

WEST CENTRAL TEXAS
COUNCIL OF GOVERNMENTS

Abilene, Texas

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2016

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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Financial Section

April 24, 2017

Independent Auditor's Report on Financial Statements

Executive Committee
West Central Texas Council of Governments
3702 Loop 322
Abilene, Texas 79602

Members of the Executive Committee:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Central Texas Council of Governments as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express 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 general-purpose financial statements are free of material misstatement.

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

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

Opinion

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 West Central Texas Council of Governments as of September 30, 2016, and the respective changes in financial position, for the year then ended in conformity with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Pension Contributions on pages 4-8 and 37-38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The combining financial statements, other supplementary information, and Schedule of Expenditures of Federal Awards, as required by title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State of Texas Single Audit Circular, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2017 in our consideration of the West Central Texas Council of Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Central Texas Council of Government's internal control over financial reporting and compliance.

Condley and Company, L.L.P.

Certified Public Accountants

**Management's Discussion and Analysis
Required Supplementary Information**

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

Our discussion and analysis of **West Central Texas Council of Governments' (Council)** financial performance provides an overview of the Council's financial activities for the fiscal year ended September 30, 2016.

FINANCIAL HIGHLIGHTS

- The Council's net position was \$820,315 and (\$195,685) at September 30, 2016 and 2015, respectively.
- The Council's revenues totaled \$15,258,216 and \$13,140,763 for the years ended September 30, 2016 and 2015, respectively. Expenses totaled \$14,242,216 and \$13,305,760 for the years ended September 30, 2016 and 2015, respectively. Net assets increased \$1,016,000 and decreased \$164,997 for the years ended September 30, 2016 and 2015, respectively and there was a prior period adjustment decreasing net assets by 1,062,834 for the year ended September 30, 2015.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Council's financial statements consist of four parts – management's discussion and analysis (this section), the basic financial statements, other required supplementary information, and other supplementary information that present combining statements and all federal, state, and local grant activities in a life-to-date format. These financial statements and related notes provide information about the activities of the Council, including resources held by the Council but restricted for specific purposes by grantors, contributors, or enabling legislation.

The basic financial statements include two kinds of statements that present different views of the Council:

- The first two statements are *government-wide statements* that provide both *long-term* and *short-term* information about the Council's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the Council, reporting the Council's operations in *more* detail than the government-wide statements.
 - The *governmental* fund statements present how *general government* services were financed in the *short term* as well as what remains for future spending.
 - The *fiduciary* fund statements provide information about the financial relationships in which the Council acts solely as an *agent* for the benefit of others.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. Required supplementary information includes management's discussion and analysis and schedule of funding progress for the Council's pension plan. *Other supplementary information* includes combining statements and schedules that explain the use of grant funds in a *life-to-date or total grant period* format. The following summarizes the major features of the Council's financial statements, including the portion of the Council's operations 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.

<u>Type of Statement</u>	<u>Government-Wide</u>	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Scope	Entire Agency (except fiduciary funds)	The activities of the Council that are not proprietary or fiduciary	Instances in which the Council is the trustee or agent for someone else's accounts
Required financial Statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures & changes in fund balances	Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic measurement focus	Modified accrual accounting and current measurement focus	Accrual accounting and economic measurement focus
Asset/liability Information	All assets and liabilities, both financial and capital – short-term and long-term	Only assets expected to be used up & liabilities that come due during the year or 60 days thereafter, no capital assets included	All assets and liabilities, both short-term and long-term, the Council's funds do not currently contain capital assets
In flow/out flow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during year or 60 days after the end of year, expenditures when goods or services have been received and payment is due during the year or 60 days 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 Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the entity'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 Council's *net position* and how it has changed. *Net position*, the difference between the Council's assets and liabilities, is one way to measure the Council's financial health or *position*.

- Over time, increases or decreases in the Council's net position *could* be an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Council, you need to consider additional non-financial factors.

The government-wide financial statements of the Council include:

- *Governmental activities* – Most of the Council's services are included here. Federal, state, and local grants finance the primary activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's most significant funds, not the Council as a whole. Funds are accounting devices that the Council uses to keep track of specific sources of funding and spending for particular purposes.

The Council has two kinds of funds:

- *Governmental funds* – Most of the Council’s services are included in governmental funds, which focus on (1) how *cash* and *other financial assets* that can be readily 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 *short-term* view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council’s programs.
- *Fiduciary funds* – The Council is the trustee, or fiduciary, for certain funds. The Council is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the Council’s fiduciary activities are related to employee benefit plans and are reported in a separate statement of fiduciary net assets. We exclude these activities from the Council’s government-wide financial statements because the Council cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNCIL AS A WHOLE – GOVERNMENT WIDE FINANCIAL STATEMENTS

Net Position - The Council’s net position is the difference between its assets and liabilities reported in the Statement of Net Position. The Council’s *combined* net position was \$820,315 and (\$195,685) at September 30, 2016 and 2015, respectively.

Assets, Liabilities, and Net Position – Governmental Activities

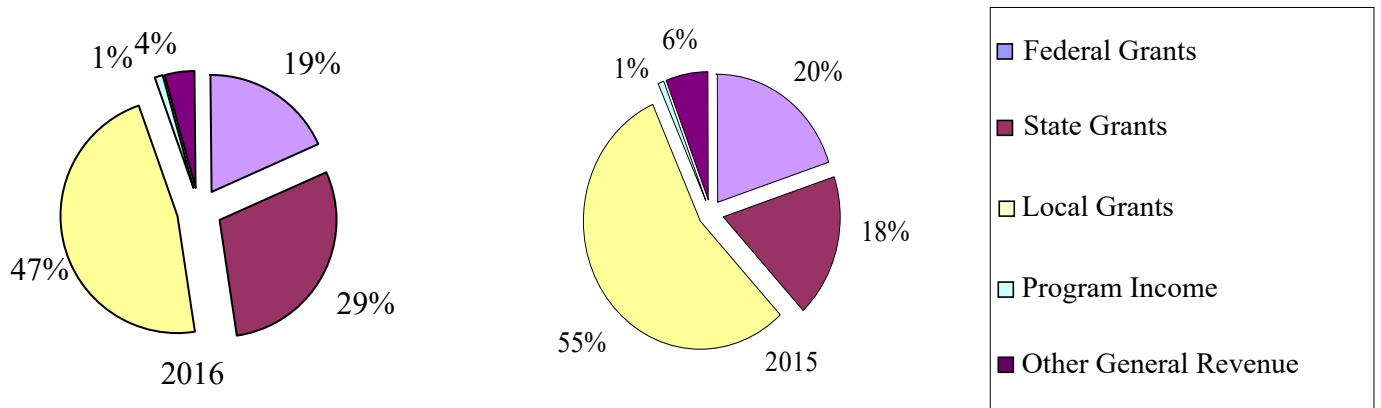
	<u>2016</u>	<u>2015</u>
Assets:		
Other current and non-current assets	\$ 3,880,733	\$ 2,026,488
Capital assets, net	<u>3,493,076</u>	<u>1,925,836</u>
Total assets	<u>\$ 7,373,809</u>	<u>\$ 3,952,324</u>
Deferred Inflows of Resources:		
Deferred outflows of resources related to pensions	\$ <u>2,518,927</u>	\$ <u>1,079,189</u>
Total deferred outflows of resources	<u>\$ 2,518,927</u>	<u>\$ 1,079,189</u>
Liabilities:		
Long-term debt outstanding	\$ 917,012	\$ 1,009,736
Other current and non-current liabilities	<u>7,630,390</u>	<u>3,618,788</u>
Total liabilities	<u>\$ 8,547,402</u>	<u>\$ 4,628,524</u>
Deferred Inflows of Resources:		
Deferred revenue	\$ <u>525,019</u>	\$ <u>598,674</u>
Total deferred inflows of resources	<u>\$ 525,019</u>	<u>\$ 598,674</u>
Net position:		
Invested in capital assets, net of related debt	\$ 2,479,324	\$ 1,831,456
Unrestricted, undesignated	<u>(1,659,009)</u>	<u>(2,027,141)</u>
Total net position	<u>\$ 820,315</u>	<u>\$ (195,685)</u>

Current assets increased from 2015 to 2016 due to an increase in grants receivable. Total liabilities increased due largely to the net pension liability increase of \$2,245,294 from 2015 to 2016. Long-term debt continues to decrease with the pay-down of the building note, and capital assets continue to decrease with accumulated depreciation. Line of credit increased \$250,056 due to short-term borrowing needs at September 30, 2016.

OPERATING RESULTS AND CHANGES IN THE COUNCIL'S NET POSITION

The Council's total revenues were \$15,258,216 for the year ended September 30, 2016. In the 2016 fiscal year, approximately 47% of the Council's revenue came from local funds, 19% from federal grants or federal grants passed through the state, 29% from state grants, and the remainder is from program income, government membership dues, and other miscellaneous revenue.

Total Revenues



Changes in Net Position

	2016	2015
Revenues:		
Federal grants	\$ 2,852,833	\$ 2,637,043
State grants	4,385,544	2,349,225
Local funds	7,234,781	7,265,467
Other local funds:		
Program income	142,714	125,532
Membership dues	36,920	36,650
Miscellaneous and other	605,424	726,846
Total revenues	15,258,216	13,140,763

Expenses:	2016	2015
General operations	1,686,001	1,316,992
9-1-1	1,778,883	1,638,841
Criminal justice	243,187	227,206
Homeland security	441,768	379,820
Regional services/solid waste	417,950	302,208
Aging services	2,791,080	2,840,708
Community programs	1,157,670	1,202,318
Area health education (AHEC)	407,301	385,739
Employer of record services	4,662,372	4,743,404
Other	656,004	268,524
Total expenses	14,242,216	13,305,760
Increase (Decrease) in net position	1,016,000	(164,997)
Net position at beginning of year	(195,685)	1,032,146
Prior period adjustment (GASB 68)	0	(1,062,834)
Net position end of year	\$ 820,315	\$ (195,685)

State revenues increased from 2015 to 2016 due primarily to the timing of 9-1-1 equipment replacement. Other programs experienced increases or decreases typical to cyclical funding which caused increases or decreases in expenses proportionately.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2016 and 2015 respectively, the Council had \$3,493,076 and \$1,925,836 invested in capital assets, net of accumulated depreciation.

See Note 4 to the financial statements for additional information regarding capital assets.

Debt

At September 30, 2016 and 2015 respectively, the Council had \$1,013,752 and \$1,104,116 in obligations outstanding relating to capital assets. \$250,056 and \$0 was outstanding for the line-of-credit at September 30, 2016 and 2015, respectively. See Notes 5 and 6 to the financial statements for additional information regarding debt.

OTHER ECONOMIC FACTORS

Overall, the program funding environment for the Council's operations was relatively stable during the period covered by the annual financial report. Funding fluctuations as discussed above are a pattern typical of the Council funding over many years.

CONTACTING THE COUNCIL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, granting agencies, suppliers, taxpayers, and creditors with a general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Council's Administrative Offices.

Basic Financial Statements

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash and short-term investments	\$ 631,559
Investments	12,379
Receivables:	
Grants	2,765,949
Other	212,475
Notes receivable, current	22,373
Prepaid expenses	98,937
Notes receivable, long-term	137,061
Capital assets:	
Land	174,500
Building, net	1,577,676
Furniture, equipment and vehicles, net	<u>1,740,900</u>
 Total Assets	 <u>7,373,809</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	<u>2,518,927</u>
 Total Deferred Outflows of Resources	 <u>2,518,927</u>
LIABILITIES	
Accounts payable	1,810,868
Accrued expenses	626,727
Payroll cash advance	361,596
Line of credit	250,056
Note payable, current	96,740
Note payable, long-term	917,012
Net pension liability	<u>4,484,403</u>
 Total Liabilities	 <u>8,547,402</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	<u>525,019</u>
 Total Deferred Inflows of Resources	 <u>525,019</u>
NET POSITION	
Invested in capital assets, net of related debt	2,479,324
Unrestricted, undesignated	<u>(1,659,009)</u>
 Total Net Position	 <u>\$ 820,315</u>

The accompanying notes are an integral part of the financial statements.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
GOVERNMENTAL ACTIVITIES			
General operations	\$ 1,686,001	\$ 987,326	\$ (698,675)
Area health education (AHEC)	407,301	407,301	
9-1-1 emergency communications	1,778,883	3,564,257	1,785,374
Criminal justice	243,187	243,187	
Homeland security	441,768	441,768	
Economic development	220,236	331,366	111,130
Regional services/solid waste	417,950	417,950	
Aging services	2,791,080	2,791,080	
Community programs	1,157,670	1,157,670	
Employer of record services	4,662,372	4,662,372	
Other programs	159,280	159,280	
Interest on debt	47,849		(47,849)
Unallocated depreciation	228,639		(228,639)
Total Governmental Activities	<u>14,242,216</u>	<u>15,163,557</u>	<u>921,341</u>
Total Primary Government	<u>\$ 14,242,216</u>	<u>\$ 15,163,557</u>	<u>\$ 921,341</u>
General Revenues:			
Membership dues			\$ 36,920
Unrestricted investment earnings			35
Miscellaneous			<u>57,704</u>
Total General Revenues			<u>94,659</u>
Change in Net Position			1,016,000
Net Position - Beginning			<u>(195,685)</u>
Net Position - Ending			<u>\$ 820,315</u>

The accompanying notes are an integral part of the financial statements.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	General Fund	Emergency Communications 9-1-1	Aging Services
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ 582,257	\$ 276,486	\$ (150,070)
Investments	12,379		
Receivables:			
Grants		1,763,598	203,990
Other	211,328		
Prepaid expenses	<u>98,937</u>		
 Total Assets	 <u>\$ 904,901</u>	 <u>\$ 2,040,084</u>	 <u>\$ 53,920</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 43,347	\$ 1,662,178	\$ 53,920
Accrued expenses	619,809		
Payroll cash advance			
 Total Liabilities	 <u>663,156</u>	 <u>1,662,178</u>	 <u>53,920</u>
Deferred Inflows of Resources:			
Deferred revenue	<u>27,041</u>	<u>377,906</u>	
 Total Deferred Inflows of Resources	 <u>27,041</u>	 <u>377,906</u>	 <u>-</u>
Fund Balance:			
Nonspendable fund balance	98,937		
Restricted fund balance			
Committed fund balance			
Unassigned fund balance	<u>115,767</u>		
 Total Fund Balance	 <u>214,704</u>	 <u>-</u>	 <u>-</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 904,901</u>	 <u>\$ 2,040,084</u>	 <u>\$ 53,920</u>

The accompanying notes are an integral part of the financial statements.

Employer of Record Services	Other Non-Major Governmental Funds	Total Governmental Funds
\$ 10,651	\$ (87,765)	\$ 631,559
		12,379
350,945	447,416	2,765,949
	1,147	212,475
		98,937
<u>361,596</u>	<u>360,798</u>	<u>3,721,299</u>
\$	\$	\$
	51,423	1,810,868
	6,918	626,727
<u>361,596</u>		<u>361,596</u>
<u>361,596</u>	<u>58,341</u>	<u>2,799,191</u>
	<u>120,072</u>	<u>525,019</u>
<u>-</u>	<u>120,072</u>	<u>525,019</u>
		98,937
	62,385	62,385
	120,000	120,000
		115,767
<u>-</u>	<u>182,385</u>	<u>397,089</u>
<u>\$ 361,596</u>	<u>\$ 360,798</u>	<u>\$ 3,721,299</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2016

Total fund balances - governmental funds balance sheet	\$ 397,089
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Deferred outflows of resources related to pensions are not reported in the funds.	2,518,927
Capital assets used in governmental activities are not reported in the funds.	3,493,076
Liabilities for notes payable which are not due in the current period are not reported in the funds.	(1,263,808)
Net pension liability is not reported in the funds.	(4,484,403)
Notes receivable used in governmental activities are not reported in the funds.	<u>159,434</u>
Net position of governmental activities - Statement of Net Position	<u><u>\$ 820,315</u></u>

The accompanying notes are an integral part of the financial statements.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General Fund	Emergency Communications 9-1-1	Aging Services
Revenues			
Federal grants	\$	\$	\$ 1,771,734
State grants		3,564,166	142,033
Local funds	450,783		830,684
Other local funds:			
Program income			46,629
Membership dues	36,920		
Interest income	35	91	
Miscellaneous	43,457		
Total revenues	531,195	3,564,257	2,791,080
Expenditures			
Personnel costs	592,516	448,197	486,863
Professional and contracted services	68,021	12,082	188,268
Occupancy and communications	(174,860)	41,376	116,236
Equipment purchases and rentals	10,505		
Office supplies, postage, copier, miscellaneous	197,176	39,084	59,369
Travel, meetings and seminars	46,236	60,697	57,676
Other	70,853	1,823	1,872
Direct support and purchased services			888,624
Network, database, equipment & maintenance		2,877,372	
Implementation projects/safe room projects			
Program income/in-kind expended			825,409
Total expenditures	810,447	3,480,631	2,624,317
Excess of revenues over (under) expenditures	(279,252)	83,626	166,763
Other Sources (Uses)			
Loan proceeds	850,000		
Loan principal payments	(690,307)		
Transfer in (out)	(68,265)		
Reimbursement (payment) of indirect cost	422,437	(83,626)	(115,356)
Local match/in-kind			(51,407)
Total other sources (uses)	513,865	(83,626)	(166,763)
Excess of revenues and other sources over (under) expenditures and other sources (uses)	234,613	-	-
Fund balances, October 1	(19,909)	-	-
Fund balances, September 30	<u>\$ 214,704</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

Employer of Record Services	Other Non-Major Governmental Funds	Total Governmental Funds
\$	\$	\$
	1,081,099	2,852,833
	679,345	4,385,544
4,662,372	1,290,942	7,234,781
	96,085	142,714
		36,920
	11,051	11,177
		43,457
<u>4,662,372</u>	<u>3,158,522</u>	<u>14,707,426</u>
4,361,385	1,326,305	7,215,266
	258,593	526,964
	174,966	157,718
	202,411	212,916
24,400	215,435	535,464
40,059	107,715	312,383
236,528	97,753	408,829
	277,156	1,165,780
		2,877,372
	240,378	240,378
	-	825,409
<u>4,662,372</u>	<u>2,900,712</u>	<u>14,478,479</u>
-	257,810	228,947
		850,000
		(690,307)
	68,265	-
	(223,455)	-
	(497)	(51,904)
<u>-</u>	<u>(155,687)</u>	<u>107,789</u>
<u>-</u>	<u>102,123</u>	<u>336,736</u>
<u>-</u>	<u>80,262</u>	<u>60,353</u>
<u>\$ -</u>	<u>\$ 182,385</u>	<u>\$ 397,089</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2016*

Net change in fund balances - total governmental funds	\$ 336,736
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Governmental funds report capital outlays as expenditures, but shown as increases in capital assets.	1,795,879
Depreciation is not recognized as an expense in governmental funds since it does not require use of current financial resources.	(228,639)
Governmental funds report the effect of loan proceeds when the debt is issued and payments of loan principal as an expense, but should be shown as increases/decreases in long-term debt.	(159,693)
The change in net pension liability and the related deferred outflows and inflows of resources reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as an expenditure in the governmental funds.	(805,556)
Governmental funds report the effect of note proceeds when the loan is issued and payments of loan principal as income, but should be shown as increases/decreases in notes receivable.	<u>77,273</u>
Change in net assets of governmental activities - Statement of Activities	<u><u>\$ 1,016,000</u></u>

The accompanying notes are an integral part of the financial statements.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
SEPTEMBER 30, 2016

	Employee Benefit Plans
	<u> </u>
ASSETS	
Cash and short-term investments	\$ 3,903
Investments at fair value	<u>968,047</u>
 Total Assets	 \$ <u><u>971,950</u></u>
 NET POSITION	
Held in trust for retirement benefits and other	\$ <u>971,950</u>
 Total Net Position	 \$ <u><u>971,950</u></u>

The accompanying notes are an integral part of the financial statements.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Employee Benefit Plans
Additions	
Employee contributions	\$ 46,176
Plan member contributions	44,771
Investment income	<u>90,294</u>
Total Additions	<u>181,241</u>
Deductions	
Benefits paid	61,443
Transfers out	<u>52,271</u>
Total Deductions	<u>113,714</u>
Change in Net Assets	67,527
Net Position, October 1	<u>904,423</u>
Net Position, September 30	<u><u>\$ 971,950</u></u>

The accompanying notes are an integral part of the financial statements.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Note 1: Summary of Significant Accounting Policies

The financial statements of West Central Texas Council of Governments (the Council or WCTCOG) have been prepared in conformity with the accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The West Central Texas Council of Governments (the Council or WCTCOG) is a voluntary association of cities, counties, school districts, and special districts within the nineteen county West Central Texas region. The Council was established in 1966 to assist local government in planning common needs, cooperating for mutual benefit, and coordinating for sound regional development. WCTCOG is a political subdivision of the State of Texas under Article 391 of the Texas Local Government Code. The basic operations of the Council are financed by membership dues and by financial assistance provided by federal and state grants, and other local funds. The Council serves as fiscal agent for the following entities: West Central Texas Regional Housing Finance Corporation, West Central Texas Regional Foundation and Big Country Development Corporation, dba Council Finance, Inc. The Council serves as employer of record for the following entities: Workforce Solutions Southeast Texas, Workforce Solutions Central Texas, Texas Association of Regional Councils, Texas Association of Workforce Boards, Workforce Solutions North Texas Board and Workforce Solutions Southeast Texas Board.

Reporting Entity

The Council's basic financial statements include the accounts of all its operations. The Council evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the Council's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity", include whether:

- the organization is legally separate (can sue or be sued in its name)
- the Council holds the corporate powers of the organization
- the Council appoints a voting majority of the organization's board
- the Council is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Council
- there is fiscal dependency by the organization on the Council
- the exclusion of the organization would result in misleading or incomplete financial statements

Based on these criteria, the Council has one component unit. The West Central Texas Economic Development District (District) is the grantee of funds for economic development and the Council is the operational arm for purposes of planning, service delivery, fiscal and staffing functions as they relate to the activities of the District. The Council is responsible for any match requirements required by the granting agency. Although the District is legally separate from the Council, the authority is reported as if it were part of the primary government because the Council's executive committee substantially serves as the District's governing board. The Council is not a component unit of any reporting entity as defined by the GASB Statement.

Membership in the WCTCOG is voluntary. Any county, city, or special purpose district within the West Central Texas region may become a member of the independent association by passing a resolution to join the Council and paying annual dues. Each member government is entitled to have one voting representative on the Council's Board of Directors which is the Council's governing board. Each year the Board of Directors elects a sixteen (16) member Executive Committee which is the policy making and oversight body of the Council.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Government activities generally are financed through memberships, federal, state, and local grants and other miscellaneous transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Council's government activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Council does not allocate indirect expenses in the statement of activities. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Council'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.

The Council operates all funds under one operating account and, as a result, individual funds may reflect a negative balance in cash and short-term investments line item on the fund statements. The negative balance represents amounts that will be repaid from grant or other receivables in the fund and does not represent a bank overdraft balance. Fund information is reported in this manner in order to provide the reader with a more accurate reflection of the funds' position and, since the majority of the funds reflecting negative amounts result in a zero funds balance, does not materially affect the final results.

All remaining governmental funds are aggregated and reported as nonmajor funds.

The Council reports the following governmental funds:

General Fund: This is the Council's primary operating fund and is considered a major fund. It accounts for all financial resources of the Council except those required to be accounted for in another fund. Fund balances are considered resources available for current operations.

Special Revenue Funds: Used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal, state, and local financial assistance generally is accounted for in a special revenue fund. Normally, unused balances are returned to the grantor at the close of specified project periods. The following special revenue funds are considered major funds: emergency communications – 9-1-1, aging services, and employer of record services.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Emergency Communications - 9-1-1

The 9-1-1 program receives state funding from the Commission on Emergency Communications to provide direct and administrative services under the State 9-1-1 program to 18 of the 19 counties in the WCTCOG region. The principal role of the 9-1-1 program is to ensure the quality of the public safety for the region continuously improves through the program.

Aging Services

The aging services program receives federal and state funding from the Texas Department of Aging and Disability Services (DADS) to plan, coordinate and direct a comprehensive delivery of services. Services include nutrition and supportive services, advocacy for rights of older persons at home or in facilities, assist family caregivers of older persons (60+) or caregivers age 55+ of youth 16 and under or who have severe disabilities and help older persons within the region to age optimally and maintain independence and dignity.

Employer of Record Services

The Council serves as an employer of record for several entities. Revenue includes reimbursement from the entities in the form of local funding.

Employee Benefit Trust Funds (Section 125 Flexible Benefits Plan and Section 457(b) Deferred Compensation Plan): These funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans.

b. Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. The major sources of revenue are federal and state grants, member government dues, local contributed cash, contributed services, and other revenue as discussed below:

Federal and State Grant Revenues

Recognized when program expenditures are incurred in accordance with program guidelines.

Member Government Dues

Recognized as revenue when assessed as they are measurable and are collectible within the current period. Dues may be used to meet the matching requirements of the grants, if necessary.

Local Contributed Cash

Contributions to grant programs from local governments and other participants are recognized when grant expenditures are incurred.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

In-Kind Contributed Services

Local contributions, which include contributed services by individuals, private organizations and local governments, are used to match federal funding on various grants. Contributed services are therefore reflected as revenue and expenditures in accordance with legal requirements of the individual grants. The amounts of such services are recorded at their estimated fair values at date of receipt.

Other Revenues

Other revenues are composed primarily of interest and miscellaneous charges for services. Interest income is recorded as earned. Miscellaneous charges for services are recorded as revenue when received in cash because they are generally not measurable until actually received.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Council considered all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues received from Federal and State grants are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

Assets, Liabilities, and Net Position or Fund Balance

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

b. Inventories and Prepaid Items

The Council records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

c. Notes Receivable

The Council received funding from the U.S. Department of Agriculture to form a revolving loan fund to assist small and emerging businesses in rural areas retain employment or create employment. A loan committee determines the rate and term of the loan. At September 30, 2016 all notes receivable are considered fully collectible and accordingly no allowance for bad debts has been recorded.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	20-40
Building improvements	15
Vehicles	3-5
Office equipment	3-5
Computer equipment	3-5

e. Receivable and Payable Balances

The Council believes that sufficient detail of ordinary receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

f. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense / expenditure) until then. The Council had deferred outflows of resources related to pensions of \$2,518,927 as of September 30, 2016.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The Council has one type of item which qualifies for reporting in this category which is grant revenue or other deposits not yet earned by the end of the fiscal year. This amount is deferred revenue and recognized as an inflow of resources in the period the amounts become available. As of September 30, 2016, deferred revenue amounted to \$525,019. Changes in this account affect unrestricted net position.

g. Fund Balance

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). This Statement defines the different classifications of fund balances that a governmental entity must use for financial reporting purposes.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

GASB 54 requires that fund balance amounts to be properly reported within one of the fund balance categories listed below:

1. Nonspendable, such as fund balance associated with inventories, prepaid expenditures, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned).
2. Restricted fund balance category includes amounts that can be spent for only the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3. Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors (the Council's highest level of decision-making authority).
4. Assigned fund balance classification includes amounts intended to be used by the Council for specific purposes but does not meet the criteria to be classified as restricted or committed.
5. Unassigned fund balance is the residual classification for the Council's general fund and includes all spendable amounts not contained in the other classifications.

At September 30, 2016, the nonspendable fund balance was composed of prepaid items in the amount of \$98,937 in the general fund.

The Council had one committed fund balance at September 30, 2016 which was committed to the specific purpose of the Economic Development program totaling \$120,000, and two restricted fund balances also restricted for the Economic Development program totaling \$62,385. The Council's Board of Directors has the authority to commit funds.

The Council does not have assigned funds as of September 30, 2016.

In the fund financial statements the Council considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and whether committed, assigned or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Designations of fund balance represent tentative management plans that are subject to change. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended are assigned first followed by unassigned.

The Council does not operate under a minimum fund balance policy.

h. Employee Benefits

WCTCOG provides various benefits to regular employees including medical and dental insurance coverage, disability benefits, life insurance, retirement, vacation, personal leave, and other released times. In addition, the Council is covered under the Texas Workforce Compensation Insurance program and Texas Unemployment Compensation Insurance program for which the Council pays the premiums.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Vacation Leave

Regular employees are not eligible for vacation leave until they have completed 90 days of continuous employment with the Council. Upon completion of the initial 90-day probationary employment period, regular full-time employees are credited with two and one-half days of vacation leave. Regular full-time employees are credited with a proportional amount of vacation leave based upon the amount of time worked to a 40-hour work week. During the remainder of the first year of employment, regular full-time employees accrue vacation leave at the rate of 5/6th of a day per month for a total of 10 vacation days after 12 months of employment. The accrual rate of vacation leave for regular full-time employees will increase at the rate of one additional day per year for every two years of continuous employment. Upon completion of 12 years of service and for each year thereafter, an employee will accrue 20 days of vacation leave annually. The maximum amount of vacation leave allowed to be accumulated is the amount an employee may accrue in two years, based upon current length of service. The liability for accumulated vacation has been recorded under accrued expenditures in the general fund.

Personal Leave

WCTCOG's personal leave policy permits regular full-time employees to accumulate 15 personal days per year up to a maximum of 60 days. Regular full-time employees accumulate personal days based upon proportion of time worked to a 40-hour work week. Employees are not paid for unused personal days upon termination of employment. Accordingly, personal leave pay is charged to expenditures when taken. No provision has been made in the financial statements for unused personal leave.

Other Benefits

Section 125 Flexible Benefits Plan – All Council staff are eligible to participate in the flexible benefits plan. The plan is a means whereby staff, at their option, may take a voluntary reduction of gross income by a pre-determined amount which is placed in an account. The employee is reimbursed for allowable employee paid medical, dental or group life insurance premiums, unreimbursed medical expenses, and/or child care costs. There is no material liability to the Council therefore no provision has been made in the financial statements. Balances in the employees' accounts at September 30, 2016 are presented in the statement of fiduciary net assets as "Cash and short-term investments".

Section 457(b) Deferred Compensation Plan – All Council staff are eligible to participate in the Nationwide Retirement Solutions deferred compensation plan. The plan is a means whereby staff, at their option, may take a voluntary reduction of gross income by a pre-determined amount and is deferred into a retirement arrangement for them with certain limits. The assets remain the property of the Council until disbursed or withdrawn for allowable reasons. There is no liability to the Council therefore no provision had been made in the financial statements. Assets of the plan are presented in the statement of fiduciary net assets as investments at fair value and primarily include mutual funds.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

i. Indirect Costs Allocation

General administrative costs are recorded in cost pools. The costs are partially recovered from special revenue funds based on negotiated indirect rates with the Texas Health and Human Services Commission, which is the Council's designated cognizant agency for the negotiation and approval of indirect rates for use of federal and state grants. Indirect costs are defined by the U.S. Office of Management and Budget Super Circular as costs "(a) incurred for a common or joint purpose benefiting more than one costs objective, and (b) not readily achieved." The Council uses a fixed rate. The rates are submitted with the cognizant agency annually based on projected costs submitted on a cost allocation plan. The negotiated rates approved are used for billing purposes. Indirect costs are included in the program expenses for individual activities in the statement of activities.

j. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

k. Subsequent Events

The Council has evaluated subsequent events through April 24, 2017, the day the financial statements were available to be issued.

Stewardship, Compliance and Accountability

WCTCOG's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending September 30. It is not a legally adopted budget, therefore presentation of budget comparisons are not required.

The Council's primary funding source is federal, state, and other local grants which have grant periods that may or may not coincide with the Council's fiscal year. These grants normally are for the twelve-month period however, they can be awarded for periods shorter or longer than twelve months.

Because of the Council's dependency on federal, state, and local budgetary decisions, revenue estimates are based upon the most available information as to potential sources of funding. WCTCOG's annual budget differs from that of a local government in two respects: (1) the uncertain nature of grant awards from other entities; and (2) conversion of grant budgets to a fiscal year basis.

The resultant annual budget change within a fiscal year would be due to: (1) increases/decreases in actual grant awards from those estimated; (2) changes in grant periods; (3) unanticipated grant awards not included in the budget; and (4) expected grant awards fail to materialize.

The Board of Directors formally approves the annual budget, but greater emphasis is placed on complying with the budgets and terms and conditions on a grant-by-grant basis. These terms and conditions usually specify the period during which costs may be incurred and outline budget restrictions or allowances. All budget appropriations lapse at year end. Statements of revenues and expenditures current year – life to date by grant are presented in the other supplementary information section.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Encumbrance Accounting

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at September 30, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

Note 2: Deposits and Investments

Cash Deposits

At September 30, 2016, the carrying amount of the Councils deposits (cash, certificates of deposit, and interest-bearing savings accounts included in cash and short-term investments) all of which mature in less than one year was \$643,938 and the bank balance was \$795,450. The Council's cash deposits at September 30, 2016 and during the year ended September 30, 2016, were entirely covered by FDIC insurance or by pledged collateral held by the Council's agent bank in the Council's name.

Custodial Credit Risk

The Council's funds are required to be deposited and invested under the terms of the depository contract. The depository bank deposits for safekeeping and trust with the Council's agent bank approved pledged securities in an amount sufficient to protect Council funds on a daily basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Interest Rate Risk

In accordance with its investment policy, the Council manages its exposure to declines in fair value by limiting the maximum allowable maturity to one year, unless otherwise provided in a specific investment strategy that complies with current law.

Credit Risk

State law and Council policy limits investments in public funds investment pools to those rated no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service. Additional authorized investments are consistent with governing law (Government Code 2256).

Concentration of Credit Risk

The Council's investment policy does not limit investments in any one issuer except that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

The Public Funds Investment Act ("ACT") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the Council adhered to the requirements of the ACT. Additionally, investment practices of the Council were in accordance with local policies.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Investment Accounting Policy

The Council's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The Council's investment in Pools totaling \$12,379 are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Note 3: Notes Receivable

Notes receivable at September 30, 2016 consist of the following:

Note receivable from a third party maturing August 2019, monthly payments totaling \$616 including interest at 7.00%, secured by equipment.	\$	19,448
Note receivable from a third party maturing November 2017, monthly payments totaling \$403 including interest at 7.00%, secured by equipment.		4,937
Note receivable from a third party maturing June 2024, monthly payments totaling \$552 including interest at 7.00%, secured by equipment.		39,165

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

*NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016*

Note receivable from a third party maturing February 2026, monthly payments totaling \$1,161 including interest at 7.00%, secured by equipment.

	<u>95,884</u>
Less current portion	<u>159,434</u> (22,373)
Non-current portion	\$ <u>137,061</u>

Maturity for principal repayment for the fiscal years ending 2017 through 2021 and beyond are \$22,373, \$19,440, \$19,845, \$14,262, and \$83,514, respectively.

Interest income recognized on notes receivable for the year ended September 30, 2016 totaled \$11,051.

Note 4: Capital Assets

Capital asset activity for the year ended September 30, 2016, was as follows:

<u>Governmental activities</u>	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Capital assets not being depreciated:				
Land	\$ 174,500	\$ -	\$ -	\$ 174,500
Total capital assets not being depreciated	<u>174,500</u>	<u>-</u>	<u>-</u>	<u>174,500</u>
Capital assets being depreciated:				
Buildings and improvements	2,449,561			2,449,561
Equipment and vehicles	1,347,610	1,795,879	(1,104,715)	2,038,774
Total capital assets being depreciated	<u>3,797,171</u>	<u>1,795,879</u>	<u>(1,104,715)</u>	<u>4,488,335</u>
Less accumulated depreciation for:				
Buildings and improvements	(766,492)	(105,393)		(871,885)
Equipment and vehicles	(1,279,343)	(123,246)	1,104,715	(297,874)
Total accumulated depreciation	<u>(2,045,835)</u>	<u>(228,639)</u>	<u>1,104,715</u>	<u>(1,169,759)</u>
Total capital assets being depreciated, net	<u>1,751,336</u>	<u>1,567,240</u>	<u>-</u>	<u>3,318,576</u>
Governmental activities capital assets, net	\$ <u>1,925,836</u>	\$ <u>1,567,240</u>	\$ <u>-</u>	\$ <u>3,493,076</u>

Depreciation was charged to functions as follows:

General Government	\$ 228,639
	<u>\$ 228,639</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

*NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016*

Note 5: Line-of-Credit

The Council has a \$500,000 line-of-credit with a financial institution. Outstanding borrowings under the line-of-credit are unsecured and bear a variable interest rate. The agreement expires June 30, 2017, at which time it is subject to renewal. The Council uses the line of credit to finance general operations during periods of uneven collection of grants receivable.

	<u>Beginning Balance</u>	<u>Draws</u>	<u>Repayments</u>	<u>Ending Balance</u>
Line of credit	\$ <u>0</u>	\$ <u>850,000</u>	\$ <u>599,944</u>	\$ <u>250,056</u>

Note 6: Long-Term Obligations

Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2016, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Notes payable	\$ 1,104,116	\$	\$ 90,364	\$ 1,013,752	\$ 96,740
Net pension liability	2,239,109	2,245,294		4,484,403	0
Compensated absences	<u>365,497</u>		<u>3,228</u>	<u>362,269</u>	<u>362,269</u>
Total	\$ <u>3,708,722</u>	\$ <u>2,245,294</u>	\$ <u>93,592</u>	\$ <u>5,860,424</u>	\$ <u>459,009</u>

The Council has a long-term note payable with a financial institution which originated at \$1,657,500 for the purchase of land and construction of a building. The schedule of payments consist of 120 monthly consecutive payments of \$10,738 beginning December 1, 2015, with interest calculated on the unpaid balance at an interest rate of 4.261% per annum. The note is secured with land and buildings.

Debt Service Requirements

Debt service requirement at September 30, 2016, were as follows:

Year Ending September 30,	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 96,740	\$ 32,117	\$ 128,857
2018	99,978	28,879	128,857
2019	103,324	25,533	128,857
2020	106,783	22,074	128,857
2021 and thereafter	606,927	54,389	661,316

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Note 7: Commitments Under Non-capitalized Leases

Commitments under operating (non-capitalized) lease agreements for equipment provide for minimum future rental payments as of September 30, 2016, as follows:

<u>Year Ending September 30,</u>	
2017	\$ 31,937
2018	17,033
2019	2,955
2020	0
Total Minimum Rentals	\$ <u>51,925</u>
Rental Expenditures in 2016	\$ <u>32,038</u>

Note 8: Risk Management

The Council is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2016, the Council obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool (TMLIRP). TMLIRP is a self-funded pool operating as a common risk management and insurance program. The Council pays an annual premium to TMLIRP for insurance coverage. The agreement for the formation of TMLIRP provides that TMLIRP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level or reinsurance. The Council continues to carry commercial insurance of other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims (if any) have not exceeded coverage in any of the past three fiscal years.

Note 9: Pension Plans

Retirement Pension Plan

Plan Description

The Council provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 618 non-traditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034, or by calling (800) 823-7782. TCDRS's CAFR is also available at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with ten or more years of services, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after ten years of services but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdrew their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

As of the most recent measurement date which was December 31, 2015, membership data for the pension plan was as follows:

Retirees and beneficiaries currently receiving benefits	57
Inactive employees entitled to but not yet receiving benefits	109
Active employees	<u>96</u>
Total participants	262

Funding Policy

The Council elected, effective January 1, 2000, the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employees, members, and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. However, the governing body chose to contribute at an elected rate in 2000 that exceeded the actuarially determined rate as allowed by the provisions of the TCDRS Act. The rate contributed for the months of the accounting year in 2016 was 13.81% for October 2015 – December 2015 and 13.44% for January 2016 – September 2016.

The deposit rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer.

Annual Pension Cost

For the employer's accounting year ended September 30, 2016, the annual pension cost for the TCDRS plan for its employees was \$720,768 and actual contributions were \$720,768.

Net Pension Liability

The net pension liability (NPL) is the difference between the total pension liability (TPL) and the plan's fiduciary net position. The TPL is the present value of pension benefits that are allocated to current members due to past service by entry age normal actuarial cost method. The TPL includes benefits related to projected salary and service. The fiduciary net position is determined on the same basis used by the pension plans. The Council's NPL was measured as of December 31, 2015, and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date.

Total pension liability	\$	28,455,760
Fiduciary net position		<u>23,971,357</u>
Net pension liability	\$	4,484,403

Actuarial Assumptions

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of actuarial experience studies. The experience study was for the period January 1, 2009 – December 31, 2012, except where required to be different by GASB Statement No. 68.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.00%	
Overall payroll growth	3.50%	
Investment rate of return	8.10%	This rate reflects the long-term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB Statement No. 68

Salary increases were based on a service-related table. Mortality rates for active members, was based on the gender-specific RP-2000 Active Employee Mortality Table with a two-year set-forward for males and a four-year set-back for females, both with the projection scale AA and then projected with 110% of the MP-2014 Ultimate scale after that. For service retirees, beneficiaries, and non-depositing members, the gender-specific RP-2000 Combined Mortality Table with the projection scale AA and then projected with 110% of the MP-2014 Ultimate scale after that and a one-year set-forward for males and no age adjustment for females was used. For disabled annuitants, gender-specific RP-2000 Disabled Mortality Table is used with slight adjustments and then projected with 110% of the MP-2014 Ultimate scale after that.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed based on expected long-term real returns and reflecting expected volatility and correlation. The valuation assumption for the long-term expected return is re-assessed at a minimum of every four years and is set based on a thirty-year time horizon. The most recent analysis was performed in 2013. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized below:

Asset Class	Target Allocation	Geometric Real Rate of Return (expected minus inflation)
US Equities	14.50%	5.45%
Private Equity	14.00%	8.45%
Global Equities	1.50%	5.75%
International Equities - Developed	10.00%	5.45%
International Equities – Emerging	8.00%	6.45%
Investment Grade Bonds	3.00%	1.00%
High-Yield Bonds	3.00%	5.10%
Opportunistic Credit	2.00%	5.09%
Direct Lending	5.00%	6.40%
Distressed Debt	3.00%	8.10%
REIT Equities	3.00%	4.00%
Master Limited Partnerships	3.00%	6.80%
Private Real Estate Partnerships	5.00%	6.90%
Hedge Funds	25.00%	5.25%

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

The discount rate used to measure the total pension liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Schedule of Changes in the Net Pension Liability

Changes in the Council's net pension liability presented below is calculated on the same basis as the plan.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances as of December 31, 2014	\$ 26,424,737	\$ 24,185,628	\$ 2,239,109
Changes for the year:			
Service cost	861,870		861,870
Interest on total pension liability ¹	2,143,587		2,143,587
Effect of plan changes ²	(129,053)		(129,053)
Effect of economic / demographic gains or losses	(192,714)		(192,714)
Effect of assumptions changes or inputs	378,260		378,260
Refund of contributions	(33,910)	(33,910)	
Benefit payments	(997,017)	(997,017)	
Administrative expenses		(17,322)	17,322
Member contributions		373,589	(373,589)
Net investment income		(306,562)	306,562
Employer contributions		717,291	(717,291)
Other ³		49,660	(49,660)
Balances as of December 31, 2015	\$ 28,455,760	\$ 23,971,357	\$ 4,484,403

¹ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

² Reflects new annuity purchase rates applicable to all TCDRS employers effective January 1, 2018.

³ Relates to allocation of system-wide items.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Council calculated using the discount rate of 8.10% as well as what the Council net pension liability would have been if it were calculated using a discount rate that is 1% lower and 1% higher than the current rate:

	1% Decrease (7.10%)	Current Rate (8.10%)	1% Increase (9.10%)
Total pension liability	\$ 31,867,659	\$ 28,455,760	\$ 25,589,313
Fiduciary net position	23,971,358	23,971,357	23,971,358
Net pension liability (asset)	\$ 7,896,301	\$ 4,484,403	\$ 1,617,955

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

*NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016*

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended September 30, 2016, the Council recognized total pension expense of \$1,526,324.

As of September 30, 2016, the Council reported on the Statement of Net Position deferred outflows of resources related to pensions from the following sources:

Contributions subsequent to measurement date	\$	820,105
Difference between projected and actual investment earnings		1,615,713
Difference between expected and actual experience		(118,629)
Change of assumptions		<u>201,738</u>
Total	\$	<u>2,518,927</u>

Deferred outflows of resources related to contributions subsequent to the measurement date of \$820,105 will be recognized as a reduction of the net pension liability for the year ending September 30, 2017. Remaining net deferred outflows of resources related to pensions totaling \$1,698,822 will be recognized in pension expense for the years ending September 30, 2017, 2018, 2019, and 2020 in the amounts of \$479,152, \$456,129, \$408,051, and \$355,490, respectively.

Life Insurance Pension Plan

Plan Description

The West Central Texas Council of Governments participates in a cost-sharing multi-employer defined benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group-term life insurance coverage to current eligible employees, and if elected, to retired employees; however premiums are solely the responsibility of the retiree. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administrated by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may be obtained by writing to the Texas County & District Retirement System, P. O. Box 2034, Austin, Texas 78768-2034, or by calling (800) 823-7782. TCDRS' CADR is also available at www.tcdrs.org.

Funding Party

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The West Central Texas Council of Governments contributions to the GTLF for the years ended September 30, 2016, 2015, and 2014 were \$19,443, \$19,533 and \$18,160, respectively, which equaled the contractually required contributions each year.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Note 10: Healthcare Coverage

During the year ended September 30, 2016, employees of the Council were covered by a health insurance plan (the Plan). The Council paid premiums of \$500 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. The Plan operates under the Interlocal Cooperation Act and Chapter 172 of the Local Government Code, which established the Texas Political Subdivision Uniform Group Benefits Program. Employees retiring from the Council may, at their option, continue health benefits coverage with the Plan, however premiums are solely the responsibility of the retiree.

By executing the annual re-rate notice and benefit selection form, the Council may renew and extend the interlocal agreement with the pool. Non-execution will result in termination of the agreement.

Note 11: Commitments and Contingencies

Contingencies

The Council 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 Council 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 Council, 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.

Federal and State Grants

In the normal course of operations, the Council receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authorities the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

Required Supplementary Information

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS - PENSION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2016 *

	Measurement Date <u>12/31/2015</u>	Measurement Date <u>12/31/2014</u>
Total Pension Liability:		
Service cost	\$ 861,870	\$ 892,741
Interest on total pension liability	2,143,587	1,978,485
Effect of plan changes	(129,053)	-
Effect of assumption changes or inputs	378,260	-
Effect of economic / demographic (gains) or losses	(192,714)	88,855
Benefit payments / refunds of contributions	<u>(1,030,927)</u>	<u>(1,026,815)</u>
Net change in total pension liability	<u>2,031,023</u>	<u>1,933,266</u>
Total pension liability, beginning	<u>26,424,737</u>	<u>24,491,471</u>
Total pension liability, ending (a)	<u>28,455,760</u>	<u>26,424,737</u>
Fiduciary Net Position:		
Employer contributions	717,291	700,228
Member contributions	373,589	369,096
Investment income net of investment expenses	(306,562)	1,514,551
Benefit payments / refunds of contributions	(1,030,927)	(1,026,815)
Administrative expenses	(17,322)	(18,031)
Other	<u>49,660</u>	<u>18,056</u>
Net change in fiduciary net position	<u>(214,271)</u>	<u>1,557,085</u>
Fiduciary net position, beginning	<u>24,185,628</u>	<u>22,628,543</u>
Fiduciary net position, ending (b)	<u>23,971,357</u>	<u>24,185,628</u>
Net pension liability, ending ((a) - (b))	<u>\$ 4,484,403</u>	<u>\$ 2,239,109</u>
Fiduciary net position as a % of total pension liability	84.24%	91.53%
Pensionable covered payroll	\$ 5,336,991	\$ 5,272,795
Net pension liability as a % of covered payroll	84.02%	42.47%

* A full 10-year schedule will be displayed as it becomes available

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF CONTRIBUTIONS - PENSION PLAN
 FOR THE LAST 10 FISCAL YEARS *

Period Ending December 31, (Measurement Date)	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2006	\$ 352,590	\$ 422,034	\$ (69,444)	\$ 3,836,671	11.00%
2007	\$ 498,954	\$ 579,567	\$ (80,613)	\$ 5,268,790	11.00%
2008	\$ 433,586	\$ 560,452	\$ (126,866)	\$ 5,095,021	11.00%
2009	\$ 437,140	\$ 517,603	\$ (80,463)	\$ 4,705,486	11.00%
2010	\$ 561,240	\$ 568,475	\$ (7,235)	\$ 5,167,957	11.00%
2011	\$ 641,778	\$ 642,362	\$ (584)	\$ 5,839,655	11.00%
2012	\$ 605,804	\$ 605,804	\$ -	\$ 5,457,703	11.10%
2013	\$ 661,008	\$ 661,008	\$ -	\$ 5,330,720	12.40%
2014	\$ 700,228	\$ 700,228	\$ -	\$ 5,272,795	13.28%
2015	\$ 717,291	\$ 717,291	\$ -	\$ 5,336,991	13.44%

Notes to Schedule of Contributions:

Valuation date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	15.9 years
Asset Valuation Method	5 year smoothed market
Inflation	3%
Salary Increases	4.9% including inflation
Investment Rate of Return	8.10%
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	Gender-specific RP-2000 mortality tables with set-forwards for males and set-backs for females with the projection scale AA and then projected with 110% of the MP-2014 Ultimate scale after that.
Changes in Plan Provisions Reflected in the Schedule*	No changes in plan provisions are reflected in the Schedule of Employer Contributions.

* Only changes effective 2015 and later are shown in the Notes to Schedule

**Combining Statements
as Supplementary Information**

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET - NONMAJOR
SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Local Mapping #144	Local Training #211	Local Training #215
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ 887	\$ 10	\$ 11,014
Receivables:			
Grants			
Other			
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 887</u>	<u>\$ 10</u>	<u>\$ 11,014</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 887	\$ 10	\$ 5,052
Accrued expenses			
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>887</u>	<u>10</u>	<u>5,052</u>
Deferred Inflows of Resources:			
Deferred revenue			5,962
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>5,962</u>
Fund Balance:			
Restricted fund balance			
Committed fund balance			
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 887</u>	<u>\$ 10</u>	<u>\$ 11,014</u>

Criminal Justice Planning #225	Criminal Justice Planning #226	Law Enforcement Academy #235	Hazard Mitigation #260	Homeland Security #265
\$ (2,550)	\$ (5,181)	\$ (23,014)	\$ (55,888)	\$ (2,064)
2,550	5,712	24,768	55,888	2,064
<u>\$ -</u>	<u>\$ 531</u>	<u>\$ 1,754</u>	<u>\$ -</u>	<u>\$ -</u>
\$	\$ 531	\$ 1,754	\$	\$
<u>-</u>	<u>531</u>	<u>1,754</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 531</u>	<u>\$ 1,754</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

COMBINING BALANCE SHEET - NONMAJOR

SPECIAL REVENUE FUNDS (CONTINUED)

September 30, 2016

	Homeland Security #275	Homeland Security #295	Homeland Security #296
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ (96,517)	\$ 362	\$ (353)
Receivables:			
Grants	119,812		353
Other			
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>23,295</u>	\$ <u>362</u>	\$ <u>-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 23,295	\$ 362	\$ -
Accrued expenses			
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>23,295</u>	<u>362</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred revenue			
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Restricted fund balance			
Committed fund balance			
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ <u>23,295</u>	\$ <u>362</u>	\$ <u>-</u>

Area Health Education Center #335	Area Health Education Center #336	Americorps Planning #346	Economic Development Planning #435	Sub-regional Program Support #460
\$ (32,269)	\$ (30,800)	\$ (866)	\$ 977	\$ 7,813
32,269	32,680	866		
<u>\$ -</u>	<u>\$ 1,880</u>	<u>\$ -</u>	<u>\$ 977</u>	<u>\$ 7,813</u>
\$ -	\$ 1,880	\$ -	\$ 899	\$ -
<u>-</u>	<u>1,880</u>	<u>-</u>	<u>899</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>	<u>7,813</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>	<u>7,813</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 1,880</u>	<u>\$ -</u>	<u>\$ 977</u>	<u>\$ 7,813</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

COMBINING BALANCE SHEET - NONMAJOR

SPECIAL REVENUE FUNDS (CONTINUED)

September 30, 2016

	Revolving Loan Fund WCTCOG #476	Revolving Loan Fund USDA #483	Revolving Loan Fund USDA #486
ASSETS			
Cash and short-term investments	\$ 120,000	\$ 53,712	\$ 8,128
Receivables:			
Grants			
Other		545	
	<u>120,000</u>	<u>54,257</u>	<u>8,128</u>
Total Assets	<u>\$ 120,000</u>	<u>\$ 54,257</u>	<u>\$ 8,128</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$	\$	\$
Accrued expenses			
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred revenue			
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Restricted fund balance		54,257	8,128
Committed fund balance	120,000		
	<u>120,000</u>	<u>54,257</u>	<u>8,128</u>
Total Fund Balance	<u>120,000</u>	<u>54,257</u>	<u>8,128</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 120,000</u>	<u>\$ 54,257</u>	<u>\$ 8,128</u>

Housing Finance Support #496	Aging & Disability Resource Center #565	Aging & Disability Resource Center #566	Local Initiatives #603	Supportive Services for Veteran Families #625
\$ 6,918	\$ (53,786)	\$ (11,372)	\$ 60,024	\$ (33,971)
	54,965	14,700		40,484
			602	
<u>\$ 6,918</u>	<u>\$ 1,179</u>	<u>\$ 3,328</u>	<u>\$ 60,626</u>	<u>\$ 6,513</u>
\$ 6,918	\$ 1,179	\$ 3,328	\$ 1,031	\$ 6,513
<u>6,918</u>	<u>1,179</u>	<u>3,328</u>	<u>1,031</u>	<u>6,513</u>
			59,595	
-	-	-	59,595	-
-	-	-	-	-
<u>\$ 6,918</u>	<u>\$ 1,179</u>	<u>\$ 3,328</u>	<u>\$ 60,626</u>	<u>\$ 6,513</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

COMBINING BALANCE SHEET - NONMAJOR

SPECIAL REVENUE FUNDS (CONTINUED)

September 30, 2016

	Local Initiatives #681	Local Initiatives #682	Safe Room Program #813
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ 9,378	\$ 19,613	\$ (38,659)
Receivables:			
Grants			38,686
Other			
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 9,378</u>	<u>\$ 19,613</u>	<u>\$ 27</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 841	\$	\$ 27
Accrued expenses			
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>841</u>	<u>-</u>	<u>27</u>
Deferred Inflows of Resources:			
Deferred revenue	<u>8,537</u>	<u>19,613</u>	
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>8,537</u>	<u>19,613</u>	<u>-</u>
Fund Balance:			
Restricted fund balance			
Committed fund balance			
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 9,378</u>	<u>\$ 19,613</u>	<u>\$ 27</u>

Regional Services Management Projects #836	Solid Waste Management #845	CDBG Technical Assistance #876	USDOT Pipeline Safety #885	Total Nonmajor Special Revenue Funds
\$ 315	\$ 20,429	\$ (72)	\$ (19,983)	\$ (87,765)
322		72	21,225	447,416
<u>637</u>	<u>20,429</u>	<u>-</u>	<u>1,242</u>	<u>360,798</u>
\$ 637	\$ 1,955	\$	\$ 1,242	\$ 51,423
				6,918
<u>637</u>	<u>1,955</u>	<u>-</u>	<u>1,242</u>	<u>58,341</u>
	<u>18,474</u>			<u>120,072</u>
<u>-</u>	<u>18,474</u>	<u>-</u>	<u>-</u>	<u>120,072</u>
				62,385
				120,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182,385</u>
\$ <u>637</u>	\$ <u>20,429</u>	\$ <u>-</u>	\$ <u>1,242</u>	\$ <u>360,798</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Homeland Security #185	Local Training #211	Local Training #215
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Federal grants	\$ 287,862	\$	\$
State grants			
Local funds		8,549	41,437
Other local funds:			
Interest income			
Program income		400	
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>287,862</u>	<u>8,949</u>	<u>41,437</u>
Expenditures			
Personnel costs	64,961		17,537
Professional and contracted services	8,838		242
Occupancy and communications	6,159	2,758	
Equipment purchases and rentals	195,975		
Office supplies, postage, copier, miscellaneous	612	5,824	12,246
Travel, meetings and seminars	2,657	333	8,605
Other	205	34	467
Direct support and purchased services			
Implementation projects/safe room projects			
Program income/in-kind expended			
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>279,407</u>	<u>8,949</u>	<u>39,097</u>
Excess of revenues over expenditures	8,455	-	2,340
Other Sources (Uses)			
Transfer in (out)			
Payment of indirect cost	(8,455)		(2,340)
Local match/in-kind			
	<u> </u>	<u> </u>	<u> </u>
Total other sources (uses)	<u>(8,455)</u>	<u>-</u>	<u>(2,340)</u>
Excess of revenues and other sources over expenditures and other sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, October 1	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Criminal Justice Planning #225	Criminal Justice Planning #226	Law Enforcement Academy #235	Homeland Security #265	Homeland Security #275
\$ 50,869	\$ 5,712	\$ 90,921	\$ 2,606	\$ 134,046
		95,685		
<u>50,869</u>	<u>5,712</u>	<u>186,606</u>	<u>2,606</u>	<u>134,046</u>
36,381	3,604	111,985		73,594
289		6,152	2,606	27,911
6,619	623	26,466		4,890
				995
1,898	77	21,273		9,272
821	925	4,808		3,593
125	13	1,227		209
<u>46,133</u>	<u>5,242</u>	<u>171,911</u>	<u>2,606</u>	<u>120,464</u>
4,736	470	14,695	-	13,582
(4,736)	(470)	(14,695)		(13,582)
<u>(4,736)</u>	<u>(470)</u>	<u>(14,695)</u>	<u>-</u>	<u>(13,582)</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERN

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Homeland Security #295	Homeland Security #296	Area Health Education Center #335
Revenues			
Federal grants	\$ 16,901	\$ 353	\$ 98,506
State grants			266,839
Local funds			
Other local funds:			
Interest income			
Program income			
	<hr/>	<hr/>	<hr/>
Total revenues	16,901	353	365,345
	<hr/>	<hr/>	<hr/>
Expenditures			
Personnel costs	7,917	270	270,193
Professional and contracted services	2,284		2,270
Occupancy and communications	16		25,643
Equipment purchases and rentals	5,441		
Office supplies, postage, copier, miscellaneous	27		7,081
Travel, meetings and seminars			20,486
Other	67		4,588
Direct support and purchased services			
Implementation projects/safe room projects			
Program income/in-kind expended			
	<hr/>	<hr/>	<hr/>
Total expenditures	15,752	270	330,261
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	1,149	83	35,084
Other Sources (Uses)			
Transfer in (out)			
Payment of indirect cost	(1,149)	(83)	(35,084)
Local match/in-kind			
	<hr/>	<hr/>	<hr/>
Total other sources (uses)	(1,149)	(83)	(35,084)
	<hr/>	<hr/>	<hr/>
Excess of revenues and other sources over expenditures and other sources (uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Fund balances, October 1	-	-	-
	<hr/>	<hr/>	<hr/>
Fund balances, September 30	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Area Health Education Center #336	Americorps Planning #345	Americorps Planning #346	Economic Development Planning #435	Local Program Support #455
\$ 8,358 24,321	\$ 8,411	\$ 866	\$ 41,788	\$
				162,228
<u>32,679</u>	<u>8,411</u>	<u>866</u>	<u>41,788</u>	<u>162,228</u>
24,574	7,424	764	24,764	91,349
2,435			473	3,287
849			8,350	12,980
979			3,102	31,344
637	19	2	1,804	8,713
			78	270
<u>29,474</u>	<u>7,443</u>	<u>766</u>	<u>38,571</u>	<u>147,943</u>
3,205	968	100	3,217	14,285
(3,205)	(968)	(100)	(3,217)	(14,285)
<u>(3,205)</u>	<u>(968)</u>	<u>(100)</u>	<u>(3,217)</u>	<u>(14,285)</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Revolving Loan Fund WCTCOG #476	Revolving Loan Fund USDA #483	Revolving Loan Fund USDA #486
Revenues			
Federal grants	\$	\$	\$ 100,000
State grants			
Local funds		79	
Other local funds:			
Interest income		7,039	4,012
Program income			
	<u>-</u>	<u>7,118</u>	<u>104,012</u>
Total revenues			
Expenditures			
Personnel costs			
Professional and contracted services			
Occupancy and communications			
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous			
Travel, meetings and seminars			
Other		(18,612)	95,884
Direct support and purchased services			
Implementation projects/safe room projects			
Program income/in-kind expended			
	<u>-</u>	<u>(18,612)</u>	<u>95,884</u>
Total expenditures			
Excess of revenues over expenditures	-	25,730	8,128
Other Sources (Uses)			
Transfer in (out)	68,265		
Payment of indirect cost			
Local match/in-kind			
	<u>68,265</u>	<u>-</u>	<u>-</u>
Total other sources (uses)			
Excess of revenues and other sources over expenditures and other sources (uses)	<u>68,265</u>	<u>25,730</u>	<u>8,128</u>
Fund balances, October 1	<u>51,735</u>	<u>28,527</u>	<u>-</u>
Fund balances, September 30	<u>\$ 120,000</u>	<u>\$ 54,257</u>	<u>\$ 8,128</u>

Housing Finance Support #495	Housing Finance Support #496	Aging & Disability Resource Center #565	Aging & Disability Resource Center #566	Local Initiatives #603
\$	\$	\$	\$	\$
11,139	5,082	72,509 120,748	3,660 11,040	53,652
<u>11,139</u>	<u>5,082</u>	<u>193,257</u>	<u>14,700</u>	<u>53,652</u>
9,811	4,290	64,984 74,062 8,768	6,699 3,986 782	101 178 456
29 21	234	22,511 11,108 186	1,315 352 19	45,674 1,404 4,608 721
<u>9,861</u>	<u>4,524</u>	<u>181,619</u>	<u>13,153</u>	<u>53,142</u>
1,278	558	11,638	1,547	510
(1,278)	(558)	(11,638)	(1,547)	(13) (497)
<u>(1,278)</u>	<u>(558)</u>	<u>(11,638)</u>	<u>(1,547)</u>	<u>(510)</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERN*COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**FOR THE YEAR ENDED SEPTEMBER 30, 2016*

	Supportive Services for Veteran Families #625	Local Initiatives #681	Local Initiatives #682
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Federal grants	\$		\$
State grants			
Local funds	949,713	47,939	7,302
Other local funds:			
Interest income			
Program income			
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>949,713</u>	<u>47,939</u>	<u>7,302</u>
Expenditures			
Personnel costs	380,890	6,371	
Professional and contracted services	99,238	18,051	
Occupancy and communications	54,677	593	
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous	23,224	6,455	5,647
Travel, meetings and seminars	22,734	12,820	
Other	2,678	2,780	1,655
Direct support and purchased services	276,435		
Implementation projects/safe room projects			
Program income/in-kind expended			
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>859,876</u>	<u>47,070</u>	<u>7,302</u>
Excess of revenues over expenditures	89,837	869	-
Other Sources (Uses)			
Transfer in (out)			
Payment of indirect cost	(89,837)	(869)	
Local match/in-kind			
	<u> </u>	<u> </u>	<u> </u>
Total other sources (uses)	<u>(89,837)</u>	<u>(869)</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, October 1	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Safe Room Program #813	Regional Services Management Projects #836	Solid Waste Management #845	CDBG Technical Assistance #875	CDBG Technical Assistance #876
\$ 236,186	\$	\$ 108,895	\$ 3,975	\$ 72
	3,822			
<u>236,186</u>	<u>3,822</u>	<u>108,895</u>	<u>3,975</u>	<u>72</u>
1,708	1,420	74,735	3,259	64
675	688	1,785	153	
	57	7,533		
1,176	403	3,171	59	
1,477	1,059	2,301	72	
6	9	191	7	
230,921		9,457		
<u>235,963</u>	<u>3,636</u>	<u>99,173</u>	<u>3,550</u>	<u>64</u>
223	186	9,722	425	8
(223)	(186)	(9,722)	(425)	(8)
<u>(223)</u>	<u>(186)</u>	<u>(9,722)</u>	<u>(425)</u>	<u>(8)</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	USDOT Pipeline Safety #885	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>
Revenues		
Federal grants	\$ 65,000	\$ 1,081,099
State grants		679,345
Local funds		1,290,942
Other local funds:		
Interest income		11,051
Program income		96,085
	<u> </u>	<u> </u>
Total revenues	65,000	3,158,522
	<u> </u>	<u> </u>
Expenditures		
Personnel costs	36,656	1,326,305
Professional and contracted services	5,425	258,593
Occupancy and communications	5,161	174,966
Equipment purchases and rentals		202,411
Office supplies, postage, copier, miscellaneous	12,195	215,435
Travel, meetings and seminars	635	107,715
Other	146	97,753
Direct support and purchased services		277,156
Implementation projects/safe room projects		240,378
Program income/in-kind expended		-
	<u> </u>	<u> </u>
Total expenditures	60,218	2,900,712
	<u> </u>	<u> </u>
Excess of revenues over expenditures	4,782	257,810
Other Sources (Uses)		
Transfer in (out)		68,265
Payment of indirect cost	(4,782)	(223,455)
Local match/in-kind		(497)
	<u> </u>	<u> </u>
Total other sources (uses)	(4,782)	(155,687)
	<u> </u>	<u> </u>
Excess of revenues and other sources over expenditures and other sources (uses)	<u> </u>	<u>102,123</u>
	<u> </u>	<u> </u>
Fund balances, October 1	<u> </u>	<u>80,262</u>
	<u> </u>	<u> </u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ 182,385</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2016

	Section 125 Flexible Benefits Plan	Section 457(b) Deferred Comp Plan	Total Employee Benefit Plans Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ 3,903	\$	\$ 3,903
Investments at fair value	<u> </u>	<u>968,047</u>	<u>968,047</u>
Total Assets	<u><u>\$ 3,903</u></u>	<u><u>\$ 968,047</u></u>	<u><u>\$ 971,950</u></u>
NET POSITION			
Held in trust for retirement benefits and other	<u>\$ 3,903</u>	<u>\$ 968,047</u>	<u>\$ 971,950</u>
Total Net Position	<u><u>\$ 3,903</u></u>	<u><u>\$ 968,047</u></u>	<u><u>\$ 971,950</u></u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
ALL FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Section 125 Flexible Benefits Plan	Section 457(b) Deferred Comp Plan	Total Employee Benefit Plans Funds
Additions			
Employee contributions	\$ 46,176	\$	\$ 46,176
Plan member contributions		44,771	44,771
Investment income		90,294	90,294
 Total Additions	 <u>46,176</u>	 <u>135,065</u>	 <u>181,241</u>
Deductions			
Benefits paid	49,985	11,458	61,443
Transfers out		52,271	52,271
 Total Deductions	 <u>49,985</u>	 <u>63,729</u>	 <u>113,714</u>
 Change in Net Assets	 (3,809)	 71,336	 67,527
 Net Position, October 1	 <u>7,712</u>	 <u>896,711</u>	 <u>904,423</u>
 Net Position, September 30	 <u>\$ 3,903</u>	 <u>\$ 968,047</u>	 <u>\$ 971,950</u>

**Federal/State Awards Section
as Supplementary Information**

April 24, 2017

Independent Auditors' Report

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

Executive Committee
West Central Texas Council of Governments
3702 Loop 322
Abilene, Texas 79602

Members of the Executive Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Central Texas Council of Governments as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise West Central Texas Council of Governments' basic financial statements, and have issued our report thereon dated April 24, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Central Texas Council of Governments' internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Central Texas Council of Governments' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the West Central Texas Council of Government'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Central Texas Council of Governments' 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*.

Purpose of this Report

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

Condley and Company, L.L.P.

Certified Public Accountants

April 24, 2017

Independent Auditors' Report

Report on Compliance for each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular

Executive Committee
West Central Texas Council of Governments
3702 Loop 322
Abilene, Texas

Members of the Executive Committee:

Report on Compliance for Each Major Federal Program

We have audited West Central Texas Council of Governments' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the Council's major federal and state programs for the year ended September 30, 2016. The Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal and State Program

In our opinion, West Central Texas Council of Governments complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2016.

Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered West Central Texas Council of Governments' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with Uniform Guidance, and the State of Texas Single Audit Circular but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of West Central Texas Council of Governments' 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 program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Condley and Company, L.L.P.

Certified Public Accountants

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

A. Summary of Auditors' Results

1. Financial Statements

Type of auditor's report issued? Unqualified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal/State Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

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

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u> 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053	<u>Name of Federal Program or Cluster</u> U.S. Department of Health and Human Services (Aging Cluster)
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n/a – State	9-1-1 Emergency Communications
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Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings

None

C. Federal/State Award Findings and Questioned Costs

None

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Findings/Recommendations	Current Status	Management's Explanation If Not Implemented
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None

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal/State Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>EXPENDITURES OF FEDERAL AWARDS</u>			
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
<i>Rural Development</i>			
Rural Business Development Grant	10.351		\$ 100,000
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>100,000</u>
<u>U. S. DEPARTMENT OF COMMERCE</u>			
<i>Economic Development Administration:</i>			
<i>Passed through West Central Texas Economic Development District</i>			
Economic Development Support for Planning Organizations	11.302	08-83-05017	41,788
TOTAL U.S. DEPARTMENT OF COMMERCE			<u>41,788</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Office of Community Planning and Development</i>			
<i>Passed through Texas Department of Agriculture:</i>			
Texas Community Block Grant Program	14.228	C716211	3,975
Texas Community Block Grant Program	14.228	C717211	72
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>4,047</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Technical Assistance Grant	20.710	DTPH5615GPPT22	65,000
TOTAL DEPARTMENT OF TRANSPORTATION			<u>65,000</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Administration for Community Living:</i>			
<i>Passed Through Texas Department of Aging and Disability Services</i>			
Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	539-11-0028-00001	4,644
Special Programs for the Aging-Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals	93.042	539-11-0028-00001	39,677
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	539-11-0028-00001	18,979
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	539-11-0028-00001	574,129
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	539-11-0028-00001	420,986
National Family Caregiver Support	93.052	539-11-0028-00001	148,646
Nutrition Services Incentive Program	93.053	539-11-0028-00001	377,913
Medicare Enrollment Assistance Program MIPPA	93.071	14AATXMAAA	18,532

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal/State Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Medicare Enrollment Assistance Program MIPPA	93.071	539-11-45992	10,630
<i>Health Resources and Services Administration:</i>			
<i>Passed Through Texas Tech University Health Sciences Center</i>			
Area Health Education Centers	93.107	16LTF0015C2	98,506
Area Health Education Centers	93.107	U77HP16497	<u>8,358</u>
<i>Centers for Medicare and Medicaid Services:</i>			
<i>Passed Through Texas Health and Human Services Commission</i>			
State Health Insurance Assistance Program	93.324	539-11-0028-00001	<u>158,720</u>
<i>Centers for Medicare and Medicaid Services:</i>			
<i>Passed Through Texas Health and Human Services Commission</i>			
Money Follows the Person Rebalancing Demonstration	93.791	539-11-0028-00001	9,508
Money Follows the Person Rebalancing Demonstration	93.791	539-11-45992	<u>65,539</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,954,767</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
<i>Passed through Texas Onestar Foundation</i>			
AmeriCorp National Service Program	94.006	14VSWTX005	<u>9,277</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>9,277</u>
<u>U. S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Texas Office of the Governor</i>			
Hazard Mitigation Program	97.039	DR4029-026	236,186
State Homeland Security Program (SHSP)	97.067	14-SR-99024-01,02,03	287,862
State Homeland Security Program (SHSP)	97.067	2949601	2,606
State Homeland Security Program (SHSP)	97.067	2949701	134,046
State Homeland Security Program (SHSP)	97.067	2949801	16,901
State Homeland Security Program (SHSP)	97.067	30070148	<u>353</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>677,954</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 2,852,833</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal/State Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>EXPENDITURES OF STATE AWARDS</u>			
<u>TEXAS OFFICE OF THE GOVERNOR</u>			
<i>Passed Through the Criminal Justice Division:</i>			
Regional Law Enforcement Academy	N/A	1425715	\$ 90,921
Regional Criminal Justice Coordination	N/A	0700 FY 16	50,869
Regional Criminal Justice Coordination	N/A	0700 FY 17	<u>5,712</u>
TOTAL TEXAS OFFICE OF THE GOVERNOR			<u>147,502</u>
<u>TEXAS HEALTH AND HUMAN SERVICES COMMISSION</u>			
State General Revenue	N/A	539-11-0028-00001	142,033
State General Revenue	N/A	539-15-94921	120,748
State General Revenue	N/A	539-16-0031-00014	<u>11,040</u>
TOTAL HEALTH AND HUMAN SERVICES COMMISSION			<u>273,821</u>
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</u>			
Solid Waste Coordination	N/A	582-16-60667	<u>108,895</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			<u>108,895</u>
<u>COMMISSION ON STATE EMERGENCY COMMUNICATIONS</u>			
Emergency Communications	N/A	FY 2015	1,463,111
Emergency Communications	N/A	FY 2016	2,035,487
Emergency Communications	N/A	FY 2017	<u>65,568</u>
TOTAL COMMISSION ON STATE EMERGENCY COMMUNICATIONS			<u>3,564,166</u>
<u>TEXAS TECH HEALTH SCIENCES CENTER</u>			
Area Health Education Center (AHEC)	N/A	11366-4	266,839
Area Health Education Center (AHEC)	N/A	11366-5	<u>24,321</u>
TOTAL TEXAS TECH HEALTH SCIENCES CENTER			<u>291,160</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 4,385,544</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

1. Basis of Presentation

The accompanying schedule of expenditures of federal/state awards includes the federal/state grant activity of West Central Texas Council of Governments and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations; and the State of Texas Single Audit Circular. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

2. Sub-recipients

Of the federal/state expenditures presented in this schedule, West Central Texas Council of Governments provided federal/state awards to sub-recipients as follows:

Program Title	Federal CFDA Number	Amount Provided To Sub- recipients
Special Programs for the Aging – Title III, Part C – Nutrition Services	93.045	\$ 324,558
Nutrition Services Incentive Program	93.053	377,913
Solid Waste pass-through	N/A	<u>4,307</u>
Total		706,778

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
DETAIL SCHEDULE OF INDIRECT COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>Fund</u>	<u>Wages and Fringe</u>	<u>Rate 1 30.61%</u>	<u>Rate 2 13.00%</u>	<u>Governmental Funds</u>
3	\$ 102,206	\$ 22,411	\$ 26,155	\$ 48,566
7	59,013	17,294	313	17,607
84	4,880	-	634	634
115	414,058	40,135	36,678	76,813
116	35,962	3,717	3,096	6,813
185	65,166	-	8,455	8,455
215	18,004	-	2,340	2,340
225	36,506	-	4,736	4,736
226	3,617	-	470	470
235	113,212	-	14,695	14,695
275	73,804	8,762	4,820	13,582
295	7,941	325	824	1,149
296	270	83	-	83
335	271,052	-	35,084	35,084
336	24,653	-	3,205	3,205
345	7,443	-	968	968
346	766	-	100	100
435	24,842	-	3,217	3,217
455	91,586	4,174	10,111	14,285
495	9,832	-	1,278	1,278
496	4,296	-	558	558
505	482,564	94,660	18,533	113,193
545	7,934	2,394	-	2,394
565	63,407	6,983	4,425	11,408
566	6,718	1,171	376	1,547
603	101	-	13	13
625	382,168	65,108	19,907	85,015
681	6,371	-	869	869
813	1,715	-	223	223
836	1,430	-	186	186
845	74,927	-	9,722	9,722
875	3,266	-	425	425
876	63	-	8	8
885	36,802	-	4,782	4,782
	<u>\$ 2,436,575</u>	<u>\$ 267,217</u>	<u>\$ 217,206</u>	<u>\$ 484,423</u>
Actual Indirect Costs Recovered				484,423
Total Indirect Costs-Wages and Benefits				484,423
Over/Under Recovery of Indirect Costs				<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
GRANT/PROJECT IDENTIFICATION INDEX (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Grantor Agency/Grant Name	Grant Duration	Grantor Agency Number	WCTCOG Grant Project No.
Commission on State Emergency Communications Regional 9-1-1	9/1/14-8/31/16	FY 2015	114
Commission on State Emergency Communications Regional 9-1-1	9/1/15-8/31/16	FY 2016	115
Commission on State Emergency Communications Regional 9-1-1	9/1/16-8/31/17	FY 2017	116
Texas Division of Emergency Management Homeland Security Planning Grant	9/1/14-5/31/16	14-SR-99024 01,02,03	185
Regional Programs Local Initiatives	9/1/11-TFN	---	211
Regional Programs Local Initiatives	9/1/15-TFN	---	215
Office of the Governor - Criminal Justice Division Regional Criminal Justice Coord.	9/1/15-8/31/16	0700 FY 16	225
Office of the Governor - Criminal Justice Division Regional Criminal Justice Coord.	9/1/16-8/31/17	0700 FY 17	226
Office of the Governor - Criminal Justice Division Regional Law Enforcement Academy	9/1/15-8/31/17	1425715	235
Office of the Governor - Criminal Justice Division Homeland Security	9/1/15-4/30/17	2949601	265
Office of the Governor - Criminal Justice Division Homeland Security	10/1/15-9/30/16	2949701	275
Office of the Governor - Criminal Justice Division Homeland Security	9/1/15-12/31/16	2949801	285
Office of the Governor - Criminal Justice Division Homeland Security	9/1/15-8/31/16	30061052	295
Office of the Governor - Criminal Justice Division Homeland Security	9/1/16-8/31/17	30070148	296
Texas Tech University Health Sciences Center Area Health Education Center	9/1/15-8/31/16	16LTF0015C2 11366-4	335
Texas Tech University Health Sciences Center Area Health Education Center	9/1/16-8/31/17	U77HP16497 11366-5	336

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
GRANT/PROJECT IDENTIFICATION INDEX (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Grantor Agency/Grant Name	Grant Duration	Grantor Agency Number	WCTCOG Grant Project No.
Corporaton for National and Community Service Americorp Capacity Building	6/1/15-5/31/16	14VSWTX005	345
Corporaton for National and Community Service Americorp Capacity Building	6/1/16-5/31/17	14VSWTX005	346
U.S. Dept. of Commerce-Economic Development Admin. Economic Development Planning and Administration	1/1/15-12/31/17	08-83-05017	435
Council Finance, Inc. Loan Program Administration	10/1/15-9/30/16	---	455
U.S. Department of Agriculture Revolving Loan Fund	10/1/13-TFN	2013	483
West Central Texas Housing Finance Corporation Program Administration	1/1/15-12/31/15	---	495
West Central Texas Housing Finance Corporation Program Administration	1/1/16-12/31/16	---	496
Department of Aging and Disability Services Various Aging Services	10/1/15-9/30/16	539-11-0028-00001	505
Department of Aging and Disability Services Various Aging Services	10/1/15-9/30/16	539-11-0028-00001	545
Department of Aging and Disability Services Aging and Disability Resource Center	9/1/15-9/30/16	539-15-94921	565
Department of Aging and Disability Services Aging and Disability Resource Center	9/1/16-9/30/17	539-16-0031-00014	566
Regional Programs Local Initiatives	4/1/03-TFN	---	603
West Central Texas Regional Foundation Supportive Services for Veteran Families	9/15/15-9/30/16	15-TX-141	625
Regional Programs Local Initiatives	3/1/11-TFN	---	681
Regional Programs Local Initiatives	3/1/12-TFN	---	682
Workforce Solutions Southeast Texas Board Workforce Board Staff	10/1/10-TFN	---	720

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
GRANT/PROJECT IDENTIFICATION INDEX (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Grantor Agency/Grant Name	Grant Duration	Grantor Agency Number	WCTCOG Grant Project No.
Workforce Solutions Southeast Texas Board Workforce Staff - Business Solutions	10/1/10-TFN	---	721
Workforce Solutions North Texas Board Workforce Board Staff	1/1/2011-TFN	---	731
Workforce Solutions Southeast Texas Workforce Center Staff	9/1/16-8/31/17	---	756
Workforce Solutions Southeast Texas Workforce Center Staff	9/1/08-8/31/16	---	758
Workforce Solutions Central Texas Workforce Center Managing Director	7/1/97-TFN	---	775
Texas Association of Workforce Boards Executive Director	5/16/10-TFN	---	780
Texas Division of Emergency Management Hazard Mitigation	5/28/13-4/26/17	DR 4029-026	813
Regional Programs Local Initiatives	9/1/16-TFN	---	836
Texas Commission on Environmental Quality Regional Solid Waste Grants	9/1/15-8/31/17	582-16-60667	845
Texas Department of Agriculture Texas Community Development Block Grant Program	9/1/15-8/31/16	C716211	875
Texas Department of Agriculture Texas Community Development Block Grant Program	9/1/16-8/31/17	C717211	876
U.S. Department of Transportation Technical Assistance Grant	9/30/15-9/29/16	DTPH5615GPPT22	885

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
CURRENT YEAR - LIFE TO DATE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Emergency Communications 9-1-1 Implementation (#114)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 1,463,111	\$ 3,126,829
Interest income	-	60
Revenues Total	<u>1,463,111</u>	<u>3,126,889</u>
Expenditures		
Personnel costs	-	477,140
Professional and contracted services	-	4,533
Occupancy and communications	-	44,981
Office supplies, postage and miscellaneous	-	41,396
Travel, meetings and seminars	-	57,464
Indirect costs, management/admin fees	-	84,929
Program network, database, equipment and maintenance	<u>1,463,111</u>	<u>2,416,446</u>
Expenditures Total	<u>1,463,111</u>	<u>3,126,889</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
CURRENT YEAR - LIFE TO DATE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Emergency Communications 9-1-1 Implementation (#115)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 2,035,487	\$ 2,132,571
Interest income	83	91
Revenues Total	<u>2,035,570</u>	<u>2,132,662</u>
Expenditures		
Personnel costs	416,149	454,716
Professional and contracted services	9,856	9,856
Occupancy and communications	38,607	42,313
Office supplies, postage and miscellaneous	35,285	36,586
Travel, meetings and seminars	57,523	60,256
Indirect costs, management/admin fees	76,813	83,816
Program network, database, equipment and maintenance	<u>1,401,337</u>	<u>1,445,120</u>
Expenditures Total	<u>2,035,570</u>	<u>2,132,663</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
CURRENT YEAR - LIFE TO DATE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Emergency Communications 9-1-1 Implementation (#116)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 65,568	\$ 65,568
Interest income	8	8
Revenues Total	<u>65,576</u>	<u>65,576</u>
Expenditures		
Personnel costs	36,097	36,097
Occupancy and communications	2,769	2,769
Office supplies, postage and miscellaneous	3,799	3,799
Travel, meetings and seminars	3,174	3,174
Indirect costs, management/admin fees	6,814	6,814
Program network, database, equipment and maintenance	<u>12,923</u>	<u>12,923</u>
Expenditures Total	<u>65,576</u>	<u>65,576</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
CURRENT YEAR - LIFE TO DATE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Homeland Security (#185)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 287,862	\$ 380,036
Revenues Total	<u>287,862</u>	<u>380,036</u>
Expenditures		
Personnel costs	74,004	142,506
Professional and contracted services	-	849
Occupancy and communications	6,159	15,134
Office supplies, postage and miscellaneous	612	1,122
Travel, meetings and seminars	2,657	5,137
Equipment purchases, rentals and repairs	195,975	197,927
Indirect costs, management/admin fees	8,455	17,361
Expenditures Total	<u>287,862</u>	<u>380,036</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
CURRENT YEAR - LIFE TO DATE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Local Initiatives (#211)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 8,949	\$ 314,141
Revenues Total	<u>8,949</u>	<u>314,141</u>
Expenditures		
Personnel costs	-	99,812
Professional and contracted services	-	50,934
Occupancy and communications	2,758	13,495
Office supplies, postage and miscellaneous	5,858	99,203
Travel, meetings and seminars	333	36,812
Equipment purchases, rentals and repairs	-	1,343
Indirect costs, management/admin fees	-	12,542
Expenditures Total	<u>8,949</u>	<u>314,141</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
CURRENT YEAR - LIFE TO DATE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Local Initiatives (#215)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 41,437	\$ 41,437
Revenues Total	<u>41,437</u>	<u>41,437</u>
Expenditures		
Personnel costs	18,246	18,246
Office supplies, postage and miscellaneous	12,246	12,246
Travel, meetings and seminars	8,605	8,605
Indirect costs, management/admin fees	<u>2,340</u>	<u>2,340</u>
Expenditures Total	<u>41,437</u>	<u>41,437</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Criminal Justice Planning (#225)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 50,869	\$ 55,903
Revenues Total	<u>50,869</u>	<u>55,903</u>
Expenditures		
Personnel costs	36,506	39,722
Professional and contracted services	289	289
Occupancy and communications	6,619	7,303
Office supplies, postage and miscellaneous	1,898	1,921
Travel, meetings and seminars	821	1,514
Indirect costs, management/admin fees	<u>4,736</u>	<u>5,154</u>
Expenditures Total	<u>50,869</u>	<u>55,903</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Criminal Justice Planning (#226)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 5,712	\$ 5,712
Revenues Total	<u>5,712</u>	<u>5,712</u>
Expenditures		
Personnel costs	3,617	3,617
Occupancy and communications	623	623
Office supplies, postage and miscellaneous	77	77
Travel, meetings and seminars	925	925
Indirect costs, management/admin fees	<u>470</u>	<u>470</u>
Expenditures Total	<u>5,712</u>	<u>5,712</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Criminal Justice Regional Law Enforcement Academy (#235)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 90,921	\$ 106,493
Program income	<u>95,685</u>	<u>99,623</u>
Revenues Total	<u>186,606</u>	<u>206,116</u>
Expenditures		
Personnel costs	118,807	126,331
Professional and contracted services	557	557
Occupancy and communications	26,466	28,375
Office supplies, postage and miscellaneous	21,273	29,699
Travel, meetings and seminars	4,808	5,482
Indirect costs, management/admin fees	<u>14,695</u>	<u>15,673</u>
Expenditures Total	<u>186,606</u>	<u>206,117</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
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Homeland Security (#265)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 2,606	\$ 2,606
Revenues Total	<u>2,606</u>	<u>2,606</u>
Expenditures		
Personnel costs	<u>2,606</u>	<u>2,606</u>
Expenditures Total	<u>2,606</u>	<u>2,606</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
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Homeland Security (#275)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 134,046	\$ 134,046
Revenues Total	<u>134,046</u>	<u>134,046</u>
Expenditures		
Personnel costs	101,715	101,715
Occupancy and communications	4,890	4,890
Office supplies, postage and miscellaneous	9,271	9,271
Travel, meetings and seminars	3,593	3,593
Equipment purchases, rentals and repairs	995	995
Indirect costs, management/admin fees	<u>13,582</u>	<u>13,582</u>
Expenditures Total	<u>134,046</u>	<u>134,046</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
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Homeland Security (#295)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 16,901	\$ 18,675
Revenues Total	<u>16,901</u>	<u>18,675</u>
Expenditures		
Personnel costs	7,941	9,511
Professional and contracted services	2,284	2,284
Occupancy and communications	16	16
Office supplies, postage and miscellaneous	70	70
Equipment purchases, rentals and repairs	5,441	5,441
Indirect costs, management/admin fees	<u>1,149</u>	<u>1,353</u>
Expenditures Total	<u>16,901</u>	<u>18,675</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Homeland Security (#296)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 353	\$ 353
Revenues Total	<u>353</u>	<u>353</u>
Expenditures		
Personnel costs	270	270
Indirect costs, management/admin fees	<u>83</u>	<u>83</u>
Expenditures Total	<u>353</u>	<u>353</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Area Health Education Center (#335)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 98,506	\$ 114,314
State grants	<u>266,839</u>	<u>281,914</u>
Revenues Total	<u>365,345</u>	<u>396,228</u>
Expenditures		
Personnel costs	271,052	294,256
Professional and contracted services	2,270	2,270
Occupancy and communications	25,643	27,870
Office supplies, postage and miscellaneous	10,810	11,650
Travel, meetings and seminars	20,486	22,082
Indirect costs, management/admin fees	<u>35,084</u>	<u>38,100</u>
Expenditures Total	<u>365,345</u>	<u>396,228</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Area Health Education Center (#336)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 8,358	\$ 8,358
State grants	<u>24,321</u>	<u>24,321</u>
Revenues Total	<u>32,679</u>	<u>32,679</u>
Expenditures		
Personnel costs	24,652	24,652
Occupancy and communications	2,435	2,435
Office supplies, postage and miscellaneous	1,408	1,408
Travel, meetings and seminars	979	979
Indirect costs, management/admin fees	<u>3,205</u>	<u>3,205</u>
Expenditures Total	<u>32,679</u>	<u>32,679</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Americorp Capacity Building (#345)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 8,411	\$ 9,724
Revenues Total	<u>8,411</u>	<u>9,724</u>
Expenditures		
Personnel costs	7,443	8,605
Indirect costs, management/admin fees	<u>968</u>	<u>1,119</u>
Expenditures Total	<u>8,411</u>	<u>9,724</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Americorp Capacity Building (#346)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 866	\$ 866
Revenues Total	<u>866</u>	<u>866</u>
Expenditures		
Personnel costs	766	766
Indirect costs, management/admin fees	<u>100</u>	<u>100</u>
Expenditures Total	<u>866</u>	<u>866</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Economic Development District (#435)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 41,788	\$ 89,549
Revenues Total	<u>41,788</u>	<u>89,549</u>
Expenditures		
Personnel costs	24,842	60,372
Professional and contracted services	473	868
Occupancy and communications	8,350	13,850
Office supplies, postage and miscellaneous	3,102	3,178
Travel, meetings and seminars	1,804	2,034
Indirect costs, management/admin fees	<u>3,217</u>	<u>9,247</u>
Expenditures Total	<u>41,788</u>	<u>89,549</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Economic Development - Administration of CDC (#455)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 162,228	\$ 162,228
Revenues Total	<u>162,228</u>	<u>162,228</u>
Expenditures		
Personnel costs	91,586	91,586
Professional and contracted services	3,287	3,287
Occupancy and communications	12,980	12,980
Office supplies, postage and miscellaneous	31,377	31,377
Travel, meetings and seminars	8,713	8,713
Indirect costs, management/admin fees	<u>14,285</u>	<u>14,285</u>
Expenditures Total	<u>162,228</u>	<u>162,228</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Revolving Loan Fund (#483)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ -	\$ 99,990
Local funds	79	5,079
Interest income	<u>7,039</u>	<u>12,737</u>
Revenues Total	<u>7,118</u>	<u>117,806</u>
Expenditures		
Expenditures Total	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>\$ 7,118</u>	<u>\$ 117,806</u>

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Revolving Loan Fund (#486)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 100,000	\$ 100,000
Interest income	<u>4,012</u>	<u>4,012</u>
Revenues Total	<u>104,012</u>	<u>104,012</u>
Expenditures		
Expenditures Total	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>\$ 104,012</u>	<u>\$ 104,012</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Economic Development - Administration of HFC (#495)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 11,139	\$ 16,726
Revenues Total	<u>11,139</u>	<u>16,726</u>
Expenditures		
Personnel costs	9,832	14,777
Travel, meetings and seminars	29	29
Indirect costs, management/admin fees	<u>1,278</u>	<u>1,920</u>
Expenditures Total	<u>11,139</u>	<u>16,726</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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FOR THE YEAR ENDED SEPTEMBER 30, 2016

Economic Development - Administration of HFC (#496)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 5,082	\$ 5,082
Revenues Total	<u>5,082</u>	<u>5,082</u>
Expenditures		
Personnel costs	4,296	4,296
Office supplies, postage and miscellaneous	228	228
Indirect costs, management/admin fees	<u>558</u>	<u>558</u>
Expenditures Total	<u>5,082</u>	<u>5,082</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Aging Services (#505)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 1,753,202	\$ 1,753,202
State grants	142,033	142,033
Local funds	830,684	830,684
Program income	46,629	46,629
Revenues Total	<u>2,772,548</u>	<u>2,772,548</u>
Expenditures		
Personnel costs	658,401	658,401
Professional and contracted services	10,589	10,589
Occupancy and communications	115,275	115,275
Office supplies, postage and miscellaneous	56,889	56,889
Travel, meetings and seminars	53,016	53,016
Indirect costs, management/admin fees	112,938	112,938
Program Income/in-kind expended	876,816	876,816
Direct purchased services	888,624	888,624
Expenditures Total	<u>2,772,548</u>	<u>2,772,548</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Aging Services - MIPPA (#545)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 18,532	\$ 18,532
Revenues Total	<u>18,532</u>	<u>18,532</u>
Expenditures		
Personnel costs	8,013	8,013
Occupancy and communications	961	961
Office supplies, postage and miscellaneous	2,480	2,480
Travel, meetings and seminars	4,660	4,660
Indirect costs, management/admin fees	<u>2,418</u>	<u>2,418</u>
Expenditures Total	<u>18,532</u>	<u>18,532</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Aging and Disability Resource Center (#565)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 72,509	\$ 72,509
State grants	<u>120,748</u>	<u>123,989</u>
Revenues Total	<u>193,257</u>	<u>196,498</u>
Expenditures		
Personnel costs	137,260	140,036
Professional and contracted services	1,972	1,972
Occupancy and communications	8,768	8,768
Office supplies, postage and miscellaneous	22,511	22,615
Travel, meetings and seminars	11,108	11,108
Indirect costs, management/admin fees	<u>11,638</u>	<u>11,999</u>
Expenditures Total	<u>193,257</u>	<u>196,498</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Aging and Disability Resource Center (#566)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 3,660	\$ 3,660
State grants	11,040	11,040
Revenues Total	<u>14,700</u>	<u>14,700</u>
Expenditures		
Personnel costs	10,704	10,704
Occupancy and communications	782	782
Office supplies, postage and miscellaneous	1,315	1,315
Travel, meetings and seminars	352	352
Indirect costs, management/admin fees	1,547	1,547
Expenditures Total	<u>14,700</u>	<u>14,700</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Local Initiatives (#603)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 53,652	\$ 165,315
Revenues Total	<u>53,652</u>	<u>165,315</u>
Expenditures		
Personnel costs	279	4,007
Professional and contracted services	-	3,159
Occupancy and communications	456	456
Office supplies, postage and miscellaneous	50,282	96,776
Travel, meetings and seminars	1,404	17,625
Indirect costs, management/admin fees	13	707
Direct purchased services	721	7,827
Local and in-kind match expended	497	34,758
Expenditures Total	<u>53,652</u>	<u>165,315</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Supportive Services for Veteran Families (#625)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local Funds	\$ 949,713	\$ 949,713
Revenues Total	<u>949,713</u>	<u>949,713</u>
Expenditures		
Personnel costs	473,003	473,003
Professional and contracted services	8,403	8,403
Occupancy and communications	54,677	54,677
Office supplies, postage and miscellaneous	24,624	24,624
Travel, meetings and seminars	22,734	22,734
Indirect costs, management/admin fees	89,837	89,837
Direct purchased services	<u>276,435</u>	<u>276,435</u>
Expenditures Total	<u>949,713</u>	<u>949,713</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Local Initiatives (#681)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 47,939	\$ 104,732
Revenues Total	<u>47,939</u>	<u>104,732</u>
Expenditures		
Personnel costs	6,371	6,371
Professional and contracted services	18,051	20,119
Occupancy and communications	593	934
Office supplies, postage and miscellaneous	9,235	21,852
Travel, meetings and seminars	12,820	47,665
Local and in-kind match expended	<u>869</u>	<u>7,791</u>
Expenditures Total	<u>47,939</u>	<u>104,732</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Local Initiatives (#682)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 7,302	\$ 16,437
Revenues Total	<u>7,302</u>	<u>16,437</u>
Expenditures		
Office supplies, postage and miscellaneous	<u>7,302</u>	<u>16,437</u>
Expenditures Total	<u>7,302</u>	<u>16,437</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Workforce Solutions Southeast Texas Board (#720)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 1,022,549	\$ 6,032,288
Revenues Total	<u>1,022,549</u>	<u>6,032,288</u>
Expenditures		
Personnel costs	973,945	5,745,034
Indirect costs, management/admin fees	<u>48,604</u>	<u>287,254</u>
Expenditures Total	<u>1,022,549</u>	<u>6,032,288</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Workforce Solutions Southeast Texas Business Services (#721)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 217,680	\$ 855,424
Revenues Total	<u>217,680</u>	<u>855,424</u>
Expenditures		
Personnel costs	207,330	814,688
Indirect costs, management/admin fees	<u>10,350</u>	<u>40,736</u>
Expenditures Total	<u>217,680</u>	<u>855,424</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Workforce Solutions North Texas (#731)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 411,202	\$ 2,196,021
Revenues Total	<u>411,202</u>	<u>2,196,021</u>
Expenditures		
Personnel costs	391,652	2,091,426
Indirect costs, management/admin fees	<u>19,550</u>	<u>104,595</u>
Expenditures Total	<u>411,202</u>	<u>2,196,021</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Workforce Solutions Southeast Texas (#756)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 204,916	\$ 204,916
Revenues Total	<u>204,916</u>	<u>204,916</u>
Expenditures		
Personnel costs	193,568	193,568
Travel, meetings and seminars	1,591	1,591
Indirect costs, management/admin fees	<u>9,757</u>	<u>9,757</u>
Expenditures Total	<u>204,916</u>	<u>204,916</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
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CURRENT YEAR - LIFE TO DATE
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Workforce Solutions Southeast Texas (#758)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 2,439,240	\$ 26,090,105
Revenues Total	<u>2,439,240</u>	<u>26,090,105</u>
Expenditures		
Personnel costs	2,260,444	24,076,682
Occupancy and communications	-	8,923
Office supplies, postage and miscellaneous	24,400	361,961
Travel, meetings and seminars	38,468	404,733
Indirect costs, management/admin fees	<u>115,928</u>	<u>1,237,806</u>
Expenditures Total	<u>2,439,240</u>	<u>26,090,105</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Workforce Solutions Central Texas Managing Director (#775)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 241,239	\$ 2,139,688
Revenues Total	<u>241,239</u>	<u>2,139,688</u>
Expenditures		
Personnel costs	229,765	2,037,802
Indirect costs, management/admin fees	<u>11,474</u>	<u>101,886</u>
Expenditures Total	<u>241,239</u>	<u>2,139,688</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Texas Associations of Workforce Boards Executive Director (#780)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 125,546	\$ 752,036
Revenues Total	<u>125,546</u>	<u>752,036</u>
Expenditures		
Personnel costs	119,579	716,227
Indirect costs, management/admin fees	<u>5,967</u>	<u>35,809</u>
Expenditures Total	<u>125,546</u>	<u>752,036</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Hazard Mitigation Safe Room Reimbursement Project (#813)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 236,186	\$ 552,013
Local funds	-	2,597
Revenues Total	<u>236,186</u>	<u>554,610</u>
Expenditures		
Personnel costs	1,714	12,736
Professional and contracted services	675	1,555
Office supplies, postage and miscellaneous	1,176	2,732
Travel, meetings and seminars	1,477	4,709
Implementation projects	230,921	531,221
Indirect costs, management/admin fees	223	1,657
Expenditures Total	<u>236,186</u>	<u>554,610</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Regional Services Administration (#836)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 3,822	\$ 3,822
Revenues Total	<u>3,822</u>	<u>3,822</u>
Expenditures		
Personnel costs	2,117	2,117
Occupancy and communications	57	57
Office supplies, postage and miscellaneous	403	403
Travel, meetings and seminars	1,059	1,059
Indirect costs, management/admin fees	<u>186</u>	<u>186</u>
Expenditures Total	<u>3,822</u>	<u>3,822</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Natural Resources and Solid Waste Mangement (#845)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 108,895	\$ 117,943
Revenues Total	<u>108,895</u>	<u>117,943</u>
Expenditures		
Personnel costs	75,654	82,278
Professional and contracted services	1,057	1,057
Occupancy and communications	7,533	8,216
Office supplies, postage and miscellaneous	3,171	3,449
Travel, meetings and seminars	2,301	2,903
Indirect costs, management/admin fees	9,722	10,583
Implementation projects	<u>9,457</u>	<u>9,457</u>
Expenditures Total	<u>108,895</u>	<u>117,943</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>

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Community & Economic Development (#875)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 3,975	\$ 5,948
Revenues Total	<u>3,975</u>	<u>5,948</u>
Expenditures		
Personnel costs	3,375	4,550
Professional and contracted services	44	44
Office supplies, postage and miscellaneous	59	59
Travel, meetings and seminars	72	718
Indirect costs, management/admin fees	<u>425</u>	<u>577</u>
Expenditures Total	<u>3,975</u>	<u>5,948</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Community & Economic Development (#876)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 72	\$ 72
Revenues Total	<u>72</u>	<u>72</u>
Expenditures		
Personnel costs	64	64
Indirect costs, management/admin fees	<u>8</u>	<u>8</u>
Expenditures Total	<u>72</u>	<u>72</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Pipeline Safety (#885)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 65,000	\$ 65,000
Revenues Total	<u>65,000</u>	<u>65,000</u>
Expenditures		
Personnel costs	42,227	42,227
Occupancy and communications	5,161	5,161
Office supplies, postage and miscellaneous	12,195	12,195
Travel, meetings and seminars	635	635
Indirect costs, management/admin fees	<u>4,782</u>	<u>4,782</u>
Expenditures Total	<u>65,000</u>	<u>65,000</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>