NORTEX REGIONAL PLANNING COMMISSION

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2019

NORTEX REGIONAL PLANNING COMMISSION

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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FINANCIAL SECTION

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Independent Auditor's Report

Executive Committee
Nortex Regional Planning Commission
Wichita Falls, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Nortex Regional Planning Commission as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Nortex Regional Planning Commission, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, and the Schedule of Employer Contributions identified as Required Supplementary Information in the table of contents 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 Nortex Regional Planning Commission's basic financial statements. The combining and individual non-major fund financial statements and supporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State of Texas Single Audit Circular,* and is also not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2020, on our consideration of Nortex Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nortex Regional Planning Commission's internal control over financial reporting and compliance.

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
July 29, 2020

Nortex Regional Planning Commission

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Nortex Regional Planning Commission (Commission), we offer readers of the Commission's Annual Financial Report this narrative overview and analysis of the Commission's financial performance during the fiscal year ended September 30, 2019. Please read it in conjunction with the Commission's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Commission exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $534,988 (net position). Of this amount, $514,061 is unrestricted net position and may be used to meet the Commission's obligations.
- During the year, the Commission's total net position decreased by $142,971.
- The governmental funds reported a fund balance this year of $559,703, which is a decrease of $153,940 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was $512,398.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

Government-wide Statements

The government-wide statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. These statements include not only the Commission itself (known as the primary government), but also a legally separate component unit, Workforce Resource, Inc. dba Workforce Solutions North Texas, a 501(c)(3) nonprofit organization for which the Commission is financially accountable. Financial information for that entity is presented in a separate column in the government-wide financial statements as a discretely presented component unit.

The *statement of net position* presents information on all the Commission's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the Commission's financial position is improving or deteriorating.

The *statement of activities* details how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

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

The Commission has the following kinds of funds:

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

FINANCIAL ANALYSIS OF THE COMMISSION AS A WHOLE

Net position. The Commission's net position was $534,988 at September 30, 2019. (See Table 1.)

Table 1 - Net Position

	Governmental Activities			
	2019	2018	Change	% Change
Current and other assets	$ 1,176,693	$ 1,430,816	$ (254,123)	-18%
Capital assets, net	20,927	10,306	10,621	103%
Total Assets	1,197,620	1,441,122	(243,502)	-17%
Deferred outflows	53,882	31,139	22,743	73%
Current liabilities	616,990	717,172	(100,182)	-14%
Noncurrent liabilities	96,683	71,023	25,660	36%
Total Liabilities	713,673	788,195	(74,522)	-9%
Deferred inflows	2,841	6,107	(3,266)	-53%
Net position:				
Net investment in capital assets	20,927	10,306	10,621	103%
Unrestricted	514,061	667,653	(153,592)	-23%
Total Net Position	$ 534,988	$ 677,959	$ (142,971)	-21%

The $514,061 of unrestricted net position at September 30, 2019, represents resources available to fund the programs of the Commission next year if sufficient resources are not derived from future resources.

Changes in net position. The Commission's total revenues, both program and general, were $4,376,664. A significant portion, 90%, of the Commission's revenue came from operating grants and contributions. (See Table 2.) Charges for services made up 10% with the other categories combined making up less than 1% of the Commission's total revenues.

Table 2 - Revenues

	Governmental Activities			
	2019	Percent	2018	Percent
Charges for services	$ 425,967	10%	$ 435,887	9%
Operating grants and contributions	3,934,407	90%	4,358,953	90%
Investment earnings	690	0%	815	0%
Miscellaneous	15,600	0%	31,298	1%
Total Revenues	$ 4,376,664	100%	$ 4,826,953	100%

The total cost of all programs was $4,519,635; 37% of these costs were for the area agency on aging programs, 16% for the emergency communications program, 9% for general government, 11% for health and human services, 9% homeland security and all the other governmental programs each accounting for 7% or less. (See Table 3.)

Table 3 - Expenses

	Governmental Activities			
	2019	Percent	2018	Percent
General government	$ 413,288	9%	$ 391,831	8%
Area agency on aging	1,688,587	37%	1,609,361	33%
Criminal justice	109,707	2%	113,511	2%
Emergency communications	724,522	16%	1,265,973	26%
Solid waste	122,757	3%	93,845	2%
Homeland security	392,768	9%	280,956	6%
Community development	4,268	0%	165	0%
Economic development	121,464	3%	171,206	4%
Health and human services	474,822	11%	418,265	9%
Housing and urban development	294,181	7%	265,616	6%
Transporation	26,881	1%	58,575	1%
Indirect costs	146,390	3%	153,161	3%
Total Expenses	$ 4,519,635	100%	$ 4,822,465	100%

Governmental Activities

Table 4 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2019 year compared to 2018.

Table 4 - Changes in Net Position

	Governmental Activities			
	2019	2018	Change	% Change
Revenues:				
Program revenues:				
Charges for services	$ 425,967	$ 435,887	$ (9,920)	-2%
Operating grants and contributions	3,934,407	4,358,953	(424,546)	-10%
General revenues:				
Investment earnings	690	815	(125)	-15%
Miscellaneous	15,600	31,298	(15,698)	-50%
Total revenues	4,376,664	4,826,953	(450,289)	-9%
Expenses				
General government	413,288	391,831	21,457	5%
Area agency on aging	1,688,587	1,609,361	79,226	5%
Criminal justice	109,707	113,511	(3,804)	-3%
Emergency communications	724,522	1,265,973	(541,451)	-43%
Solid waste	122,757	93,845	28,912	31%
Homeland security	392,768	280,956	111,812	40%
Community development	4,268	165	4,103	2487%
Economic development	121,464	171,206	(49,742)	-29%
Health and human services	474,822	418,265	56,557	14%
Housing and urban development	294,181	265,616	28,565	11%
Transporation	26,881	58,575	(31,694)	-54%
Indirect costs	146,390	153,161	(6,771)	-4%
Total expenses	4,519,635	4,822,465	(302,830)	-6%
Change in net position	$ (142,971)	$ 4,488	$ (147,459)	-3286%

Total revenues decreased $450,289, or 9% compared to the prior year. The largest change was in operating grants and contributions which is completely driven by functional expenses. The most significant changes in functional expenses are explained below.

Area agency on aging increased $79,226 due to an increase in the amount of funding for aging grants. Emergency communications decreased $541,451 due to a large grant for PSAP replacement in the prior year that did not occur in the current year. Homeland security increased $111,812 due to a new hazard mitigation grant in the current year. Finally, health and human services increased $56,557 due to an increase in the amount of funding for HIV/AIDS grants.

Table 5 presents the cost of each of the Commission's largest programs as well as each program's net cost (total cost less local contracts and in-kind and operating grants and contributions) for the years 2019 and 2018. The net cost reflects what was funded by local dollars.

Table 5 - Net Cost of Governmental Programs

	Direct Expense		Net (Expense) Revenue	
	2019	2018	2019	2018
General government	$ 413,288	$ 391,831	$ (17,885)	$ 10,132
Area agency on aging	1,688,587	1,609,361	(29,463)	(28,898)
Emergency communication	724,522	1,265,973	(5,503)	(1,551)
Homeland security	392,768	280,956	(55,511)	(168)
Health and human services	474,822	418,265	(12,579)	(247)
Housing and urban development	294,181	265,616	(275)	(6,629)

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

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

The Commission's governmental fund balance at September 30, 2019 was $559,703 of which $512,398 was unassigned.

The General Fund's fund balance decreased by $153,940 in 2019 compared to an increase of $12,276 in 2018. General Fund revenues decreased by $19,064 from the prior year mostly due to decreased regional services and miscellaneous revenue offset somewhat by increased fiscal agent fees. General Fund expenditures increased by $38,065.

Also included in the governmental funds are the special revenue funds. The principal special revenue funds are the Area Agency on Aging Programs Fund, the Commission on State Emergency Communications (CSEC) Fund, the Department of Health and Human Services Fund and the Homeland Security Fund. These are separately displayed as major funds while the non-major special revenue funds are included in the other governmental funds column for the various other grant programs administered by the Commission. In 2019, $4,072,054 was expended in the special revenue funds as compared to $4,394,186 in 2018. The most significant area of increase was in Homeland Security ($111,362) while the most significant area of decrease was in CSEC ($-542,090). For the most part, the fund level expenditures closely correlate to the expenses reflected in the government-wide presentation (as described above in Table 4) as there are limited reconciling items. The General Fund also transferred $109,087 to the special revenue funds to cover expenditures in excess of grant funding. Other operational highlights of the Commission's funds include:

- The Area Agency on Aging Programs, CSEC, Department of Health and Human Services and Homeland Security Funds accounted for approximately 83% of all special revenue fund revenues and expenditures in 2019.

- The Commission's special revenue funds' fund balances remained at $0 in 2019 since no programs generated a net income or loss. Nearly all Commission grants accounted for in its special revenue funds are operated on a reimbursement-basis where revenues are earned only as eligible expenditures are incurred.

General Fund Budgetary Highlights

The financial plan for the Commission is drafted on a project basis which spans more than one fiscal year. Although the financial plan is reviewed and approved by the Commission's Board, it is not considered a legally adopted budget. Accordingly, budget information is not presented in this report.

FINANCIAL ANALYSIS OF DISCRETELY PRESENTED COMPONENT UNIT

Workforce Resource, Inc. dba Workforce Solutions North Texas experienced an increase in revenues and expenses of $462,624 and $630,916, respectively, in 2019 compared to 2018. Revenues and expenses increased by less than 10% and there were changes within the composition of those revenues and expenses by grant. The net position of Workforce Resource, Inc.'s totals $288,219 of which $194,082 is reflected in net investment in capital assets with the remaining $94,137 restricted for grant activities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A funding level that is distinctive among the nation's planning agencies supports the Commission. Two factors contributing to this stability are mandatory allocation of state and federal funding to a region by the eleven counties and the City of Wichita Falls and prior approval by the Office of the Governor before a county may join or withdraw from the Commission. Membership dues for fiscal year 2020 remain the same at 18 cents per capita for each entity's population and rates for special districts and school districts remain the same at $100 per year. This should result in consistent membership dues for the Commission in fiscal year 2020.

The Commission strives to fulfill its mission in helping its local governments by securing financial stability via grants for local community projects. As part of this equation, the Commission receives a fee for services rendered thus promoting growth for the Commission itself.

Programs with match requirements from the federal and state government are expected to be consistent in fiscal year 2020 compared to fiscal year 2019.

Anticipated revenues for intergovernmental grants and contracts and associated proposed expenditures is uncertain for 2020 as both the federal and state government are discussing decreases in future years as determined by legislative priorities. However, we believe the Commission's region is an emerging community whose quality of life serves as an excellent foundation for future growth and development through the cooperative capitalization of regional assets. The increase in unemployment and the loss of existing business has strengthened the need for regional planning relating to community and economic development. The regional cooperation that exists in this region only serves to enhance the positive outlook.

The above facts and other indicators that were known when preparing the budget for fiscal year 2019-20 were taken into account. If those estimates are realized, the Commission's General Fund fund balance is not expected to change appreciably by the end of fiscal year 2020.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Commission's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to Dennis Wilde, Executive Director, Nortex Regional Planning Commission, P.O. Box 5144, Wichita Falls, TX 76307.

BASIC FINANCIAL STATEMENTS

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government	Component Unit
	Governmental Activities	Workforce Solutions North Texas Board
Assets		
Cash and cash equivalents	$ 497,728	$ -
Receivables:		
Due from grantors	584,470	570,597
Due from primary government	-	67,366
Other	47,190	-
Prepaid expenditures	47,305	-
Capital assets, net	20,927	194,082
Total assets	1,197,620	832,045
Deferred Outflows of Resources		
Pension related	53,882	-
Liabilities		
Accounts payable - trade	435,370	543,826
Accrued expenses	36,603	-
Unearned grant revenue	77,651	-
Due to component unit	67,366	-
Long-term liabilities:		
Net pension liability	34,732	-
Compensated absences - due within one year	39,029	-
Compensated absences - due in more than one year	22,922	-
Total liabilities	713,673	543,826
Deferred Inflows of Resources		
Pension related	2,841	-
Net Position		
Net investment in capital assets	20,927	194,082
Restricted for grant purposes	-	94,137
Unrestricted	514,061	-
Total net position	$ 534,988	$ 288,219

See accompanying notes to the basic financial statements.

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Functions/Programs	Direct Expenses	Indirect Cost Allocation	Expenses After Allocation of Indirect Costs
Primary government:			
Governmental activities:			
General government	$ 413,288	$ 30,564	$ 443,852
Area Agency on Aging	1,688,587	51,142	1,739,729
Criminal justice	109,708	5,587	115,295
Emergency communications	724,522	17,121	741,643
Solid waste	122,757	5,820	128,577
Homeland security	392,768	9,783	402,551
Community development	4,268	336	4,604
Economic development	121,464	4,132	125,596
Health and human services	474,822	13,077	487,899
Housing and urban development	294,181	6,786	300,967
Transportation	26,881	2,041	28,922
Indirect costs	146,389	(146,389)	-
Total governmental activities	4,519,635	-	4,519,635
Total primary government	$ 4,519,635	$ -	$ 4,519,635
Component unit:			
Workforce Solutions North Texas Board	$ 8,022,492	$ -	$ 8,022,492
General revenues:			
Interest earnings			
Miscellaneous			
Total general revenues			
Change in net position			
Net position - beginning			
Net position - ending			

See accompanying notes to the basic financial statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Primary Government	Component Unit
Charges for Services	Operating Grants and Contributions	Governmental Activities	Workforce Solutions North Texas Board
$ 425,967	$ -	$ (17,885)	$ -
-	1,710,267	(29,462)	-
-	115,189	(106)	-
-	736,140	(5,503)	-
-	128,459	(118)	-
-	347,040	(55,511)	-
-	4,600	(4)	-
-	87,804	(37,792)	-
-	475,320	(12,579)	-
-	300,692	(275)	-
-	28,896	(26)	-
-	-	-	-
425,967	3,934,407	(159,261)	-
$ 425,967	$ 3,934,407	(159,261)	-
$ -	$ 8,052,725	-	30,233
		690	-
		15,600	-
		16,290	-
		(142,971)	30,233
		677,959	257,986
		$ 534,988	$ 288,219

See accompanying notes to the basic financial statements.

NORTEX REGIONAL PLANNING COMMISSION

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General	Area Agency on Aging Programs	Commission on State Emergency Communications 911
Assets			
Cash and cash equivalents	$ 497,728	$ -	$ -
Receivables:			
Due from grantors	-	292,393	34,184
Due from component unit	-	-	-
Other	47,190	-	-
Due from other funds	83,443	-	50,465
Prepaid assets	47,305	-	-
Total assets	$ 675,666	$ 292,393	$ 84,649
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 11,994	$ 167,243	$ 30,591
Accrued expenses	36,603	-	-
Unearned grant revenue	-	-	54,058
Due to component unit	67,366	-	-
Due to other funds	-	125,150	-
Total liabilities	115,963	292,393	84,649
Fund balances:			
Nonspendable fund balances			
Prepaid items	47,305	-	-
Unassigned	512,398	-	-
Total fund balances	559,703	-	-
Total liabilities and fund balances	$ 675,666	$ 292,393	$ 84,649

See accompanying notes to the basic financial statements.

Department of Health and Human Services	Homeland Security	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 497,728
137,273	47,500	73,120	584,470
-	-	-	-
-	-	-	47,190
-	153,512	29,333	316,753
-	-	-	47,305
$ 137,273	$ 201,012	$ 102,453	$ 1,493,446
$ 18,411	$ 201,012	$ 6,119	$ 435,370
-	-	-	36,603
-	-	23,593	77,651
-	-	-	67,366
118,862	-	72,741	316,753
137,273	201,012	102,453	933,743
-	-	-	47,305
-	-	-	512,398
-	-	-	559,703
$ 137,273	$ 201,012	$ 102,453	$ 1,493,446

See accompanying notes to the basic financial statements.

NORTEX REGIONAL PLANNING COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2019

Total fund balances - governmental funds		$ 559,703
Amounts reported for *governmental activities* in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. Capital assets at year-end consist of:		
Gross capital assets	$ 30,541	
Related accumulated depreciation	9,614	20,927
The Commission's net pension liability and related deferred outflows related to its participation in the Texas County and District Retirement System do not meet criteria to be reported in the governmental funds financial statements. These items consist of:		
Deferred outflows - pension related items	53,882	
Deferred inflows - pension related items	(2,841)	
Net pension liability	(34,732)	16,309
Compensated absences are not due and payable in the current period and, therefore, not reported in the funds.		(61,951)
Total net position - governmental activities		$ 534,988

See accompanying notes to the basic financial statements.

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General	Area Agency on Aging Programs	Commission on State Emergency Communications 911
Revenues			
Intergovernmental grants and contracts	$ -	$ 1,708,895	$ 736,139
Fiscal agent fees	147,054	-	-
Membership dues	42,053	-	-
Interest income	-	-	690
Contract carrier	143,793	-	-
Regional services	78,975	-	-
In-kind contributions	-	1,374	-
Local match	14,167	27,869	-
Miscellaneous	15,601	-	-
Total revenues	441,643	1,738,138	736,829
Expenditures			
General government	486,496	-	-
Area agency on aging	-	1,738,138	-
Emergency communications	-	-	740,964
Transportation	-	-	-
Health and human services	-	-	-
Criminal justice	-	-	-
Solid waste	-	-	-
Community development	-	-	-
Economic development	-	-	-
Housing and urban development	-	-	-
Homeland security	-	-	-
Total expenditures	486,496	1,738,138	740,964
Excess of revenues over (under) expenditures	(44,853)	-	(4,135)
Other financing sources (uses):			
Transfers in	-	-	4,135
Transfers out	(109,087)	-	-
Total other financing sources (uses)	(109,087)	-	4,135
Net change in fund balance	(153,940)	-	-
Fund balances, beginning	713,643	-	-
Fund balances, ending	$ 559,703	$ -	$ -

See accompanying notes to the basic financial statements.

Department of Health and Human Services	Homeland Security	Other Governmental Funds	Total Governmental Funds
$ 475,320	$ 330,684	$ 572,248	$ 3,823,286
-	-	-	147,054
-	-	-	42,053
-	-	-	690
-	-	-	143,793
-	-	-	78,975
-	16,356	93,392	111,122
-	-	-	42,036
-	-	-	15,601
475,320	347,040	665,640	4,404,610
-	-	-	486,496
-	-	-	1,738,138
-	-	-	740,964
-	-	28,896	28,896
487,452	-	-	487,452
-	-	115,189	115,189
-	-	128,459	128,459
-	-	4,600	4,600
-	-	125,481	125,481
-	-	300,692	300,692
-	402,183	-	402,183
487,452	402,183	703,317	4,558,550
(12,132)	(55,143)	(37,677)	(153,940)
12,132	55,143	37,677	109,087
-	-	-	(109,087)
12,132	55,143	37,677	-
-	-	-	(153,940)
-	-	-	713,643
$ -	$ -	$ -	$ 559,703

See accompanying notes to the basic financial statements.

NORTEX REGIONAL PLANNING COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds		$ (153,940)
Amounts reported for *governmental activities* in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. The net difference between the two is as follows:		
Capital outlay during the year	$ 14,346	
Depreciation expense for the year	3,725	10,621
The Commission participates in an agent multiple-employer defined benefit pension plan. Contributions to the plan are expenditures at the fund level when payments are due. At the government-wide level, pension expenses are recognized on an actuarial basis. Payments exceeded the actuarial expenses in the current year.		(4,177)
Changes in accrued compensated absences are not reported as expenditures in the funds, but they are recorded as decreases in long-term liabilities in the Statement of Activities.		4,525
Change in net position of governmental activities		$ (142,971)

See accompanying notes to the basic financial statements.

NORTEX REGIONAL PLANNING COMMISSION

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Nortex Regional Planning Commission (Commission) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

Nortex Regional Planning Commission is a regional planning organization. As required by Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus - An Amendment to GASB Statements No. 14 and No. 34*, the accompanying financial statements present the Commission and its component unit, an entity for which the Commission is considered to be financially accountable. The component unit of the Commission includes the separately administered agency that is controlled by or dependent on the Commission. Control or dependence is determined on the basis of funding and appointment of the respective governing board. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Commission.

Discretely Presented Component Unit

Workforce Resource, Inc. dba Workforce Solutions North Texas Board (WRI) is a 501(c)(3) nonprofit corporation that provides planning, policy, oversight, evaluation, and program guidance to all programs within the North Texas Workforce Development Area that are funded under the programs encompassed within the scope of the Texas Workforce and Economic Competitiveness Act of 1993 and House Bill 1863 of 1995. WRI is governed by members of the Board of Directors that are appointed, approved, and serve at the discretion of the Chief Elected Officials, who serve as board members of the Commission. The Commission, which serves as the fiscal agent for WRI, is financially accountable for WRI. WRI is reported as a governmental entity and its accounts are maintained on the modified accrual basis of accounting. Separate financial statements are not issued for WRI.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are generally supported by intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Indirect expenses such as salaries, office expenses, insurance, and professional fees have been allocated to major functions in order to report a more accurate and complete representation of the costs and services. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenue are reported instead as general revenue.

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

The Commission reports the following major Governmental Funds:

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

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

The *Commission on State Emergency Communications (911) Fund* is used to account for state grants awarded to the Commission by the Texas Commission on State Emergency Communications.

The *Department of Health and Human Services Fund* is used to account for federal and state grants awarded to the Commission by the Brazos Valley Council of Governments for HIV/AIDS programs.

The *Homeland Security Fund* is used to account for federal grants awarded to the Commission by the Texas Department of Public Safety for emergency planning.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant revenue, state financial assistance, membership dues, and interest are susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Commission.

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

D. Financial Statement Amounts

1. Cash and Cash Equivalents

Cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in interest rates. Cash and cash equivalents in the Commission's financial statements consist entirely of demand deposits and petty cash.

2. Due from Grantors

Due from grantors represents amounts due from federal and state agencies for the various programs administered by the Commission. The balance includes amounts due on programs closed-out and those in progress as of September 30, 2019.

3. Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or at estimated fair market value if donated. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over useful lives of 7-10 years.

4. Compensated Absences

Accumulated unpaid vacation pay is accrued as vacation time accumulates and is recorded in the accounts of the General Fund. Sick pay is nonvesting and can be accumulated up to a maximum of 90 working days. Sick pay is only recorded as utilized by the employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

5. Receivable and Payable Balances

The Commission believes that sufficient detail of 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.

There are no significant receivables which are not scheduled for collection within one year of year end.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense) until then. For the year ended September 30, 2019, the Commission reports deferred outflows of resources for amounts related to their defined benefit pension plan.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and thus will not be recognized as an inflow of resources (revenue) until that time. For the year ended September 30, 2019, the Commission reports deferred inflows of resources for amounts related to their defined benefit pension plan.

7. Interfund Balances

The Commission operates all of its funds from the same cash accounts since maintenance of separate accounts is not mandated by its funding agencies. As a result of this activity, interfund receivables and payables are created between the General Fund and Special Revenue Funds. These balances are included in the governmental funds balance sheet as due from other funds and due to other funds. Any operating transfers between funds are reported on the governmental funds statement of revenues, expenditures, and changes in fund balances, and represent matching funds for grants. On the government-wide financial statements, however, both interfund activities and transfers are eliminated.

Resource flows between the Commission and its discretely presented component unit are reported as external transactions as revenues and expenses. The flows include fiscal agent and accounting fees paid to the Commission by the component unit.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

8. Government-wide Net Position

Government-wide net position is divided into the following three components:

- Net investment in capital assets – consists of net position that is capital assets, net less related debt.
- Restricted net position – consists of net position that is restricted by grantors (both federal and state).
- Unrestricted – all other net position is reported in this category.

9. Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

- Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The Commission has $47,305 in nonspendable fund balance as of September 30, 2019 relative to prepaid assets.
- Restricted fund balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. All restricted fund balances reported by the Commission as of September 30, 2019, are subject to restrictions imposed by state and federal grantor agencies.
- Committed fund balance – represents amounts that can only be used for a specific purpose because of a formal action by the Commission's Board of Directors. Committed amounts cannot be used for any other purpose unless the Board of Directors removes those constraints by taking the same type of formal action. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. The Commission had no committed fund balances as of September 30, 2019.
- Assigned fund balance – represents amounts which the Commission intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Board of Directors or by the Executive Director to whom the Board delegated authority. The Commission had no assigned fund balance as of September 30, 2019.
- Unassigned fund balance – represents amounts which are unconstrained in that they may be spent for any purpose.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

10. Use of Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources, the Commission's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Commission's policy is to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications – committed and then assigned fund balance before using unassigned fund balances.

11. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ.

2. BUDGETARY ACCOUNTING

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

3. DEPOSITS

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

All of the Commission's demand depository accounts are held in local banking institutions under the terms of written depository contracts. At September 30, 2019, the total carrying amount of the Commission's demand and time deposits was $497,728 while bank balances were $600,995. The entire amount of the year end bank statement balances was covered by federal depository insurance or by U.S. Government Securities held as collateral by the Commission's agent in the Commission's name.

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

3. DEPOSITS (CONT'D.)

a. Credit Risk

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

b. Custodial Credit Risk

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

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

c. Concentration of Credit Risk

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

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

4. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 is as follows:

Primary Government

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets being depreciated:				
Equipment	$16,195	$14,346	$ -	$30,541
Less accumulated depreciation for:				
Equipment	5,889	3,725	-	9,614
Governmental activities capital assets, net	$10,306	$10,621	$ -	$20,927

4. CAPITAL ASSETS (CONT'D.)

Depreciation expense of $3,725 was taken for the year ended September 30, 2019 and was all allocated to the general government function expense category.

Component Unit

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets being depreciated:				
Equipment	$231,345	$ -	$ -	$231,345
Less accumulated depreciation for:				
Equipment	11,446	25,817	-	37,263
Workforce Solutions North Texas Board capital assets, net	$219,899	($25,817)	$ -	$194,082

5. LONG-TERM LIABILITIES

Long-term liability transactions for the year ended September 30, 2019 are summarized as follows:

Primary Government	Beginning Balance	Increase	Decrease	Ending Balance	Due in One Year
Compensated absences	$66,476	$61,951	$66,476	$61,951	$39,029

Compensated absences are normally liquidated by the General Fund.

6. INTERFUND BALANCES AND ACTIVITIES

A. Interfund receivables and payables at September 30, 2019, consisted of the following:

Due to Fund	Due From Fund	Amount
Homeland Security	Area Agency on Aging	$125,150
General Fund	Other Governmental Funds	43,408
Homeland Security	Health and Human Services	28,362
Commission on State Emergency Communications	Health and Human Services	50,465
General Fund	Health and Human Services	40,035
Other Governmental Funds	Other Governmental Funds	29,333
Total		$316,753

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

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

B. Interfund transfers for the year ended September 30, 2019, consisted of the following:

Transfer to Fund	Transfer From Fund	Amount
Commission on State Emergency Communications	General Fund	$ 4,135
Health and Human Services	General Fund	12,132
Homeland Security	General Fund	55,143
Other Governmental Funds	General Fund	37,677
Total		$109,087

All transfers are to supplement operating deficits.

7. EMPLOYEE RETIREMENT PLAN AND TRUST

The Commission has a 401(k) salary deferral plan held by Rogers Institutional Advisory Corp. which provides participants with retirement benefits. Effective September 30, 2015, the Commission elected to cover their employees with a defined benefit plan through the statewide Texas County and District Retirement System (TCDRS) and froze all future employer contributions to the 401(k) plan. However, employees may elect to continue to make elective contributions.

8. DEFINED BENEFIT PENSION PLAN

A. Plan Description

The Commission provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional, defined benefit pension plan in the statewide TCDRS. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 738 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis that is publicly available at www.tcdrs.org.

The plan provisions are adopted by the governing body of the Commission, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or 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 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the Commission.

8. DEFINED BENEFIT PENSION PLAN (CONT'D.)

B. Benefits Provided

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and the Commission-financed monetary credits. The level of these monetary credits is adopted by the governing body of the Commission within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County'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 Commission-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	5
Active employees	30

C. Contributions

The Commission has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the Commission based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The Commission contributed using the actuarially determined rate of 3.41% for the months of the accounting year in 2018, and 3.41% for the months of the accounting year in 2019.

The contribution rate payable by the employee members for calendar year 2019 is the rate of 6% as adopted by the Commission's General Membership Committee. The employee contribution rate and the Commission contribution rate may be changed by the Commission's General Membership Committee within the options available in the TCDRS Act.

D. Net Pension Liability

The Commission's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability used to calculate the Net Pension Liability was determined by an actuarial valuation.

8. DEFINED BENEFIT PENSION PLAN (CONT'D.)

Actuarial Assumptions

The actuarial assumptions that determined the total pension liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB 68.

Real rate of return	5.25% per year
Inflation	2.75% per year
Long-term investment return	8.00% per year, net of pension plan investments expenses
Growth in membership	0.00% per year
Payroll growth	0.00% per year

Salary increases were based on a service-related table. The mortality rates for active members were based on 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. The mortality rate for service retirees, beneficiaries, and non-depositing members were 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. The mortality rates for disabled retirees were 130% of RP-2014 Disabled Annuitant Mortality Table for males and 115% of RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2019 information for a 10 year time horizon.

The valuation assumption for long-term expected return is re-assessed a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

8. DEFINED BENEFIT PENSION PLAN (CONT'D.)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation [1]	Geometric Real Rate of Return (Expected minus Inflation) [2]
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index [3]	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities – Developed	MSCI World Ex USA (net) Index	10.00%	5.40%
International Equities – Emerging	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index [4]	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index [5]	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

[1] Target asset allocation adopted at the April 2019 TCDRS Board Meeting.
[2] Geometric real rates of return in addition to assumed inflation of 1.70%, per Cliffwater's 2019 capital market assumptions.
[3] Includes vintage years 2006 – present of Quarter Pooled Horizon IRRs.
[4] Includes vintage years 2005 – present of Quarter Pooled Horizon IRRs.
[5] Includes vintage years 2007 – present of Quarter Pooled Horizon IRRs.

8. DEFINED BENEFIT PENSION PLAN (CONT'D.)

Discount Rate

The projected fiduciary net position was determined to be sufficient compared to projected benefit payments. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be sufficient to pay projected benefit payments in all future years. Therefore, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments (8.10%).

Changes in Net Pension Liability / (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2017	$270,822	$266,275	$ 4,547
Changes for the year:			
Service cost	106,558	-	106,558
Interest on total pension liability	30,279	-	30,279
Effect of plan terms	-	-	-
Effect of economic/demographic gains or losses	233	-	233
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(6,320)	(6,320)	-
Benefit payments	(965)	(965)	-
Administrative expense	-	(294)	294
Member contributions	-	68,855	(68,855)
Net investment income	-	(3,836)	3,836
Employer contributions	-	39,133	(39,133)
Other changes	-	3,027	(3,027)
Balances as of December 31, 2018	$400,607	$365,875	$ 34,732

Sensitivity Analysis

The following presents the net pension liability (asset) of the Commission, calculated using the discount rate of 8.10%, as well as what the Commission's net pension liability / (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

8. DEFINED BENEFIT PENSION PLAN (CONT'D.)

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Net pension liability / (asset)	$82,688	$34,732	($6,320)

Pension Expense

	January 1, 2018 to December 31, 2018
Service cost	$106,558
Interest on total pension liability [1]	30,279
Effect of plan changes	-
Administrative expenses	294
Member contributions	(68,855)
Expected investment return net of investment expenses	(25,676)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	(901)
Recognition of assumption changes or inputs	436
Recognition of investment gains or losses	5,697
Other [2]	(3,027)
Pension expense	$ 44,805

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

[2] *Relates to allocation of system-wide items.*

Deferred Outflows / Inflows of Resources

As of December 31, 2018, the deferred outflows and inflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 200	$ 2,841
Changes of assumption	2,003	-
Net difference between projected and actual earnings	21,483	-
Contributions made subsequent to measurement date	30,196	-
Total	$53,882	$ 2,841

8. DEFINED BENEFIT PENSION PLAN (CONT'D.)

$30,196 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the plan year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2019	$5,231
2020	4,945
2021	4,017
2022	6,261
2023	356
Thereafter	35

9. OPERATING LEASES

The Commission leases office space for its administrative offices. The lease payment is $9,163 per month for a term of 60 months beginning April 1, 2015, and ending March 31, 2020. The lease was extended through March 31, 2025 at the same monthly rate. The lease is cancellable in that the Commission is allowed to terminate or reduce the lease in the event its funding is reduced or eliminated after providing a 60-day written notice. This stipulation is included in all of the Commission's lease contracts. During the year ended September 30, 2019, the Commission paid $109,956 under this lease and incurred lease costs totaling $118,938 for all of its leases, including those for office equipment not governed by long-term contracts.

WRI leases space for its offices. One lease payment is $3,255 per month for a term of 60 months beginning April 1, 2015, and ending March 31, 2020. One lease is $7,805 per month for a term of 60 months beginning April 1, 2015, and ending March 31, 2020. One lease is $2,885 per month for a term of 60 months beginning September 1, 2018, and ending August 31, 2023. Finally, two leases are $6,612 per month for a term of 60 months beginning April 1, 2019, and ending March 31, 2024. The leases are cancellable in that WRI is allowed to terminate or reduce the lease in the event its funding is reduced or eliminated after providing a 60-day written notice. This stipulation is included in all of the WRI's lease contracts. During the year ended September 30, 2019, WRI incurred lease costs totaling $246,684 for all of its leases.

10. COMMITMENTS AND CONTINGENCIES

Litigation

WRI is currently under a lawsuit dated January 30, 2020 that involves allegations of breach of a commercial lease. The lawsuit is in the early stages as there is no trial set and no scheduled deadlines. At this point, no reasonable estimate of loss can be made.

10. COMMITMENTS AND CONTINGENCIES (CONT'D.)

Federal and State Assisted Programs – Compliance Audits

The Commission and WRI participate in numerous federal and state programs. In connection with these programs, the Commission and WRI are required to comply with specific terms and agreements specific to the individual programs, as well as applicable federal and state laws and regulations. Such compliance is subject to review and audit by the grantors and their representatives.

During the fiscal year ended September 30, 2017, WRI was monitored by the Texas Workforce Commission (TWC) who questioned costs of $199,110 related to inappropriate purchasing decisions. Based on a final appeal in May 2019, this amount became disallowed and is now required to be paid back through a reduction in future administrative costs. As of September 30, 2019, $50,000 was repaid through administration offset leaving a balance due of $149,110.

During the fiscal year ended September 30, 2019, the Commission's HIV program was monitored by the State and questioned costs totaling $9,526 were noted. The Commission is continuing to work on resolving the questioned costs.

In the opinion of management, the Commission and WRI have materially complied with all applicable federal and state regulations but the possibility of disallowed expenditures still might exist. In the event disallowed costs do exist, they are expected to be immaterial to the affected programs and the financial statements as a whole.

11. ECONOMIC DEPENDENCY

Nortex Regional Planning Commission is the recipient of numerous federal and state grant programs. During the year ended September 30, 2019, approximately 90% of the Commission's total revenue was received from federal and state grantor agencies and substantially all of WRI's revenues were received from the Texas Workforce Commission. A substantial reduction or complete loss of these grants could have an adverse material effect on the organizations.

REQUIRED SUPPLEMENTARY INFORMATION

NORTEX REGIONAL PLANNING COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

	2018	2017	2016
Total Pension Liability			
Service cost	$ 106,558	$ 106,652	$ 118,651
Interest on total pension liability	30,279	20,474	7,165
Effect of plan changes	-	-	-
Effect of plan changes or inputs	-	2,634	-
Effect of economic/demographic (gains) or losses	233	(367)	(4,895)
Benefit payments/refunds of contributions	(7,285)	(9,190)	(1,148)
Net change in total pension liability	129,785	120,203	119,773
Total pension liability (asset), beginning	270,823	150,620	30,847
Total pension liability (asset), ending (a)	$ 400,608	$ 270,823	$ 150,620
Fiduciary Net Position			
Employer contributions	$ 39,133	$ 37,418	$ 45,994
Member contributions	68,855	68,448	66,657
Investment income net of investment expenses	(3,836)	22,817	2,239
Benefit payments/refunds of contributions	(7,285)	(9,190)	(1,148)
Administrative expenses	(294)	(177)	(24)
Other	3,027	1,294	2,607
Net change in fiduciary net position	99,600	120,610	116,325
Fiduciary net position, beginning	266,275	145,664	29,340
Fiduciary net position, ending (b)	$ 365,875	$ 266,274	$ 145,665
Net pension liability / (asset), ending = (a) - (b)	$ 34,733	$ 4,549	$ 4,955
Fiduciary net position as a % of total pension liability	91.33%	98.32%	96.71%
Pensionable covered payroll	$ 1,147,582	$ 1,140,807	$ 1,110,956
Net pension liability (asset) as a % of covered payroll	3.03%	0.40%	0.45%

This schedule is presented to illustrate the requirement to show information for 10 years. However, the Commission started participation in the program effective October 1, 2015. Therefore, we have shown only years for which the Commission has participated in TCDRS.

2015
$ 29,643
1,193
44
362
(395)
-
30,847
-
$ 30,847
$ 12,087
17,517
(252)
-
(11)
(1)
29,340
-
$ 29,340
$ 1,507
95.11%
$ 1,167,785
0.13%

NORTEX REGIONAL PLANNING COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Year Ending December 31,	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2015	$ 12,087	$ 12,087	$ -	$ 291,946	4.1%
2016	$ 45,994	$ 45,994	$ -	$ 1,110,956	4.1%
2017	$ 37,418	$ 37,418	$ -	$ 1,140,807	3.3%
2018	$ 39,133	$ 39,133	$ -	$ 1,147,582	3.4%

(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis. If additional assistance is needed, please contact TCDRS.

(2) Payroll is calculated based on contributions as reported to TCDRS.

Valuation Date:

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

This schedule is presented to illustrate the requirement to show information for 10 years. However, the Commission started participation in the program effective October 1, 2015. Therefore, we have shown only years for which the Commission has participated in TCDRS.

NORTEX REGIONAL PLANNING COMMISSION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2019

A. DEFINED BENEFIT PENSION PLAN

Changes of benefit terms or assumptions

There were no changes of benefit terms or assumptions that affected measurement of the total pension liability during the measurement period.

COMBINING FUND FINANCIAL STATEMENTS

NORTEX REGIONAL PLANNING COMMISSION

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Major Special Revenue Funds				
	Area Agency on Aging Programs	Commission on State Emergency Communications 911	Department of Health and Human Services	Homeland Security	Texas Department of Transportation
Assets:					
Due from grantors	$ 292,393	$ 34,184	$ 137,273	$ 47,500	$ 2,519
Due from other funds	-	50,465	-	153,512	-
Total assets	$ 292,393	$ 84,649	$ 137,273	$ 201,012	$ 2,519
Liabilities:					
Accounts payable - trade	$ 167,243	$ 30,591	$ 18,411	$ 201,012	$ -
Unearned grant revenue	-	54,058	-	-	-
Due to other funds	125,150	-	118,862	-	2,519
Total liabilities	292,393	84,649	137,273	201,012	2,519
Fund balances:					
Restricted for programs	-	-	-	-	-
Total liabilities and fund balances	$ 292,393	$ 84,649	$ 137,273	$ 201,012	$ 2,519

Non-Major Special Revenue Funds						
Office of the Governor, Criminal Justice Division	Texas Commission on Environmental Quality (Solid Waste)	Texas Community Development Program	Economic Development Administration	Department of Housing and Urban Development	Total Non-Major Special Revenue Funds	Total Special Revenue Funds
$ 29,672	$ -	$ 4,600	$ -	$ 36,329	$ 73,120	$ 584,470
-	29,333	-	-	-	29,333	233,310
$ 29,672	$ 29,333	$ 4,600	$ -	$ 36,329	$ 102,453	$ 817,780
$ 146	$ 5,740	$ -	$ -	$ 233	$ 6,119	$ 423,376
-	23,593	-	-	-	23,593	77,651
29,526	-	4,600	-	36,096	72,741	316,753
29,672	29,333	4,600	-	36,329	102,453	817,780
-	-	-	-	-	-	-
$ 29,672	$ 29,333	$ 4,600	$ -	$ 36,329	$ 102,453	$ 817,780

NORTEX REGIONAL PLANNING COMMISSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Major Special Revenue Funds				
	Area Agency on Aging Programs	Commission on State Emergency Communications 911	Department of Health and Human Services	Homeland Security	Texas Department of Transportation
Revenues:					
Intergovernmental grants and contracts	$ 1,708,895	$ 736,139	$ 475,320	$ 330,684	$ 28,896
Local match	27,869	-	-	-	-
Interest income	-	690	-	-	-
In-kind contributions	1,374	-	-	16,356	-
Total revenues	1,738,138	736,829	475,320	347,040	28,896
Expenditures:					
Salaries	355,381	113,062	86,362	64,603	13,478
Fringe benefits	205,762	74,788	57,122	42,734	8,916
Indirect costs	51,141	17,121	13,075	9,782	2,041
Travel	29,919	26,757	6,550	10,405	-
Telephone	6,872	1,625	2,474	1,002	84
Printing, publications	5,146	-	1,491	373	33
Office rental	34,432	16,790	11,384	7,208	1,382
Equipment	1,948	26,788	-	-	-
Repairs and maintenance	1,573	98,580	510	1,023	-
Postage	5,696	1,411	1,913	40	-
Advertising	1,040	2,420	-	308	-
Special supplies	4,969	4,932	2,709	3,550	197
Professional dues/services	2,322	697	-	25	-
Accounting/audit fees	46,768	18,417	13,288	9,048	1,735
Receptionist pool	30,897	12,016	9,925	6,272	1,030
Subcontractors	30,255	325,560	-	229,454	-
Supportive services	904,771	-	280,641	-	-
Training costs	15,171	-	-	-	-
In-kind expenditures	1,374	-	-	16,356	-
Miscellaneous	2,701	-	8	-	-
Total expenditures	1,738,138	740,964	487,452	402,183	28,896
Excess of revenues over (under) expenditures	-	(4,135)	(12,132)	(55,143)	-
Other financing sources (uses):					
Transfers in	-	4,135	12,132	55,143	-
Net change in fund balance	-	-	-	-	-
Fund balances, beginning	-	-	-	-	-
Fund balances, ending	$ -	$ -	$ -	$ -	$ -

Non-Major Special Revenue Funds						
Office of the Governor, Criminal Justice Division	Texas Commission on Environmental Quality (Solid Waste)	Texas Community Development Program	Economic Development Administration	Department of Housing and Urban Development	Total Non-Major Special Revenue Funds	Total Special Revenue Funds
$ 115,189	$ 128,459	$ 4,600	$ 24,156	$ 270,948	$ 572,248	$ 3,823,286
-	-	-	-	-	-	27,869
-	-	-	-	-	-	690
-	-	-	63,648	29,744	93,392	111,122
115,189	128,459	4,600	87,804	300,692	665,640	3,962,967
36,904	38,431	2,218	27,288	44,820	163,139	782,547
24,408	25,422	1,466	18,048	29,645	107,905	488,311
5,588	5,820	336	4,132	6,786	24,703	115,822
3,016	731	-	2,718	1,530	7,995	81,626
697	186	10	581	1,885	3,443	15,416
186	748	-	217	1,121	2,305	9,315
3,463	2,863	138	2,734	4,489	15,069	84,883
-	-	-	-	-	-	28,736
80	170	-	188	31,682	32,120	133,806
8	29	-	5	126	168	9,228
-	-	170	-	-	170	3,938
264	461	-	197	1,209	2,328	18,488
30	25	-	-	2,339	2,394	5,438
4,560	4,310	193	3,353	6,657	20,808	108,329
2,801	2,372	69	2,012	4,597	12,881	71,991
-	46,891	-	360	-	47,251	632,520
-	-	-	-	134,062	134,062	1,319,474
33,184	-	-	-	-	33,184	48,355
-	-	-	63,648	29,744	93,392	111,122
-	-	-	-	-	-	2,709
115,189	128,459	4,600	125,481	300,692	703,317	4,072,054
-	-	-	(37,677)	-	(37,677)	(109,087)
-	-	-	37,677	-	37,677	109,087
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
AREA AGENCY ON AGING PROGRAMS
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	248	249	250
Grant Title:	Retired and Senior Volunteer Program	Aging Disability Resource Center	Aging Older Americans Act
Funding Source:	Corporation for National and Community Services	Texas Health and Human Services Commission	Texas Health and Human Services Commission
Grant Number:	16SRWTX002	539-14-0475-00004	539-16-0018-00001
Grant Period:	July 1, 2018 to June 30, 2019	September 1, 2018 to August 31, 2019	October 1, 2018 to September 30, 2019
Revenues:			
Federal	$ 28,149	$ 62,764	$ 1,334,606
State	-	137,367	104,091
Local match	-	-	27,869
In-kind contributions	1,374	-	-
Total revenues	$ 29,523	$ 200,131	$ 1,466,566
Expenditures:			
Salaries	$ 10,876	$ 69,612	$ 257,948
Fringe benefits	7,700	46,047	141,313
Indirect costs	1,779	10,541	36,388
Travel	531	2,759	25,566
Telephone	88	2,442	4,009
Printing, publications	339	103	4,659
Office rental	1,428	7,007	24,330
Equipment	-	-	175
Repairs and maintenance	-	20	1,553
Postage	435	123	5,112
Advertising	-	-	1,040
Special supplies	44	458	3,667
Professional dues/services	-	-	2,286
Accounting/audit fees	1,747	9,387	33,687
Receptionist pool	1,213	6,287	21,867
Subcontractors	-	30,255	-
Supportive services	-	15,027	887,126
Training costs	-	-	15,171
In-kind expenditures	1,374	-	-
Miscellaneous	1,969	63	669
Total expenditures	$ 29,523	$ 200,131	$ 1,466,566
Transfers:			
Transfers in	$ -	$ -	$ -

251 Retired and Senior Volunteer Program Corporation for National and Community Services 17SRWTX030 September 1, 2018 to August 31, 2019	252 Retired and Senior Volunteer Program Corporation for National and Community Services 19SRWTX001 July 1, 2019 to June 30, 2020	253 Aging Disability Resource Center Texas Health and Human Services Commission HHS000270200008 September 1, 2019 to August 31, 2020	254 Aging Older Americans Act Texas Health and Human Services Commission 539-16-0018-00001 October 1, 2019 to September 30, 2020	Total Area Agency on Aging Programs
$ 16,910	$ 13,883	$ 940	$ -	$ 1,457,252
-	-	7,567	2,618	251,643
-	-	-	-	27,869
-	-	-	-	1,374
$ 16,910	$ 13,883	$ 8,507	$ 2,618	$ 1,738,138
$ 6,308	$ 6,651	$ 3,986	$ -	$ 355,381
4,467	3,598	2,637	-	205,762
1,032	797	604	-	51,141
1,063	-	-	-	29,919
28	68	237	-	6,872
23	12	10	-	5,146
478	769	420	-	34,432
1,773	-	-	-	1,948
-	-	-	-	1,573
3	20	3	-	5,696
-	-	-	-	1,040
387	413	-	-	4,969
36	-	-	-	2,322
782	835	330	-	46,768
530	720	280	-	30,897
-	-	-	-	30,255
-	-	-	2,618	904,771
-	-	-	-	15,171
-	-	-	-	1,374
-	-	-	-	2,701
$ 16,910	$ 13,883	$ 8,507	$ 2,618	$ 1,738,138
$ -	$ -	$ -	$ -	$ -

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
COMMISSION ON STATE EMERGENCY COMMUNICATIONS (911)
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	938	939
Grant Title:	911 Planning Grant	911 Planning Grant
Funding Source:	Commission on State Emergency Communications	Commission on State Emergency Communications
Grant Period:	September 1, 2016 to August 31, 2017	September 1, 2017 to August 31, 2018
Revenues:		
911 service fees	$ 61,866	$ 884
Interest income	-	-
Total revenues	$ 61,866	$ 884
Expenditures:		
Salaries	$ -	$ -
Fringe benefits	-	-
Indirect costs	-	-
Travel	-	590
Telephone	-	-
Office rental	-	-
Equipment	-	-
Repairs and maintenance	-	-
Postage and freight	-	-
Advertising	-	-
Special supplies	-	-
Professional dues/services	-	-
Accounting/audit fees	-	-
Receptionist pool	-	-
Subcontractors	63,660	2,635
Total expenditures	$ 63,660	$ 3,225
Transfers:		
Transfers in	$ 1,794	$ 2,341

940 911 Planning Grant Commission on State Emergency Communications September 1, 2018 to August 31, 2019	941 911 Planning Grant Commission on State Emergency Communications September 1, 2019 to August 31, 2020	Total Commission on State Emergency Communications (911)
$ 639,205	$ 34,184	$ 736,139
655	35	690
$ 639,860	$ 34,219	$ 736,829
$ 105,645	$ 7,417	$ 113,062
74,810	(22)	74,788
17,288	(167)	17,121
24,600	1,567	26,757
1,488	137	1,625
15,615	1,175	16,790
26,788	-	26,788
97,329	1,251	98,580
1,411	-	1,411
1,353	1,067	2,420
4,932	-	4,932
610	87	697
17,693	724	18,417
11,294	722	12,016
239,004	20,261	325,560
$ 639,860	$ 34,219	$ 740,964
$ -	$ -	$ 4,135

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
DEPARTMENT OF HEALTH AND HUMAN SERVICES
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	429	430	431
Grant Title:	HIV / AIDS Program Ryan White, Part B Supplemental	HIV / AIDS Program State Services	HIV / AIDS Program State Services Rebate & Eligibility
Funding Source:	Brazos Valley Council of Governments	Brazos Valley Council of Governments	Brazos Valley Council of Governments
Grant Number:	5608-564-01-S	5609-564-01	5609-564-01-R
Grant Period:	April 1, 2017 to September 30, 2017	September 1, 2017 to August 31, 2018	September 1, 2017 to August 31, 2018
Revenues:			
Federal	$ (1,398)	$ -	$ -
State	-	(521)	(1,598)
Total revenues	$ (1,398)	$ (521)	$ (1,598)
Expenditures:			
Salaries	$ -	$ -	$ -
Fringe benefits	-	-	-
Indirect costs	-	-	-
Travel	-	-	-
Telephone	-	92	92
Printing, publications	-	-	-
Office rental	-	-	-
Repairs and maintenance	-	-	-
Postage	-	-	-
Special supplies	-	-	-
Accounting/audit fees	-	-	-
Receptionist pool	-	-	-
Supportive services	(1,398)	(613)	(1,690)
Miscellaneous	-	-	-
Total expenditures	$ (1,398)	$ (521)	$ (1,598)
Transfers:			
Transfers in	$ -	$ -	$ -

432 HIV / AIDS Program HOPWA Brazos Valley Council of Governments 5607/2-564-04 February 1, 2018 to January 31, 2019	434 HIV / AIDS Program Ryan White, Part B Brazos Valley Council of Governments 5608/2-564-03 April 1, 2018 to March 31, 2019	435 HIV / AIDS Program Ryan White, Part B Supplemental Brazos Valley Council of Governments 5608/2-564-5202 April 1, 2018 to September 30, 2018	436 HIV / AIDS Program State Services Brazos Valley Council of Governments 5609/2/564-01 September 1, 2018 to August 31, 2019
$ 33,694	$ 68,411	$ (408)	$ -
-	-	-	45,996
$ 33,694	$ 68,411	$ (408)	$ 45,996
$ 1,520	$ 17,810	$ -	$ 3,667
1,074	12,611	-	2,596
248	2,914	-	600
-	2,685	-	-
12	476	-	441
-	363	-	-
168	2,159	-	417
30	100	-	-
-	1,285	-	-
-	1,244	-	-
208	2,471	-	625
125	1,769	-	335
30,309	22,524	(408)	44,345
-	-	-	-
$ 33,694	$ 68,411	$ (408)	$ 53,026
$ -	$ -	$ -	$ 7,030

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
DEPARTMENT OF HEALTH AND HUMAN SERVICES
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	437	438	439
Grant Title:	HIV / AIDS Program State Services Rebate & Eligibility	HIV / AIDS Program Ryan White, Part B Supplemental	HIV / AIDS Program HOPWA
Funding Source:	Brazos Valley Council of Governments	Brazos Valley Council of Governments	Brazos Valley Council of Governments
Grant Number:	5609/2-564-01-R	5608/2-564-S3-01	5607/3-564
Grant Period:	September 1, 2018 to August 31, 2019	October 1, 2018 to March 31, 2019	February 1, 2019 to January 31, 2020
Revenues:			
Federal	$ -	$ 10,310	$ 72,798
State	81,868	-	-
Total revenues	$ 81,868	$ 10,310	$ 72,798
Expenditures:			
Salaries	$ 22,356	$ -	$ 6,927
Fringe benefits	15,831	-	4,512
Indirect costs	3,658	-	1,031
Travel	3,865	-	-
Telephone	618	-	67
Printing, publications	799	-	-
Office rental	3,124	-	1,062
Repairs and maintenance	130	-	-
Postage	-	-	-
Special supplies	289	-	810
Accounting/audit fees	4,067	-	1,132
Receptionist pool	2,977	-	927
Supportive services	29,256	10,310	56,330
Miscellaneous	-	-	-
Total expenditures	$ 86,970	$ 10,310	$ 72,798
Transfers:			
Transfers in	$ 5,102	$ -	$ -

440 HIV / AIDS Program Ryan White, Part B Brazos Valley Council of Governments 5608/3-564 April 1, 2019 to March 31, 2020	441 HIV / AIDS Program Ryan White, Part B Supplemental Brazos Valley Council of Governments 5608/3-564-S3-01 April 1, 2019 to September 30, 2019	442 HIV / AIDS Program State Services Rebate & Eligibility Brazos Valley Council of Governments 5608/3-564 September 1, 2019 to March 31, 2020	443 HIV / AIDS Program State Services Brazos Valley Council of Governments 5609/3-564 September 1, 2019 to August 31, 2020	Total Department of Health and Human Services
$ 116,486	$ 10,825	$ -	$ -	$ 310,718
-	-	38,083	774	164,602
$ 116,486	$ 10,825	$ 38,083	$ 774	$ 475,320
$ 23,350	$ 109	$ 10,265	$ 358	$ 86,362
14,614	71	5,747	66	57,122
3,318	16	1,281	9	13,075
-	-	-	-	6,550
427	5	193	51	2,474
312	-	17	-	1,491
2,746	80	1,589	39	11,384
250	-	-	-	510
628	-	-	-	1,913
366	-	-	-	2,709
3,511	273	968	33	13,288
2,637	276	848	31	9,925
64,319	9,995	17,175	187	280,641
8	-	-	-	8
$ 116,486	$ 10,825	$ 38,083	$ 774	$ 487,452
$ -	$ -	$ -	$ -	$ 12,132

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
HOMELAND SECURITY
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	835	836	901
Grant Title:	Emergency Planning Grant	Emergency Planning Grant	Emergency Planning Grant
Funding Source:	Texas Department of Public Safety	Texas Department of Public Safety	Texas Department of Public Safety
Grant Number:	2942203	DR-4269	InterLocal
Grant Period:	October 1, 2017 to September 30, 2018	January 9, 2018 to January 8, 2020	September 1, 2018 August 31, 2019
Revenues:			
Federal	$ 228	$ 162,974	$ 18,010
In-kind contributions	-	16,356	-
Total revenues	$ 228	$ 179,330	$ 18,010
Expenditures:			
Salaries	$ -	$ 5,832	$ 9,145
Fringe benefits	-	3,858	6,476
Indirect costs	-	883	1,496
Travel	-	1,081	-
Telephone	-	53	144
Printing, publications	-	-	26
Office rental	-	723	304
Repairs and maintenance	-	150	150
Postage	-	-	-
Advertising	-	-	-
Special supplies	228	-	721
Professional dues/services	-	-	-
Accounting/audit fees	-	1,018	2,487
Receptionist pool	-	581	-
Subcontractors	-	200,999	-
In-kind expenditures	-	16,356	-
Total expenditures	$ 228	$ 231,534	$ 20,949
Transfers:			
Transfers in	$ -	$ 52,204	$ 2,939

902 Emergency Planning Grant Texas Department of Public Safety 2942204 October 1, 2018 to September 30, 2019	903 Emergency Planning Grant Texas Department of Public Safety 3707001 August 1, 2018 to December 31, 2018	904 Emergency Planning Grant Texas Department of Public Safety InterLocal September 1, 2019 August 31, 2020	Total Homeland Security
$ 120,084	$ 28,455	$ 933	$ 330,684
-	-	-	16,356
$ 120,084	$ 28,455	$ 933	$ 347,040
$ 49,279	$ -	$ 347	$ 64,603
32,597	-	(197)	42,734
7,462	-	(59)	9,782
9,324	-	-	10,405
794	-	11	1,002
347	-	-	373
5,967	-	214	7,208
633	-	90	1,023
40	-	-	40
308	-	-	308
2,460	-	141	3,550
25	-	-	25
5,157	-	386	9,048
5,691	-	-	6,272
-	28,455	-	229,454
-	-	-	16,356
$ 120,084	$ 28,455	$ 933	$ 402,183
$ -	$ -	$ -	$ 55,143

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
TEXAS DEPARTMENT OF TRANSPORTATION
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	87	134
Grant Title:	Transportation Section Lead Agency	Transportation Section Lead Agency
Funding Source:	Texas Department of Transportation	Texas Department of Transportation
Grant Number:	RCTP-2019-NRPC-00011	RCTP-2018-NRPC-00009
Grant Period:	August 1, 2018 to August 31, 2020	July 26, 2018 to August 31, 2019
Revenues:		
Federal	$ 2,519	$ 26,377
State	-	-
Total revenues	$ 2,519	$ 26,377
Expenditures:		
Salaries	$ 1,526	$ 11,952
Fringe benefits	452	8,464
Indirect costs	85	1,956
Telephone	9	75
Printing, publications	-	33
Office rental	170	1,212
Special supplies	-	197
Accounting/audit fees	157	1,578
Receptionist pool	120	910
Total expenditures	$ 2,519	$ 26,377
Transfers:		
Transfers in	$ -	$ -

	Total Texas Department of Transportation
$	28,896
	-
$	28,896
$	13,478
	8,916
	2,041
	84
	33
	1,382
	197
	1,735
	1,030
$	28,896
$	-

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	177	179
Grant Title:	Regional Law Enforcement Training Grant	Law Enforcement Planning Grant
Funding Source:	Office of The Governor, Criminal Justice Division	Office of The Governor, Criminal Justice Division
Grant Number:	1427616	INTERLOCAL
Grant Period:	September 1, 2017 to August 31, 2019	September 1, 2018 to August 31, 2019
Revenues:		
State	$ 50,830	$ -
Other	-	55,760
Total revenues	$ 50,830	$ 55,760
Expenditures:		
Salaries	$ 8,874	$ 24,645
Fringe benefits	6,283	17,450
Indirect costs	1,452	4,033
Travel	923	1,141
Telephone	64	613
Printing, publications	19	167
Office rental	933	2,241
Repairs and maintenance	-	-
Postage	5	3
Special supplies	132	132
Professional dues/services	-	30
Accounting/audit fees	(1,355)	3,051
Receptionist pool	676	1,894
Training costs	32,824	360
Total expenditures	$ 50,830	$ 55,760
Transfers:		
Transfers in	$ -	$ -

180 Regional Law Enforcement Training Grant Office of The Governor, Criminal Justice Division 1427617 September 1, 2019 to August 31, 2021	181 Law Enforcement Planning Grant Office of The Governor, Criminal Justice Division INTERLOCAL September 1, 2019 to August 31, 2020	Total Office of The Governor, Criminal Justice Division
$ 1,640	$ -	$ 52,470
-	6,959	62,719
$ 1,640	$ 6,959	$ 115,189
$ 638	$ 2,747	$ 36,904
8	667	24,408
(12)	115	5,588
806	146	3,016
4	16	697
-	-	186
57	232	3,463
40	40	80
-	-	8
-	-	264
-	-	30
53	2,811	4,560
46	185	2,801
-	-	33,184
$ 1,640	$ 6,959	$ 115,189
$ -	$ -	$ -

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	466	467	
Grant Title:	Solid Waste Planning Grant	Solid Waste Planning Grant	
Funding Source:	Texas Commission on Environmental Quality	Texas Commission on Environmental Quality	Total Texas Commission on Environmental Quality
Grant Number:	582-18-80542	582-20-10217	
Grant Period:	September 1, 2018 to August 31, 2019	September 1, 2019 to August 31, 2020	
Revenues:			
State	$ 122,141	$ 6,318	$ 128,459
Expenditures:			
Salaries	$ 34,469	$ 3,962	$ 38,431
Fringe benefits	24,409	1,013	25,422
Indirect costs	5,641	179	5,820
Travel	731	-	731
Telephone	164	22	186
Printing, publications	513	235	748
Office rental	2,536	327	2,863
Repairs and maintenance	170	-	170
Postage	29	-	29
Special supplies	461	-	461
Professional dues/services	25	-	25
Accounting/audit fees	3,991	319	4,310
Receptionist pool	2,111	261	2,372
Subcontractors	46,891	-	46,891
Total expenditures	$ 122,141	$ 6,318	$ 128,459
Transfers:			
Transfers	$ -	$ -	$ -

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
TEXAS COMMUNITY DEVELOPMENT PROGRAM
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	024	025	
Grant Title:	Texas Community Development Program	Texas Community Development Program	
Funding Source:	Office of Rural Community Affairs	Office of Rural Community Affairs	Total Texas Community Development Program
Grant Number:	C717206	C719206	
Grant Period:	September 1, 2018 to August 31, 2019	September 1, 2019 to August 31, 2020	
Revenues:			
Federal	$ 4,731	$ (131)	$ 4,600
Expenditures:			
Salaries	$ 2,218	$ -	$ 2,218
Fringe benefits	1,570	(104)	1,466
Indirect costs	363	(27)	336
Telephone	10	-	10
Office rental	138	-	138
Advertising	170	-	170
Accounting/audit fees	193	-	193
Receptionist pool	69	-	69
Total expenditures	$ 4,731	$ (131)	$ 4,600
Transfers:			
Transfers in	$ -	$ -	$ -

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
ECONOMIC DEVELOPMENT ADMINISTRATION
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	305	306	
Grant Title:	Economic Planning Grant	Economic Planning Grant	
Funding Source:	Economic Development Administration	Economic Development Administration	Total Economic Development Administration
Grant Number:	ED18AUS3020011	ED19AUS3030023	
Grant Period:	January 1, 2018 to December 31, 2020	July 1, 2019 to December 31, 2021	
Revenues:			
Federal	$ 24,156	$ -	$ 24,156
In-kind contributions	45,888	17,760	63,648
Total revenues	$ 70,044	$ 17,760	$ 87,804
Expenditures:			
Salaries	$ 23,788	$ 3,500	$ 27,288
Fringe benefits	15,734	2,314	18,048
Indirect costs	3,602	530	4,132
Travel	2,649	69	2,718
Telephone	559	22	581
Printing, publications	217	-	217
Office rental	2,351	383	2,734
Repairs and maintenance	148	40	188
Postage	5	-	5
Special supplies	197	-	197
Accounting/audit fees	2,973	380	3,353
Receptionist pool	1,732	280	2,012
Subcontractors	360	-	360
In-kind expenditures	45,888	17,760	63,648
Total expenditures	$ 100,203	$ 25,278	$ 125,481
Transfers:			
Transfers in	$ 30,159	$ 7,518	$ 37,677

EXHIBIT B-12

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
SPECIAL REVENUE FUNDS
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	102	103	104	
Grant Title:	My Walls Base Grant	My Walls Base Grant	My Walls CoC Planning	
Funding Source:	Department of Housing and Urban Development	Department of Housing and Urban Development	Department of Housing and Urban Development	Total Department of Housing and Urban Development
Grant Number:	TX0331L6T241604	TX0331L6T241704	TX0503L6T241700	
Grant Period:	January 1, 2018 to December 31, 2018	January 1, 2019 to December 31, 2019	January 1, 2019 to December 31, 2019	
Revenues:				
Federal	$ 61,809	$ 196,325	$ 12,814	$ 270,948
In-kind contributions	8,895	20,849	-	29,744
Total revenues	$ 70,704	$ 217,174	$ 12,814	$ 300,692
Expenditures:				
Salaries	$ 9,907	$ 34,913	$ -	$ 44,820
Fringe benefits	7,015	22,630	-	29,645
Indirect costs	1,621	5,165	-	6,786
Travel	406	1,124	-	1,530
Telephone	186	678	1,021	1,885
Printing, publications	513	365	243	1,121
Office rental	997	3,492	-	4,489
Repairs and maintenance	5,000	18,682	8,000	31,682
Postage	34	92	-	126
Special supplies	-	-	1,209	1,209
Professional dues/services	-	-	2,339	2,339
Accounting/audit fees	1,410	5,245	2	6,657
Receptionist pool	894	3,703	-	4,597
Supportive services	33,826	100,236	-	134,062
In-kind expenditures	8,895	20,849	-	29,744
Total expenditures	$ 70,704	$ 217,174	$ 12,814	$ 300,692
Transfers:				
Transfers in	$ -	$ -	$ -	$ -

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **779**
Contract Number - 0317WOS000
Contract Name - Workforce - Military Family Support
Contract Period - January 1, 2017 to February 28, 2018

Revenues:		
Federal	$	6,085
State		-
Other		-
Total revenues	$	6,085
Expenditures:		
Management fee	$	-
Travel		-
Board travel		-
Telephone		-
Printing, publications		-
Office rental		-
Equipment		-
Repairs and maintenance		-
Postage		-
Advertising		-
Special supplies		-
Professional dues/services		107
Personnel cost - LWFB		2,178
Accounting/audit fees		-
Subcontractors		3,800
Supportive services		-
Training costs		-
Miscellaneous		-
Total expenditures	$	6,085

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ 2,323	$ 997	$ 2,287	$ 5,607
Program services	16,999	36,968	3,798	57,765
	$ 19,322	$ 37,965	$ 6,085	$ 63,372

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **781**
Contract Number - 0317WOA000
Contract Name - Workforce - Adult
Contract Period - July 1, 2017 to June 30, 2019

Revenues:	
Federal	$ 49,808
State	-
Other	-
Total revenues	$ 49,808
Expenditures:	
Management fee	$ 289
Travel	273
Board travel	-
Telephone	29
Printing, publications	-
Office rental	493
Equipment	-
Repairs and maintenance	1,630
Postage	-
Advertising	-
Special supplies	17
Professional dues/services	293
Personnel cost - LWFB	6,161
Accounting/audit fees	-
Subcontractors	40,016
Supportive services	-
Training costs	347
Miscellaneous	260
Total expenditures	$ 49,808

	September 30, 2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 26,153	$ 8,576	$ 34,729
Program services	56,080	273,084	41,232	370,396
	$ 56,080	$ 299,237	$ 49,808	$ 405,125

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **782**
Contract Number - 0317WOD000
Contract Name - Workforce - Dislocated Worker
Contract Period - July 1, 2017 to June 30, 2019

Revenues:	
Federal	$ 17,798
State	-
Other	-
Total revenues	$ 17,798
Expenditures:	
Management fee	$ 414
Travel	220
Board travel	-
Telephone	58
Printing, publications	-
Office rental	724
Equipment	-
Repairs and maintenance	1,408
Postage	-
Advertising	-
Special supplies	24
Professional dues/services	353
Personnel cost - LWFB	4,791
Accounting/audit fees	-
Subcontractors	9,533
Supportive services	-
Training costs	187
Miscellaneous	86
Total expenditures	$ 17,798

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 39,811	$ 9,907	$ 49,718
Program services	-	439,569	7,891	447,460
	$ -	$ 479,380	$ 17,798	$ 497,178

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **783**
Contract Number - 0317WOY000
Contract Name - Workforce - Youth
Contract Period - July 1, 2017 to June 30, 2019

Revenues:	
Federal	$ 189,377
State	-
Other	-
Total revenues	$ 189,377
Expenditures:	
Management fee	$ 1,473
Travel	398
Board travel	13
Telephone	-
Printing, publications	-
Office rental	262
Equipment	-
Repairs and maintenance	-
Postage	3
Advertising	-
Special supplies	10
Professional dues/services	580
Personnel cost - LWFB	17,251
Accounting/audit fees	-
Subcontractors	169,204
Supportive services	-
Training costs	7
Miscellaneous	176
Total expenditures	$ 189,377

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 22,775	$ 12,185	$ 34,960
Program services	-	138,788	177,192	315,980
	$ -	$ 161,563	$ 189,377	$ 350,940

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **785**
Contract Number - 0318CCP000
Contract Name - Child Care - DFPS
Contract Period - September 1, 2017 to December 31, 2018

Revenues:	
Federal	$ -
State	8,233
Other	-
Total revenues	$ 8,233
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	8,233
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 8,233

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 8,096	$ -	$ 8,096
Program services	-	706,449	8,233	714,682
	$ -	$ 714,545	$ 8,233	$ 722,778

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **786**
Contract Number - 0318CCQ000
Contract Name - Workforce Child Care CCQ
Contract Period - October 1, 2017 to October 31, 2018

Revenues:	
Federal	$ 51,099
State	-
Other	-
Total revenues	$ 51,099
Expenditures:	
Management fee	$ -
Travel	857
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	50,242
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 51,099

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	91,348	51,099	142,447
	$ -	$ 91,348	$ 51,099	$ 142,447

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **787**
Contract Number - 0318CCF000
Contract Name - Workforce Child Care CCF
Contract Period - October 1, 2017 to December 31, 2018

Revenues:	
Federal	$ 51,364
State	8,686
Other	-
Total revenues	$ 60,050
Expenditures:	
Management fee	$ 5,367
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	54,683
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 60,050

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 244,633	$ 5,367	$ 250,000
Program services	-	3,195,774	54,683	3,250,457
	$ -	$ 3,440,407	$ 60,050	$ 3,500,457

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **788**
Contract Number - 0318CAA000
Contract Name - Workforce Child Care CAA
Contract Period - October 1, 2017 to November 30, 2018

Revenues:	
Federal	$ 2,793
State	-
Other	-
Total revenues	$ 2,793
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	2,793
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 2,793

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	25,711	2,793	28,504
	$ -	$ 25,711	$ 2,793	$ 28,504

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **790**
Contract Number - 0318TAN000
Contract Name - Workforce TANF
Contract Period - October 1, 2017 to October 31, 2018

Revenues:	
Federal	$ 7,447
State	1,053
Other	-
Total revenues	$ 8,500
Expenditures:	
Management fee	$ 758
Travel	555
Board travel	40
Telephone	87
Printing, publications	-
Office rental	692
Equipment	-
Repairs and maintenance	2,111
Postage	10
Advertising	-
Special supplies	22
Professional dues/services	263
Personnel cost - LWFB	3,264
Accounting/audit fees	-
Subcontractors	146
Supportive services	-
Training costs	270
Miscellaneous	282
Total expenditures	$ 8,500

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 73,797	$ 8,500	$ 82,297
Program services	-	788,069	-	788,069
	$ -	$ 861,866	$ 8,500	$ 870,366

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **793**
Contract Number - 0318WCI000
Contract Name - Workforce WCI
Contract Period - October 1, 2017 to September 30, 2018

Revenues:	
Federal	$ 1,058
State	-
Other	-
Total revenues	$ 1,058
Expenditures:	
Management fee	$ -
Travel	405
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	653
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 1,058

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	12,694	1,058	13,752
	$ -	$ 12,694	$ 1,058	$ 13,752

EXHIBIT B-13
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NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **794**
Contract Number - 0318REA000
Contract Name - Workforce REA
Contract Period - November 1, 2017 to October 31, 2018

Revenues:	
Federal	$ 15,245
State	-
Other	-
Total revenues	$ 15,245
Expenditures:	
Management fee	$ 42
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	15,203
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 15,245

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 208	$ 42	$ 250
Program services	-	29,325	15,203	44,528
	$ -	$ 29,533	$ 15,245	$ 44,778

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **795**
Contract Number - 0318WPA000
Contract Name - Wagner-Peyser Employment Services
Contract Period - October 1, 2017 to December 31, 2018

Revenues:	
Federal	$ 13,487
State	-
Other	-
Total revenues	$ 13,487
Expenditures:	
Management fee	$ 183
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	327
Accounting/audit fees	-
Subcontractors	12,977
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 13,487

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 3,804	$ 510	$ 4,314
Program services	-	26,640	12,977	39,617
	$ -	$ 30,444	$ 13,487	$ 43,931

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **796**
Contract Number - 0318CCM000
Contract Name - Child Care Local Initiatives
Contract Period - October 1, 2017 to December 31, 2018

Revenues:	
Federal	$ 425,861
State	-
Other	-
Total revenues	$ 425,861
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	425,861
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 425,861

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	171,989	425,861	597,850
	$ -	$ 171,989	$ 425,861	$ 597,850

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **800**
Contract Number - 0318COL000
Contract Name - Infrastructure Support Services Contract - VR
Contract Period - February 13, 2018 to August 31, 2018

Revenues:	
Federal	$ -
State	-
Other	3,900
Total revenues	$ 3,900
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	(3,110)
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	-
Supportive services	7,010
Training costs	-
Miscellaneous	-
Total expenditures	$ 3,900

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	23,212	3,900	27,112
	$ -	$ 23,212	$ 3,900	$ 27,112

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **837**
Contract Number - 0318WOR000
Contract Name - Workforce WOR
Contract Period - July 1, 2018 to June 30, 2019

Revenues:	
Federal	$ 20,900
State	-
Other	-
Total revenues	$ 20,900
Expenditures:	
Management fee	$ -
Travel	21
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	2,324
Professional dues/services	530
Personnel cost - LWFB	10,589
Accounting/audit fees	40
Subcontractors	7,396
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 20,900

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 55	$ 55
Program services	-	499	20,845	21,344
	$ -	$ 499	$ 20,900	$ 21,399

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **838**
Contract Number - 0318VRS142
Contract Name - Student Hire Ability Navigator Project
Contract Period - March 1, 2018 to August 31, 2019

Revenues:	
Federal	$ -
State	-
Other	94,616
Total revenues	$ 94,616
Expenditures:	
Management fee	$ -
Travel	2,632
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	433
Special supplies	229
Professional dues/services	3,663
Personnel cost - LWFB	73,254
Accounting/audit fees	-
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	540
Total expenditures	$ 80,751

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ 13,332	$ 3,030	$ 16,362
Program services	-	1,835	77,721	79,556
	$ -	$ 15,167	$ 80,751	$ 95,918

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **839**
Contract Number - 0318WOA000
Contract Name - Workforce - Adult
Contract Period - July 1, 2018 to June 30, 2020

Revenues:	
Federal	$ 205,408
State	-
Other	-
Total revenues	$ 205,408
Expenditures:	
Management fee	$ 3,807
Travel	1,153
Board travel	287
Telephone	488
Printing, publications	-
Office rental	4,324
Equipment	226
Repairs and maintenance	1,546
Postage	27
Advertising	48
Special supplies	686
Professional dues/services	4,087
Personnel cost - LWFB	52,507
Accounting/audit fees	905
Subcontractors	135,052
Supportive services	-
Training costs	36
Miscellaneous	229
Total expenditures	$ 205,408

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 40,340	$ 40,340
Program services	-	-	165,068	165,068
	$ -	$ -	$ 205,408	$ 205,408

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **840**
Contract Number - 0318WOD000
Contract Name - Workforce - Dislocated Worker
Contract Period - July 1, 2018 to June 30, 2020

Revenues:	
Federal	$ 298,522
State	-
Other	-
Total revenues	$ 298,522
Expenditures:	
Management fee	$ 5,483
Travel	3,946
Board travel	241
Telephone	384
Printing, publications	-
Office rental	6,207
Equipment	226
Repairs and maintenance	2,374
Postage	26
Advertising	48
Special supplies	5
Professional dues/services	8,930
Personnel cost - LWFB	76,082
Accounting/audit fees	1,175
Subcontractors	191,522
Supportive services	-
Training costs	46
Miscellaneous	1,827
Total expenditures	$ 298,522

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 55,011	$ 55,011
Program services	-	-	243,511	243,511
	$ -	$ -	$ 298,522	$ 298,522

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **841**
Contract Number - 0318WOY000
Contract Name - WIOA - Youth
Contract Period - July 1, 2018 to June 30, 2020

Revenues:	
Federal	$ 153,276
State	-
Other	-
Total revenues	$ 153,276
Expenditures:	
Management fee	$ 2,320
Travel	1,708
Board travel	219
Telephone	432
Printing, publications	-
Office rental	727
Equipment	293
Repairs and maintenance	2,741
Postage	30
Advertising	83
Special supplies	779
Professional dues/services	4,355
Personnel cost - LWFB	46,750
Accounting/audit fees	504
Subcontractors	92,160
Supportive services	-
Training costs	23
Miscellaneous	152
Total expenditures	$ 153,276

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 38,112	$ 38,112
Program services	-	-	115,164	115,164
	$ -	$ -	$ 153,276	$ 153,276

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **842**
Contract Number - 0319CCP000
Contract Name - Child Care - DFPS
Contract Period - September 1, 2018 to December 31, 2019

Revenues:	
Federal	$ -
State	537,880
Other	-
Total revenues	$ 537,880
Expenditures:	
Management fee	$ 5,430
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	314
Personnel cost - LWFB	6,272
Accounting/audit fees	1,718
Subcontractors	524,146
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 537,880

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 13,734	$ 13,734
Program services	-	65,229	524,146	589,375
	$ -	$ 65,229	$ 537,880	$ 603,109

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **843**
Contract Number - 0319CCA000
Contract Name - Workforce Child Care CAA
Contract Period - October 1, 2018 to November 30, 2019

Revenues:	
Federal	$ 33,174
State	-
Other	-
Total revenues	$ 33,174
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	33,174
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 33,174

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	33,174	33,174
	$ -	$ -	$ 33,174	$ 33,174

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **844**
Contract Number - 0319CCF000
Contract Name - Workforce Child Care CCF
Contract Period - October 1, 2018 to December 31, 2019

Revenues:	
Federal	$ 3,492,715
State	444,031
Other	-
Total revenues	$ 3,936,746
Expenditures:	
Management fee	$ 41,455
Travel	9,787
Board travel	1,804
Telephone	2,730
Printing, publications	-
Office rental	14,497
Equipment	1,141
Repairs and maintenance	17,103
Postage	169
Advertising	206
Special supplies	1,420
Professional dues/services	7,517
Personnel cost - LWFB	68,322
Accounting/audit fees	9,092
Subcontractors	3,754,477
Supportive services	-
Training costs	4,089
Miscellaneous	2,937
Total expenditures	$ 3,936,746

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 188,237	$ 188,237
Program services	-	-	3,748,509	3,748,509
	$ -	$ -	$ 3,936,746	$ 3,936,746

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **845**
Contract Number - 0319CCQ000
Contract Name - Workforce Child Care CCQ
Contract Period - October 1, 2018 to October 31, 2019

Revenues:	
Federal	$ 182,056
State	-
Other	-
Total revenues	$ 182,056
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	182,056
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 182,056

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	182,056	182,056
	$ -	$ -	$ 182,056	$ 182,056

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **846**
Contract Number - 0319REA000
Contract Name - Workforce REA
Contract Period - October 1, 2018 to September 30, 2019

Revenues:	
Federal	$ 36,608
State	-
Other	-
Total revenues	$ 36,608
Expenditures:	
Management fee	$ 308
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	895
Professional dues/services	35
Personnel cost - LWFB	709
Accounting/audit fees	64
Subcontractors	34,597
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 36,608

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 2,013	$ 2,013
Program services	-	-	34,595	34,595
	$ -	$ -	$ 36,608	$ 36,608

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **847**
Contract Number - 0319SNE000
Contract Name - Workforce Food Stamp E & T
Contract Period - October 1, 2018 to September 30, 2019

Revenues:	
Federal	$ 176,585
State	32,941
Other	-
Total revenues	$ 209,526
Expenditures:	
Management fee	$ 1,540
Travel	4,743
Board travel	123
Telephone	190
Printing, publications	-
Office rental	797
Equipment	78
Repairs and maintenance	4,034
Postage	10
Advertising	-
Special supplies	280
Professional dues/services	702
Personnel cost - LWFB	8,136
Accounting/audit fees	374
Subcontractors	187,115
Supportive services	-
Training costs	782
Miscellaneous	622
Total expenditures	$ 209,526

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 20,553	$ 20,553
Program services	-	-	188,973	188,973
	$ -	$ -	$ 209,526	$ 209,526

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **848**
Contract Number - 0319TAF000
Contract Name - Workforce TANF
Contract Period - October 1, 2018 to October 31, 2019

Revenues:	
Federal	$ 750,217
State	101,528
Other	-
Total revenues	$ 851,745
Expenditures:	
Management fee	$ 8,989
Travel	4,033
Board travel	512
Telephone	1,081
Printing, publications	-
Office rental	9,839
Equipment	462
Repairs and maintenance	7,423
Postage	93
Advertising	114
Special supplies	803
Professional dues/services	7,493
Personnel cost - LWFB	57,041
Accounting/audit fees	1,906
Subcontractors	748,561
Supportive services	-
Training costs	95
Miscellaneous	3,300
Total expenditures	$ 851,745

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 89,216	$ 89,216
Program services	-	-	762,529	762,529
	$ -	$ -	$ 851,745	$ 851,745

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **849**
Contract Number - 0319WPA000
Contract Name - Wagner-Peyser Employment Services
Contract Period - October 1, 2018 to December 31, 2019

Revenues:	
Federal	$ 21,804
State	-
Other	-
Total revenues	$ 21,804
Expenditures:	
Management fee	$ 260
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	519
Personnel cost - LWFB	2,872
Accounting/audit fees	-
Subcontractors	18,153
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 21,804

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 3,008	$ 3,008
Program services	-	-	18,796	18,796
	$ -	$ -	$ 21,804	$ 21,804

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **850**
Contract Number - VES 19-3
Contract Name - Veterans' Services
Contract Period - October 1, 2018 to September 30, 2019

Revenues:	
Federal	$ 13,367
State	-
Other	-
Total revenues	$ 13,367
Expenditures:	
Management fee	$ 114
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	26
Personnel cost - LWFB	519
Accounting/audit fees	20
Subcontractors	12,688
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 13,367

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 679	$ 679
Program services	-	-	12,688	12,688
	$ -	$ -	$ 13,367	$ 13,367

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **851**
Contract Number - 0319WCI000
Contract Name - Workforce WCI
Contract Period - October 1, 2018 to September 30, 2019

Revenues:	
Federal	$ 59,087
State	-
Other	-
Total revenues	$ 59,087
Expenditures:	
Management fee	$ -
Travel	1,095
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	3,346
Professional dues/services	330
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	47,457
Supportive services	-
Training costs	-
Miscellaneous	6,859
Total expenditures	$ 59,087

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	59,087	59,087
	$ -	$ -	$ 59,087	$ 59,087

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **852**
Contract Number - 0319CCM000
Contract Name - Child Care Local Initiatives
Contract Period - October 1, 2018 to December 31, 2019

Revenues:	
Federal	$ 207,768
State	-
Other	-
Total revenues	$ 207,768
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	207,768
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 207,768

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	207,768	207,768
	$ -	$ -	$ 207,768	$ 207,768

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **853**
Contract Number - 0319WOO000
Contract Name - Workforce WOO
Contract Period - October 1, 2018 - September 30, 2019

Revenues:	
Federal	$ 52,608
State	-
Other	-
Total revenues	$ 52,608
Expenditures:	
Management fee	$ 934
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	31,911
Repairs and maintenance	(2,000)
Postage	-
Advertising	-
Special supplies	208
Professional dues/services	693
Personnel cost - LWFB	13,852
Accounting/audit fees	-
Subcontractors	-
Supportive services	7,010
Training costs	-
Miscellaneous	-
Total expenditures	$ 52,608

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 15,315	$ 15,315
Program services	-	-	37,293	37,293
	$ -	$ -	$ 52,608	$ 52,608

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **854**
Contract Number - 0319COL000
Contract Name - Ongoing and Shared Costs - VR
Contract Period - September 1, 2018 to August 31, 2019

Revenues:	
Federal	$ -
State	-
Other	111,410
Total revenues	$ 111,410
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	1,268
Equipment	-
Repairs and maintenance	28,316
Postage	-
Advertising	-
Special supplies	31,360
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	53,070
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 114,014

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	114,014	114,014
	$ -	$ -	$ 114,014	$ 114,014

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **855**
Contract Number - 0319WOS001
Contract Name - Workforce - Military Family Support
Contract Period - January 1, 2019 to December 31, 2019

Revenues:	
Federal	$ 33,089
State	-
Other	-
Total revenues	$ 33,089
Expenditures:	
Management fee	$ 460
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	75
Personnel cost - LWFB	1,497
Accounting/audit fees	83
Subcontractors	30,974
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 33,089

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 2,115	$ 2,115
Program services	-	-	30,974	30,974
	$ -	$ -	$ 33,089	$ 33,089

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **856**
Contract Number - 0319VRS274
Contract Name - Summer Earn & Learn
Contract Period - February 1, 2019 to January 31, 2020

Revenues:	
Federal	$ -
State	-
Other	70,402
Total revenues	$ 70,402
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	33,178
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 33,178

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	33,178	33,178
	$ -	$ -	$ 33,178	$ 33,178

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **857**
Contract Number - 0319WOR001
Contract Name - Workforce WOR
Contract Period - July 1, 2019 to June 30, 2020

Revenues:	
Federal	$ 5,363
State	-
Other	-
Total revenues	$ 5,363
Expenditures:	
Management fee	$ -
Travel	3
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	471
Professional dues/services	93
Personnel cost - LWFB	1,865
Accounting/audit fees	-
Subcontractors	2,931
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 5,363

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	5,363	5,363
	$ -	$ -	$ 5,363	$ 5,363

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **858**
Contract Number - 0319WAF001
Contract Name - Workforce WAF
Contract Period - July 15, 2019 to August 31, 2020

Revenues:	
Federal	$ 150
State	-
Other	-
Total revenues	$ 150
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	150
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 150

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 150	$ 150
Program services	-	-	-	-
	$ -	$ -	$ 150	$ 150

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **859**
Contract Number - 0319WOA001
Contract Name - Workforce - Adult
Contract Period - July 1, 2019 to June 30, 2021

Revenues:	
Federal	$ 1,726
State	-
Other	-
Total revenues	$ 1,726
Expenditures:	
Management fee	$ -
Travel	1,726
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 1,726

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 1,726	$ 1,726
Program services	-	-	-	-
	$ -	$ -	$ 1,726	$ 1,726

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number	**860**
Contract Number - 0319WOD001	
Contract Name - Workforce - Dislocated Worker	
Contract Period - July 1, 2019 to June 30, 2021	

Revenues:	
Federal	$ 11,651
State	-
Other	-
Total revenues	$ 11,651
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	821
Professional dues/services	-
Personnel cost - LWFB	10,830
Accounting/audit fees	-
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 11,651

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 11,651	$ 11,651
Program services	-	-	-	-
	$ -	$ -	$ 11,651	$ 11,651

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **861**
Contract Number - 0319WOY001
Contract Name - WIOA - Youth
Contract Period - July 1, 2019 to June 30, 2021

Revenues:	
Federal	$ 2,820
State	-
Other	-
Total revenues	$ 2,820
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	2,820
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 2,820

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 2,820	$ 2,820
Program services	-	-	-	-
	$ -	$ -	$ 2,820	$ 2,820

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **862**
Contract Number - 0320CCP001
Contract Name - Child Care - DFPS
Contract Period - September 1, 2019 to August 31, 2022

Revenues:	
Federal	$ -
State	39,795
Other	-
Total revenues	$ 39,795
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	39,795
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 39,795

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	39,795	39,795
	$ -	$ -	$ 39,795	$ 39,795

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **868**
Contract Number - 0320WPA001
Contract Name - Wagner-Peyser Employment Services
Contract Period - October 1, 2019 to December 31, 2020

Revenues:	
Federal	$ 369
State	-
Other	-
Total revenues	$ 369
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	369
Accounting/audit fees	-
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ 369

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ 369	$ 369
Program services	-	-	-	-
	$ -	$ -	$ 369	$ 369

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

NRPC Grant Number **870**
Contract Number - 0320COL001
Contract Name - Ongoing and Shared Costs - VR
Contract Period - September 1, 2019 to August 31, 2020

Revenues:	
Federal	$ -
State	-
Other	7,565
Total revenues	$ 7,565
Expenditures:	
Management fee	$ -
Travel	-
Board travel	-
Telephone	-
Printing, publications	-
Office rental	-
Equipment	-
Repairs and maintenance	-
Postage	-
Advertising	-
Special supplies	-
Professional dues/services	-
Personnel cost - LWFB	-
Accounting/audit fees	-
Subcontractors	-
Supportive services	-
Training costs	-
Miscellaneous	-
Total expenditures	$ -

	September 30,			
	2017	2018	2019	Cumulative
Cost categories:				
Administration	$ -	$ -	$ -	$ -
Program services	-	-	-	-
	$ -	$ -	$ -	$ -

NORTEX REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES AND EXPENDITURES
COMPONENT UNIT
WORKFORCE SOLUTIONS NORTH TEXAS BOARD
YEAR ENDED SEPTEMBER 30, 2019

Exhibit B-13 contracts combined:

Revenues:		
Federal	$	6,590,685
State		1,174,147
Other		287,893
Total revenues	$	8,052,725
Expenditures:		
Management fee	$	79,626
Travel		33,555
Board travel		3,239
Telephone		5,479
Printing, publications		-
Office rental		42,650
Equipment		34,337
Repairs and maintenance		66,686
Postage		368
Advertising		932
Special supplies		41,243
Professional dues/services		40,958
Personnel cost - LWFB		465,438
Accounting/audit fees		16,031
Subcontractors		7,128,961
Supportive services		14,020
Training costs		5,882
Miscellaneous		17,270
Total expenditures		7,996,675
Plus current year depreciation expense		25,817
Total expenses per Exhibit A-2	$	8,022,492

SUPPORTING SCHEDULES

EXHIBIT C-1

NORTEX REGIONAL PLANNING COMMISSION

SCHEDULE OF INDIRECT COSTS
YEAR ENDED SEPTEMBER 30, 2019

	Approved Allocation Plan	Actual
Indirect salaries	$ 61,151	$ 58,852
Released time and fringe benefits	43,301	38,878
Total indirect salary cost	104,452	97,730
Office space	8,147	5,022
Telephone	3,000	603
Consumable supplies	5,500	9,372
Equipment	1,500	-
Printing, publications	2,500	1,592
Staff travel	7,000	518
Board travel	1,500	-
Insurance and bonding	1,750	2,373
Professional dues	9,000	8,767
Postage	1,000	900
Machine repairs	9,000	8,035
Professional services	1,000	3,361
Subscriptions	1,000	1,396
Advertising	1,000	1,642
Miscellaneous	-	5,078
Total (A)	$ 157,349	$ 146,389
Total salaries and fringe benefits	$ 1,746,966	$ 1,707,426
Less indirect salaries and fringe benefits	(104,452)	(97,730)
Total (B)	$ 1,642,514	$ 1,609,696
Indirect cost ratio (A)/(B)	9.58%	9.09%

Indirect Cost Allocation Plan

Nortex Regional Planning Commission annually submits an indirect cost allocation plan to its state coordinating agency, the Texas Workforce Commission, for approval. The plan for fiscal year 2018-19 was approved and implemented for this period. The plan provides guidance in allocating both indirect and fringe benefit costs during this audited year. The basis for allocating indirect costs is total salaries and fringe benefits, less indirect salaries and fringe benefits. The basis for allocating fringe benefits is gross salaries less released time.

NORTEX REGIONAL PLANNING COMMISSION

SCHEDULE OF RELEASED TIME AND FRINGE BENEFITS
YEAR ENDED SEPTEMBER 30, 2019

	Approved Allocation Plan	Actual
Released time:		
Vacations	$ 70,351	$ 71,545
Sick leave	27,057	34,874
Holidays	54,114	53,915
Citizenship leave	1,353	286
Emergency leave	1,353	3,606
Subtotal	154,228	164,226
Fringe benefits:		
Social security taxes	91,306	86,827
Group health insurance	394,962	381,053
Retirement	71,612	40,633
State unemployment compensation	4,860	439
Workers' compensation	7,239	5,201
Subtotal	569,979	514,153
Total	$ 724,207	$ 678,379
Gross salaries	$ 1,176,986	$ 1,207,434
Less - released time (A)	(154,228)	(164,226)
Chargeable salaries	$ 1,022,758	$ 1,043,208
Fringe benefit ratio	70.81%	65.03%

(A) Released time without vacation accrual.

FEDERAL AND STATE
FINANCIAL ASSISTANCE SECTION

NORTEX REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	NRPC Grant Number	Program Expenditures	Pass Through
U.S. Department of Agriculture					
Passed through Texas Workforce Commission:					
Workforce Food Stamp E&T	10.561	0319SNE000	847	$ 176,585	$ 176,584
Total U.S. Department of Agriculture				176,585	176,584
U.S. Department of Commerce					
Passed through Economic Development Administration:					
Economic Planning Grant	11.302	ED18AUS3020011	305	24,156	360
Total U.S. Department of Commerce				24,156	360
U.S. Department of Housing and Urban Development					
Passed through Texas Office of Rural Community Affairs:					
Texas Community Development Program	14.228	C717206	024	4,731	-
Texas Community Development Program	14.228	C719206	025	(131)	-
Total CFDA #14.228				4,600	-
Total passed through Texas Office of Rural Community Affairs				4,600	-
Direct Programs:					
Homeless Services - Base Grant	14.235	TX0331L6T241604	102	61,809	-
Homeless Services - Base Grant	14.235	TX0331L6T241704	103	196,325	-
Total CFDA #14.235				258,134	-
Homeless Services - Planning Grant	14.267	TX0503L6T241700	104	12,814	-
Total direct programs				270,948	-
Passed through Brazos Valley Council of Governments:					
HIV/Aids Program - HOPWA	14.241	5607/2-564-04	432	33,694	-
HIV/Aids Program - HOPWA	14.241	5607/3-564	439	72,798	-
Total CFDA #14.241				106,492	-
Total U.S. Department of Housing and Urban Development				382,040	-
U.S. Department of Labor					
Passed through Texas Workforce Commission:					
Workforce WCI	17.207	0319WCI001	851	3,320	2,820
Workforce Employer Services	17.207	0318WPA000	795	9,094	9,094
Workforce Employer Services	17.207	0319WPA000	849	21,161	18,153
Workforce Employer Services	17.207	0320WPA001	868	332	-
Total CFDA #17.207				33,907	30,067
Workforce REA	17.225	0318REA000	794	15,245	15,203
Workforce REA	17.225	0319REA000	846	36,608	34,595
Total CFDA #17.225				51,853	49,798
WIOA Cluster:					
Workforce WAF	17.258	0319WAF001	858	150	-
Workforce Investment Act - Adult	17.258	0319WOA001	859	1,726	-
Workforce Investment Act - Dislocated Worker	17.258	0319WOD001	860	11,651	-
Workforce Investment Act - Dislocated Worker	17.258	0317WOD000	782	17,798	9,380
Workforce WOS	17.258	0319WOS001	855	33,089	30,975
Workforce WCI	17.258	0319WCI000	851	44,637	44,637
Workforce Investment Act - Adult	17.258	0317WOA000	781	49,808	39,856
Workforce Investment Act - Dislocated Worker	17.258	0318WOD000	840	184,789	184,789
Workforce Investment Act - Adult	17.258	0318WOA000	839	205,408	133,328
Total CFDA #17.258				549,056	442,965

NORTEX REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	NRPC Grant Number	Program Expenditures	Pass Through
U.S. Department of Labor (Cont'd)					
Passed through Texas Workforce Commission (Cont'd):					
Workforce Investment Act - Youth	17.259	0317WOY000	783	189,377	169,150
Workforce Investment Act - Youth	17.259	0318WOY000	841	153,276	90,326
Workforce Investment Act - Youth	17.259	0319WOY001	861	2,820	-
Total CFDA #17.259				345,473	259,476
Workforce WOR	17.278	0319WOR001	857	5,363	2,931
Workforce WOS	17.278	0317WOS000	779	6,085	3,801
Workforce WOR	17.278	0318WOR000	837	20,900	7,396
Workforce WOO	17.278	0319WOO000	853	52,608	-
Workforce Investment Act - Dislocated Worker	17.278	0318WOD000	840	113,733	3,525
Total CFDA #17.278				198,689	17,653
Total WIOA Cluster				1,093,218	720,094
Total Texas Workforce Commission				1,178,978	799,959
Passed through Texas Veterans Commission:					
Veterans Employment Services	17.804	VES 19-3	850	13,367	12,688
Total U.S. Department of Labor				1,192,345	812,647
U.S. Department of Transportation					
Passed through Texas Department of Transportation:					
Transportation Section Lead Agency	20.505	RCTP-2018-NRPC-00009	134	26,377	-
Transportation Section Lead Agency	20.505	RCTP-2019-NRPC-00011	087	2,519	-
Total CFDA #20.513				28,896	-
Total U.S. Department of Transportation				28,896	-
U.S. Department of Health and Human Services					
Passed through Texas Health and Human Services Commission:					
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	539-16-0018-00001	250	2,664	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	539-16-0018-00001	250	24,492	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	539-16-0018-00001	250	16,657	-
Aging Cluster:					
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	539-16-0018-00001	250	362,010	-
Title III, Part C1 - Nutrition Services	93.045	539-16-0018-00001	250	170,751	-
Title III, Part C2 - Nutrition Services	93.045	539-16-0018-00001	250	361,592	-
				532,343	-
Nutrition Services Incentive Program	93.053	539-16-0018-00001	250	193,189	-
Total Aging Cluster				1,087,542	-

NORTEX REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	NRPC Grant Number	Program Expenditures	Pass Through
U.S. Department of Health and Human Services					
Title III, Part E - National Family Caregiver Support Program	93.052	539-16-0018-00001	250	120,114	-
ADRC - Basic	93.071	HHS000270200008	253	117	-
Aging MIPPA	93.071	539-16-0018-00001	250	10,003	-
ADRC - Basic	93.071	HHS000270200008	249	21,157	-
Total CFDA #93.071				31,277	-
State Health Insurance Assistance Program	93.324	539-16-0018-00001	250	73,134	-
ADRC - Basic	93.791	HHS000270200008	253	823	-
ADRC - Basic	93.791	HHS000270200008	249	41,607	30,255
Total CFDA #93.791				42,430	30,255
Total Texas Health and Human Services Commission				1,398,310	30,255
Passed through Texas Workforce Commission:					
Workforce Employer Services	93.558	0320WPA001	868	37	-
Workforce Employer Services	93.558	0319WPA000	849	643	-
Workforce WCI	93.558	0318WCI000	793	1,058	-
Workforce Employer Services	93.558	0318WPA000	795	4,393	3,883
Workforce TANF	93.558	0318TAN000	790	7,447	-
Workforce WCI	93.558	0319WCI000	851	10,535	-
Workforce TANF	93.558	0319TAF000	848	750,217	744,303
Total CFDA #93.558				774,330	748,186
CCDF Cluster:					
Workforce WCI	93.575	0319WCI000	851	595	-
Workforce Child Care CAA	93.575	0318CAA000	788	2,793	2,793
Workforce Child Care CAA	93.575	0319CAA000	843	33,174	33,174
Workforce Child Care CCF	93.575	0318CCF000	787	33,626	33,626
Workforce CCQ	93.575	0318CCQ000	786	51,099	50,242
Workforce CCQ	93.575	0319CCQ000	845	182,056	182,056
Workforce Child Care CCM	93.575	0319CCF000	844	2,563,641	2,563,641
Workforce Child Care CCM	93.596	0319CCM000	852	207,768	207,768
Workforce Child Care CCF	93.596	0318CCF000	787	7,612	7,612
Workforce Child Care CCF	93.596	0319CCF000	844	388,647	388,647
Workforce Child Care CCF	93.596	0318CCF000	787	9,878	9,878
Workforce Child Care CCF	93.596	0319CCF000	844	12,989	12,989
Workforce Child Care CCM	93.596	0318CCM000	796	425,861	425,861
Total CCDF Cluster				3,919,739	3,918,287
Workforce Child Care CCF	93.667	0318CCF000	787	248	248
Workforce Child Care CCF	93.667	0319CCF000	844	527,437	527,437
Total CFDA #93.667				527,685	527,685
Total Texas Workforce Commission				5,221,754	5,194,158

NORTEX REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	NRPC Grant Number	Program Expenditures	Pass Through
Passed through Brazos Valley Council of Governments:					
HIV/Aids Program - Part B Supplemental	93.917	5608-564-01-S	429	(1,398)	-
HIV/Aids Program - Part B Supplemental	93.917	5608/2-564-5202	435	(408)	-
HIV/Aids Program - Part B Supplemental	93.917	5608/2-564-S3-01	438	10,310	-
HIV/Aids Program - Part B Supplemental	93.917	5608/3-564-S3-01	441	10,825	-
HIV/Aids Program - Part B	93.917	5608/2-564-03	434	68,411	-
HIV/Aids Program - Part B	93.917	5608/3-564	440	116,486	-
Total Brazos Valley Council of Governments				204,226	-
Total U.S. Department of Health and Human Services				6,824,290	5,224,413
Corporation for National and Community Services					
Direct Program:					
Retired and Senior Volunteer Program	94.002	19SRWTX001	252	13,883	-
Retired and Senior Volunteer Program	94.002	17SRWTX030	251	16,910	-
Retired and Senior Volunteer Program	94.002	19SRWTX001	248	28,149	-
Total CFDA #94.002				58,942	-
U.S. Department of Homeland Security					
Passed through Texas Department of Public Safety:					
Emergency Planning - Migration Planning	97.039	DR-4269	836	162,974	162,974
Emergency Planning	97.067	2942203	835	228	-
Emergency Planning	97.067	3707001	903	28,455	-
Emergency Planning	97.067	2942204	902	120,084	-
Total CFDA #97.067				148,767	-
Total U.S. Department of Homeland Security				311,741	162,974
Total Federal Awards				8,998,995	6,376,978
Commission on State Emergency Communications					
9-1-1 Planning	N/A	N/A	938	61,866	-
9-1-1 Planning	N/A	N/A	939	884	-
9-1-1 Planning	N/A	N/A	940	639,205	-
9-1-1 Planning	N/A	N/A	941	34,184	-
Total Commission on State Emergency Communications				736,139	-
Office of the Governor - Criminal Justice Division					
Law Enforcement Training	N/A	1427616	177	50,830	-
Law Enforcement Training	N/A	1427617	180	1,640	-
Total Office of the Governor - Criminal Justice Division				52,470	-
Texas Commission on Environmental Quality					
Solid Waste Planning	N/A	582-18-80542	466	122,141	-
Solid Waste Planning	N/A	582-20-10217	467	6,318	-
Total Texas Commission on Environmental Quality				128,459	-
Texas Health and Human Services Commission					
Direct Programs:					
ADRC - Basic	N/A	HHS000270200008	253	7,567	-
ADRC - Basic	N/A	HHS000270200008	249	137,367	-
Aging Older Americans Act - Title III, Part B	N/A	539-16-0018-00001	250	104,091	-
Aging Older Americans Act - Title III, Part B	N/A	539-16-0018-00001	254	2,618	-
Total direct programs				251,643	-

NORTEX REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	NRPC Grant Number	Program Expenditures	Pass Through
Passed through Brazos Valley Council of Governments:					
HIV/Aids Program - State R	N/A	5608/3-564	442	38,083	-
HIV/Aids Program - State Services	N/A	5609-564-01	430	(521)	-
HIV/Aids Program - State Services	N/A	5609/2/564-01	436	45,996	-
HIV/Aids Program - State Services	N/A	5609/3-564	443	774	-
HIV/Aids Program - State Services R	N/A	5609-564-01-R	431	(1,598)	-
HIV/Aids Program - State Services R	N/A	5609/2-564-01-R	437	81,868	-
Total Brazos Valley Council of Governments				164,602	-
Total Texas Health and Human Services Commission				416,245	-
Texas Workforce Commission					
Workforce CCP	N/A	0318CCP000	785	8,233	8,233
Workforce CCP	N/A	0319CCP000	842	537,880	524,147
Workforce CCP	N/A	0320CCP001	862	39,795	39,795
Workforce Child Care CCF	N/A	0318CCF000	787	8,686	3,320
Workforce Child Care CCF	N/A	0319CCF000	844	444,031	255,795
Workforce Food Stamp E & T	N/A	0319SNE000	847	32,941	8,738
Workforce TANF	N/A	0318TAN000	790	1,053	-
Workforce TANF	N/A	0319TAF000	848	101,528	-
Total Texas Workforce Commission				1,174,147	840,028
Total State Awards				2,507,460	840,028
Total Federal and State Awards				$ 11,506,455	$7,217,006

NORTEX REGIONAL PLANNING COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 1 - GENERAL

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

NOTE 2 - BASIS OF ACCOUNTING

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

NOTE 3 - FEDERAL AND STATE ASSISTANCE RECONCILIATION

Operating grants and contributions – Component Unit Per Statement of Activities	$ 8,052,725
Intergovernmental grants and contracts per Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	3,823,286
Less amounts earned on Performance Contracts by Nortex Regional Planning Commission	(81,663)
Less amounts earned on Performance Contracts by Component Unit	(287,893)
Total federal and state award expenditures per Schedule of Expenditures of Federal and State Awards	$11,506,455

NOTE 4 - DE MINIMIS

The Commission did not elect to use the 10% de minimis indirect cost rate.

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards*

Executive Committee
Nortex Regional Planning Commission
Wichita Falls, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Nortex Regional Planning Commission, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Nortex Regional Planning Commission's basic financial statements, and have issued our report thereon dated July 29, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nortex Regional Planning Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
July 29, 2020

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

Executive Committee
Nortex Regional Planning Commission
Wichita Falls, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Nortex Regional Planning Commission's 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 its major federal and state programs for the year ended September 30, 2019. Nortex Regional Planning Commission's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Nortex Regional Planning Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
July 29, 2020

NORTEX REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	____Yes	__X__No
Significant deficiencies identified that are not considered to be material weaknesses?	____Yes	__X__None reported
Noncompliance material to the financial statements noted?	____Yes	__X__No

2. Federal and State Awards

Internal control over major programs:		
One or more material weaknesses identified?	____Yes	__X__No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____Yes	__X__None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with CFR Section 200.516(a) and the State of Texas Single Audit Circular?	____Yes	__X__No

Identification of major programs:

Federal Programs:	
CCDF Cluster	
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
State Program:	
CCDF Cluster	N/A – State

NORTEX REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

A. Summary of Auditor's Results (Cont'd.)

Dollar threshold used to distinguish between Type A and Type B federal programs:	$750,000
Dollar threshold used to distinguish between Type A and Type B state programs:	$300,000
Auditee qualified as low-risk auditee?	X Yes _____ No

B. Financial Statement Findings

Nortex Regional Planning Commission (Primary Government)

None

Workforce Solutions North Texas Board (Discretely Presented Component Unit)

None

C. Federal/State Award Findings and Questioned Costs

Nortex Regional Planning Commission (Primary Government)

None

Workforce Solutions North Texas Board (Discretely Presented Component Unit)

None

NORTEX REGIONAL PLANNING COMMISSION

Audit Corrective Action Plan
Year Ended September 30, 2019

Nortex Regional Planning Commission (Primary Government)

None

Workforce Solutions North Texas Board (Discretely Presented Component Unit)

None

NORTEX REGIONAL PLANNING COMMISSION

Summary Schedule of Prior Audit Findings
Year Ended September 30, 2019

Nortex Regional Planning Commission had no prior year findings.

The Workforce Solutions North Texas Board had the following findings in the prior year:

Finding 2018-001 – Non-Compliance Procurement

Condition
TWC conducted a monitoring visit that encompassed the time period from March 1, 2017 through May 31, 2018. The review noted issues that resulted in findings and questioned costs related to documentation, procurement and subrecipient monitoring. TWC noted in the executive summary of the report that 1) the Board needed to strengthen controls of imaging and retention of fiscal documents, 2) that documentation was not retained for 16 micro purchases, 3) the Board did not comply with state and federal requirements for two workforce center lease procurements and 4) the Board did not ensure all subrecipients were allowable and supported by documentation.

Current Status
TWC conducted a monitoring visit in 2019 and reported an immaterial finding of $3,173 for fees paid related to a procurement issue. The cost was disallowed and unrestricted funds were used to repay the amount. On September 20, 2019, TWC notified Workforce Solutions North Texas Board that they lifted the Corrective Action Plan.