124
Client supportive services	-	39,882	39,882
Subcontractor costs	8,176	108,572	116,748
Workforce center costs	268	12,047	12,315
Capital outlay	-	524	524
Total Expenditures	9,573	183,912	193,485
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, 2012

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0111SNE000 (811)

Grant Term: October 1, 2010 to October 31, 2011

		Actual		
	Budget	2012	Prior years	Total
Cost category:				
Administration	\$ 16,232	656	15,576	16,232
Direct program-core/intensive services	108,183	8,404	99,779	108,183
Monitoring	3,116	-	3,116	3,116
Program management & support	17,278	513	16,765	17,278
Subrecipient operating costs	8,794	-	8,794	8,794
Support services-other than transportation	15,611	-	15,611	15,611
Support services-transportation	24,271	-	24,271	24,271
Total cost category	\$ 193,485	9,573	183,912	193,485

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0112SNE000 (812)

Grant Term: October 1, 2011 to October 31, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 204,065	-	204,065
Non-federal	80,613	-	80,613
Total Revenues	284,678	-	284,678
Expenditures:			
Current			
Salaries and benefits	12,236	-	12,236
Travel	582	-	582
Supplies and materials	313	-	313
Internal service charges	5,422	-	5,422
Equipment rental and maintenance	44	-	44
Miscellaneous and other costs	935	-	935
Indirect cost allocation	2,386	-	2,386
Client supportive services	86,751	-	86,751
Subcontractor costs	156,266	-	156,266
Workforce center costs	11,718	-	11,718
Capital outlay	8,025	-	8,025
Total Expenditures	284,678	-	284,678
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, 2012

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0112SNE000 (812)

Grant Term: October 1, 2011 to October 31, 2012

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 14,673	11,904	-	11,904
Direct program-core/intensive services	186,608	161,988	-	161,988
Monitoring	3,417	3,160	-	3,160
Program management & support	8,284	7,431	-	7,431
Subrecipient operating costs	13,444	13,444	-	13,444
Support services-other than transportation	35,551	35,551	-	35,551
Support services-transportation	51,200	51,200	-	51,200
Total cost category	\$ 313,177	284,678	-	284,678

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: SNAP E&T ABAWD-Only Funding
Grant Number: 0112SNA000 (812)
Grant Term: October 1, 2011 to October 31, 2012

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 140,644	-	140,644
Total Revenues	140,644	-	140,644
Expenditures:			
Current			
Salaries and benefits	7,101	-	7,101
Travel	61	-	61
Supplies and materials	50	-	50
Internal service charges	3,899	-	3,899
Equipment rental and maintenance	2	-	2
Miscellaneous and other costs	132	-	132
Indirect cost allocation	2,819	-	2,819
Subcontractor costs	126,580	-	126,580
Total Expenditures	140,644	-	140,644
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, 2012

Grant Name: SNAP E&T ABAWD-Only Funding
Grant Number: 0112SNA000 (812)
Grant Term: October 1, 2011 to October 31, 2012

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 14,064	14,064	-	14,064
Direct program-core/intensive services	<u>126,580</u>	<u>126,580</u>	<u>-</u>	<u>126,580</u>
Total cost category	<u>\$ 140,644</u>	<u>140,644</u>	<u>-</u>	<u>140,644</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: WP Employment Services
Grant Number: 0111WPA000 (831)
Grant Term: October 1, 2010 to March 31, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 29,893	20,383	50,276
Total Revenues	29,893	20,383	50,276
Expenditures:			
Current			
Salaries and benefits	3,773	1,492	5,265
Internal service charges	454	842	1,296
Miscellaneous and other costs	2	1	3
Indirect cost allocation	2,672	1,891	4,563
Subcontractor costs	5,409	2,731	8,140
Workforce center costs	17,583	13,426	31,009
Total Expenditures	29,893	20,383	50,276
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, 2012

Grant Name: WP Employment Services
Grant Number: 0111WPA000 (831)
Grant Term: October 1, 2010 to March 31, 2012

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 11,127	6,901	4,226	11,127
Direct program-core/intensive services	25,723	22,992	2,731	25,723
Program management & support	13,426	-	13,426	13,426
Total cost category	<u>\$ 50,276</u>	<u>29,893</u>	<u>20,383</u>	<u>50,276</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: WP Employment Services
Grant Number: 0112WPA000 (832)
Grant Term: October 1, 2011 to December 31, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 59,589	-	59,589
Total Revenues	59,589	-	59,589
Expenditures:			
Current			
Salaries and benefits	828	-	828
Internal service charges	375	-	375
Miscellaneous and other costs	8	-	8
Indirect cost allocation	2,593	-	2,593
Client supportive services	24	-	24
Subcontractor costs	3,295	-	3,295
Workforce center costs	19,957	-	19,957
Capital outlay	32,509	-	32,509
Total Expenditures	59,589	-	59,589
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, 2012

Grant Name: WP Employment Services
Grant Number: 0112WPA000 (832)
Grant Term: October 1, 2011 to December 31, 2012

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 6,370	3,805	-	3,805
Direct program-core/intensive services	54,681	53,137	-	53,137
TVLP operating grant activities	2,647	2,647	-	2,647
Total cost category	\$ 63,698	59,589	-	59,589

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Texas Back-to-Work Initiative
Grant Number: 0110BTW000 (870)
Grant Term: December 30, 2009 to May 31, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ -	101,748	101,748
Non-federal	62,850	318,040	380,890
Total Revenues	62,850	419,788	482,638
Expenditures:			
Current			
Salaries and benefits	9,784	-	9,784
Internal service charges	4,578	1,722	6,300
Miscellaneous and other costs	78	-	78
Indirect cost allocation	1,769	206	1,975
Client supportive services	46,641	417,860	464,501
Total Expenditures	62,850	419,788	482,638
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, 2012

Grant Name: Texas Back-to-Work Initiative
Grant Number: 0110BTW000 (870)
Grant Term: December 30, 2009 to May 31, 2012

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 18,137	16,209	1,928	18,137
ECF work subsidy	101,748	-	101,748	101,748
Fixed wage subsidy	<u>362,753</u>	<u>46,641</u>	<u>316,112</u>	<u>362,753</u>
Total cost category	<u>\$ 482,638</u>	<u>62,850</u>	<u>419,788</u>	<u>482,638</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Texas Back-to-Work Initiative
 Grant Number: 0112BTW000 (872)
 Grant Term: October 1, 2011 to February 28, 2013

	2012	Actual Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 150,806	-	150,806
Total Revenues	150,806	-	150,806
Expenditures:			
Current			
Internal service charges	2,180	-	2,180
Indirect cost allocation	267	-	267
Client supportive services	148,359	-	148,359
Total Expenditures	150,806	-	150,806
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, 2012

Grant Name: Texas Back-to-Work Initiative
Grant Number: 0112BTW000 (872)
Grant Term: October 1, 2011 to February 28, 2013

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 6,314	2,447	-	2,447
Fixed wage subsidy	250,359	148,359	-	148,359
Total cost category	<u>\$ 256,673</u>	<u>150,806</u>	<u>-</u>	<u>150,806</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0112NCP000 (892)
 Grant Term: September 1, 2011 to September 30, 2012

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 146,825	1,375	148,200
Total Revenues	146,825	1,375	148,200
Expenditures:			
Current			
Salaries and benefits	4,069	693	4,762
Travel	236	-	236
Supplies and materials	133	-	133
Internal service charges	5,143	478	5,621
Equipment rental and maintenance	16	-	16
Miscellaneous and other costs	412	30	442
Indirect cost allocation	1,712	144	1,856
Client payments	5,652	-	5,652
Client supportive services	28,213	30	28,243
Subcontractor costs	96,936	-	96,936
Workforce center costs	3,972	-	3,972
Capital outlay	331	-	331
Total Expenditures	146,825	1,375	148,200
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, 2012

Grant Name: Non-Custodial Parent Choices Program
Grant Number: 0112NCP000 (892)
Grant Term: September 1, 2011 to September 30, 2012

	Budget	Actual		Total
		2012	Prior years	
Cost category:				
Administration	\$ 10,578	9,233	1,345	10,578
Direct program-core/intensive services	96,053	96,053	-	96,053
Non-recurrent short-term services	5,458	5,458	-	5,458
Program management & support	2,688	2,688	-	2,688
Subrecipient operating costs	4,978	4,978	-	4,978
Support services-transportation	19,343	19,313	30	19,343
Support services-work-related incentives	3,442	3,442	-	3,442
Work subsidy	5,660	5,660	-	5,660
Total cost category	\$ 148,200	146,825	1,375	148,200

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Non-Custodial Parent Choices Program
Grant Number: 0113NCP000 (893)
Grant Term: September 1, 2012 to September 30, 2013

	Actual		
	2012	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,589	-	1,589
Total Revenues	1,589	-	1,589
Expenditures:			
Current			
Subcontractor costs	1,586	-	1,586
Workforce center costs	3	-	3
Total Expenditures	1,589	-	1,589
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, 2012

Grant Name: Non-Custodial Parent Choices Program
Grant Number: 0113NCP000 (893)
Grant Term: September 1, 2012 to September 30, 2013

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 18,820	-	-	-
Direct program-core/intensive services	169,380	1,589	-	1,589
Total cost category	<u>\$ 188,200</u>	<u>1,589</u>	<u>-</u>	<u>1,589</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Emergency Unemployment Compensation Reemployment
and Eligibility Assessment Service

Grant Number: 0112EUC000 (932)

Grant Term: April 1, 2012 to December 31, 2013

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 10,865	-	10,865
Total Revenues	10,865	-	10,865
Expenditures:			
Current			
Supplies and materials	73	-	73
Internal service charges	6,441	-	6,441
Miscellaneous and other costs	51	-	51
Indirect cost allocation	804	-	804
Subcontractor costs	464	-	464
Capital outlay	3,032	-	3,032
Total Expenditures	10,865	-	10,865
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, 2012

Grant Name: Emergency Unemployment Compensation Reemployment
and Eligibility Assessment Service

Grant Number: 0112EUC000 (932)

Grant Term: April 1, 2012 to December 31, 2013

	<u>Budget</u>	<u>2012</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 2,775	860	-	860
Direct program-core/intensive services	<u>24,973</u>	<u>10,005</u>	<u>-</u>	<u>10,005</u>
Total cost category	<u>\$ 27,748</u>	<u>10,865</u>	<u>-</u>	<u>10,865</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Performance Incentive Award BCY10
 Grant Number: 0111PIA000 (951)
 Grant Term: January 1, 2011 to December 31, 2011

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 2,954	19,975	22,929
Total Revenues	2,954	19,975	22,929
Expenditures:			
Current			
Internal service charges	863	1,182	2,045
Indirect cost allocation	106	142	248
Client payments	-	14,628	14,628
Subcontractor costs	1,985	4,023	6,008
Total Expenditures	2,954	19,975	22,929
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, 2012

Grant Name: Performance Incentive Award BCY10
Grant Number: 0111PIA000 (951)
Grant Term: January 1, 2011 to December 31, 2011

		Actual		
	Budget	2012	Prior years	Total
Cost category:				
Administration	\$ 5,000	969	1,324	2,293
Direct program-core/intensive services	5,871	1,985	3,886	5,871
Program management & support	24,364	-	-	-
Subrecipient operating costs	137	-	137	137
Work subsidy	14,628	-	14,628	14,628
Total cost category	\$ 50,000	2,954	19,975	22,929

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Performance Incentive Award BCY10
 Grant Number: 0111PIA001 (971)
 Grant Term: January 1, 2011 to December 31, 2011

	2012	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 40,579	59,421	100,000
Total Revenues	40,579	59,421	100,000
Expenditures:			
Current			
Salaries and benefits	5,076	216	5,292
Travel	67	302	369
Supplies and materials	37	38	75
Internal service charges	1,847	3,093	4,940
Equipment rental and maintenance	5	4	9
Miscellaneous and other costs	138	60	198
Indirect cost allocation	1,035	579	1,614
Client supportive services	4,217	-	4,217
Subcontractor costs	26,879	22,256	49,135
Workforce center costs	1,278	1,117	2,395
Capital outlay	-	31,756	31,756
Total Expenditures	40,579	59,421	100,000
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2012

Grant Name: Performance Incentive Award BCY10
Grant Number: 0111PIA001 (971)
Grant Term: January 1, 2011 to December 31, 2011

		Actual		
		Budget	2012	Prior years
				Total
Cost category:				
Administration	\$	10,000	6,385	3,615
Direct program-core/intensive services		48,387	26,934	21,453
Non-recurrent short-term services		40	40	-
Program management & support		35,434	1,884	33,550
Subrecipient operating costs		1,961	1,158	803
Support services-transportation		4,178	4,178	-
Total cost category	\$	100,000	40,579	59,421

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF AGING AND DISABILITY SERVICES

Year ended September 30, 2012

	Federal and State	Program Income	Other Non-Federal	Total
Revenues:				
State grants				
Federal flow-through	\$ 1,848,291	-	-	1,848,291
Non-federal funds	115,994	-	-	115,994
Grant matching				
PRPC cash match	-	-	23,960	23,960
Program income-PRPC	-	27,436	-	27,436
Program income-subcontractor	-	190,971	-	190,971
Local cash and in-kind	-	-	839,886	839,886
Total Revenues	1,964,285	218,407	863,846	3,046,538
Expenditures:				
Current				
Administration	81,419	-	27,140	108,559
Ombudsman	95,550	-	6,333	101,883
Information, Referral & Assistance	66,856	-	-	66,856
Care Coordination	126,694	-	139	126,833
Legal Assistance	109,135	-	6,057	115,192
Legal Awareness	97,832	-	2,600	100,432
Caregiver - Support Coordination	57,474	-	-	57,474
Congregate Meals	440,767	122,136	165,226	728,129
Home Delivered Meals	428,625	65,996	407,367	901,988
Transportation - Demand Response	89,435	2,839	24,810	117,084
Residential Repair	43,706	-	-	43,706
Homemaker	35,990	20,319	18,282	74,591
Personal Assistance	12,211	7,117	7,118	26,446
Health Maintenance	13,335	-	200	13,535
Nutrition Education	-	-	43,024	43,024
Emergency Response	12,072	-	10,202	22,274
Adult Day Care	66,809	-	143,848	210,657
Caregiver Respite Care - In-Home	56,378	-	-	56,378
Caregiver Respite Care - Institutional	-	-	-	-
Voucher - Transportation	600	-	-	600
Participant Assessment	-	-	-	-
Income Support	160	-	-	160
Data Management	67,656	-	-	67,656
Legal Assistance Under Age 60	12,438	-	-	12,438
Nutrition Consultation	660	-	-	660
Caregiver - Information Services	28,820	-	1,500	30,320
Voucher - Caregiver Respite Care	3,320	-	-	3,320
Evidenced Based Intervention	16,343	-	-	16,343
Total Expenditures	1,964,285	218,407	863,846	3,046,538
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 AGING AND DISABILITY SERVICES

Year ended September 30, 2012

Grant Name: 2012 Area Agency on Aging
Grant Number: 539-11-0006-00001 (502)
Grant Term: October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>Actual 2012</u>
Revenues:		
State grants		
Federal flow-through	\$ 1,992,511	1,848,291
Non-federal funds	116,697	115,994
Grant matching		
PRPC cash match	27,140	23,960
Program income-PRPC	38,400	27,436
Program income-subcontractor	221,640	190,971
Local cash and in-kind	770,848	839,886
Total Revenues	<u>3,167,236</u>	<u>3,046,538</u>
Expenditures:		
Current		
Salaries and benefits	465,530	482,082
Travel	26,050	21,113
Supplies and materials	6,250	7,440
Internal service charges	122,826	136,392
Miscellaneous and other costs	18,131	49,838
Indirect cost allocation	80,481	85,366
Client supportive services	1,307,416	1,363,929
Local cash and in-kind	893,750	700,184
Subcontractor program income costs	237,579	190,971
Capital outlay	9,223	9,223
Total Expenditures	<u>3,167,236</u>	<u>3,046,538</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
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 DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2012

	2009 State Homeland Security Grant Program	2010 State Homeland Security Grant Program	2011 State Homeland Security Grant Program
Revenues:			
State grants			
Federal flow-through	\$ 180,627	1,023,380	134,611
PRPC Cash match	-	-	-
Local cash	-	-	-
Total Revenues	180,627	1,023,380	134,611
Expenditures:			
Current			
Salaries and benefits	7,940	127,696	-
Travel	340	12,766	-
Supplies and materials	-	152	-
Internal service charges	3,508	46,337	-
Miscellaneous and other costs	233	9,516	-
Indirect cost allocation	1,472	24,067	-
Subcontractor costs	42,891	352,626	134,611
Local cash and in-kind	-	-	-
Capital outlay	124,243	450,220	-
Total Expenditures	180,627	1,023,380	134,611
Excess of revenues over (under) expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

Public Safety Interoperable Communications	2010 Interoperable Emergency Communication	Regional Hazard Mitigation Planning Project	Regional Mass Notification Initiative Project	Buffer Zone Protection Program	Safe Room Construction Rebate Program	Total
-	60,386	50,739	123,432	11,454	780,539	2,365,168
-	-	-	-	-	-	-
4,734	-	-	82,580	-	-	87,314
4,734	60,386	50,739	206,012	11,454	780,539	2,452,482
-	38,750	14,832	809	4,890	3,228	198,145
-	-	1,779	-	29	-	14,914
-	226	369	1,842	-	-	2,589
-	14,092	14,080	921	461	14,099	93,498
-	728	1,578	22,811	936	1,489	37,291
-	6,590	4,001	3,232	773	2,305	42,440
679	-	14,100	121,350	4,365	751,839	1,422,461
-	-	-	55,047	-	-	55,047
4,055	-	-	-	-	-	578,518
4,734	60,386	50,739	206,012	11,454	772,960	2,444,903
-	-	-	-	-	7,579	7,579
-	-	-	-	-	10,662	10,662
-	-	-	-	-	18,241	18,241

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, 2012

Grant Name: State Homeland Security Grant Program
Grant Number: 2009-SS-T9-0064 (400)
Grant Term: August 1, 2009 to May 15, 2012

		Actual		
	Budget	2012	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 1,181,846	180,627	1,001,219	1,181,846
Total Revenues	1,181,846	180,627	1,001,219	1,181,846
Expenditures:				
Current				
Salaries and benefits	144,557	7,940	132,609	140,549
Travel	15,740	340	14,968	15,308
Supplies and materials	500	-	1,110	1,110
Internal service charges	45,792	3,508	39,503	43,011
Miscellaneous and other costs	5,340	233	22,443	22,676
Indirect cost allocation	25,672	1,472	25,276	26,748
Subcontractor costs	358,813	42,891	315,142	358,033
Capital outlay	585,432	124,243	450,168	574,411
Total Expenditures	1,181,846	180,627	1,001,219	1,181,846
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, 2012

Grant Name: State Homeland Security Grant Program
Grant Number: 2010-SS-T0-0008 (401)
Grant Term: August 1, 2010 to February 28, 2013

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 1,708,901	1,023,380	630,865	1,654,245
Total Revenues	1,708,901	1,023,380	630,865	1,654,245
Expenditures:				
Current				
Salaries and benefits	147,945	127,696	-	127,696
Travel	14,700	12,766	-	12,766
Supplies and materials	750	152	1,161	1,313
Internal service charges	42,694	46,337	700	47,037
Miscellaneous and other costs	3,569	9,516	159	9,675
Indirect cost allocation	25,159	24,067	242	24,309
Subcontractor costs	619,115	352,626	253,300	605,926
Capital outlay	854,969	450,220	375,303	825,523
Total Expenditures	1,708,901	1,023,380	630,865	1,654,245
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, 2012

Grant Name: State Homeland Security Grant Program
Grant Number: EMW-2011-SS-00019 (402)
Grant Term: September 1, 2011 to November 30, 2013

	<u>Budget</u>	<u>Actual 2012</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 809,592</u>	<u>134,611</u>
Total Revenues	<u>809,592</u>	<u>134,611</u>
Expenditures:		
Current		
Salaries and benefits	134,348	-
Travel	13,104	-
Supplies and materials	200	-
Internal service charges	59,383	-
Miscellaneous and other costs	10,239	-
Indirect cost allocation	26,616	-
Subcontractor costs	407,072	134,611
Capital outlay	<u>158,630</u>	<u>-</u>
Total Expenditures	<u>809,592</u>	<u>134,611</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 PUBLIC SAFETY

Year ended September 30, 2012

Grant Name: Public Safety Interoperable Communications
Grant Program

Grant Number: 2007-GS-H7-0044 (418)

Grant Term: October 7, 2007 to September 30, 2011

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 750,461	-	750,461	750,461
Local cash	187,518	4,734	594,699	599,433
Total Revenues	937,979	4,734	1,345,160	1,349,894
Expenditures:				
Subcontractor costs	6,796	679	6,796	7,475
Capital outlay	931,183	4,055	1,338,364	1,342,419
Total Expenditures	937,979	4,734	1,345,160	1,349,894
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, 2012

Grant Name: Interoperable Emergency Communication
Grant Program

Grant Number: 2010-IP-T0-0005 (431)

Grant Term: June 1, 2010 to August 31, 2012

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 127,100	60,386	66,714	127,100
Total Revenues	127,100	60,386	66,714	127,100
Expenditures:				
Current				
Salaries and benefits	71,553	38,750	41,920	80,670
Travel	7,000	-	1,983	1,983
Supplies and materials	2,240	226	157	383
Internal service charges	19,711	14,092	10,618	24,710
Miscellaneous and other costs	4,050	728	825	1,553
Indirect cost allocation	12,546	6,590	6,661	13,251
Subcontractor costs	10,000	-	4,550	4,550
Total Expenditures	127,100	60,386	66,714	127,100
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, 2012

Grant Name: Regional Hazard Mitigation Planning Project
 Grant Number: DR-1791-210 (440)
 Grant Term: August 25, 2010 to August 25, 2013

	Budget	2012	Actual Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 169,627	50,739	39,814	90,553
Local cash and in-kind	56,543	-	32,137	32,137
Total Revenues	226,170	50,739	71,951	122,690
Expenditures:				
Current				
Salaries and benefits	36,420	14,832	23,126	37,958
Travel	13,328	1,779	1,324	3,103
Supplies and materials	-	369	125	494
Internal service charges	14,518	14,080	8,411	22,491
Miscellaneous and other costs	15,600	1,578	1,329	2,907
Indirect cost allocation	13,262	4,001	4,118	8,119
Subcontractor costs	75,000	14,100	-	14,100
Local in-kind	56,542	-	32,137	32,137
Capital Outlay	1,500	-	1,381	1,381
Total Expenditures	226,170	50,739	71,951	122,690
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, 2012

Grant Name: Hazard Mitigation Project - Mass Notification
Grant Number: DR-1791-130 (461)
Grant Term: September 13, 2010 to September 13, 2013

		Actual		
	Budget	2012	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 600,000	123,432	318,484	441,916
PRPC cash match	23,847	-	23,847	23,847
Local cash and in-kind	176,153	82,580	99,966	182,546
Total Revenues	800,000	206,012	442,297	648,309
Expenditures:				
Current				
Salaries and benefits	-	809	-	809
Travel	-	-	-	-
Supplies and materials	-	1,842	500	2,342
Internal service charges	3,592	921	350	1,271
Miscellaneous and other costs	-	22,811	1,960	24,771
Indirect cost allocation	431	3,232	337	3,569
Subcontractor costs	791,477	121,350	434,645	555,995
Local in-kind	4,500	55,047	4,505	59,552
Total Expenditures	800,000	206,012	442,297	648,309
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, 2012

Grant Name: Buffer Zone Protection Program
Grant Number: 2010-BF-T0-0015 (481)
Grant Term: June 1, 2010 to April 30, 2013

	<u>Budget</u>	<u>Actual 2012</u>
Revenues:		
State grants		
Federal flow-through	\$ 1,425,000	11,454
Total Revenues	<u>1,425,000</u>	<u>11,454</u>
Expenditures:		
Current		
Salaries and benefits	119,568	4,890
Travel	3,000	29
Supplies and materials	-	-
Internal service charges	13,850	461
Miscellaneous and other costs	-	936
Indirect cost allocation	16,712	773
Subcontractor costs	1,271,870	4,365
Local in-kind	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,425,000</u>	<u>11,454</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 PUBLIC SAFETY

Year ended September 30, 2012

Grant Name: Safe Room Construction Rebate Program
Grant Number: DR 1791-234 (451)
Grant Term: November 10, 2010 to November 10, 2012

	Budget	2012	Actual Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,575,000	780,539	518,633	1,299,172
Total Revenues	2,575,000	780,539	518,633	1,299,172
Expenditures:				
Current				
Salaries and benefits	61,330	3,228	2,861	6,089
Supplies and materials	440	-	440	440
Internal service charges	17,648	14,099	3,549	17,648
Miscellaneous and other costs	2,351	1,489	862	2,351
Indirect cost allocation	3,231	2,305	926	3,231
Subcontractor costs	2,490,000	751,839	499,333	1,251,172
Total Expenditures	2,575,000	772,960	507,971	1,280,931
Excess of revenues over expenditures	-	7,579	10,662	18,241
Fund balance beginning of year	-	10,662	-	-
Fund balance end of year	\$ -	18,241	10,662	18,241

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, 2012

	2011 9-1-1	2012 9-1-1	2013 9-1-1	Total
Revenues:				
State grants				
Non-federal funds	\$ 141,419	1,408,938	119,601	1,669,958
Local cash	-	856	-	856
Interest income	-	598	91	689
Total Revenues	<u>141,419</u>	<u>1,410,392</u>	<u>119,692</u>	<u>1,671,503</u>
Expenditures:				
Current				
Salaries and benefits	-	195,046	18,484	213,530
Travel	-	11,860	1,351	13,211
Supplies and materials	14,550	1,778	205	16,533
Internal service charges	-	88,026	8,455	96,481
Equipment rental and maintenance	-	476	-	476
Miscellaneous and other costs	7,445	13,597	435	21,477
Indirect cost allocation	2,694	38,071	3,544	44,309
9-1-1 system expenditures	27,250	1,061,538	87,218	1,176,006
Capital outlay	<u>89,480</u>	<u>-</u>	<u>-</u>	<u>89,480</u>
Total Expenditures	<u>141,419</u>	<u>1,410,392</u>	<u>119,692</u>	<u>1,671,503</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, 2012

Grant Name: 9-1-1 Management and Planning
Grant Number: (211)
Grant Term: September 1, 2010 to August 31, 2013

	Budget	Actual	
		2012	Prior years
			Total
Revenues:			
State grants			
Non-federal funds	\$ 2,242,991	141,419	2,081,284
Local cash	-	-	1,336
Interest income	-	-	502
Total Revenues	2,242,991	141,419	2,083,122
Expenditures:			
Current			
Salaries and benefits	217,097	-	202,688
Travel	16,000	-	15,791
Supplies and materials	14,464	14,550	15,651
Internal service charges	87,132	-	89,624
Equipment rental and maintenance	250	-	2,999
Miscellaneous and other costs	35,856	7,445	23,457
Indirect cost allocation	44,496	2,694	42,025
9-1-1 system expenditures	1,330,675	27,250	1,283,346
Capital outlay	497,021	89,480	407,541
Total Expenditures	2,242,991	141,419	2,083,122
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, 2012

Grant Name: 9-1-1 Management and Planning
Grant Number: (212)
Grant Term: September 1, 2011 to August 31, 2014

	Budget	2012	Actual Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 1,611,118	1,408,938	121,755	1,530,693
Local cash	-	856	-	856
Interest income	-	598	52	650
Total Revenues	1,611,118	1,410,392	121,807	1,532,199
Expenditures:				
Current				
Salaries and benefits	223,789	195,046	19,035	214,081
Travel	10,989	11,860	844	12,704
Supplies and materials	2,000	1,778	1,973	3,751
Internal service charges	101,529	88,026	8,023	96,049
Equipment rental and maintenance	-	476	-	476
Miscellaneous and other costs	6,410	13,597	183	13,780
Indirect cost allocation	42,228	38,071	3,607	41,678
9-1-1 system expenditures	1,224,173	1,061,538	88,142	1,149,680
Total Expenditures	1,611,118	1,410,392	121,807	1,532,199
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, 2012

Grant Name: 9-1-1 Management and Planning
Grant Number: (213)
Grant Term: September 1, 2012 to August 31, 2015

	<u>Budget</u>	<u>Actual 2012</u>
Revenues:		
State grants		
Non-federal funds	\$ 1,495,297	119,601
Interest income	-	91
	<u>1,495,297</u>	<u>119,692</u>
Total Revenues		
	<u>1,495,297</u>	<u>119,692</u>
Expenditures:		
Current		
Salaries and benefits	232,969	18,484
Travel	8,700	1,351
Supplies and materials	2,248	205
Internal service charges	104,955	8,455
Miscellaneous and other costs	5,269	435
Indirect cost allocation	43,382	3,544
9-1-1 system expenditures	1,097,774	87,218
	<u>1,495,297</u>	<u>119,692</u>
Total Expenditures		
	<u>1,495,297</u>	<u>119,692</u>
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 COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2012

	2010/2011 Regional Coordination	2012/2013 Regional Coordination	Total
Revenues:			
State grants			
Non-federal funds	\$ 29,609	145,174	174,783
Interest income	(368)	636	268
	<u>29,241</u>	<u>145,810</u>	<u>175,051</u>
Total Revenues	<u>29,241</u>	<u>145,810</u>	<u>175,051</u>
Expenditures:			
Current			
Salaries and benefits	21,285	35,448	56,733
Travel	1,019	4,533	5,552
Supplies and materials	190	477	667
Internal service charges	2,870	14,080	16,950
Miscellaneous and other costs	678	995	1,673
Indirect cost allocation	3,199	6,803	10,002
Subcontractor costs	-	83,474	83,474
	<u>29,241</u>	<u>145,810</u>	<u>175,051</u>
Total Expenditures	<u>29,241</u>	<u>145,810</u>	<u>175,051</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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2012

Grant Name: Solid Waste - Regional Coordination
Grant Number: 582-10-91892 (470)
Grant Term: September 1, 2009 to February 28, 2013

	Budget	2012	Actual Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 769,560	29,609	739,951	769,560
Interest income	-	(368)	368	-
Total Revenues	769,560	29,241	740,319	769,560
Expenditures:				
Current				
Salaries and benefits	141,284	21,285	119,999	141,284
Travel	13,780	1,019	12,761	13,780
Supplies and materials	743	190	553	743
Internal service charges	39,037	2,870	36,167	39,037
Equipment rental and maintenance	60	-	60	60
Miscellaneous and other costs	5,250	678	4,572	5,250
Indirect cost allocation	24,083	3,199	20,884	24,083
Subcontractor costs	545,323	-	545,323	545,323
Total Expenditures	769,560	29,241	740,319	769,560
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, 2012

Grant Name: Solid Waste - Regional Coordination
Grant Number: 582-12-10158 (472)
Grant Term: September 1, 2011 to August 31, 2013

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 349,510	145,174	283	145,457
Interest income	-	636	-	636
Total Revenues	349,510	145,810	283	146,093
Expenditures:				
Current				
Salaries and benefits	63,752	35,448	219	35,667
Travel	6,260	4,533	-	4,533
Supplies and materials	3,393	477	-	477
Internal service charges	14,114	14,080	34	14,114
Miscellaneous and other costs	9,175	995	-	995
Indirect cost allocation	11,303	6,803	30	6,833
Subcontractor costs	239,513	83,474	-	83,474
Capital outlay	2,000	-	-	-
Total Expenditures	349,510	145,810	283	146,093
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, 2012

	2012 Law Enforcement Education & Training	2012 Purchase of Juvenile Justice Alternatives	Total
Revenues:			
State grants			
Non-federal funds	\$ 94,649	54,266	148,915
Local cash and in-kind	1,375	-	1,375
Program income-PRPC	3,790	-	3,790
	<u>99,814</u>	<u>54,266</u>	<u>154,080</u>
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	23,290	2,292	25,582
Supplies and materials	1,687	-	1,687
Internal service charges	4,589	638	5,227
Miscellaneous and other costs	150	-	150
Indirect cost allocation	3,640	351	3,991
Subcontractor costs	66,458	50,985	117,443
	<u>99,814</u>	<u>54,266</u>	<u>154,080</u>
Total Expenditures			
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2012

Grant Name: 2012 Law Enforcement Education and Training
Grant Number: 1426913 (242)
Grant Term: September 1, 2011 to August 31, 2013

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 196,104	94,649	7,575	102,224
Local cash and in-kind	1,375	1,375	-	1,375
Program income-PRPC	2,600	3,790	-	3,790
Total Revenues	200,079	99,814	7,575	107,389
Expenditures:				
Current				
Salaries and benefits	42,615	23,290	2,029	25,319
Supplies and materials	2,600	1,687	-	1,687
Internal service charges	7,228	4,589	287	4,876
Miscellaneous and other costs	164	150	14	164
Indirect cost allocation	6,001	3,640	280	3,920
Subcontractor costs	141,471	66,458	4,965	71,423
Total Expenditures	200,079	99,814	7,575	107,389
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, 2012

Grant Name: 2012 Purchase of Juvenile Justice Alternatives
Grant Number: 1432813 (272)
Grant Term: September 1, 2011 to August 31, 2012

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 60,177	54,266	5,911	60,177
Total Revenues	60,177	54,266	5,911	60,177
Expenditures:				
Current				
Salaries and benefits	2,803	2,292	189	2,481
Internal service charges	382	638	66	704
Indirect cost allocation	382	351	31	382
Subcontractor costs	56,610	50,985	5,625	56,610
Total Expenditures	60,177	54,266	5,911	60,177
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, 2012

	2009 Planning Assistance	2012 Planning Assistance	Total
Revenues:			
Federal grants	\$ 9,796	68,211	78,007
Local cash	20,687	29,233	49,920
Total Revenues	<u>30,483</u>	<u>97,444</u>	<u>127,927</u>
Expenditures:			
Current			
Salaries and benefits	20,595	50,223	70,818
Travel	150	8,704	8,854
Supplies and materials	7	338	345
Internal service charges	5,737	18,476	24,213
Miscellaneous and other costs	667	7,892	8,559
Indirect cost allocation	3,327	10,490	13,817
Capital outlay	<u>-</u>	<u>1,321</u>	<u>1,321</u>
Total Expenditures	<u>30,483</u>	<u>97,444</u>	<u>127,927</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 Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2012

Grant Name: 2009 Planning Assistance Grant
Grant Number: 08-83-04351 (319)
Grant Term: January 1, 2009 to December 31, 2011

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
Federal grants	\$ 180,189	9,796	170,393	180,189
PRPC cash match	2,389	-	-	-
Local cash	66,264	20,687	66,264	86,951
Total Revenues	248,842	30,483	236,657	267,140
Expenditures:				
Current				
Salaries and benefits	157,109	20,595	135,130	155,725
Travel	10,365	150	15,860	16,010
Supplies and materials	1,050	7	428	435
Internal service charges	47,507	5,737	44,253	49,990
Miscellaneous and other costs	6,000	667	15,011	15,678
Indirect cost allocation	26,811	3,327	25,975	29,302
Total Expenditures	248,842	30,483	236,657	267,140
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, 2012

Grant Name:	2012 Planning Assistance Grant
Grant Number:	08-83-04736 (312)
Grant Term:	January 1, 2012 to December 31, 2013

	<u>Budget</u>	<u>Actual 2012</u>
Revenues:		
Federal grants	\$ 160,000	68,211
PRPC cash match	-	-
Local cash	<u>68,572</u>	<u>29,233</u>
Total Revenues	<u>228,572</u>	<u>97,444</u>
Expenditures:		
Current		
Salaries and benefits	149,592	50,223
Travel	10,086	8,704
Supplies and materials	100	338
Internal service charges	12,110	18,476
Miscellaneous and other costs	31,740	7,892
Indirect cost allocation	24,944	10,490
Capital outlay	<u>-</u>	<u>1,321</u>
Total Expenditures	<u>228,572</u>	<u>97,444</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u><u>\$ -</u></u>	<u><u>-</u></u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2012

	2012 Rural Transportation Assistance Program	2013 Rural Transportation Assistance Program	2012 Federal Planning	2013 Federal Planning	Total
Revenues:					
State grants					
Federal flow-through	\$ 33,356	2,018	73,635	5,982	114,991
Total Revenues	33,356	2,018	73,635	5,982	114,991
Expenditures:					
Current					
Salaries and benefits	24,012	1,451	50,842	4,296	80,601
Travel	-	-	647	-	647
Supplies and materials	-	-	507	-	507
Internal service charges	5,670	345	12,311	1,018	19,344
Miscellaneous and other costs	34	2	115	15	166
Indirect cost allocation	3,640	220	7,892	653	12,405
Capital outlay	-	-	1,321	-	1,321
Total Expenditures	33,356	2,018	73,635	5,982	114,991
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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2012

Grant Name: Rural Transportation Assistance Program
 Grant Number: 51151F7287 (372)
 Grant Term: July 1, 2011 to August 31, 2012

	Budget	Actual		Total
		2012	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 40,521	33,356	7,165	40,521
Total Revenues	40,521	33,356	7,165	40,521
Expenditures:				
Current				
Salaries and benefits	20,153	24,012	5,121	29,133
Travel	6,600	-	-	-
Internal service charges	7,927	5,670	1,276	6,946
Miscellaneous and other costs	1,500	34	-	34
Indirect cost allocation	4,341	3,640	768	4,408
Total Expenditures	40,521	33,356	7,165	40,521
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2012

Grant Name: Rural Transportation Assistance Program
Grant Number: 51304F7130 (373)
Grant Term: September 6, 2012 to May 31, 2014

	<u>Budget</u>	<u>Actual 2011</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 85,000</u>	<u> 2,018</u>
Total Revenues	<u> 85,000</u>	<u> 2,018</u>
Expenditures:		
Current		
Salaries and benefits	61,000	1,451
Internal service charges	14,250	345
Miscellaneous and other costs	150	2
Indirect cost allocation	<u> 9,600</u>	<u> 220</u>
Total Expenditures	<u> 85,000</u>	<u> 2,018</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2012

Grant Name: 2012 Federal Planning
Grant Number: 51204F7120 (382)
Grant Term: September 1, 2011 to August 31, 2012

	Budget	Actual		
		2012	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 80,000	73,635	6,365	80,000
Total Revenues	80,000	73,635	6,365	80,000
Expenditures:				
Current				
Salaries and benefits	56,265	50,842	4,496	55,338
Travel	1,000	647	-	647
Supplies and materials	200	507	-	507
Internal service charges	11,512	12,311	1,009	13,320
Miscellaneous and other costs	293	115	178	293
Indirect cost allocation	8,730	7,892	682	8,574
Capital outlay	2,000	1,321	-	1,321
Total Expenditures	80,000	73,635	6,365	80,000
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2012

Grant Name: 2013 Federal Planning
Grant Number: 51304F7081 (383)
Grant Term: September 1, 2012 to August 31, 2013

	<u>Budget</u>	<u>Actual 2012</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 90,000</u>	<u>5,982</u>
Total Revenues	<u>90,000</u>	<u>5,982</u>
Expenditures:		
Current		
Salaries and benefits	57,687	4,296
Travel	1,000	-
Supplies and materials	8,500	-
Internal service charges	12,700	1,018
Miscellaneous and other costs	400	15
Indirect cost allocation	<u>9,713</u>	<u>653</u>
Total Expenditures	<u>90,000</u>	<u>5,982</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 WATER DEVELOPMENT BOARD

Year ended September 30, 2012

	2016 Regional Water Plan	Agricultural Water Conservation	Total
Revenues:			
State grants			
Non-federal funds	\$ 46,452	726	47,178
Interest income	54	-	54
	<u>46,506</u>	<u>726</u>	<u>47,232</u>
Total Revenues	<u>46,506</u>	<u>726</u>	<u>47,232</u>
Expenditures:			
Current			
Salaries and benefits	-	576	576
Internal service charges	220	66	286
Miscellaneous and other costs	1,109	5	1,114
Indirect cost allocation	-	79	79
Subcontractor costs	45,177	-	45,177
	<u>46,506</u>	<u>726</u>	<u>47,232</u>
Total Expenditures	<u>46,506</u>	<u>726</u>	<u>47,232</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2012

Grant Name: 2016 Regional Water Plan
Grant Number: 1148301312 (232)
Grant Term: June 22, 2011 to March 31, 2016

		Actual		
	Budget	2012	Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 136,810	46,452	7,966	54,418
Interest income	-	54	-	54
Total Revenues	136,810	46,506	7,966	54,472
Expenditures:				
Current				
Travel	2,000	-	-	-
Internal service charges	336	220	116	336
Miscellaneous and other costs	32,538	1,109	7,850	8,959
Subcontractor costs	101,936	45,177	-	45,177
Total Expenditures	136,810	46,506	7,966	54,472
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, 2012

Grant Name: Agricultural Water Conservation Program
Grant Number: 1213581481 (263)
Grant Term: June 21, 2012 to May 31, 2016

	<u>Budget</u>	<u>Actual 2012</u>
Revenues:		
State grants		
Non-federal funds	<u>\$ 200,000</u>	<u>726</u>
Total Revenues	<u>200,000</u>	<u>726</u>
Expenditures:		
Current		
Salaries and benefits	8,222	576
Travel	2,000	-
Internal service charges	66	66
Miscellaneous and other costs	7,529	5
Indirect cost allocation	2,183	79
Subcontractor costs	<u>180,000</u>	<u>-</u>
Total Expenditures	<u>200,000</u>	<u>726</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

OTHER SUPPLEMENTARY INFORMATION

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year Ended September 30, 2012

	Major Funds					
	General Fund		Texas Workforce Commission		Texas Department of Aging and Disability Services	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:						
Federal grants	\$ -	-	-	-	-	-
State grants:						
Federal flow-through	6,777	55,889	11,363,704	10,529,056	1,742,109	1,848,291
Non-federal funds	-	-	639,042	2,389,583	111,725	115,994
Local cash and in-kind	464,202	531,100	100,000	112,810	1,018,750	839,886
Program income:						
PRPC	-	24,263	-	-	41,400	27,436
Subcontractor	-	-	-	-	221,640	190,971
Membership dues	68,548	68,380	-	-	-	-
Rent income	-	-	-	-	-	-
Interest income	25,374	10,835	-	-	-	-
Internal service fund charges	-	-	-	-	-	-
Miscellaneous	-	114,309	-	-	-	-
Total revenues	564,901	804,776	12,102,746	13,031,449	3,135,624	3,022,578
Current expenditures:						
Salaries and benefits	543,232	529,408	546,062	462,389	491,886	482,082
Travel	41,429	38,714	7,302	7,760	19,550	21,113
Supplies and materials	13,403	12,176	1,198	20,008	2,500	7,440
Internal service charges	123,145	124,913	270,924	294,002	136,819	136,392
Equipment rental and maintenance	1,825	1,230	-	486	-	-
Miscellaneous and other costs	102,186	109,675	5,758	17,373	24,142	49,838
Client payments, training and supportive services	-	-	8,130,311	8,816,202	1,445,106	1,363,929
Local cash, in-kind and program income	-	-	-	-	963,404	891,155
Subcontractor costs	37,320	21,908	2,856,596	3,020,128	-	-
Workforce center costs	-	-	162,822	157,746	-	-
9-1-1 system expenditures	-	-	-	-	-	-
Building occupancy	-	-	-	-	-	-
Capital outlay	-	-	-	117,784	-	9,223
Total expenditures	862,540	838,024	11,980,973	12,913,878	3,083,407	2,961,172
Excess (deficiency) of revenues over expenditures	(297,639)	(33,248)	121,773	117,571	52,217	61,406
Other financing sources (uses):						
Transfers from other funds	337,441	329,980	-	-	30,458	23,960
Transfers to other funds	(30,458)	(23,960)	(121,773)	(117,571)	(82,675)	(85,366)
Total other financing sources (uses)	306,983	306,020	(121,773)	(117,571)	(52,217)	(61,406)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	9,344	272,772	-	-	-	-
Fund balances at beginning of year	1,871,788	1,871,788	-	-	-	-
Fund balances at end of year	\$ 1,881,132	2,144,560	-	-	-	-

Texas Department of Public Safety		Commission on State Emergency Communications		Other Governmental Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
-	-	-	-	60,000	78,007	-	-	60,000	78,007
4,214,360	2,365,168	-	-	60,177	114,991	-	-	17,387,127	14,913,395
-	-	1,521,330	1,669,958	517,982	370,876	-	-	2,790,079	4,546,411
-	87,314	-	856	-	51,295	-	-	1,582,952	1,623,261
-	-	-	-	2,600	3,790	-	-	44,000	55,489
-	-	-	-	-	-	-	-	221,640	190,971
-	-	-	-	-	-	-	-	68,548	68,380
-	-	-	-	-	-	11,245	11,246	11,245	11,246
-	-	-	689	-	322	-	-	25,374	11,846
-	-	-	-	-	-	781,466	811,303	781,466	811,303
-	-	-	-	-	-	-	148	-	114,457
4,214,360	2,452,482	1,521,330	1,671,503	640,759	619,281	792,711	822,697	22,972,431	22,424,766
241,521	198,145	223,789	213,530	223,795	234,310	492,485	481,623	2,762,770	2,601,487
30,550	14,914	10,989	13,211	10,100	15,053	5,096	15,500	125,016	126,265
910	2,589	2,000	16,533	1,355	3,206	9,454	24,589	30,820	86,541
87,534	93,498	101,529	96,481	61,515	66,020	-	-	781,466	811,306
-	-	-	476	-	-	15,870	89,709	17,695	91,901
18,086	37,291	6,410	21,477	16,604	11,662	54,135	26,735	227,321	274,051
-	-	-	-	-	-	-	-	9,575,417	10,180,131
-	55,047	-	-	-	-	-	-	963,404	946,202
3,160,716	1,422,461	-	-	289,003	246,094	35,000	35,306	6,378,635	4,745,897
-	-	-	-	-	-	-	-	162,822	157,746
-	-	1,134,385	1,176,006	-	-	-	-	1,134,385	1,176,006
-	-	-	-	-	-	184,732	153,222	184,732	153,222
628,665	578,518	-	89,480	-	2,642	-	-	628,665	797,647
4,167,982	2,402,463	1,479,102	1,627,194	602,372	578,987	796,772	826,684	22,973,148	22,148,402
46,378	50,019	42,228	44,309	38,387	40,294	(4,061)	(3,987)	(717)	276,364
-	-	-	-	-	-	-	-	367,899	353,940
(46,378)	(42,440)	(42,228)	(44,309)	(38,387)	(40,294)	(6,000)	-	(367,899)	(353,940)
(46,378)	(42,440)	(42,228)	(44,309)	(38,387)	(40,294)	(6,000)	-	-	-
-	7,579	-	-	-	-	(10,061)	(3,987)	(717)	276,364
-	10,662	-	-	-	-	28,773	28,773	1,900,561	1,911,223
-	18,241	-	-	-	-	18,712	24,786	1,899,844	2,187,587

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Indirect Costs

Year ended September 30, 2012
(With comparative totals for 2011)

	<u>2012</u>	<u>2011</u> <u>(Comparative)</u>
Salaries and benefits	\$ 233,733	236,894
Contractual services	22,657	58,606
Travel	26,087	26,542
Supplies and materials	7,972	20,404
Internal service charges	37,228	38,897
Equipment rental and maintenance	1,230	2,588
Printing and publication	5,523	16,575
Insurance	20,849	9,538
Memberships	11,939	9,605
Postage and freight	9,014	8,384
Miscellaneous	<u>8,857</u>	<u>20,264</u>
Total	<u>\$ 385,088</u>	<u>448,297</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Computation of Indirect Cost Allocation

Year ended September 30, 2012
(With comparative totals for 2011)

	General	Texas Workforce Commission	Texas Department of Aging and Disability Services	Texas Department of Public Safety	Commission on State Emergency Communications	Other Governmental Funds	Total 2012	Total 2011
Basis for allocation								
Total Expenditures	\$ 838,024	12,913,878	2,961,172	2,402,463	1,627,194	578,987	21,321,718	24,027,160
Less:								
Client payments	-	142,041	-	-	-	-	142,041	774,042
Client supportive services	-	8,674,161	1,363,929	-	-	-	10,038,090	10,794,382
Subcontractor costs	21,908	3,020,128	-	1,422,461	-	246,094	4,710,591	5,251,958
Local cash, in-kind and program income	-	-	891,155	55,047	-	-	946,202	941,175
9-1-1 costs	-	-	-	-	1,176,006	-	1,176,006	1,272,954
Capital outlay	674	117,784	-	578,518	89,480	2,642	789,098	1,086,904
Indirect costs	385,088	-	-	-	-	-	385,088	448,297
Other	21,027	-	9,223	-	-	1,322	31,572	97,818
	<u>409,327</u>	<u>959,764</u>	<u>696,865</u>	<u>346,437</u>	<u>361,708</u>	<u>328,929</u>	<u>3,103,030</u>	<u>3,359,630</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>0.1200</u>
	<u>\$ 50,143</u>	<u>117,571</u>	<u>85,366</u>	<u>42,440</u>	<u>44,309</u>	<u>40,294</u>	<u>380,122</u>	<u>403,156</u>
Transfer from (to) other funds							2,551	(42,966)
Costs over allocation							<u>2,415</u>	<u>88,107</u>
							<u>\$ 385,088</u>	<u>448,297</u>

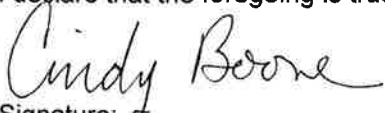
PANHANDLE REGIONAL PLANNING COMMISSION

INDIRECT CAP CERTIFICATION

FOR FISCAL YEAR 2012

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2012 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: *Cindy Boone*

Name of Official: Cindy Boone, CPA

Title: Finance Director

Date of Execution: February 22, 2013

STATISTICAL SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

STATISTICAL SECTION

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

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Financial Trends 185

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

Revenue Capacity 195

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

Debt Capacity 201

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

Demographic and Economic Information 202

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 205

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 ASSETS BY COMPONENT LAST NINE FISCAL YEARS *

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 594,158	1,907,764	2,326,545	2,923,940
Restricted for micro-loan programs	353,280	372,950	372,054	351,222
Unrestricted	<u>741,663</u>	<u>715,641</u>	<u>991,423</u>	<u>1,160,663</u>
Total governmental activities net assets	<u><u>\$ 1,689,101</u></u>	<u><u>2,996,355</u></u>	<u><u>3,690,022</u></u>	<u><u>4,435,825</u></u>

* Net asset information is available only from 2004 when GASB 34 was implemented.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
3,978,867	4,840,979	5,298,406	5,673,811	5,541,656
354,809	360,713	365,874	370,379	374,047
<u>1,323,449</u>	<u>1,274,545</u>	<u>1,489,208</u>	<u>1,711,504</u>	<u>1,955,168</u>
<u><u>5,657,125</u></u>	<u><u>6,476,237</u></u>	<u><u>7,153,488</u></u>	<u><u>7,755,694</u></u>	<u><u>7,870,871</u></u>

PANHANDLE REGIONAL PLANNING COMMISSION

CHANGES IN NET ASSETS LAST NINE FISCAL YEARS *

	2004	2005	2006	2007
Expenses				
Governmental activities:				
General government	\$ 549,033	559,052	504,597	622,390
Workforce development	13,659,839	13,585,576	13,610,555	14,497,055
Aging services	2,653,524	2,721,584	2,791,175	2,855,678
Emergency communications	1,399,693	1,978,070	1,701,075	1,575,311
Emergency management	257,295	192,672	1,086,121	1,793,020
Solid waste planning	286,204	483,013	366,961	412,947
Criminal justice programs	279,630	319,086	203,703	152,218
Procurement and technical assistance	107,520	99,329	99,305	107,568
Economic development	61,885	78,881	70,273	80,193
Transportation planning	-	-	94,481	62,998
Regional bio-terrorism planning	118,747	157,781	71,210	55,430
Water development planning	212,386	210,204	227,584	8,760
Community assistance	13,107	13,573	7,988	6,130
State homeland security planning	126,329	513,149	-	-
Rural micro loans	4,368	1,995	-	-
Employment services for probationers	16,811	-	-	-
Total governmental activities expenses	<u>19,746,371</u>	<u>20,913,965</u>	<u>20,835,028</u>	<u>22,229,698</u>
Total primary government expenses	<u>\$ 19,746,371</u>	<u>20,913,965</u>	<u>20,835,028</u>	<u>22,229,698</u>
Program Revenues				
Governmental activities:				
Operating grants and contributions				
General government	\$ -	22,000	4,400	42,075
Workforce development	13,439,144	13,354,489	13,412,187	14,301,354
Aging services	1,632,055	1,750,764	1,679,519	1,839,920
Emergency communications	1,404,612	1,960,584	1,882,956	1,517,388
Emergency management	227,556	173,630	1,420,946	1,739,790
Solid waste planning	286,733	481,725	364,232	410,247
Criminal justice programs	272,356	299,790	192,518	147,045
Procurement and technical assistance	62,189	57,750	56,750	59,271
Economic development	46,495	59,612	43,273	56,699
Transportation planning	-	-	94,655	63,251
Regional bio-terrorism planning	120,310	158,237	71,524	56,020
Water development planning	212,315	210,391	227,729	8,811
Community assistance	13,124	13,697	8,054	6,176
State homeland security planning	128,493	1,720,392	-	-
Rural micro loans	75,000	12,180	-	-
Employment services for probationers	16,800	-	-	-
Local contracts and in-kind	1,693,183	1,806,187	1,884,755	1,979,209
Total governmental activities program revenues	<u>19,630,365</u>	<u>22,081,428</u>	<u>21,343,498</u>	<u>22,227,256</u>
Total primary government revenues	<u>\$ 19,630,365</u>	<u>22,081,428</u>	<u>21,343,498</u>	<u>22,227,256</u>
Total primary government net expense	<u>\$ (116,006)</u>	<u>1,167,463</u>	<u>508,470</u>	<u>(2,442)</u>

2008	2009	2010	2011	2012
584,965	1,269,007	765,134	718,619	510,412
13,646,760	14,330,738	16,831,617	15,029,693	13,032,787
2,986,519	3,013,194	3,151,909	2,953,549	3,049,124
1,670,376	2,369,416	3,689,478	1,884,717	1,731,281
2,522,813	2,036,623	1,188,870	2,182,883	2,507,035
356,160	415,499	360,585	371,418	175,372
165,302	144,826	159,311	327,255	154,179
110,077	115,000	89,414	-	-
89,537	80,799	87,990	90,365	128,386
49,614	56,802	110,154	114,286	115,358
40,092	1,722	8,719	6,423	-
122,019	453,525	306,705	19,221	47,237
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
22,344,234	24,287,151	26,749,886	23,698,429	21,451,171
22,344,234	24,287,151	26,749,886	23,698,429	21,451,171

116,360	154,484	219,736	157,252	55,889
13,435,370	14,163,159	16,652,827	14,921,809	12,918,639
1,830,570	1,813,781	1,933,063	1,855,312	1,964,285
1,700,304	2,345,895	3,597,336	2,059,979	1,669,958
3,654,232	3,004,645	1,820,631	2,176,763	2,365,168
353,579	415,233	359,789	370,110	174,783
154,864	142,095	156,531	323,129	148,915
63,272	66,412	51,618	-	-
54,718	48,221	64,102	64,277	78,007
49,376	56,802	109,477	113,183	114,991
39,753	1,722	8,582	6,228	-
120,925	453,682	306,336	19,097	47,178
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,828,644	2,338,966	2,049,670	2,100,145	1,823,617
23,401,967	25,005,097	27,329,698	24,167,284	21,361,430
23,401,967	25,005,097	27,329,698	24,167,284	21,361,430
1,057,733	717,946	579,812	468,855	(89,741)

PANHANDLE REGIONAL PLANNING COMMISSION

CHANGES IN NET ASSETS (CONT'D.) LAST NINE FISCAL YEARS *

	2004	2005	2006	2007
General Revenues				
Governmental activities:				
Membership dues	\$ 60,805	60,817	60,964	60,885
Interest income	13,573	26,476	63,491	78,535
Miscellaneous	13,498	53,897	60,742	58,607
Loss from disposition of property	-	(1,399)	-	-
Total governmental activities	<u>87,876</u>	<u>139,791</u>	<u>185,197</u>	<u>198,027</u>
Total primary government change in net assets	<u>\$ (28,130)</u>	<u>1,307,254</u>	<u>693,667</u>	<u>195,585</u>

* Changes in net assets information is only available from 2004 when GASB 34 was implemented.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
60,725	64,515	64,435	64,245	68,380
59,276	20,139	13,157	12,317	10,835
43,566	16,512	19,847	56,789	125,703
-	-	-	-	-
<u>163,567</u>	<u>101,166</u>	<u>97,439</u>	<u>133,351</u>	<u>204,918</u>
<u>1,221,300</u>	<u>819,112</u>	<u>677,251</u>	<u>602,206</u>	<u>115,177</u>

PANHANDLE REGIONAL PLANNING COMMISSION

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Fund			
Restricted	\$ 137,130	139,879	143,035
Assigned	-	-	-
Unassigned	<u>827,494</u>	<u>735,715</u>	<u>772,689</u>
Total general fund	<u><u>\$ 964,624</u></u>	<u><u>875,594</u></u>	<u><u>915,724</u></u>
 All other Governmental Funds			
Reserved	\$ 134,705	213,401	229,915
Assigned	-	-	-
Unreserved, reported in special revenue funds	<u>2,942</u>	<u>5,948</u>	<u>9,548</u>
Total all other governmental funds	<u><u>\$ 137,647</u></u>	<u><u>219,349</u></u>	<u><u>239,463</u></u>

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
372,054	351,222	354,809	360,713	365,874	370,379	374,047
-	-	-	-	-	744,263	870,605
991,423	1,180,180	1,328,231	1,348,939	1,335,194	757,146	899,908
<u>1,363,477</u>	<u>1,531,402</u>	<u>1,683,040</u>	<u>1,709,652</u>	<u>1,701,068</u>	<u>1,871,788</u>	<u>2,144,560</u>
-	-	-	-	-	-	-
-	-	-	-	-	10,662	18,241
-	834	37,660	19,870	43,781	-	-
<u>-</u>	<u>834</u>	<u>37,660</u>	<u>19,870</u>	<u>43,781</u>	<u>10,662</u>	<u>18,241</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	2003	2004	2005	2006
Revenues				
Intergovernmental grants and contracts	\$ 18,743,189	17,937,182	20,275,241	19,458,743
Local cash and in-kind	2,004,506	1,151,075	1,277,932	1,428,545
Program income:				
PRPC	144,053	129,788	143,620	141,091
Subcontractor	421,370	412,320	384,635	315,119
Membership dues	57,004	60,805	60,817	60,964
Interest income	41,496	13,573	26,476	63,491
Miscellaneous	31,374	5,056	32,215	33,936
Total revenues	<u>21,442,992</u>	<u>19,709,799</u>	<u>22,200,936</u>	<u>21,501,889</u>
Expenditures				
General government	817,715	847,183	903,866	862,154
Workforce development	14,225,242	13,443,277	13,361,736	13,413,092
Aging services	2,695,811	2,583,665	2,750,896	2,679,810
Emergency communications	2,251,644	1,377,517	1,919,506	1,838,581
Emergency management	111,451	245,391	184,506	1,404,843
Solid waste planning	396,602	280,394	471,387	357,019
Criminal justice programs	391,439	271,628	311,368	195,952
Procurement and technical assistance	92,535	96,048	89,168	88,726
Economic development	61,787	55,172	71,138	62,723
Transportation planning	-	-	-	91,905
Regional bio-terrorism planning	-	119,549	152,844	67,113
Water development planning	153,861	211,567	204,912	224,503
Community assistance	-	11,770	12,241	7,178
State homeland security planning	-	118,578	1,705,271	-
Rural micro loans	1,579	3,936	1,853	-
Employment services for probationers	-	16,811	-	-
Total expenditures	<u>21,199,666</u>	<u>19,682,486</u>	<u>22,140,692</u>	<u>21,293,599</u>
Excess of revenues over (under) expenditures	<u>243,326</u>	<u>27,313</u>	<u>60,244</u>	<u>208,290</u>
Other Financing Sources (Uses)				
Transfers in	483,496	355,638	374,029	660,896
Transfer out	<u>(483,496)</u>	<u>(355,638)</u>	<u>(374,029)</u>	<u>(660,896)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period adjustment	<u>-</u>	<u>(34,646)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u><u>\$ 243,326</u></u>	<u><u>(7,333)</u></u>	<u><u>60,244</u></u>	<u><u>208,290</u></u>

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
20,248,047	21,573,323	22,673,684	25,280,028	22,067,139	19,537,813
1,583,326	1,461,378	1,998,975	1,733,767	1,719,212	1,623,261
96,259	85,501	81,438	77,841	67,764	55,489
291,265	277,370	249,489	237,240	220,938	190,971
60,885	60,725	64,515	64,435	64,245	68,380
86,894	63,671	21,650	13,979	13,080	11,846
49,531	10,249	9,171	10,521	40,875	114,309
<u>22,416,207</u>	<u>23,532,217</u>	<u>25,098,922</u>	<u>27,417,811</u>	<u>24,193,253</u>	<u>21,602,069</u>
975,302	961,214	1,088,109	1,120,040	1,052,049	838,024
14,484,615	13,407,287	14,119,965	16,606,890	14,866,108	12,913,878
2,745,893	2,869,683	2,932,555	3,065,615	2,869,637	2,961,172
1,482,688	1,649,151	2,307,187	3,561,525	2,018,882	1,627,194
1,715,277	3,586,278	3,419,424	1,874,525	2,336,098	2,402,463
402,451	344,486	405,344	349,615	360,845	165,049
148,531	160,697	141,442	154,801	318,331	150,089
96,063	97,160	102,000	79,394	-	-
71,990	68,770	71,516	78,003	79,709	114,110
59,162	43,930	50,501	97,849	101,338	102,586
52,118	36,544	1,605	7,981	5,856	-
7,853	118,552	450,452	303,580	18,307	47,153
5,506	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,247,449</u>	<u>23,343,752</u>	<u>25,090,100</u>	<u>27,299,818</u>	<u>24,027,160</u>	<u>21,321,718</u>
<u>168,758</u>	<u>188,465</u>	<u>8,822</u>	<u>117,993</u>	<u>166,093</u>	<u>280,351</u>
408,081	448,516	443,508	422,470	430,449	353,940
(408,081)	(448,516)	(443,508)	(525,136)	(458,941)	(353,940)
-	-	-	(102,666)	(28,492)	-
-	-	-	-	-	-
<u>168,758</u>	<u>188,465</u>	<u>8,822</u>	<u>15,327</u>	<u>137,601</u>	<u>280,351</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	<u>Entity</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
	ARMSTRONG	\$ 162	183	183	183
	BRISCOE	139	152	152	152
	CARSON	525	554	554	554
	CASTRO	685	704	704	704
	CHILDRESS	598	653	653	653
	COLLINGSWORTH	260	273	273	273
	DALLAM	570	529	529	529
	DEAF SMITH	1,647	1,578	1,578	1,578
	DONLEY	313	325	325	325
	GRAY	1,915	1,933	1,933	1,933
	HALL	285	321	321	321
	HANSFORD	477	456	456	456
	HARTLEY	515	471	471	471
	HEMPHILL	324	285	285	285
	HUTCHINSON	1,883	2,028	2,028	2,028
	LIPSCOMB	281	260	260	260
	MOORE	1,862	1,710	1,710	1,710
	OCHILTREE	869	766	766	766
	OLDHAM	174	186	186	186
	PARMER	873	851	851	851
	POTTER	10,291	9,651	9,651	9,651
	RANDALL	10,262	8,867	8,867	8,867
	ROBERTS	85	85	85	85
	SHERMAN	258	271	271	271
	SWISHER	668	712	712	712
	WHEELER	460	449	449	449
		<u>36,380</u>	<u>34,253</u>	<u>34,253</u>	<u>34,253</u>

CITIES				
	ADRIAN	85	85	85
	AMARILLO	16,209	14,758	14,758
	BISHOP HILLS	85	85	85
	BOOKER	129	112	112
	BORGER	1,126	1,216	1,216
	BOVINA	159	159	159
	CACTUS	270	216	216
	CANADIAN	225	190	190
	CANYON	1,131	1,094	1,094
	CHANNING	85	85	85
	CHILDRESS	519	576	576
	CLARENDON	172	168	168
	CLAUDE	102	112	112
	DALHART	674	615	615
	DARROUZETT	85	85	85
	DIMMITT	373	372	372

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
172	172	172	172	172	161
143	143	143	143	143	134
521	521	521	521	521	489
663	663	663	663	663	621
615	615	615	615	615	577
256	256	256	256	256	240
498	498	498	498	498	467
1,485	1,485	1,485	1,485	1,485	1,392
306	306	306	306	306	287
1,820	1,820	1,820	1,820	1,820	1,706
303	303	303	303	303	284
430	430	430	430	430	403
443	443	443	443	443	415
268	268	268	268	268	251
1,909	1,909	1,909	1,909	1,909	1,789
245	245	245	245	245	229
1,610	1,610	1,610	1,610	1,610	1,509
720	720	720	720	720	675
175	175	175	175	175	164
801	801	801	801	801	751
9,084	9,084	9,084	9,084	9,084	8,516
8,345	8,345	8,345	8,345	8,345	7,823
80	80	80	80	80	75
255	255	255	255	255	239
670	670	670	670	670	628
423	423	423	423	423	396
<u>32,238</u>	<u>32,238</u>	<u>32,238</u>	<u>32,238</u>	<u>32,238</u>	<u>30,223</u>

80	80	80	13	80	75
13,890	13,890	13,890	13,890	13,890	13,022
-	80	80	-	80	75
105	105	105	105	105	99
1,144	1,144	1,144	1,144	1,144	1,073
150	150	150	150	150	141
203	203	203	203	203	190
179	179	179	179	179	167
1,030	1,030	1,030	1,030	1,030	966
80	80	80	80	80	75
542	542	542	542	542	508
158	158	158	158	158	148
105	105	105	105	105	98
579	579	579	579	579	543
80	80	80	80	80	75
350	350	350	350	350	328

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
DODSON	-	-	-	-
DUMAS	1,249	1,169	1,169	1,169
ESTELLINE	85	85	-	85
FARWELL	116	116	116	116
FOLLETT	85	-	85	85
FRIONA	350	328	328	328
FRITCH	180	-	190	190
GROOM	85	85	85	85
GRUVER	101	99	99	99
HAPPY	85	85	85	85
HART	95	102	102	102
HEDLEY	85	85	85	85
HEREFORD	1,306	1,241	1,241	1,241
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	211	211	211
MIAMI	85	85	85	85
MOBEETIE	85	85	85	85
NAZARETH	85	85	85	85
PALISADES	85	85	85	-
PAMPA	1,529	1,520	1,520	1,520
PANHANDLE	208	220	220	220
PERRYTON	748	661	661	661
QUITAQUE	85	85	-	85
SANFORD	85	85	85	85
SHAMROCK	162	172	172	172
SILVERTON	85	85	85	85
SKELLYTOWN	85	-	85	85
SPEARMAN	286	257	257	257
STINNETT	160	165	165	165
STRATFORD	171	169	169	169
SUNRAY	164	166	166	166
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	422	435	435	435
TURKEY	85	85	85	80
VEGA	85	85	85	85
WELLINGTON	186	193	193	193
WHEELER	135	117	117	117
WHITE DEER	85	90	90	90
	<u>31,405</u>	<u>29,312</u>	<u>29,502</u>	<u>29,582</u>

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
-	80	80	80	80	-
1,100	1,100	1,100	1,100	1,100	1,031
80	80	80	80	80	75
109	109	109	109	109	102
80	80	80	80	80	75
308	308	308	308	308	289
179	179	179	179	179	168
80	80	80	80	80	75
93	93	93	93	93	87
80	80	80	80	80	75
96	96	96	96	96	90
80	80	80	80	80	75
1,168	1,168	1,168	1,168	1,168	1,095
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
198	198	198	198	198	186
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	-
1,431	1,431	1,431	1,431	1,431	1,342
207	207	207	207	207	194
622	622	622	622	622	583
80	80	80	80	80	75
80	80	80	80	80	75
162	162	162	162	162	152
80	80	80	80	80	75
80	80	80	80	80	75
242	242	242	242	242	227
155	155	155	155	155	145
159	159	159	159	159	149
156	156	156	156	156	146
80	80	80	80	-	75
80	80	80	80	80	75
80	80	80	80	80	75
409	409	409	409	409	384
80	80	80	80	80	75
80	80	80	80	80	75
182	182	182	182	182	171
110	110	110	110	110	103
85	85	85	85	85	80
<u>27,846</u>	<u>28,006</u>	<u>28,006</u>	<u>27,859</u>	<u>27,927</u>	<u>26,106</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
SPECIAL DISTRICTS				
CANADIAN RIVER MWA	85	85	85	85
GREENBELT MCIWA	85	85	85	85
HIGH PLAINS RC & D AREA	-	85	85	85
LLANO ESTACADO WD	-	-	-	-
MACKENZIE MWA	85	85	85	85
NORTH ROLLING PLAINS RC&D	85	85	85	85
PALO DURO RIVER AUTHORITY	85	85	85	85
PANHANDLE GWCD	85	85	85	85
POTTER CO. FWSD #1	-	-	-	-
RED RIVER AUTHORITY	85	85	85	85
	<u>595</u>	<u>680</u>	<u>680</u>	<u>680</u>
	<u>\$ 68,380</u>	<u>\$ 64,245</u>	<u>\$ 64,435</u>	<u>64,515</u>

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
-	-	-	-	-	75
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
80	80	80	80	80	75
-	-	80	80	-	-
80	80	80	80	80	75
<u>640</u>	<u>640</u>	<u>720</u>	<u>720</u>	<u>640</u>	<u>675</u>
<u>60,725</u>	<u>60,885</u>	<u>60,964</u>	<u>60,817</u>	<u>60,805</u>	<u>57,005</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>
2003	\$ 335,813	0.00%	0.83
2004	277,234	0.00	0.68
2005	210,064	0.00	0.51
2006	139,414	0.00	0.34
2007	65,095	0.00	0.16
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	***	1.71

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 2012.

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>
2003	405,451	10,582,853	26,101
2004	407,440	10,915,027	26,789
2005	409,982	11,580,684	28,247
2006	413,411	12,204,479	29,521
2007	416,129	13,060,489	31,386
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	***	***

* Bureau of Economic Analysis for 2003 to 2005, Texas State Data Center for 2006 to 2010,
US Census Bureau for 2011, Texas State Data Center for 2012 (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

2012			2003	
Employer	Number of Employees	Percent of Total Employment	Employer	
Amarillo ISD	4000	1.77	Amarillo ISD	
B&W Technical Service Pantex	3200	1.41	Baptist St. Anthony's	
Baptist St. Anthony's	3070	1.35	BWXT Pantex LLC	
Bell Helicopter	1250	0.55	City of Amarillo	
Cargill Meat Solutions	2100	0.93	Excel Corporation	
City of Amarillo	2177	0.96	JBS Swift & Company	
JBS Swift & Company	3250	1.43	Texas Association of Counties	
Northwest Texas Healthcare	1782	0.79	Texas Department of Criminal Justice	
Texas Department of Criminal Justice	1526	0.67	Tyson Fresh Meats, Inc.	
Tyson Fresh Meats, Inc.	3700	1.63	Wal-Mart Associates Inc.	

Sources:

Number of employees is employer reported

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

2003 employer information is from the Texas Workforce Commission. Number of employees and percent of total employment is unavailable.

PANHANDLE REGIONAL PLANNING COMMISSION

UNEMPLOYMENT RATE BY COUNTY * LAST TEN FISCAL YEARS

County	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Armstrong	2.7%	1.9%	3.6%	3.6%	3.4%	3.3%	4.5%	4.8%	4.8%	4.9%
Briscoe	3.9	4.0	5.3	5.3	4.9	4.2	4.8	6.2	6.2	6.1
Carson	3.6	2.5	3.6	3.7	3.2	3.2	5.1	5.4	5.4	4.5
Castro	4.8	4.9	5.4	5.6	4.7	3.8	4.5	5.7	5.6	5.2
Childress	3.4	3.1	4.7	5.4	5.4	4.9	6.0	6.7	7.1	5.5
Collingsworth	3.1	4.1	4.1	4.6	3.6	3.5	4.9	5.2	5.9	4.9
Dallam	2.7	2.1	3.4	3.8	3.3	3.1	3.5	5.5	4.6	4.1
Deaf Smith	5.7	5.1	5.6	4.8	4.0	3.6	4.8	5.8	5.8	5.1
Donley	3.1	4.1	4.1	4.4	4.4	4.3	5.3	6.7	6.5	5.5
Gray	5.1	4.3	4.5	4.2	3.7	3.4	6.6	7.8	6.7	5.3
Hall	4.3	4.3	5.5	6.0	5.7	5.4	7.7	9.5	9.3	8.3
Hansford	2.8	2.4	3.2	4.0	3.7	3.3	4.5	4.8	4.6	4.0
Hartley	1.2	0.9	3.4	4.5	4.0	3.5	3.8	4.8	5.2	4.4
Hemphill	1.4	1.8	2.7	2.7	2.5	2.2	2.6	3.2	3.1	2.5
Hutchinson	7.5	6.8	5.6	5.3	4.6	4.1	5.9	7.3	7.5	5.9
Lipscomb	2.8	2.6	2.9	3.4	3.0	2.6	5.0	5.8	4.9	3.9
Moore	4.3	3.9	4.3	4.0	3.3	3.1	4.1	5.1	4.9	4.3
Ochiltree	2.7	2.2	3.0	3.3	2.8	2.7	4.7	5.6	4.6	3.6
Oldham	2.4	1.8	3.4	4.7	4.0	4.0	5.1	6.1	6.2	4.8
Parmer	2.8	3.8	4.0	4.2	3.7	3.4	4.0	4.9	4.9	4.7
Potter	6.4	5.2	4.8	4.4	4.0	3.8	5.5	6.5	6.5	5.9
Randall	1.5	1.7	3.0	3.3	3.0	3.0	4.1	4.9	5.0	4.4
Roberts	2.6	2.8	3.5	3.0	2.6	2.6	4.3	5.3	4.5	4.0
Sherman	1.3	1.6	3.5	4.6	4.0	3.8	4.0	5.2	5.1	4.6
Swisher	4.3	5.1	5.2	4.7	4.6	4.5	5.4	6.5	6.6	5.9
Wheeler	2.7	2.2	3.6	4.0	3.3	2.7	4.2	4.9	4.2	3.7

* Texas Workforce Commission

Panhandle Regional Planning Commission

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General government	7.73	6.75	6.85	7.07
Workforce development	8.72	8.71	8.71	8.71
Aging services	7.75	9.25	8.18	9.18
State homeland security planning	2.20	2.09	0.00	0.00
Emergency communications	4.00	3.94	4.70	2.72
Solid waste planning	0.99	1.32	1.03	1.01
Criminal justice programs	1.00	1.00	1.02	1.01
Water development planning	0.17	0.33	0.34	0.11
Transportation planning	0.00	0.00	0.00	0.20
Emergency management	1.87	0.99	2.80	1.71
Regional bio-terrorism planning	0.00	0.60	0.15	0.28
Economic development	1.02	1.52	1.34	1.23
Procurement and technical assistance	1.50	1.25	1.25	1.25
Community assistance	0.00	0.14	0.17	0.07
Proprietary fund	7.48	7.53	7.59	7.59
	<u>44.42</u>	<u>45.41</u>	<u>44.12</u>	<u>42.12</u>

*Full-time equivalent information is available only from 2004 when GASB 34 was implemented.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
7.58	8.66	8.34	5.90	5.81
9.00	9.00	9.00	8.00	6.00
9.18	9.18	8.75	8.88	9.05
0.00	0.00	0.00	0.00	0.00
3.00	3.00	3.00	4.00	3.86
1.10	1.06	1.10	1.00	0.88
0.33	0.30	0.32	0.41	0.30
0.14	0.12	0.21	0.10	0.01
0.41	0.67	1.28	1.46	1.43
2.04	3.22	2.78	3.51	2.51
0.14	0.00	0.00	0.00	0.00
0.93	1.10	1.25	1.05	1.29
1.25	1.25	1.25	0.00	0.00
0.00	0.00	0.00	0.00	0.00
7.39	7.44	7.48	7.58	7.24
<u>42.47</u>	<u>44.99</u>	<u>44.75</u>	<u>41.88</u>	<u>38.38</u>

PANHANDLE REGIONAL PLANNING COMMISSION
Listing Of Positions By Pay Group(s)
September 30, 2012

	<u>Annual Rate Pay Range</u>
<u>GROUP 1/2:</u> Receptionist	\$20,567 – 29,684
<u>GROUP 3/4:</u> Area Agency on Aging Program Support Aide Regional 9-1-1 Program Aide	24,885 – 35,916
<u>GROUP 5/6:</u> Accounts Payable Administrative Assistant Human Resources/Accounting Systems Administrative Assistant Workforce Development Contract Services Administrative Assistant	30,112 – 43,461
<u>GROUP 6/7:</u> 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 Ed) Community & Economic Development Program Specialist Local Government Services Program Specialist Managing Local Ombudsman Regional 9-1-1 Network GIS Program Specialist Regional 9-1-1 Network Program Specialist Workforce Development Program Specialist (Monitoring)	33,124 – 47,808
<u>GROUP 8/9:</u> Accountant II Area Agency on Aging Care Coordinator Area Agency on Aging Operations Coordinator Executive Assistant Local Government Services Program Coordinator Regional Emergency Communications Program Coordinator Regional Services Program Coordinator Workforce Development Facilities, Training and Support Coordinator	40,081 – 57,844
<u>GROUP 10/11:</u> Accounting Manager Information Technology Manager Regional Emergency Communications & Preparedness Program Manager Workforce Development Planning, Information and Evaluation Manager	48,495 – 69,993
<u>GROUP 11/12:</u> Vacant	53,344 – 76,990
<u>GROUP 13/14:</u> 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	64,546 – 93,157
<u>EXEMPT:</u> Executive Director	81,480 – 125,880

PANHANDLE REGIONAL PLANNING COMMISSION

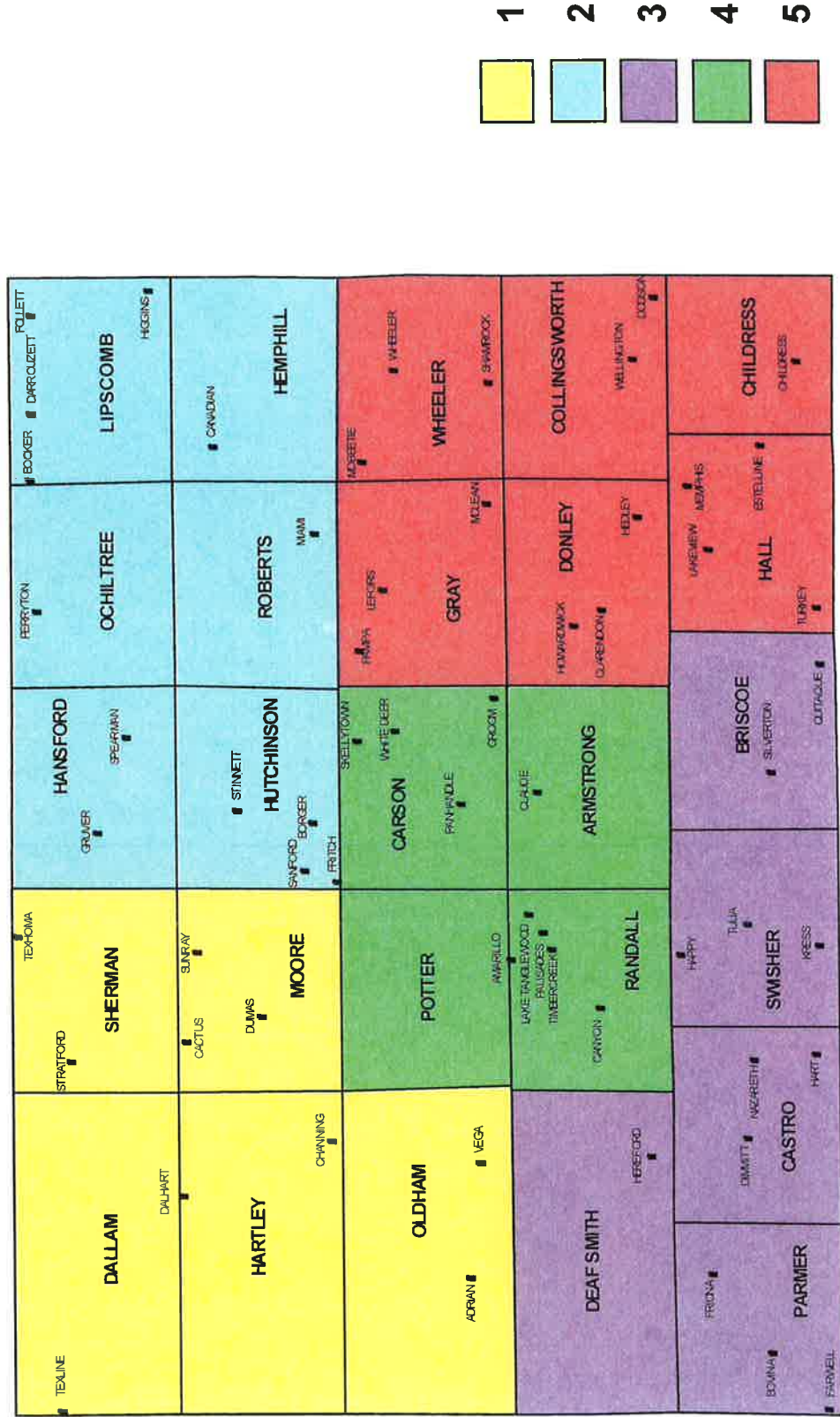
Schedule of Insurance in Force

September 30, 2012

<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 \$11,118,182 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 SIX FISCAL YEARS

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>General Government</u>						
Building	1	1	1	1	1	1
Furniture and Equipment	70	63	58	55	47	45
Vehicles	4	6	6	6	5	5
<u>Workforce Development</u>						
Furniture and Equipment	307	269	247	209	170	28
<u>Emergency Management</u>						
Furniture and Equipment	6	6	5	11	9	12
PanCom System	1	1	1	1	1	1
PEMSS System	1	1	1	-	-	-
Vehicles	-	-	-	-	1	1
<u>Aging Services</u>						
Furniture and Equipment	30	20	20	19	11	10
<u>Emergency Communications</u>						
Furniture and Equipment	80	83	83	75	96	80

In 2007, the PRPC implemented a capitalization threshold of \$5,000. Information prior to 2007 is not available.

SINGLE AUDIT SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2012

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures
U.S. Department of Commerce				
Economic Development Administration				
2009 Planning Assistance Grant	11.305	08-83-04351	319	\$ 9,796
2009 Planning Assistance Grant	11.305	08-83-04736	312	68,211
Total federal funds-special revenue funds				<u>\$ 78,007</u>
U.S. Department of Agriculture				
Texas Workforce Commission				
State Administrative Matching Grants for Food Stamp Program	10.561	0111SNE000	811	8,588
State Administrative Matching Grants for Food Stamp Program	10.561	0112SNE000	812	204,065
State Administrative Matching Grants for Food Stamp Program	10.561	0112SNA000	812	140,644
				<u>353,297</u>
U.S. Department of Health and Human Services				
Texas Department of Aging and Disability Services				
2012 Area Agency on Aging				
Special Programs for the Aging-				
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	539-11-0006-00001	502	560,646
Title III, Part C - Nutrition Services	93.045	539-11-0006-00001	502	800,638
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	539-11-0006-00001	502	28,378
Title III, Part E - National Family Caregiver Support Program	93.052	539-11-0006-00001	502	128,335
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	539-11-0006-00001	502	5,560
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	539-11-0006-00001	502	24,526
Affordable Care Act - Medicare Improvements for Patients and Providers	93.518	539-11-0006-00001	502	30,984
CMS Research, Demonstrations, & Evaluations	93.779	539-11-0006-00001	502	80,089
Money Follows the Person Rebalancing Demonstration	93.791	539-11-0006-00001	502	1,264
Nutrition Services Incentive Program	93.053	539-11-0006-00001	502	187,871
				<u>1,848,291</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2012

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures
Texas Workforce Commission				
Temporary Assistance for Needy Families *	93.558	0111TAN000	801	54,497
Temporary Assistance for Needy Families *	93.558	0112TAN000	802	934,088
Temporary Assistance for Needy Families *	93.558	0112NCP000	892	146,825
Temporary Assistance for Needy Families *	93.558	0113NCP000	893	1,589
Temporary Assistance for Needy Families *	93.558	0112DNI000	922	29,650
Temporary Assistance for Needy Families *	93.558	0111PIA000	951	2,954
Temporary Assistance for Needy Families *	93.558	0111PIA001	971	40,579
Child Care and Development Block Grant #	93.575	0112CAA000	732	84,212
Child Care and Development Block Grant #	93.575	0112CCF000	742	2,875,797
Child Care and Development Block Grant #	93.575	0111CCF000	841	470,826
Child Care and Development Block Grant #	93.575	0111PIA002	991	26,810
Child Care Mandatory and Matching Funds of the Child Care and Development Fund #	93.596	0112CCF000	742	2,526,618
Child Care Mandatory and Matching Funds of the Child Care and Development Fund #	93.596	0112CCM000	752	890,368
Child Care Mandatory and Matching Funds of the Child Care and Development Fund #	93.596	0111CCM000	841	104,353
Social Services Block Grant #	93.667	0112CCF000	742	32,581
				8,221,747
U.S. Department of Homeland Security				
Texas Department of Public Safety				
State Homeland Security Grant Program	97.073	2009-SS-T9-0064	400	166,306
State Homeland Security Grant Program	97.053	2009-SS-T9-0064	400	14,321
State Homeland Security Grant Program	97.073	2010-SS-T0-0008	401	1,010,103
State Homeland Security Grant Program	97.053	2010-SS-T0-0008	401	13,277
State Homeland Security Grant Program	97.073	EMW-2011-SS-00019	402	95,337
State Homeland Security Grant Program	97.067	EMW-2011-SS-00019	402	39,274
Hazard Mitigation Grant	97.039	DR 1791-234	451	780,539
Hazard Mitigation Grant	97.039	DR-1791-210	440	50,739
Hazard Mitigation Grant	97.039	DR-1791-130	461	123,432
Buffer Zone Protection Program	97.078	2010-BF-T0-0015	481	11,454
Interoperable Emergency Communication Grant Program	97.001	2010-IP-TO-0005	431	60,386
				2,365,168

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2012

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures
U.S. Department of Labor				
Texas Workforce Commission				
Unemployment Insurance	17.225	0112EUC000	932	10,865
Employment Service/Wagner-Peyser Funded Activities	17.207	0111WPA000	831	29,893
Employment Service/Wagner-Peyser Funded Activities	17.207	0112WPA000	832	59,589
Trade Adjustment Assistance	17.245	0111TRA000	851	2,041
Trade Adjustment Assistance	17.245	0112TRA000	852	17,312
WIA Adult Program +	17.258	0110WIA000	911	46,140
WIA Adult Program +	17.258	0111WIA000	912	338,859
WIA Adult Program +	17.258	0112WIA000	913	58,093
WIA Adult Program +	17.258	0112DNI000	922	28,168
WIA Youth Activities +	17.259	0112DNI000	922	1,482
WIA Youth Activities +	17.259	0110WIY000	941	63,980
WIA Youth Activities +	17.259	0111WIY000	942	383,839
WIA Youth Activities +	17.259	0112WIY000	943	41,281
WIA Dislocated Workers +	17.260	0111DNI000	921	1,340
WIA Dislocated Worker Formula Grants	17.278	0111WIA000	912	164,065
WIA Dislocated Worker Formula Grants	17.278	0110WID000	981	127,852
WIA Dislocated Worker Formula Grants	17.278	0111WID000	982	507,341
WIA Dislocated Worker Formula Grants	17.278	0112WID000	983	71,872
				1,954,012
U.S. Department of Transportation Federal Transit Administration				
Texas Department of Transportation				
Formula for other than Urbanized Areas	20.509	51151F7287	372	33,356
Formula for other than Urbanized Areas	20.509	51304F7130	373	2,018
State Planning and Research	20.515	51204F7120	382	73,635
State Planning and Research	20.515	51304F7081	383	5,982
				114,991
Total federal flow-through funds-special revenue funds				\$ 14,857,506

Identification of Federal Program Clusters:

- * - TANF Cluster
- # - CCDF Cluster
- + - WIA Cluster

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2012

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures
Commission on State Emergency Communications				
9-1-1	N/A	N/A	211	141,419
9-1-1	N/A	N/A	212	1,408,938
9-1-1	N/A	N/A	213	119,601
				1,669,958
Office of the Governor - Criminal Justice Division				
2012 Criminal Justice LEA	N/A	1426913	242	94,649
2012 Juvenile Justice Alternatives	N/A	1432813	272	54,266
				148,915
Texas Commission on Environmental Quality				
Solid Waste Program				
Regional Management Coordination	N/A	582-10-91892	470	29,609
Regional Management Coordination	N/A	582-12-10158	472	145,174
				174,783
Texas Department of Aging and Disability Services				
2012 Area Agency on Aging	N/A	539-11-0006-00001	502	115,994
Texas Water Development Board				
2016 Regional Water Plan	N/A	1148301312	232	46,452
Agricultural Water Conservation Program	N/A	1213581481	263	726
				47,178
Texas Workforce Commission				
Temporary Assistance for Needy Families	N/A	0112TAN000	802	105,205
State Administration Matching Grants for Food Stamp Program	N/A	0111SNE000	811	985
State Administration Matching Grants for Food Stamp Program	N/A	0112SNE000	812	80,613
Child Care and Development Block Grant	N/A	0112CCF000	742	977,011
Child Care and Development Block Grant	N/A	0112CCP000	762	936,520
Child Care and Development Block Grant	N/A	0113CCP000	763	75,593
Texas Back-to-Work Initiative	N/A	0110BTW000	870	62,850
Texas Back-to-Work Initiative	N/A	0112BTW000	872	150,806
				2,389,583
Total nonfederal funds-special revenue funds				\$ 4,546,411
Total all funds				\$ 19,481,924

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal and State Awards September 30, 2012

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 - FEDERAL AND STATE ASSISTANCE RECONCILIATION

Total federal and state award expenditures per Schedule of Federal and State Awards	\$19,481,924
Performance service contracts – General Fund	<u>55,889</u>
Total intergovernmental grants and contracts per Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	<u>\$19,537,813</u>

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

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: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133, and the State of Texas Single Audit Circular? Yes X No

Identification of major programs:

Federal Programs:

Aging Cluster:

Title III, Part B – Grants for Supportive Services and Senior Centers 93.044

Title III, Part C – Nutrition Services 93.045

Nutrition Services Incentive Program 93.053

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

Social Services Block Grant 93.667

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.) FOR THE YEAR ENDED SEPTEMBER 30, 2012

2. Federal and State Awards - Identification of major programs (Cont'd.)

State Program:
9-1-1

(State)

Dollar threshold used to distinguish between
Type A and Type B federal programs:

\$448,065

Dollar threshold used to distinguish between
Type A and Type B state programs:

\$300,000

Auditee qualified as low-risk auditee?

_____ Yes X No

B. Financial Statement Findings

None

C. Federal/State Award Findings and Questioned Costs

None

PANHANDLE REGIONAL PLANNING COMMISSION

Audit Corrective Action Plan Year Ended September 30, 2012

There were no findings in the current year.

PANHANDLE REGIONAL PLANNING COMMISSION

Summary Schedule of Prior Audit Findings Year Ended September 30, 2012

There were no findings in the prior year.



EDGIN, PARKMAN, FLEMING & FLEMING, PC

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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 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, 2012, which collectively comprise the Panhandle Regional Planning Commission's basic financial statements, and have issued our report thereon dated March 14, 2013. 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.

Internal Control Over Financial Reporting

Management of Panhandle Regional Planning Commission is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Panhandle Regional Planning Commission's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panhandle Regional Planning Commission's financial statements are free of 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*.

This report is intended solely for the information and use of the Board of Directors, management, others within the entity, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 14, 2013



EDGIN, PARKMAN, FLEMING & FLEMING, PC

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Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and the State of Texas Single Audit Circular

The Board of Directors
Panhandle Regional Planning Commission
Amarillo, Texas

Compliance

We have audited Panhandle Regional Planning Commission's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* 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, 2012. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal and state programs is the responsibility of Panhandle Regional Planning Commission's management. Our responsibility is to express an opinion on Panhandle Regional Planning Commission's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State of Texas Single Audit Circular. Those standards, OMB Circular A-133 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. Our audit does not provide a legal determination on Panhandle Regional Planning Commission's compliance with those requirements.

In our opinion, Panhandle Regional Planning Commission, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2012.

Internal Control Over Compliance

Management of Panhandle Regional Planning Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of Panhandle Regional Planning Commission's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on Panhandle Regional Planning Commission's compliance but not to provide an opinion on the effectiveness of Panhandle Regional Planning Commission's internal control over compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Panhandle Regional Planning Commission's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.



EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 14, 2013