

WEST CENTRAL TEXAS
COUNCIL OF GOVERNMENTS

Abilene, Texas

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2017

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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Financial Section

April 25, 2018

Independent Auditors' 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, 2017, 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, 2017, 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/State 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/State 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/State 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 25, 2018 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.

Condly 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, 2017

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, 2017.

FINANCIAL HIGHLIGHTS

- The Council's net position was \$(244,203) and \$820,315 at September 30, 2017 and 2016, respectively.
- The Council's revenues totaled \$14,912,408 and \$15,258,216 for the years ended September 30, 2017 and 2016, respectively. Expenses totaled \$15,976,926 and \$14,242,216 for the years ended September 30, 2017 and 2016, respectively. Net assets decreased \$1,064,518 and increased \$1,016,000 for the years ended September 30, 2017 and 2016, respectively.

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 the revenues And expenses during the 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 \$(244,203) and \$820,315 at September 30, 2017 and 2016, respectively.

Assets, Liabilities, and Net Position – Governmental Activities

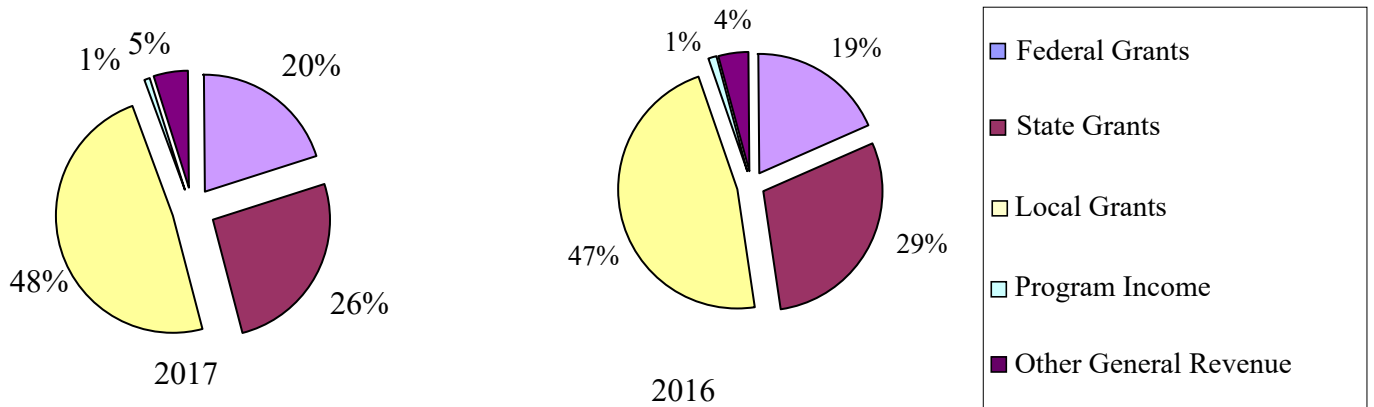
	2017	2016
Assets:		
Other current and non-current assets	\$ 3,573,153	\$ 3,880,733
Capital assets, net	3,013,244	3,493,076
Total assets	\$ 6,586,397	\$ 7,373,809
Deferred Outflows of Resources:		
Deferred outflows of resources related to pensions	\$ 2,129,210	\$ 2,518,927
Total deferred outflows of resources	\$ 2,129,210	\$ 2,518,927
Liabilities:		
Long-term debt outstanding	\$ 790,822	\$ 917,012
Other current and non-current liabilities	7,273,927	7,630,390
Total liabilities	\$ 8,064,749	\$ 8,547,402
Deferred Inflows of Resources:		
Deferred revenue	\$ 830,824	\$ 525,019
Deferred inflows of resources related to pensions	64,237	0
Total deferred inflows of resources	\$ 895,061	\$ 525,019
Net position:		
Invested in capital assets, net of related debt	\$ 2,122,444	\$ 2,479,324
Unrestricted, undesignated	(2,366,647)	(1,659,009)
Total net position	\$ (244,203)	\$ 820,315

Current assets decreased from 2016 to 2017 due to a decrease in grants receivable. Total liabilities decreased due largely to the decrease in accounts payable of \$730,451 from 2016 to 2017. 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 to \$200,000 due to short-term borrowing needs at September 30, 2017.

OPERATING RESULTS AND CHANGES IN THE COUNCIL'S NET POSITION

The Council's total revenues were \$14,912,821 for the year ended September 30, 2017. In the 2017 fiscal year, approximately 48% of the Council's revenue came from local funds, 20% from federal grants or federal grants passed through the state, 26% from state grants, and the remainder is from program income, government membership dues, and other miscellaneous revenue.

Total Revenues



Changes in Net Position

	2017	2016
Revenues:		
Federal grants	\$ 3,022,900	\$ 2,852,833
State grants	3,824,314	4,385,544
Local funds	7,239,944	7,234,781
Other local funds:		
Program income	130,795	142,714
Membership dues	36,015	36,920
Miscellaneous and other	658,440	605,424
Total revenues	14,912,408	15,258,216

Expenses:	2017	2016
General operations	1,913,264	1,686,001
9-1-1	2,882,430	1,778,883
Criminal justice	381,120	243,187
Homeland security	686,727	441,768
Regional services/solid waste	448,432	417,950
Aging services	2,505,461	2,791,080
Community programs	1,171,830	1,157,670
Area health education (AHEC)	414,394	407,301
Employer of record services	4,702,606	4,662,372
Other	870,662	656,004
Total expenses	15,976,926	14,242,216
Increase (Decrease) in net position	(1,064,518)	1,016,000
Net position at beginning of year	820,315	(195,685)
Net position end of year	\$ (244,203)	\$ 820,315

State revenues decreased from 2016 to 2017 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, 2017 and 2016 respectively, the Council had \$2,122,444 and \$3,493,076 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, 2017 and 2016 respectively, the Council had \$890,800 and \$1,013,752 in obligations outstanding relating to capital assets. \$200,000 and \$250,056 was outstanding for the line-of-credit at September 30, 2017 and 2016, 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, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and short-term investments	\$ 1,083,396
Investments	12,466
Receivables:	
Grants	2,045,790
Other	234,684
Notes receivable, current	19,081
Prepaid expenses	59,663
Notes receivable, long-term	118,073
Capital assets:	
Land	174,500
Building, net	1,472,284
Furniture, equipment and vehicles, net	<u>1,366,460</u>
 Total Assets	 <u>6,586,397</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	<u>2,129,210</u>
 Total Deferred Outflows of Resources	 <u>2,129,210</u>
LIABILITIES	
Accounts payable	1,080,417
Accrued expenses	654,549
Payroll cash advance	361,596
Line of credit	200,000
Note payable, current	99,978
Note payable, long-term	790,822
Net pension liability	<u>4,877,387</u>
 Total Liabilities	 <u>8,064,749</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	830,824
Deferred inflows of resources related to pensions	<u>64,237</u>
 Total Deferred Inflows of Resources	 <u>895,061</u>
NET POSITION	
Invested in capital assets, net of related debt	2,122,444
Unrestricted, undesignated	<u>(2,366,647)</u>
 Total Net Position	 <u>\$ (244,203)</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, 2017

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
GOVERNMENTAL ACTIVITIES			
General operations	\$ 1,913,264	\$ 1,162,667	\$ (750,597)
Area health education (AHEC)	414,394	414,394	
9-1-1 emergency communications	2,882,430	2,882,430	
Criminal justice	381,120	381,120	
Homeland security	686,727	686,727	
Economic development	115,561	280,245	164,684
Regional services/solid waste	448,432	448,432	
Aging services	2,505,461	2,505,461	
Community programs	1,171,830	1,171,830	
Employer of record services	4,702,606	4,702,606	
Other programs	227,420	226,615	(805)
Interest on debt	47,849		(47,849)
Unallocated depreciation	479,832		(479,832)
Total Governmental Activities	<u>15,976,926</u>	<u>14,862,527</u>	<u>(1,114,399)</u>
Total Primary Government	<u>\$ 15,976,926</u>	<u>\$ 14,862,527</u>	<u>\$ (1,114,399)</u>
General Revenues:			
Membership dues			\$ 36,015
Unrestricted investment earnings			87
Miscellaneous			<u>13,779</u>
Total General Revenues			<u>49,881</u>
Change in Net Position			(1,064,518)
Net Position - Beginning			<u>820,315</u>
Net Position - Ending			<u>\$ (244,203)</u>

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

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS*BALANCE SHEET - GOVERNMENTAL FUNDS**SEPTEMBER 30, 2017*

	<u>General Fund</u>	<u>Emergency Communications 9-1-1</u>	<u>Aging Services</u>
ASSETS			
Cash and short-term investments	\$ 661,421	\$ 473,102	\$ (154,176)
Investments	12,466		
Receivables:			
Grants		702,386	274,520
Other	230,382	7	912
Prepaid expenses	<u>49,263</u>		
 Total Assets	 <u>\$ 953,532</u>	 <u>\$ 1,175,495</u>	 <u>\$ 121,256</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 140,876	\$ 589,966	\$ 121,256
Accrued expenses	654,549		
Payroll cash advance			
 Total Liabilities	 <u>795,425</u>	 <u>589,966</u>	 <u>121,256</u>
Deferred Inflows of Resources:			
Deferred revenue	<u>18,037</u>	<u>585,529</u>	
 Total Deferred Inflows of Resources	 <u>18,037</u>	 <u>585,529</u>	 <u>-</u>
Fund Balance:			
Nonspendable fund balance	49,263		
Restricted fund balance			
Committed fund balance			
Unassigned fund balance	<u>90,807</u>		
 Total Fund Balance	 <u>140,070</u>	 <u>-</u>	 <u>-</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 953,532</u>	 <u>\$ 1,175,495</u>	 <u>\$ 121,256</u>

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

Employer of Record Services	Revolving Loan Fund	Other Non-Major Governmental Funds	Total Governmental Funds
\$ (36,559)	\$ 369,348	\$ (229,740)	\$ 1,083,396
			12,466
398,704		670,180	2,045,790
3,069		314	234,684
		10,400	59,663
<u>\$ 365,214</u>	<u>\$ 369,348</u>	<u>\$ 451,154</u>	<u>\$ 3,435,999</u>
\$ 3,618	\$	\$ 224,701	\$ 1,080,417
			654,549
<u>361,596</u>	<u></u>	<u></u>	<u>361,596</u>
<u>365,214</u>	<u>-</u>	<u>224,701</u>	<u>2,096,562</u>
		<u>227,258</u>	<u>830,824</u>
<u>-</u>	<u>-</u>	<u>227,258</u>	<u>830,824</u>
			49,263
	249,348		249,348
	120,000	(805)	119,195
			90,807
<u>-</u>	<u>369,348</u>	<u>(805)</u>	<u>508,613</u>
<u>\$ 365,214</u>	<u>\$ 369,348</u>	<u>\$ 451,154</u>	<u>\$ 3,435,999</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

Total fund balances - governmental funds balance sheet	\$ 508,613
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.	2,129,210
Capital assets used in governmental activities are not reported in the funds.	3,013,244
Liabilities for notes payable which are not due in the current period are not reported in the funds.	(1,090,800)
Net pension liability is not reported in the funds.	(4,877,387)
Deferred inflows of resources related to pensions are not reported in the funds.	(64,237)
Notes receivable used in governmental activities are not reported in the funds.	<u>137,154</u>
Net position of governmental activities - Statement of Net Position	<u><u>\$ (244,203)</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, 2017

	General Fund	Emergency Communications 9-1-1	Aging Services
Revenues			
Federal grants	\$	\$	\$ 1,584,723
State grants		2,882,370	217,642
Local funds	528,389		646,302
Other local funds:			
Program income			56,794
Membership dues	36,015		
Interest income	87	60	
Miscellaneous	11,589		
	<u>576,080</u>	<u>2,882,430</u>	<u>2,505,461</u>
Total revenues			
Expenditures			
Personnel costs	672,123	532,706	551,157
Professional and contracted services	76,179	44,964	90,486
Occupancy and communications	(203,403)	54,192	126,015
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous	310,194	92,183	48,233
Travel, meetings and seminars	66,511	83,342	37,048
Other	57,035	2,559	2,552
Direct support and purchased services			830,281
Network, database, equipment & maintenance		1,940,179	
Implementation projects/safe room projects			
Program income/in-kind expended			632,712
	<u>978,639</u>	<u>2,750,125</u>	<u>2,318,484</u>
Total expenditures			
Excess of revenues over (under) expenditures	(402,559)	132,305	186,977
Other Sources (Uses)			
Loan proceeds	750,000		
Loan principal payments	(923,008)		
Reimbursement (payment) of indirect cost	500,933	(132,305)	(130,733)
Local match/in-kind			(56,244)
	<u>327,925</u>	<u>(132,305)</u>	<u>(186,977)</u>
Total other sources (uses)			
Excess of revenues and other sources over (under) expenditures and other sources (uses)	(74,634)	-	-
Fund balances, October 1	214,704	-	-
Fund balances, September 30	<u>\$ 140,070</u>	<u>\$ -</u>	<u>\$ -</u>

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

Employer of Record Services	Revolving Loan Fund	Other Non-Major Governmental Funds	Total Governmental Funds
\$	\$	\$	\$
		1,438,177	3,022,900
		724,302	3,824,314
4,702,606	154,453	1,208,194	7,239,944
		74,001	130,795
	10,230	6	36,015
			10,383
			11,589
<u>4,702,606</u>	<u>164,683</u>	<u>3,444,680</u>	<u>14,275,940</u>
4,371,755		1,361,981	7,489,722
20,035		450,137	681,801
		191,128	167,932
		425,893	425,893
19,993		166,889	637,492
45,118		103,176	335,195
245,705	(22,280)	31,615	317,186
		281,364	1,111,645
			1,940,179
		162,173	162,173
		33,234	665,946
<u>4,702,606</u>	<u>(22,280)</u>	<u>3,207,590</u>	<u>13,935,164</u>
-	186,963	237,090	340,776
			750,000
			(923,008)
		(237,895)	-
			(56,244)
<u>-</u>	<u>-</u>	<u>(237,895)</u>	<u>(229,252)</u>
<u>-</u>	<u>186,963</u>	<u>(805)</u>	<u>111,524</u>
<u>-</u>	<u>182,385</u>	<u>-</u>	<u>397,089</u>
<u>\$ -</u>	<u>\$ 369,348</u>	<u>\$ (805)</u>	<u>\$ 508,613</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, 2017*

Net change in fund balances - total governmental funds	\$ 111,524
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Depreciation is not recognized as an expense in governmental funds since it does not require use of current financial resources.	(479,832)
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.	173,008
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.	(829,019)
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>(40,199)</u>
Change in net assets of governmental activities - Statement of Activities	<u><u>\$ (1,064,518)</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, 2017

	Employee Benefit Plans
	<u> </u>
ASSETS	
Cash and short-term investments	\$ 8,490
Investments at fair value	<u>1,141,460</u>
Total Assets	<u>\$ 1,149,950</u>
NET POSITION	
Held in trust for retirement benefits and other	<u>\$ 1,149,950</u>
Total Net Position	<u>\$ 1,149,950</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, 2017

	Employee Benefit Plans
	<u> </u>
Additions	
Employee contributions	\$ 55,054
Plan member contributions	39,065
Investment income	<u>151,506</u>
 Total Additions	 <u>245,625</u>
Deductions	
Benefits paid	<u>67,625</u>
 Total Deductions	 <u>67,625</u>
 Change in Net Assets	 178,000
 Net Position, October 1	 <u>971,950</u>
 Net Position, September 30	 \$ <u><u>1,149,950</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, 2017

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, and West Central Texas Regional Foundation. 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, 2017

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, employer of record services, and revolving loan fund.

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.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

Aging Services

The aging services program receives federal and state funding from the Texas Health and Human Services Commission 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.

Revolving Loan Fund

The Council provides loans for small business startup and existing businesses seeking to expand.

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.

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.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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, 2017 all notes receivable are considered fully collectible and accordingly no allowance for bad debts has been recorded.

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.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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 \$2,129,210 as of September 30, 2017.

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 two types of items which qualifies for reporting in this category which is grant revenue or other deposits not yet earned by the end of the fiscal year, and deferred inflows of resources related to pensions. The grant revenue or other deposits not yet earned by the end of the fiscal year are recognized as an inflow of resources in the period the amounts become available. The deferred inflows of resources related to pensions, 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. As of September 30, 2017, deferred revenue amounted to \$830,824, and deferred inflows of resources related to pensions amounted to \$64,237. 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.

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).

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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, 2017, the nonspendable fund balance was composed of prepaid items in the amount of \$49,263 in the general fund.

The Council had two committed fund balances at September 30, 2017 which were committed to the specific purpose of the Economic Development program and local funding initiatives totaling \$119,195, and two restricted fund balances restricted for the Economic Development program totaling \$249,348. The Council's Board of Directors has the authority to commit funds.

The Council does not have assigned funds as of September 30, 2017.

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.

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

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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, 2017 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.

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.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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 25, 2018, 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.

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, 2017, 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 \$1,095,863 and the bank balance was \$1,223,863. The Council's cash deposits at September 30, 2017 and during the year ended September 30, 2017,

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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.

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.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

The Council's investment in Pools totaling \$12,466 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, 2017 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.	\$	13,221
Note receivable from a third party maturing June 2024, monthly payments totaling \$552 including interest at 7.00%, secured by equipment.		35,506
Note receivable from a third party maturing February 2026, monthly payments totaling \$1,161 including interest at 7.00%, secured by equipment.		<u>88,427</u>
		137,154
Less current portion		<u>(19,081)</u>
Non-current portion	\$	<u><u>118,073</u></u>

Maturity for principal repayment for the fiscal years ending 2018 through 2022 and beyond are \$19,081, \$19,845, \$14,262, \$15,293, and \$68,673, respectively.

Interest income recognized on notes receivable for the year ended September 30, 2017 totaled \$10,230.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

Note 4: Capital Assets

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

Governmental activities	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 174,500	\$	\$	\$ 174,500
Total capital assets not being depreciated	174,500	-	-	174,500
Capital assets being depreciated:				
Buildings and improvements	2,449,561			2,449,561
Equipment and vehicles	2,038,774		(40,771)	1,998,003
Total capital assets being depreciated	4,488,335	-	(40,771)	4,447,564
Less accumulated depreciation for:				
Buildings and improvements	(871,885)	(105,392)		(977,277)
Equipment and vehicles	(297,874)	(374,440)	40,771	(631,543)
Total accumulated depreciation	(1,169,759)	(479,832)	40,771	(1,608,820)
Total capital assets being depreciated, net	3,318,576	(479,832)	-	2,838,744
Governmental activities capital assets, net	\$ 3,493,076	\$ (479,832)	\$ -	\$ 3,013,244

Depreciation was charged to functions as follows:

General Government	\$ 479,832
	\$ 479,832

Note 5: Line-of-Credit

The Council has a \$750,000 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, 2018, 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.

	Beginning Balance	Draws	Repayments	Ending Balance
Line of credit	\$ 250,056	\$ 750,000	\$ 800,056	\$ 200,000

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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, 2017, are as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Notes payable	\$ 1,013,752	\$	\$ 122,952	\$ 890,800	\$ 99,978
Net pension liability	4,484,403	392,984		4,877,387	0
Compensated absences	362,269	16,994		379,263	379,263
Total	\$ 5,860,424	\$ 409,978	\$ 122,952	\$ 6,147,450	\$ 479,241

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 3.75% per annum. The note is secured with land and buildings.

Debt Service Requirements

Debt service requirement at September 30, 2017, were as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2018	\$ 99,978	\$ 28,879	\$ 128,857
2019	103,324	25,533	128,857
2020	106,783	22,074	128,857
2021	110,358	18,499	128,857
2022 and thereafter	470,357	35,889	509,246

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, 2017, as follows:

Year Ending September 30,	
2018	\$ 17,033
2019	2,955
2020	0
2021	0
Total Minimum Rentals	\$ 19,988
 Rental Expenditures in 2017	 \$ 31,937

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

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 2017, 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.

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, 2016, membership data for the pension plan was as follows:

Retirees and beneficiaries currently receiving benefits	64
Inactive employees entitled to but not yet receiving benefits	111
Active employees	100
Total participants	<u>275</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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 2017 was 13.81% for October 2016 – December 2016 and 15.73% for January 2017 – September 2017.

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, 2017, the annual pension cost for the TCDRS plan for its employees was \$815,900 and actual contributions were \$815,900.

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, 2016, and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date.

Total pension liability	\$	30,667,305
Fiduciary net position		<u>25,789,918</u>
Net pension liability	\$	<u>4,877,387</u>

Actuarial Assumptions

The actuarial assumptions used in the December 31, 2016 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.

The total pension liability in the December 31, 2016 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

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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	13.50%	4.70%
Private Equity	16.00%	7.70%
Global Equities	1.50%	5.00%
International Equities - Developed	10.00%	4.70%
International Equities – Emerging	7.00%	5.70%
Investment Grade Bonds	3.00%	0.60%
High-Yield Bonds	3.00%	3.70%
Opportunistic Credit	2.00%	3.83%
Direct Lending	10.00%	8.15%
Distressed Debt	3.00%	6.70%
REIT Equities	2.00%	3.85%
Master Limited Partnerships	3.00%	5.60%
Private Real Estate Partnerships	6.00%	7.20%
Hedge Funds	20.00%	3.85%

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.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

*NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017*

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, 2015	\$ 28,455,761	\$ 23,971,358	\$ 4,484,403
Changes for the year:			
Service cost	897,578		897,578
Interest on total pension liability ¹	2,295,319		2,295,319
Effect of plan changes ²			
Effect of economic / demographic gains or losses	157,921		157,921
Effect of assumptions changes or inputs			
Refund of contributions	(31,172)	(31,172)	
Benefit payments	(1,108,102)	(1,108,102)	
Administrative expenses		(19,272)	19,272
Member contributions		368,971	(368,971)
Net investment income		1,773,067	(1,773,067)
Employer contributions		727,928	(727,928)
Other ³		107,140	(107,140)
Balances as of December 31, 2016	\$ 30,667,305	\$ 25,789,918	\$ 4,877,387

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	\$ 34,288,943	\$ 30,667,305	\$ 27,616,862
Fiduciary net position	25,789,918	25,789,918	25,789,918
Net pension liability (asset)	\$ 8,499,025	\$ 4,877,387	\$ 1,826,944

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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

For the year ended September 30, 2017, the Council recognized total pension expense of \$1,662,839.

As of September 30, 2017, 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	\$	913,553
Difference between projected and actual investment earnings		984,289
Difference between expected and actual experience		105,281
Change of assumptions		<u>126,087</u>
Total	\$	<u>2,129,210</u>

As of September 30, 2017, the Council reported on the Statement of Net Position deferred inflows of resources related to pensions from the following sources:

Difference between expected and actual experience	\$	<u>(64,237)</u>
Total	\$	<u><u>(64,237)</u></u>

Deferred outflows of resources related to contributions subsequent to the measurement date of \$913,553 will be recognized as a reduction of the net pension liability for the year ending September 30, 2018. Remaining net deferred outflows and inflows of resources related to pensions totaling \$1,151,420 will be recognized in pension expense for the years ending September 30, 2018, 2019, 2020, and 2021 in the amounts of \$413,590, \$375,593, \$301,762, and \$42,565, 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.

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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, 2017, 2016, and 2015 were \$18,587, \$19,443 and \$19,533, respectively, which equaled the contractually required contributions each year.

Note 10: Healthcare Coverage

During the year ended September 30, 2017, employees of the Council were covered by a health insurance plan (the Plan). The Council paid premiums of \$555 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, 2017 *

	Measurement Date 12/31/2016	Measurement Date 12/31/2015	Measurement Date 12/31/2014
Total Pension Liability:			
Service cost	\$ 897,578	\$ 861,870	\$ 892,741
Interest on total pension liability	2,295,319	2,143,588	1,978,485
Effect of plan changes	-	(129,053)	-
Effect of assumption changes or inputs	-	378,260	-
Effect of economic / demographic (gains) or losses	157,921	(192,714)	88,855
Benefit payments / refunds of contributions	<u>(1,139,274)</u>	<u>(1,030,927)</u>	<u>(1,026,815)</u>
Net change in total pension liability	<u>2,211,544</u>	<u>2,031,024</u>	<u>1,933,266</u>
Total pension liability, beginning	<u>28,455,761</u>	<u>26,424,737</u>	<u>24,491,471</u>
Total pension liability, ending (a)	<u>30,667,305</u>	<u>28,455,761</u>	<u>26,424,737</u>
Fiduciary Net Position:			
Employer contributions	727,928	717,291	700,228
Member contributions	368,972	373,589	369,096
Investment income net of investment expenses	1,773,067	(306,561)	1,514,551
Benefit payments / refunds of contributions	(1,139,274)	(1,030,927)	(1,026,815)
Administrative expenses	(19,273)	(17,322)	(18,031)
Other	<u>107,140</u>	<u>49,660</u>	<u>18,056</u>
Net change in fiduciary net position	<u>1,818,560</u>	<u>(214,270)</u>	<u>1,557,085</u>
Fiduciary net position, beginning	<u>23,971,358</u>	<u>24,185,628</u>	<u>22,628,543</u>
Fiduciary net position, ending (b)	<u>25,789,918</u>	<u>23,971,358</u>	<u>24,185,628</u>
Net pension liability, ending ((a) - (b))	<u>\$ 4,877,387</u>	<u>\$ 4,484,403</u>	<u>\$ 2,239,109</u>
Fiduciary net position as a % of total pension liability	84.10%	84.24%	91.53%
Pensionable covered payroll	\$ 5,271,024	\$ 5,336,991	\$ 5,272,795
Net pension liability as a % of covered payroll	92.53%	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
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%
2016	\$ 727,928	\$ 727,928	\$ -	\$ 5,271,024	13.81%

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	15.5 years
Asset Valuation Method	5 year smoothed market
Inflation	3%
Salary Increases	4.9% including inflation
Investment Rate of Return	8%, net of investment expenses, including inflation
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 2016 and later are shown in the Notes to Schedule

**Combining Statements
as Supplementary Information**

WEST CENTRAL TEXAS COUNCIL OF GOVER
COMBINING BALANCE SHEET - NONMAJOR
SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Local Training #211	Criminal Justice Planning #226	Law Enforcement Academy #235
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ 182	\$ (6,012)	\$ (11,183)
Receivables:			
Grants		6,012	11,183
Other			
Prepaid expenses			
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>182</u>	\$ <u>-</u>	\$ <u>-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 182	\$	\$
Accrued expenses			
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>182</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:			
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>182</u>	\$ <u>-</u>	\$ <u>-</u>

Hazard Mitigation #260	Homeland Security #276	Homeland Security #286	Area Health Education Center #336	Economic Development Planning #435
\$ (55,888)	\$ (37,371)	\$ (7,358)	\$ (27,764)	\$ (45,806)
55,888	38,910	7,358	27,764	46,435
<u>\$ -</u>	<u>\$ 1,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 629</u>
\$ -	\$ 1,539	\$ -	\$ -	\$ 551
<u>-</u>	<u>1,539</u>	<u>-</u>	<u>-</u>	<u>551</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 1,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 629</u>

WEST CENTRAL TEXAS COUNCIL OF GOVER
COMBINING BALANCE SHEET - NONMAJOR
SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Sub-regional Program Support #460	Housing Finance Support #497	Aging & Disability Resource Center #566
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ 7,825	\$ (1,590)	\$ (19,931)
Receivables:			
Grants		12,000	21,800
Other			
Prepaid expenses			
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>7,825</u>	\$ <u>10,410</u>	\$ <u>1,869</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$	\$ 618	\$ 1,869
Accrued expenses			
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>-</u>	<u>618</u>	<u>1,869</u>
Deferred Inflows of Resources:			
Deferred revenue	<u>7,825</u>	<u>9,792</u>	<u> </u>
Total Deferred Inflows of Resources	<u>7,825</u>	<u>9,792</u>	<u>-</u>
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>7,825</u>	\$ <u>10,410</u>	\$ <u>1,869</u>

Local Initiatives #603	Supportive Services for Veteran Families #626	Local Initiatives #681	Local Initiatives #682	Safe Room Program #813
\$ 9,136	\$ (76,378)	\$ 8,567	\$ 15,359	\$ (86,461)
	89,254			98,357
<u>\$ 9,136</u>	<u>\$ 12,876</u>	<u>\$ 8,567</u>	<u>\$ 15,359</u>	<u>\$ 11,896</u>
\$ 9,136	\$ 12,876	\$ 30	\$	\$ 95
<u>9,136</u>	<u>12,876</u>	<u>30</u>	<u>-</u>	<u>95</u>
		<u>8,537</u>	<u>15,359</u>	<u>11,801</u>
<u>-</u>	<u>-</u>	<u>8,537</u>	<u>15,359</u>	<u>11,801</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 9,136</u>	<u>\$ 12,876</u>	<u>\$ 8,567</u>	<u>\$ 15,359</u>	<u>\$ 11,896</u>

WEST CENTRAL TEXAS COUNCIL OF GOVER
COMBINING BALANCE SHEET - NONMAJOR
SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	USDA Solid Waste Management #826	Regional Services Management Projects #836	Solid Waste Management #845
ASSETS			
Cash and short-term investments	\$ (18,307)	\$ 600	\$ 17,583
Receivables:			
Grants	42,035		
Other			
Prepaid expenses			
Total Assets	<u>\$ 23,728</u>	<u>\$ 600</u>	<u>\$ 17,583</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 23,728	\$ 600	\$ 17,583
Accrued expenses			
Total Liabilities	<u>23,728</u>	<u>600</u>	<u>17,583</u>
Deferred Inflows of Resources:			
Deferred revenue			
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Committed fund balance			
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 23,728</u>	<u>\$ 600</u>	<u>\$ 17,583</u>

<u>CDBG Technical Assistance #876</u>	<u>Local Funds #2117</u>	<u>Criminal Justice Planning #2217</u>	<u>Law Enforcement Academy #2317</u>	<u>Hazard Mitigation #2416</u>
\$ (6,062)	\$ 1,990	\$ (6,069)	\$ (9,372)	\$
6,062		6,828	9,660	150,000
<u>\$ -</u>	<u>\$ 1,990</u>	<u>\$ 759</u>	<u>\$ 288</u>	<u>\$ 150,000</u>
\$	\$ 144	\$ 759	\$ 288	\$ 150,000
<u>-</u>	<u>144</u>	<u>759</u>	<u>288</u>	<u>150,000</u>
	<u>1,846</u>			
<u>-</u>	<u>1,846</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 1,990</u>	<u>\$ 759</u>	<u>\$ 288</u>	<u>\$ 150,000</u>

WEST CENTRAL TEXAS COUNCIL OF GOVER
COMBINING BALANCE SHEET - NONMAJOR
SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Homeland Security #2717	Homeland Security #2917	Area Health Education Center #3317
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ (29)	\$	\$ (19,744)
Receivables:			
Grants	29	179	20,739
Other			314
Prepaid expenses	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u> - </u>	\$ <u> 179 </u>	\$ <u> 1,309 </u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$	\$ 179	\$ 1,309
Accrued expenses	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	-	179	1,309
Deferred Inflows of Resources:			
Deferred revenue	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	-	-	-
Fund Balance:			
Committed fund balance	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ <u> - </u>	\$ <u> 179 </u>	\$ <u> 1,309 </u>

Americorps Planning #3417	Community Health Worker #3617	Aging & Disability Resource Center #5617	Local Funds #6017	Local Initiatives #6817
\$ (8,132)	\$ 65,950	\$ (3,419)	\$ 54,280	\$ 52,921
8,132		4,433		
<u>\$ -</u>	<u>\$ 65,950</u>	<u>\$ 1,014</u>	<u>\$ 54,280</u>	<u>\$ 52,921</u>
\$	\$	\$ 1,014	\$ 1,231	\$ 705
<u>-</u>	<u>-</u>	<u>1,014</u>	<u>1,231</u>	<u>705</u>
	<u>65,950</u>		<u>53,854</u>	<u>52,216</u>
<u>-</u>	<u>65,950</u>	<u>-</u>	<u>53,854</u>	<u>52,216</u>
			<u>(805)</u>	
<u>-</u>	<u>-</u>	<u>-</u>	<u>(805)</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 65,950</u>	<u>\$ 1,014</u>	<u>\$ 54,280</u>	<u>\$ 52,921</u>

WEST CENTRAL TEXAS COUNCIL OF GOVER
COMBINING BALANCE SHEET - NONMAJOR
SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	USDA Solid Waste Management #8217	Solid Waste Management #8417	Community and Eco Development #8717
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and short-term investments	\$ (10,400)	\$ (6,076)	\$ (781)
Receivables:			
Grants		6,341	781
Other			
Prepaid expenses	<u>10,400</u>	<u> </u>	<u> </u>
Total Assets	\$ <u><u> -</u></u>	\$ <u><u> 265</u></u>	\$ <u><u> -</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$	\$ 265	\$
Accrued expenses	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u> -</u>	<u> 265</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:			
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><u> -</u></u>	\$ <u><u> 265</u></u>	\$ <u><u> -</u></u>

Total Nonmajor
Special Revenue
Funds

\$ (229,740)

670,180
314
10,400

\$ 451,154

\$ 224,701

-
224,701

227,258

227,258

(805)

(805)

\$ 451,154

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, 2017

	Local Mapping #144	Local Training #211	Local Training #215
Revenues			
Federal grants	\$	\$	\$
State grants			
Local funds	994	67,397	4,745
Other local funds:			
Interest income			
Program income		8,123	
	<u>994</u>	<u>75,520</u>	<u>4,745</u>
Total revenues	<u>994</u>	<u>75,520</u>	<u>4,745</u>
Expenditures			
Personnel costs		29,686	
Professional and contracted services		24,168	
Occupancy and communications		6,173	
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous	994	10,066	610
Travel, meetings and seminars		684	4,135
Other		784	
Direct support and purchased services			
Implementation projects/safe room projects			
Program income/in-kind expended			
	<u>994</u>	<u>71,561</u>	<u>4,745</u>
Total expenditures	<u>994</u>	<u>71,561</u>	<u>4,745</u>
Excess of revenues over expenditures	-	3,959	-
Other Sources (Uses)			
Payment of indirect cost		(3,959)	
	<u>-</u>	<u>(3,959)</u>	<u>-</u>
Total other sources (uses)	<u>-</u>	<u>(3,959)</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>

<u>Criminal Justice Planning #226</u>	<u>Law Enforcement Academy #235</u>	<u>Letpa 2015 #255</u>	<u>Letpa 2016 #256</u>	<u>Homeland Security #265</u>
\$ 59,190	\$ 87,632 1,934	\$ 103,533	\$ 97,806	\$ 19,829
	<u>65,878</u>			
<u>59,190</u>	<u>155,444</u>	<u>103,533</u>	<u>97,806</u>	<u>19,829</u>
44,792	82,407			14,721
247	10,906			124
5,577	24,925			
		103,533	97,806	
1,269	22,522			
1,261	3,447			2,996
196	464			66
<u>53,342</u>	<u>144,671</u>	<u>103,533</u>	<u>97,806</u>	<u>17,907</u>
5,848	10,773	-	-	1,922
<u>(5,848)</u>	<u>(10,773)</u>			<u>(1,922)</u>
<u>(5,848)</u>	<u>(10,773)</u>	<u>-</u>	<u>-</u>	<u>(1,922)</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>\$ -</u>	<u>\$ -</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Homeland Security #275	Homeland Security #276	Homeland Security #285	
	<u> </u>	<u> </u>	<u> </u>	
Revenues				
Federal grants	\$ (3,199)	\$ 227,533	\$ 157,091	\$
State grants				
Local funds				
Other local funds:				
Interest income				
Program income				
	<u> </u>	<u> </u>	<u> </u>	
Total revenues	<u>(3,199)</u>	<u>227,533</u>	<u>157,091</u>	
Expenditures				
Personnel costs		155,590		
Professional and contracted services	(3,387)	15,535		
Occupancy and communications	856	11,976		
Equipment purchases and rentals	2,013		157,091	
Office supplies, postage, copier, miscellaneous	(2,681)	2,601		
Travel, meetings and seminars		8,133		
Other		714		
Direct support and purchased services				
Implementation projects/safe room projects				
Program income/in-kind expended				
	<u> </u>	<u> </u>	<u> </u>	
Total expenditures	<u>(3,199)</u>	<u>194,549</u>	<u>157,091</u>	
Excess of revenues over expenditures	-	32,984	-	
Other Sources (Uses)				
Payment of indirect cost		(32,984)		
	<u> </u>	<u> </u>	<u> </u>	
Total other sources (uses)	<u>-</u>	<u>(32,984)</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>	\$

Homeland Security #286	Homeland Security #296	Area Health Education Center #336	Americorps Planning #346	Economic Development Planning #435
65,450	\$ 18,478	\$ 105,952 253,797 9,638	\$ 7,406	\$ 106,435
<u>65,450</u>	<u>18,478</u>	<u>369,387</u>	<u>7,406</u>	<u>106,435</u>
65,450	15,352 73	279,534 4,236 26,887	6,528	49,190 19,368 13,204
65,450	25 76	3,224 15,722 3,734	26	8,138 9,975 147
<u>65,450</u>	<u>15,526</u>	<u>333,337</u>	<u>6,554</u>	<u>100,022</u>
-	2,952	36,050	852	6,413
<u>-</u>	<u>(2,952)</u>	<u>(36,050)</u>	<u>(852)</u>	<u>(6,413)</u>
<u>-</u>	<u>(2,952)</u>	<u>(36,050)</u>	<u>(852)</u>	<u>(6,413)</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>\$ -</u>	<u>\$ -</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Sub-regional Program Support #460	Housing Finance Support #4917	Housing Finance Support #494
Revenues			
Federal grants	\$	\$	\$
State grants			
Local funds	188	1,227	981
Other local funds:			
Interest income			
Program income			
	<hr/>	<hr/>	<hr/>
Total revenues	<u>188</u>	<u>1,227</u>	<u>981</u>
Expenditures			
Personnel costs			865
Professional and contracted services			
Occupancy and communications		49	
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous		1,178	
Travel, meetings and seminars	188		
Other			3
Direct support and purchased services			
Implementation projects/safe room projects			
Program income/in-kind expended			
	<hr/>	<hr/>	<hr/>
Total expenditures	<u>188</u>	<u>1,227</u>	<u>868</u>
Excess of revenues over expenditures	-	-	113
Other Sources (Uses)			
Payment of indirect cost			(113)
	<hr/>	<hr/>	<hr/>
Total other sources (uses)	<u>-</u>	<u>-</u>	<u>(113)</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Housing Finance Support #496	Aging & Disability Resource Center #566	Local Initiatives #603	Supportive Services for Veteran Families #626	Local Initiatives #681
\$	\$	\$	\$	\$
6,918	81,859 121,173	42,162	959,210	79,023
<u>6,918</u>	<u>203,032</u>	<u>42,162</u>	<u>959,210</u>	<u>79,023</u>
3,902 607	138,692 6,619 15,381	981 3,094 896	354,013 132,060 61,586	36,896 1,601
1,647 242 11	9,222 3,414 540 9,303	26,751 8,006 2,022 125	26,389 19,972 3,542 270,956	268 8,729 12,434
				19,095
<u>6,409</u>	<u>183,171</u>	<u>41,875</u>	<u>868,518</u>	<u>79,023</u>
509	19,861	287	90,692	-
<u>(509)</u>	<u>(19,861)</u>	<u>(287)</u>	<u>(90,692)</u>	<u>-</u>
<u>(509)</u>	<u>(19,861)</u>	<u>(287)</u>	<u>(90,692)</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Local Initiatives #682	Safe Room Program #813	USDA Solid Waste Management #826
Revenues			
Federal grants	\$	\$ 123,784	\$ 152,000
State grants			
Local funds	4,255		
Other local funds:			
Interest income			
Program income			
	<hr/>	<hr/>	<hr/>
Total revenues	4,255	123,784	152,000
	<hr/>	<hr/>	<hr/>
Expenditures			
Personnel costs		4,386	63,313
Professional and contracted services		2,807	38,378
Occupancy and communications		122	6,333
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous		530	28,772
Travel, meetings and seminars	1,929	1,472	6,629
Other	2,326	109	305
Direct support and purchased services			
Implementation projects/safe room projects		113,785	
Program income/in-kind expended			
	<hr/>	<hr/>	<hr/>
Total expenditures	4,255	123,211	143,730
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	-	573	8,270
Other Sources (Uses)			
Payment of indirect cost		(573)	(8,270)
	<hr/>	<hr/>	<hr/>
Total other sources (uses)	-	(573)	(8,270)
	<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/>

Regional Services Management Projects #836	Solid Waste Management #845	CDBG Technical Assistance #876	Local Funds #2117	Criminal Justice Planning #2217
\$	\$	\$	\$	\$
4,638	154,891	5,990	556	6,827
	6			
<u>4,638</u>	<u>154,897</u>	<u>5,990</u>	<u>556</u>	<u>6,827</u>
893	63,636	2,745		4,465
216	5,587	2,424		
150	6,857		412	464
2,222	19,358	226	69	26
1,038	2,166	228		1,268
3	602	9	75	21
	48,388			
<u>4,522</u>	<u>146,594</u>	<u>5,632</u>	<u>556</u>	<u>6,244</u>
116	8,303	358	-	583
<u>(116)</u>	<u>(8,303)</u>	<u>(358)</u>		<u>(583)</u>
<u>(116)</u>	<u>(8,303)</u>	<u>(358)</u>	<u>-</u>	<u>(583)</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>\$ -</u>	<u>\$ -</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Law Enforcement Academy #2317	Hazard Mitigation #2416	Homeland Security #2717
Revenues			
Federal grants	\$	\$ 150,000	\$ 29
State grants	9,659		
Local funds			
Other local funds:			
Interest income			
Program income			
Total revenues	9,659	150,000	29
Expenditures			
Personnel costs	6,235		
Professional and contracted services		150,000	
Occupancy and communications	1,669		
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous	748		29
Travel, meetings and seminars	166		
Other	27		
Direct support and purchased services			
Implementation projects/safe room projects			
Program income/in-kind expended			
Total expenditures	8,845	150,000	29
Excess of revenues over expenditures	814	-	-
Other Sources (Uses)			
Payment of indirect cost	(814)		
Total other sources (uses)	(814)	-	-
Excess of revenues and other sources over expenditures and other sources (uses)	-	-	-
Fund balances, October 1			
Fund balances, September 30	\$ -	\$ -	\$ -

Homeland Security #2917	Area Health Education Center #3317	Americorps Planning #3417	Community Health Worker #3617	Aging & Disability Resource Center #5617
\$ 179	\$ 381 20,358	\$ 16,860	\$	\$ 4,433
<u>179</u>	<u>20,739</u>	<u>16,860</u>	<u>-</u>	<u>4,433</u>
179	14,449	14,477		1,104
	3,125			2,126
	676			65
	499			11
	104	58		3
				980
<u>179</u>	<u>18,853</u>	<u>14,535</u>	<u>-</u>	<u>4,289</u>
-	1,886	2,325	-	144
	(1,886)	(2,325)		(144)
<u>-</u>	<u>(1,886)</u>	<u>(2,325)</u>	<u>-</u>	<u>(144)</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>\$ -</u>	<u>\$ -</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Local Funds #6017	CMP Self-advocacy Pilot Program #6417	
	<u> </u>	<u> </u>	
Revenues			
Federal grants	\$	\$	\$
State grants			
Local funds	15,887	5,156	
Other local funds:			
Interest income			
Program income			
	<u> </u>	<u> </u>	
Total revenues	<u>15,887</u>	<u>5,156</u>	
Expenditures			
Personnel costs		4,540	
Professional and contracted services			
Occupancy and communications	356		
Equipment purchases and rentals			
Office supplies, postage, copier, miscellaneous	1,660		
Travel, meetings and seminars	537		
Other		23	
Direct support and purchased services			
Implementation projects/safe room projects			
Program income/in-kind expended	14,139		
	<u>14,139</u>	<u> </u>	
Total expenditures	<u>16,692</u>	<u>4,563</u>	
Excess of revenues over expenditures	(805)	593	
Other Sources (Uses)			
Payment of indirect cost		(593)	
	<u> </u>	<u> </u>	
Total other sources (uses)	<u>-</u>	<u>(593)</u>	
Excess of revenues and other sources over expenditures and other sources (uses)	<u>(805)</u>	<u>-</u>	
Fund balances, October 1	<u>-</u>	<u>-</u>	
Fund balances, September 30	<u>\$ (805)</u>	<u>\$ -</u>	\$

<u>Local Initiatives #6817</u>	<u>Solid Waste Management #8417</u>	<u>Community and Eco Development #8717</u>	<u>Total Nonmajor Special Revenue Funds</u>
	\$ 6,342	\$ 781	\$ 1,438,177
3,285			724,302
			1,208,194
			6
			74,001
<u>3,285</u>	<u>6,342</u>	<u>781</u>	<u>3,444,680</u>
	4,907	578	1,361,981
6	397		450,137
			191,128
3	282		425,893
103	100	126	166,889
3,173	16	2	103,176
			31,615
			281,364
			162,173
			33,234
<u>3,285</u>	<u>5,702</u>	<u>706</u>	<u>3,207,590</u>
-	640	75	237,090
	(640)	(75)	(237,895)
<u>-</u>	<u>(640)</u>	<u>(75)</u>	<u>(237,895)</u>
-	-	-	(805)
-	-	-	-
<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (805)</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

	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	\$ 8,490	\$	\$ 8,490
Investments at fair value	<u> </u>	<u>1,141,460</u>	<u>1,141,460</u>
Total Assets	<u><u>\$ 8,490</u></u>	<u><u>\$ 1,141,460</u></u>	<u><u>\$ 1,149,950</u></u>
NET POSITION			
Held in trust for retirement benefits and other	<u>\$ 8,490</u>	<u>\$ 1,141,460</u>	<u>\$ 1,149,950</u>
Total Net Position	<u><u>\$ 8,490</u></u>	<u><u>\$ 1,141,460</u></u>	<u><u>\$ 1,149,950</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, 2017

	Section 125 Flexible Benefits Plan	Section 457(b) Deferred Comp Plan	Total Employee Benefit Plans Funds
	<u> </u>	<u> </u>	<u> </u>
Additions			
Employee contributions	\$ 55,054	\$	\$ 55,054
Plan member contributions		39,065	39,065
Investment income		151,506	151,506
	<u>55,054</u>	<u>190,571</u>	<u>245,625</u>
Deductions			
Benefits paid	50,467	17,158	67,625
Transfers out			-
	<u>50,467</u>	<u>17,158</u>	<u>67,625</u>
Change in Net Assets	4,587	173,413	178,000
Net Position, October 1	<u>3,903</u>	<u>968,047</u>	<u>971,950</u>
Net Position, September 30	<u>\$ 8,490</u>	<u>\$ 1,141,460</u>	<u>\$ 1,149,950</u>

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

April 25, 2018

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, 2017, 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 25, 2018.

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 25, 2018

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, 2017. 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, 2017.

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 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, 2017

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:

CFDA Number(s)
93.043, 93.044, 93.053

Name of Federal Program or Cluster
U.S. Department of Health and Human Services (Aging Cluster)

n/a – State 9-1-1 Emergency Communications

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

Auditee qualified as low-risk auditee? Yes X 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, 2017

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

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal/State Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Subrecipient	Expenditures
<u>EXPENDITURES OF FEDERAL AWARDS</u>				
<u>U. S. DEPARTMENT OF AGRICULTURE</u>				
<i>Rural Development</i>				
Solid Waste Management Grants	10.762	2016 SWMG		\$ 152,000
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>152,000</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		<u>106,435</u>
TOTAL U.S. DEPARTMENT OF COMMERCE				<u>106,435</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	C717211		<u>6,771</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>6,771</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Administration for Community Living:</i>				
<i>Passed Through Texas Health and Human Services Commission</i>				
Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	539-16-00010-00001		4,393
Special Programs for the Aging-Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals	93.042	539-16-00010-00001		27,014
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	539-16-00010-00001		19,067
<i>Aging Cluster</i>				
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	539-16-00010-00001	\$ 16,372	588,135
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	539-16-00010-00001	390,995	114,417
Nutrition Services Incentive Program	93.053	539-16-00010-00001	<u>253,118</u>	-
<i>Total Aging Cluster</i>			660,485	702,552
Special Programs for the Aging-Title IV, and Title II, Discretionary Projects	93.048	539-16-0031-00014		1,893
National Family Caregiver Support	93.052	539-16-00010-00001		125,882
Medicare Enrollment Assistance Program MIPPA	93.071	539-16-00010-00001		21,414
Medicare Enrollment Assistance Program MIPPA	93.071	539-16-0031-00014		9,877
Lifespan Respite Care Program	93.072	539-16-0031-00014		<u>13,067</u>
<i>Health Resources and Services Administration:</i>				
<i>Passed Through Texas Tech University Health Sciences Center</i>				
Area Health Education Centers	93.107	2U77HP16497-09-00		381
Area Health Education Centers	93.107	U77HP16497		<u>105,955</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	539-16-00010-00001		<u>23,916</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal/State Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Subrecipient	Expenditures
<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	539-16-0031-00014		57,022
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			660,485	1,112,433
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
<i>Passed through Texas Onestar Foundation</i>				
AmeriCorp National Service Program	94.006	14VSWTX005		24,266
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				24,266
<u>U. S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Texas Office of the Governor</i>				
Hazard Mitigation Program	97.039	DR4029-026		123,784
Hazard Mitigation Program	97.039	PDM FY15-006		150,000
State Homeland Security Program (SHSP)	97.067	2949501		103,533
State Homeland Security Program (SHSP)	97.067	2949502		97,806
State Homeland Security Program (SHSP)	97.067	2949601		19,829
State Homeland Security Program (SHSP)	97.067	2949701 & 2949702		224,333
State Homeland Security Program (SHSP)	97.067	2949801		157,091
State Homeland Security Program (SHSP)	97.067	2949802		65,450
State Homeland Security Program (SHSP)	97.067	30070148		18,478
State Homeland Security Program (SHSP)	97.067	2949703		29
State Homeland Security Program (SHSP)	97.067	30070148		179
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				960,512
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 660,485	\$ 2,362,417

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal/State Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Subrecipient	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		\$ 87,632
Regional Law Enforcement Academy	N/A	1425716		9,659
Regional Criminal Justice Coordination	N/A	0700 FY 17		59,190
Regional Criminal Justice Coordination	N/A	0700 FY 18		<u>6,827</u>
TOTAL TEXAS OFFICE OF THE GOVERNOR				<u>163,308</u>
<u>TEXAS HEALTH AND HUMAN SERVICES COMMISSION</u>				
State General Revenue	N/A	539-16-00010-00001		217,642
State General Revenue	N/A	539-16-0031-00014		<u>125,606</u>
TOTAL HEALTH AND HUMAN SERVICES COMMISSION				<u>343,248</u>
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</u>				
Solid Waste Coordination	N/A	582-16-60667	26,493	128,398
Solid Waste Coordination	N/A	582-18-80551		<u>6,341</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY				<u>134,739</u>
<u>COMMISSION ON STATE EMERGENCY COMMUNICATIONS</u>				
Emergency Communications	N/A	FY 2017		2,775,940
Emergency Communications	N/A	FY 2018		<u>106,430</u>
TOTAL COMMISSION ON STATE EMERGENCY COMMUNICATIONS				<u>2,882,370</u>
<u>TEXAS TECH HEALTH SCIENCES CENTER</u>				
Area Health Education Center (AHEC)	N/A	11366-5		253,797
Area Health Education Center (AHEC)	N/A	CON1719288		<u>20,358</u>
TOTAL TEXAS TECH HEALTH SCIENCES CENTER				<u>274,155</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 26,493</u>	<u>\$ 3,797,820</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

1. Basis of Presentation

The accompanying schedule of expenditures of federal/state awards includes the federal/state award activity of West Central Texas Council of Governments under programs of the federal/state government for the year ended September 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations; and the State of Texas Single Audit Circular. Because the Schedule presents only a selected portion of the operations of West Central Texas Council of Governments, it is not intended to and does not present the financial position, changes in net assets, or cash flows of West Central Texas Council of Governments.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

Since the Council has an approved Indirect Recovery Rate, it has elected not to use the 10% de minimis cost rate as permitted in the UG, Section 200.414.

4. 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 B – Grants for Supportive Services and Senior Centers	93.044	\$ 16,372
Special Programs for the Aging – Title III, Part C – Nutrition Services	93.045	390,995
Nutrition Services Incentive Program	93.053	253,118
Solid Waste pass-through	N/A	26,493
Total		686,978

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
DETAIL SCHEDULE OF INDIRECT COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

<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	\$ 125,256	\$ 20,132	\$ 7,733	\$ 27,865
7	55,740	16,229	344	16,573
116	491,888	99,725	21,592	121,317
211	30,447	-	3,958	3,958
226	44,988	-	5,848	5,848
235	82,870	-	10,773	10,773
265	14,786	-	1,922	1,922
276	156,304	22,014	10,970	32,984
296	15,428	1,645	1,307	2,952
336	280,639	-	36,049	36,049
346	6,554	-	852	852
435	49,337	-	6,414	6,414
494	868	-	113	113
496	3,914	-	509	509
566	139,231	3,061	16,800	19,861
603	988	275	12	287
626	351,061	77,322	13,370	90,692
813	4,407	-	573	573
826	63,617	-	8,270	8,270
836	894	-	116	116
845	63,866	-	8,303	8,303
876	2,753	-	358	358
1117	45,885	9,298	1,690	10,988
2217	4,486	-	583	583
2317	3,755	-	814	814
3317	14,508	-	1,886	1,886
3417	14,535	-	2,325	2,325
5016	558,101	102,122	28,611	130,733
5617	1,107	-	144	144
6417	4,563	-	593	593
8417	4,923	-	640	640
8717	582	-	76	76
	<u>\$ 2,638,281</u>	<u>\$ 351,823</u>	<u>\$ 193,548</u>	<u>\$ 545,371</u>
Actual Indirect Costs Recovered				545,371
Total Indirect Costs-Wages and Benefits				545,371
Over/Under Recovery of Indirect Costs				<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
GRANT/PROJECT IDENTIFICATION INDEX
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Grantor Agency/Grant Name	Grant Duration	Grantor Agency Number	WCTCOG Grant Project No.
Commission on State Emergency Communications Regional 9-1-1	9/1/16-8/31/17	FY 2017	116
Regional Programs Local Initiatives	10/1/04-TFN	---	144
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.	9/1/16-8/31/17	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	9/1/15-1/31/17	2949501	255
Office of the Governor - Criminal Justice Division Homeland Security	9/1/16-8/31/17	2949502	256
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	10/1/16-9/30/17	2949702	276
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	9/1/16-8/31/17	2949802	286

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
GRANT/PROJECT IDENTIFICATION INDEX
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Grantor Agency/Grant Name	Grant Duration	Grantor Agency Number	WCTCOG Grant Project No.
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	9/1/16-8/31/17	U77HP16497 11366-5	336
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
Regional Programs Local Initiatives	10/1/11-TFN	---	460
Regional Programs Revolving Loan Fund	10/1/16-TFN	---	476
U.S. Department of Agriculture Revolving Loan Fund	10/1/13-TFN	2013	483
U.S. Department of Agriculture Revolving Loan Fund	10/1/16-TFN	2,016.00	486
West Central Texas Housing Finance Corporation Program Administration	1/1/14-12/31/17	---	494
West Central Texas Housing Finance Corporation Program Administration	1/1/16-12/31/16	---	496
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	10/1/16-9/30/17	SSVF	626
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
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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	5/28/13-12/31/17	DR 4029-026	813
U.S. Department of Agriculture Solid Waste Management	10/1/16-9/30/17	2016 SWMG	826
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	9/1/16-8/31/17	C717211	876
Commission on State Emergency Communications Regional 9-1-1	9/1/17-8/31/18	FY 2018	1117

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
GRANT/PROJECT IDENTIFICATION INDEX
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Grantor Agency/Grant Name	Grant Duration	Grantor Agency Number	WCTCOG Grant Project No.
Regional Programs Local Initiatives	9/1/17-TFN	---	2117
Office of the Governor - Criminal Justice Division Regional Criminal Justice Coord.	9/1/17-8/31/18	0700 FY 18	2217
Office of the Governor - Criminal Justice Division Regional Law Enforcement Academy	9/1/17-8/31/19	1425716	2317
Office of the Governor - Emergency Management Division Hazard Mitigation	3/4/16-5/10/18	PDM FY15-006	2416
Office of the Governor - Criminal Justice Division Homeland Security	10/1/17-9/30/18	2949703	2717
Office of the Governor - Criminal Justice Division Homeland Security	9/1/17-8/31/18	30070148	2917
Texas Tech University Health Sciences Center Area Health Education Center	9/1/17-8/31/18	2U77HP16497-09-00 CON1719288	3317
Corporaton for National and Community Service Americorp Capacity Building	6/1/17-5/31/18	14VSWTX005	3417
Health and Human Services Commission Various Aging Services	10/1/16-9/30/17	539-16-00010-00001	5016
Health and Human Services Commission Aging and Disability Resource Center	9/1/17-9/30/18	539-16-0031-00014	5617
Regional Programs Local Initiatives	9/1/17-TFN	---	6017
Health and Human Services Commission Self Advocacy Program	7/1/17-9/30/19	539-17-1122-00001	6417
Regional Programs Local Initiatives	9/1/17-TFN	---	6817
Workforce Solutions Southeast Texas Workforce Center Staff	9/1/17-8/31/18	---	7517

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
GRANT/PROJECT IDENTIFICATION INDEX
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Grantor Agency/Grant Name	Grant Duration	Grantor Agency Number	WCTCOG Grant Project No.
Texas Commission on Environmental Quality Regional Solid Waste Grants	9/1/17-8/31/19	582-18-80551	8417
Texas Department of Agriculture Texas Community Development Block Grant Program	9/1/17-8/31/19	C717211	8717

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

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 2,775,940	\$ 2,841,508
Interest income	<u>60</u>	<u>68</u>
Revenues Total	<u>2,776,000</u>	<u>2,841,576</u>
Expenditures		
Personnel costs	516,340	552,437
Professional and contracted services	15,616	15,616
Occupancy and communications	49,998	52,767
Office supplies, postage and miscellaneous	88,263	92,062
Travel, meetings and seminars	80,685	83,859
Indirect costs, management/admin fees	121,317	128,131
Program network, database, equipment and maintenance	<u>1,903,781</u>	<u>1,916,704</u>
Expenditures Total	<u>2,776,000</u>	<u>2,841,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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SPECIAL REVENUE FUND
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Local Mapping (#144)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 994	\$ 73,014
Revenues Total	<u>994</u>	<u>73,014</u>
Expenditures		
Office supplies, postage and miscellaneous	<u>994</u>	<u>73,014</u>
Expenditures Total	<u>994</u>	<u>73,014</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Local Training (#211)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 75,520	\$ 389,661
Revenues Total	<u>75,520</u>	<u>389,661</u>
Expenditures		
Personnel costs	31,607	131,419
Professional and contracted services	23,008	73,942
Occupancy and communications	6,173	19,668
Office supplies, postage and miscellaneous	10,090	109,293
Travel, meetings and seminars	684	37,496
Equipment purchases, rentals and repairs	-	1,343
Indirect costs, management/admin fees	<u>3,958</u>	<u>16,500</u>
Expenditures Total	<u>75,520</u>	<u>389,661</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Local Training (#215)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 4,745	\$ 46,183
Revenues Total	<u>4,745</u>	<u>46,183</u>
Expenditures		
Personnel costs	-	18,246
Office supplies, postage and miscellaneous	610	12,856
Travel, meetings and seminars	4,135	12,741
Indirect costs, management/admin fees	<u>-</u>	<u>2,340</u>
Expenditures Total	<u>4,745</u>	<u>46,183</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Criminal Justice Planning (#226)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 59,190	\$ 64,901
Revenues Total	<u>59,190</u>	<u>64,901</u>
Expenditures		
Personnel costs	44,988	48,605
Professional and contracted services	247	247
Occupancy and communications	5,577	6,200
Office supplies, postage and miscellaneous	1,269	1,345
Travel, meetings and seminars	1,261	2,186
Indirect costs, management/admin fees	<u>5,848</u>	<u>6,318</u>
Expenditures Total	<u>59,190</u>	<u>64,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Criminal Justice Regional Law Enforcement Academy (#235)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 87,632	\$ 194,125
Local funds	1,934	\$ 1,934
Program income	65,878	165,501
Revenues Total	<u>155,444</u>	<u>361,560</u>
Expenditures		
Personnel costs	91,192	217,523
Professional and contracted services	2,585	3,142
Occupancy and communications	24,925	53,299
Office supplies, postage and miscellaneous	22,522	52,221
Travel, meetings and seminars	3,447	8,929
Indirect costs, management/admin fees	10,773	26,446
Expenditures Total	<u>155,444</u>	<u>361,560</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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LETPA 2015 (#255)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 103,533	\$ 103,533
Revenues Total	<u>103,533</u>	<u>103,533</u>
Expenditures		
Equipment purchases, rentals and repairs	<u>103,533</u>	<u>103,533</u>
Expenditures Total	<u>103,533</u>	<u>103,533</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
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LETPA 2016 (#256)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 97,806	\$ 97,806
Revenues Total	<u>97,806</u>	<u>97,806</u>
Expenditures		
Equipment purchases, rentals and repairs	<u>97,806</u>	<u>97,806</u>
Expenditures Total	<u>97,806</u>	<u>97,806</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 19,829	\$ 22,434
Revenues Total	<u>19,829</u>	<u>22,434</u>
Expenditures		
Personnel costs	14,911	17,516
Travel, meetings and seminars	2,996	2,996
Indirect costs, management/admin fees	<u>1,922</u>	<u>1,922</u>
Expenditures Total	<u>19,829</u>	<u>22,434</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Homeland Security (#275)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ (3,199)	\$ 130,847
Revenues Total	<u>(3,199)</u>	<u>130,847</u>
Expenditures		
Personnel costs	(3,387)	98,327
Occupancy and communications	856	5,746
Office supplies, postage and miscellaneous	(2,681)	6,591
Travel, meetings and seminars	-	3,593
Equipment purchases, rentals and repairs	2,013	3,008
Indirect costs, management/admin fees	<u>-</u>	<u>13,582</u>
Expenditures Total	<u>(3,199)</u>	<u>130,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Homeland Security (#276)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 227,533	\$ 227,533
Revenues Total	<u>227,533</u>	<u>227,533</u>
Expenditures		
Personnel costs	169,977	169,977
Professional and contracted services	1,862	1,862
Occupancy and communications	11,976	11,976
Office supplies, postage and miscellaneous	2,601	2,601
Travel, meetings and seminars	8,133	8,133
Indirect costs, management/admin fees	<u>32,984</u>	<u>32,984</u>
Expenditures Total	<u>227,533</u>	<u>227,533</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Homeland Security (#285)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 157,091	\$ 157,091
Revenues Total	<u>157,091</u>	<u>157,091</u>
Expenditures		
Equipment purchases, rentals and repairs	<u>157,091</u>	<u>157,091</u>
Expenditures Total	<u>157,091</u>	<u>157,091</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Homeland Security (#286)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 65,450	\$ 65,450
Revenues Total	<u>65,450</u>	<u>65,450</u>
Expenditures		
Equipment purchases, rentals and repairs	<u>65,450</u>	<u>65,450</u>
Expenditures Total	<u>65,450</u>	<u>65,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Homeland Security (#296)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 18,478	\$ 18,831
Revenues Total	<u>18,478</u>	<u>18,831</u>
Expenditures		
Personnel costs	15,428	15,698
Professional and contracted services	73	73
Office supplies, postage and miscellaneous	25	25
Indirect costs, management/admin fees	<u>2,952</u>	<u>3,035</u>
Expenditures Total	<u>18,478</u>	<u>18,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Area Health Education Center (#336)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 105,952	\$ 114,313
State grants	253,797	278,118
Local funds	<u>9,638</u>	<u>9,638</u>
Revenues Total	<u>369,387</u>	<u>402,069</u>
Expenditures		
Personnel Costs	280,640	305,293
Professional and contracted services	4,236	4,236
Occupancy and communications	26,887	29,322
Office supplies, postage and miscellaneous	5,852	7,265
Travel, meetings and seminars	15,722	16,700
Indirect costs, management/admin fees	<u>36,050</u>	<u>39,253</u>
Expenditures Total	<u>369,387</u>	<u>402,069</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Americorp Planning (#346)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 7,406	\$ 8,272
Revenues Total	<u>7,406</u>	<u>8,272</u>
Expenditures		
Personnel Costs	6,554	7,320
Indirect costs, management/admin fees	<u>852</u>	<u>952</u>
Expenditures Total	<u>7,406</u>	<u>8,272</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Economic Development Planning (#435)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 106,435	\$ 195,985
Revenues Total	<u>106,435</u>	<u>195,985</u>
Expenditures		
Personnel costs	61,702	122,075
Professional and contracted services	7,002	7,870
Occupancy and communications	13,204	27,054
Office supplies, postage and miscellaneous	8,139	11,316
Travel, meetings and seminars	9,975	12,009
Indirect costs, management/admin fees	<u>6,413</u>	<u>15,661</u>
Expenditures Total	<u>106,435</u>	<u>195,985</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Economic Development Initiative (#460)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 188	\$ 164,775
Revenues Total	<u>188</u>	<u>164,775</u>
Expenditures		
Personnel costs	-	107,776
Professional and contracted services	-	352
Occupancy and communications	-	25,502
Office supplies, postage and miscellaneous	-	2,576
Travel, meetings and seminars	188	12,715
Indirect costs, management/admin fees	-	15,854
Expenditures Total	<u>188</u>	<u>164,775</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Revolving Loan Fund (#476)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 154,453	\$ 154,453
Interest income	<u>-</u>	<u>-</u>
Revenues Total	<u>154,453</u>	<u>154,453</u>
Expenditures		
Expenditures Total	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 154,453</u>	<u>\$ 154,453</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	-	5,078
Interest income	3,756	16,493
Revenues Total	<u>3,756</u>	<u>121,561</u>
Expenditures		
Expenditures Total	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,756</u>	<u>\$ 121,561</u>

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Revolving Loan Fund (#486)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ -	\$ 100,000
Interest income	<u>6,476</u>	<u>10,487</u>
Revenues Total	<u>6,476</u>	<u>110,487</u>
Expenditures		
Expenditures Total	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,476</u>	<u>\$ 110,487</u>

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Economic Development - Housing Finance Support (#494)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 981	\$ 17,198
Revenues Total	<u>981</u>	<u>17,198</u>
Expenditures		
Personnel costs	868	15,084
Travel, meetings and seminars	-	153
Indirect costs, management/admin fees	113	1,961
Expenditures Total	<u>981</u>	<u>17,198</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Economic Development - Housing Finance Support (#496)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 6,918	\$ 12,000
Revenues Total	<u>6,918</u>	<u>12,000</u>
Expenditures		
Personnel costs	4,520	8,816
Office supplies, postage and miscellaneous	1,647	1,875
Travel, meetings and seminars	242	242
Indirect costs, management/admin fees	<u>509</u>	<u>1,067</u>
Expenditures Total	<u>6,918</u>	<u>12,000</u>
Excess (deficiency) 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	\$ 81,859	\$ 85,519
State grants	<u>121,173</u>	<u>132,213</u>
Revenues Total	<u>203,032</u>	<u>217,732</u>
Expenditures		
Personnel Costs	144,947	155,651
Professional and contracted services	904	904
Occupancy and communications	15,381	16,163
Office supplies, postage and miscellaneous	9,222	10,537
Travel, meetings and seminars	3,414	3,766
Indirect costs, management/admin fees	19,861	21,408
Direct purchased services	<u>9,303</u>	<u>9,303</u>
Expenditures Total	<u>203,032</u>	<u>217,732</u>
Excess (deficiency) 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	\$ 42,162	\$ 207,477
Revenues Total	<u>42,162</u>	<u>207,477</u>
Expenditures		
Personnel costs	3,796	7,803
Professional and contracted services	285	3,444
Occupancy and communications	896	1,352
Office supplies, postage and miscellaneous	28,767	125,543
Travel, meetings and seminars	8,006	25,631
Indirect costs, management/admin fees	287	994
Direct purchased services	125	7,952
Local and in-kind match expended	-	34,758
Expenditures Total	<u>42,162</u>	<u>207,477</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Supportive Services for Veteran Families (#626)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local Funds	\$ 959,210	\$ 959,210
Revenues Total	<u>959,210</u>	<u>959,210</u>
Expenditures		
Personnel costs	468,126	468,126
Professional and contracted services	19,389	19,389
Occupancy and communications	61,586	61,586
Office supplies, postage and miscellaneous	28,489	28,489
Travel, meetings and seminars	19,972	19,972
Indirect costs, management/admin fees	90,692	90,692
Direct purchased services	<u>270,956</u>	<u>270,956</u>
Expenditures Total	<u>959,210</u>	<u>959,210</u>
Excess (deficiency) 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	\$ 79,023	\$ 183,755
Revenues Total	<u>79,023</u>	<u>183,755</u>
Expenditures		
Personnel costs	-	6,371
Professional and contracted services	36,897	57,016
Occupancy and communications	1,601	2,535
Office supplies, postage and miscellaneous	12,701	34,553
Travel, meetings and seminars	8,729	56,394
Local and in-kind match expended	<u>19,095</u>	<u>26,886</u>
Expenditures Total	<u>79,023</u>	<u>183,755</u>
Excess (deficiency) 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, 2017

Local Initiatives (#682)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 4,255	\$ 20,692
Revenues Total	<u>4,255</u>	<u>20,692</u>
Expenditures		
Office supplies, postage and miscellaneous	2,326	18,763
Travel, meetings and seminars	<u>1,929</u>	<u>1,929</u>
Expenditures Total	<u>4,255</u>	<u>20,692</u>
Excess (deficiency) 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
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Workforce Solutions Southeast Texas Board (#720)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 1,048,312	\$ 7,080,600
Revenues Total	<u>1,048,312</u>	<u>7,080,600</u>
Expenditures		
Personnel costs	998,392	6,743,426
Indirect costs, management/admin fees	<u>49,920</u>	<u>337,174</u>
Expenditures Total	<u>1,048,312</u>	<u>7,080,600</u>
Excess (deficiency) 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, 2017

Workforce Solutions Southeast Texas Business Services (#721)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 222,223	\$ 1,077,647
Revenues Total	<u>222,223</u>	<u>1,077,647</u>
Expenditures		
Personnel costs	211,641	1,026,329
Indirect costs, management/admin fees	<u>10,582</u>	<u>51,318</u>
Expenditures Total	<u>222,223</u>	<u>1,077,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
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FOR THE YEAR ENDED SEPTEMBER 30, 2017

Workforce Solutions North Texas (#731)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 437,535	\$ 2,633,556
Revenues Total	<u>437,535</u>	<u>2,633,556</u>
Expenditures		
Personnel costs	416,698	2,508,124
Indirect costs, management/admin fees	<u>20,837</u>	<u>125,432</u>
Expenditures Total	<u>437,535</u>	<u>2,633,556</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
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FOR THE YEAR ENDED SEPTEMBER 30, 2017

Workforce Solutions Southeast Texas (#756)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 2,389,389	\$ 2,594,305
Revenues Total	<u>2,389,389</u>	<u>2,594,305</u>
Expenditures		
Personnel costs	2,209,734	2,403,303
Office supplies, postage and miscellaneous	19,015	19,015
Travel, meetings and seminars	44,374	45,964
Indirect costs, management/admin fees	<u>116,266</u>	<u>126,023</u>
Expenditures Total	<u>2,389,389</u>	<u>2,594,305</u>
Excess (deficiency) 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
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Workforce Solutions Central Texas Managing Director (#775)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 267,559	\$ 2,407,247
Revenues Total	<u>267,559</u>	<u>2,407,247</u>
Expenditures		
Personnel costs	254,818	2,292,620
Indirect costs, management/admin fees	<u>12,741</u>	<u>114,627</u>
Expenditures Total	<u>267,559</u>	<u>2,407,247</u>
Excess (deficiency) 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, 2017

Texas Associations of Workforce Boards Executive Director (#780)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 134,767	\$ 886,803
Revenues Total	<u>134,767</u>	<u>886,803</u>
Expenditures		
Personnel costs	128,350	844,577
Indirect costs, management/admin fees	<u>6,417</u>	<u>42,226</u>
101 Total	<u>134,767</u>	<u>886,803</u>
Excess (deficiency) 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, 2017

Hazard Mitigation Safe Room Reimbursement Project (#813)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 123,784	\$ 675,797
Local funds	-	2,597
Revenues Total	<u>123,784</u>	<u>678,394</u>
Expenditures		
Personnel costs	6,178	18,914
Professional and contracted services	1,034	2,589
Occupancy and communications	122	122
Office supplies, postage and miscellaneous	620	3,352
Travel, meetings and seminars	1,472	6,181
Implementation projects	113,785	645,006
Indirect costs, management/admin fees	573	2,230
Expenditures Total	<u>123,784</u>	<u>678,394</u>
Excess (deficiency) 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, 2017

Solid Waste Project (#826)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 152,000	\$ 152,000
Revenues Total	<u>152,000</u>	<u>152,000</u>
Expenditures		
Personnel costs	101,996	101,996
Occupancy and communications	6,333	6,333
Office supplies, postage and miscellaneous	28,772	28,772
Travel, meetings and seminars	6,629	6,629
Indirect costs, management/admin fees	<u>8,270</u>	<u>8,270</u>
Expenditures Total	<u>152,000</u>	<u>152,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Regional Services Management Projects (#836)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 4,638	\$ 8,459
Revenues Total	<u>4,638</u>	<u>8,459</u>
Expenditures		
Personnel costs	1,112	3,228
Occupancy and communications	150	207
Office supplies, postage and miscellaneous	2,222	2,625
Travel, meetings and seminars	1,038	2,097
Indirect costs, management/admin fees	<u>116</u>	<u>302</u>
Expenditures Total	<u>4,638</u>	<u>8,459</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Solid Waste Mangement (#845)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 154,891	\$ 272,834
Interest income	<u>6</u>	<u>6</u>
Revenues Total	<u>154,897</u>	<u>272,840</u>
Expenditures		
Personnel costs	67,274	149,552
Professional and contracted services	2,178	3,235
Occupancy and communications	6,857	15,073
Office supplies, postage and miscellaneous	19,731	23,180
Travel, meetings and seminars	2,166	5,069
Indirect costs, management/admin fees	8,303	18,886
Implementation projects	<u>48,388</u>	<u>57,845</u>
Expenditures Total	<u>154,897</u>	<u>272,840</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Community & Economic Development (#876)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 5,990	\$ 6,062
Revenues Total	<u>5,990</u>	<u>6,062</u>
Expenditures		
Personnel costs	5,162	5,225
Professional and contracted services	16	16
Office supplies, postage and miscellaneous	226	227
Travel, meetings and seminars	228	228
Indirect costs, management/admin fees	<u>358</u>	<u>366</u>
Expenditures Total	<u>5,990</u>	<u>6,062</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Emergency Communications 9-1-1 Implementation (#1117)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 106,430	\$ 106,430
Interest income	-	-
Revenues Total	<u>106,430</u>	<u>106,430</u>
Expenditures		
Personnel costs	48,273	48,273
Occupancy and communications	4,194	4,194
Office supplies, postage and miscellaneous	3,920	3,920
Travel, meetings and seminars	2,657	2,657
Indirect costs, management/admin fees	10,988	10,988
Program network, database, equipment and maintenance	<u>36,398</u>	<u>36,398</u>
Expenditures Total	<u>106,430</u>	<u>106,430</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Local Funds (#2117)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 556	\$ 556
Revenues Total	<u>556</u>	<u>556</u>
Expenditures		
Occupancy and communications	412	412
Office supplies, postage and miscellaneous	<u>144</u>	<u>144</u>
Expenditures Total	<u>556</u>	<u>556</u>
Excess (deficiency) 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, 2017

Criminal Justice Planning (#2217)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 6,827	\$ 6,827
Revenues Total	<u>6,827</u>	<u>6,827</u>
Expenditures		
Personnel costs	4,486	4,486
Occupancy and communications	464	464
Office supplies, postage and miscellaneous	26	26
Travel, meetings and seminars	1,268	1,268
Indirect costs, management/admin fees	<u>583</u>	<u>583</u>
Expenditures Total	<u>6,827</u>	<u>6,827</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Criminal Justice Regional Law Enforcement Academy (#2317)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 9,659	\$ 9,659
Revenues Total	<u>9,659</u>	<u>9,659</u>
Expenditures		
Personnel costs	6,262	6,262
Occupancy and communications	1,669	1,669
Office supplies, postage and miscellaneous	748	748
Travel, meetings and seminars	166	166
Indirect costs, management/admin fees	<u>814</u>	<u>814</u>
Expenditures Total	<u>9,659</u>	<u>9,659</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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CURRENT YEAR - LIFE TO DATE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Hazard Mitigation Planning (#2416)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 150,000	\$ 150,000
Revenues Total	<u>150,000</u>	<u>150,000</u>
Expenditures		
Professional and contracted services	<u>150,000</u>	<u>150,000</u>
Expenditures Total	<u>150,000</u>	<u>150,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
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Homeland Security (#2717)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 29	\$ 29
Revenues Total	<u>29</u>	<u>29</u>
Expenditures		
Office supplies, postage and miscellaneous	<u>29</u>	<u>29</u>
Expenditures Total	<u>29</u>	<u>29</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
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Homeland Security (#2917)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 179	\$ 179
Revenues Total	<u>179</u>	<u>179</u>
Expenditures		
Personnel costs	<u>179</u>	<u>179</u>
Expenditures Total	<u>179</u>	<u>179</u>
Excess (deficiency) 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, 2017

Area Health Education Center (#3317)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 381	\$ 381
State grants	<u>20,358</u>	<u>20,358</u>
Revenues Total	<u>20,739</u>	<u>20,739</u>
Expenditures		
Personnel costs	14,508	14,508
Occupancy and communications	3,125	3,125
Office supplies, postage and miscellaneous	721	721
Travel, meetings and seminars	499	499
Indirect costs, management/admin fees	<u>1,886</u>	<u>1,886</u>
Expenditures Total	<u>20,739</u>	<u>20,739</u>
Excess (deficiency) 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, 2017

Americorp Planning (#3417)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 16,860	\$ 16,860
Revenues Total	<u>16,860</u>	<u>16,860</u>
Expenditures		
Personnel Costs	14,535	14,535
Indirect costs, management/admin fees	<u>2,325</u>	<u>2,325</u>
Expenditures Total	<u>16,860</u>	<u>16,860</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
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FOR THE YEAR ENDED SEPTEMBER 30, 2017

Economic Development - Hosing Finance Support (#4917)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 1,227	\$ 1,227
Revenues Total	<u>1,227</u>	<u>1,227</u>
Expenditures		
Occupancy and communications	49	49
Office supplies, postage and miscellaneous	<u>1,178</u>	<u>1,178</u>
Expenditures Total	<u>1,227</u>	<u>1,227</u>
Excess (deficiency) 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
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Aging Services (#5016)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 1,584,723	\$ 1,584,723
State grants	217,642	217,642
Local funds	646,302	646,302
Program income	<u>56,794</u>	<u>56,794</u>
Revenues Total	<u>2,505,461</u>	<u>2,505,461</u>
Expenditures		
Personnel costs	635,810	635,810
Professional and contracted services	8,385	8,385
Occupancy and communications	126,015	126,015
Office supplies, postage and miscellaneous	48,233	48,233
Travel, meetings and seminars	37,048	37,048
Indirect costs, management/admin fees	130,733	130,733
Program Income/in-kind expended	688,956	688,956
Direct purchased services	<u>830,281</u>	<u>830,281</u>
Expenditures Total	<u>2,505,461</u>	<u>2,505,461</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
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Aging and Disability Resource Center (#5617)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 4,433	\$ 4,433
Revenues Total	<u>4,433</u>	<u>4,433</u>
Expenditures		
Personnel Costs	1,107	1,107
Occupancy and communications	2,126	2,126
Office supplies, postage and miscellaneous	65	65
Travel, meetings and seminars	11	11
Indirect costs, management/admin fees	144	144
Direct purchased services	<u>980</u>	<u>980</u>
Expenditures Total	<u>4,433</u>	<u>4,433</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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Local Initiatives (#6017)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 15,887	\$ 15,887
Revenues Total	<u>15,887</u>	<u>15,887</u>
Expenditures		
Occupancy and communications	355	355
Office supplies, postage and miscellaneous	1,660	1,660
Travel, meetings and seminars	537	537
Local and in-kind match expended	<u>14,140</u>	<u>14,140</u>
Expenditures Total	<u>16,692</u>	<u>16,692</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (805)</u>	<u>\$ (805)</u>

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STATEMENT OF REVENUES AND EXPENDITURES
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FOR THE YEAR ENDED SEPTEMBER 30, 2017

Self Advocacy Pilot Program (#6417)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 5,156	\$ 5,156
Revenues Total	<u>5,156</u>	<u>5,156</u>
Expenditures		
Personnel costs	4,563	4,563
Indirect costs, management/admin fees	<u>593</u>	<u>593</u>
Expenditures Total	<u>5,156</u>	<u>5,156</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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STATEMENT OF REVENUES AND EXPENDITURES
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FOR THE YEAR ENDED SEPTEMBER 30, 2017

Local Initiatives (#6817)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 3,285	\$ 3,285
Revenues Total	<u>3,285</u>	<u>3,285</u>
Expenditures		
Occupancy and communications	6	6
Office supplies, postage and miscellaneous	3,176	3,176
Travel, meetings and seminars	<u>103</u>	<u>103</u>
Expenditures Total	<u>3,285</u>	<u>3,285</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Workforce Solutions Southeast Texas (#7517)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Local funds	\$ 202,820	\$ 202,820
Revenues Total	<u>202,820</u>	<u>202,820</u>
Expenditures		
Personnel costs	191,439	191,439
Office supplies, postage and miscellaneous	978	978
Travel, meetings and seminars	744	744
Indirect costs, management/admin fees	<u>9,659</u>	<u>9,659</u>
Expenditures Total	<u>202,820</u>	<u>202,820</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>

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Natural Resources and Solid Waste Mangement (#8417)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
State grants	\$ 6,342	\$ 6,342
Revenues Total	<u>6,342</u>	<u>6,342</u>
Expenditures		
Personnel costs	4,923	4,923
Occupancy and communications	397	397
Office supplies, postage and miscellaneous	282	282
Travel, meetings and seminars	100	100
Indirect costs, management/admin fees	<u>640</u>	<u>640</u>
Expenditures Total	<u>6,342</u>	<u>6,342</u>
Excess (deficiency) 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, 2017

Community and Economic Development (#8717)

	<u>Current Year</u>	<u>Life to Date</u>
Revenues		
Federal grants	\$ 781	\$ 781
Revenues Total	<u>781</u>	<u>781</u>
Expenditures		
Personnel costs	580	580
Travel, meetings and seminars	126	126
Indirect costs, management/admin fees	<u>75</u>	<u>75</u>
Expenditures Total	<u>781</u>	<u>781</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>