

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

**Offices located in  
Amarillo, Texas**



**PANHANDLE REGIONAL PLANNING COMMISSION  
AMARILLO, TEXAS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

Fiscal year ended September 30, 2024

Prepared by

The Department of Finance

Trenton Taylor  
Director of Finance

**PANHANDLE REGIONAL PLANNING COMMISSION**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
For the Fiscal Year Ended September 30, 2024  
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## **INTRODUCTORY SECTION**



March 31, 2025

Citizens of the Texas Panhandle  
Honorable Chairman and Members  
of the Board of Directors  
Panhandle Regional Planning Commission  
P.O. Box 9257  
Amarillo, Texas 79105-9257

Dear Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) of the Panhandle Regional Planning Commission (the "Commission" or "PRPC") for the fiscal year ended September 30, 2024, is submitted herewith. All disclosures necessary to enable the reader to gain an understanding of the Commission's financial activities have been included. Additional information can be found in the Management's Discussion and Analysis. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the PRPC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations.

The ACFR is presented in four sections:

- An introductory section which includes this letter of transmittal, the Commission's organizational chart, and a list of the governing board and executive staff.
- A financial section that consists of management's discussion and analysis, the independent auditor's report, the basic financial statements, the combining and individual fund statements, as well as other supplementary information.
- A statistical section that includes selected historical financial data and demographic information for the Texas Panhandle region, generally presented on a multi-year basis.
- A single audit section that includes information about federal and state award programs as required by the Single Audit Act of 1996, the Uniform Guidance, and the Uniform Grant Management Standards.

### **Profile of the PRPC**

The Panhandle Regional Planning Commission was organized in September 1969, under the Regional Planning Act of 1965 (Chapter 391, Local Government Code) as a voluntary association of governments for the 26-county Panhandle region as delineated by the Governor. Under the Act, the Commission is designated as a political

415 S.W. 8th Avenue  
P.O. Box 9257  
Amarillo, Texas 79105  
(806) 372-3381  
(806) 373-3268 (fax)  
[www.theprpc.org](http://www.theprpc.org)

subdivision of the State; the general purpose of which is to make studies and plans to guide the unified, far-reaching development of the area, to eliminate duplication, and to promote the economy and efficiency in the coordinated development of the area. The Commission is one of 24 such regional councils serving local governments in the State of Texas.

Although the Commission is a political subdivision of the State, it operates under bylaws originally written and adopted by the membership in December 1970. Each entity voluntarily decides upon membership and is billed annually for dues. Counties and cities are billed on a per capita basis. The Commission does not have the authority to levy taxes and is solely dependent upon its membership dues and monies earned from program fees.

In 2024, the Commission's 94 members included all 26 counties, 62 cities, and 6 special districts. These units of government in 2024 represented an estimated population of 438,982 and an area of almost 26,000 square miles.

The reporting entity includes only the Commission. There are no other organizations, functions, or activities which meet the criteria for inclusion in the ACFR as set forth by the Governmental Accounting Standards Board (GASB). The Employees' Pension Plan (see note 1.F. to the basic financial statements) is a defined contribution plan. Effective December 1, 1996, the Commission transferred responsibility for the plan administration to ICMA Retirement Corporation and adopted ICMA's prototype plan. ICMA changed their name to Mission Square in 2021. Under this arrangement, employees deal directly with Mission Square except for transfer of contributions. Upon payment of its contribution to the Plan, the Commission has no further liability relating to pension matters. In fiscal year 1992, the Commission purchased a building which is reflected in the proprietary fund in the basic financial statements.

### **Major Initiatives**

PRPC has active programs, funded both locally and with grant funds, in the areas of workforce development, assistance to the elderly, emergency communications, emergency preparedness, water planning, solid waste management, criminal justice planning, transportation planning, dispute resolution, and community and economic development. In addition, PRPC provides regional services and technical assistance to the local governments of the Panhandle. Major initiatives are described as follows:

#### **Workforce Development:**

The region's Workforce Development programs help Panhandle employers recruit, hire and retain qualified personnel. They also provide workers with the information, assistance, and training needed to obtain and keep jobs that offer good wages and benefits, and enhance their ability to support their families. These efforts are planned and overseen by the Panhandle Workforce Development Board, a group of dedicated volunteers who are appointed by local elected officials. The PRPC serves as the administrative and fiscal agent for the Board.



### Aging:

The Area Agency on Aging (AAA) serves as the advocate and leader for the Panhandle's elderly population. The AAA offers a range of comprehensive and coordinated programs and services to accomplish its mission of promoting dignity, independence, and quality of life for older people and the family members and friends who care for them.

### Emergency Communications:

The Regional 9-1-1 Network provides emergency communications services for residents in 21 Panhandle counties through a network of twenty-three 9-1-1 call centers located in sheriffs' offices and police departments. The PRPC provides ongoing training of 9-1-1 call takers, ensures maintenance of the emergency systems, and provides public education.

### Emergency Preparedness:

The PRPC's Regional Emergency Preparedness Program supports the state's homeland security strategic plan. Its main goal is to better prepare the area's first responders to thwart and/or respond to and recover from large-scale, man-made or natural disasters. This program is overseen by the Panhandle Regional Emergency Management Advisory Committee (PREMAC) that includes representation from the various disciplines that have a stake in the Panhandle's preparedness efforts. All programs and projects implemented under the PREMAC's purview are intended to have a beneficial regional impact. The PREMAC works to identify common solutions with shared benefits that can extend to the entire region.

### Solid Waste Management:

The PRPC's Regional Solid Waste Management Program works to protect the environment by supporting programs that improve the management and disposal of the region's solid waste. The PRPC's Regional Solid Waste Management Advisory Committee (RSWMAC) directs this program; a committee comprised of solid waste professionals, local officials, industry representatives, and individuals who have an interest in protecting the environment. The RSWMAC has been charged by the PRPC's Board of Directors with determining how the Panhandle's allocations of solid waste funding can best be used to support waste reduction and management programs in the region.

### Criminal Justice:

The PRPC's Criminal Justice Program has been designated by the Office of the Governor, Criminal Justice Division, as the responsible entity for regional criminal justice planning efforts for the 26-county area. Such activities include coordinating and consolidating activities of the agencies to maximize funds and resources. The department assists in administering, monitoring, and reviewing grants for a range of activities. The PRPC also coordinates basic and in-service peace officer training through the Panhandle Law Enforcement Academy.

### Economic Development:

The PRPC's Economic Development Program assists local government entities and area businesses in enhancing the economic environment and encouraging the sustainable development of the region. A new EDA grant created the opportunity to purchase a building for WorkForce administration. Additional assistance includes regional economic planning, grant preparation and administration, and topical workshops. Loans are provided through two Micro-Loan programs.

### Water & Flood Planning:

In 1997, Senate Bill 1 mandated that the State of Texas undertake a comprehensive water planning process designed to assist water users and providers in planning for and meeting future water demands and needs. The Panhandle is one of 16 Regional Water Planning Groups in Texas. At the request of the Panhandle Water Planning Group in our region, the PRPC serves as administrative agent for the regional water and flood planning process. Duties include providing technical assistance, data collection, analysis, and dissemination, funding and management of planning grant contracts, and financial oversight.

### Transportation Planning:

The PRPC, under the guidance of the Texas Department of Transportation, serves as lead agency for the Texas Panhandle to develop regional public transportation service initiatives. The Planning Commission also supports the transportation planning efforts of local elected officials under the auspices of the Panhandle Rural Planning Organization and the Rolling Plains Organization for Rural Transportation. Additional transportation projects are funded through the United States Department of Transportation and the Federal Transportation Administration.

### Dispute Resolution

The PRPC's Dispute Resolution Center (DRC) is designed to empower residents of this region to resolve all types of conflicts through the use of mediation. The DRC offers mediation and/or arbitration assistance for a variety of controversies, including divorce/custody, visitation arrangements, consumer complaints, minor criminal mischief, person injury, landlord/tenant disputes, property and damage disputes, threats and trespassing, financial disputes, police and court referrals, employer/employee conflicts, and neighborhood and community conflicts. Such resolution is achieved with the assistance of trained, impartial mediators who facilitate meetings between the disputing parties.

### Government Services:

The PRPC's Local Government Services Department assists area cities and counties in addressing community development needs. Services can be seen through such improvements as new parks, sewer and water infrastructure, and local planning assistance. The PRPC also delivers management services and recruitment for area municipalities.



## **Long-Term Financial Planning**

### **Internal Controls:**

The Director of Finance establishes and maintains an internal control structure designed to ensure that assets are safeguarded and used in accordance with Board of Directors and grant contract authorizations and that accounting data allows for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. This structure is designed to provide reasonable, but not absolute, assurance these objectives are met. "Reasonable assurance" recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

### **Budgetary Controls:**

The Commission's budget is based on anticipated funding from federal and state grants and local dues; however, variances can and do occur. A comparison of budget to actual expenditures is shown on pages 186-187.

The 2024 budget consisted of specific programs to be funded by grantor agencies and the general fund. All expenditures are classified as current. The general fund program consists of agency-wide support and local expenditures not related to any internal service funds. Budgetary control is maintained through budgetary analysis, as well as prior approval of requisitions to vendors.

Although PRPC's budget is adopted at the annual meeting of its General Assembly, it is not a legally adopted budget or an appropriated budget as defined by the Governmental Accounting Standards Board.

### **Cash Management:**

The PRPC's investment policy is to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting PRPC's cash flow demands. Generally, funds are invested in money market investment accounts with all accounts that are in the name of the Commission being fully insured or collateralized. Note 2 to the financial statements on pages 42 - 43 include a detailed explanation.

### **Risk Management:**

The Commission purchases insurance coverage that is considered adequate to minimize the Commission's risk of loss. A schedule of the insurance coverage in place is included in the statistical section on page 216.

### Independent Audit:

An independent audit is performed by a certified public accounting firm selected by the Commission's Board of Directors. The independent auditor's report has been included in the financial section of this report beginning on page 11.

### Awards and Acknowledgements

#### Certificate of Achievement:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Panhandle Regional Planning Commission for its annual comprehensive financial report for the fiscal year ended September 30, 2023. This was the 39<sup>th</sup> consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### Acknowledgments:

The preparation of this report was accomplished with cooperation of the Commission's financial and administrative staff and the Commission's audit firm, Edgin, Parkman, Fleming & Fleming, P.C. We express our appreciation to the staff members and auditors who contributed to the preparation of this report. We also wish to thank the members of the Board of Directors for conducting the financial operations of the PRPC in a responsible manner.

Respectfully submitted,



Michael J. Peters  
Executive Director



Trenton C. Taylor  
Finance Director



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Panhandle Regional Planning Commission  
Texas**

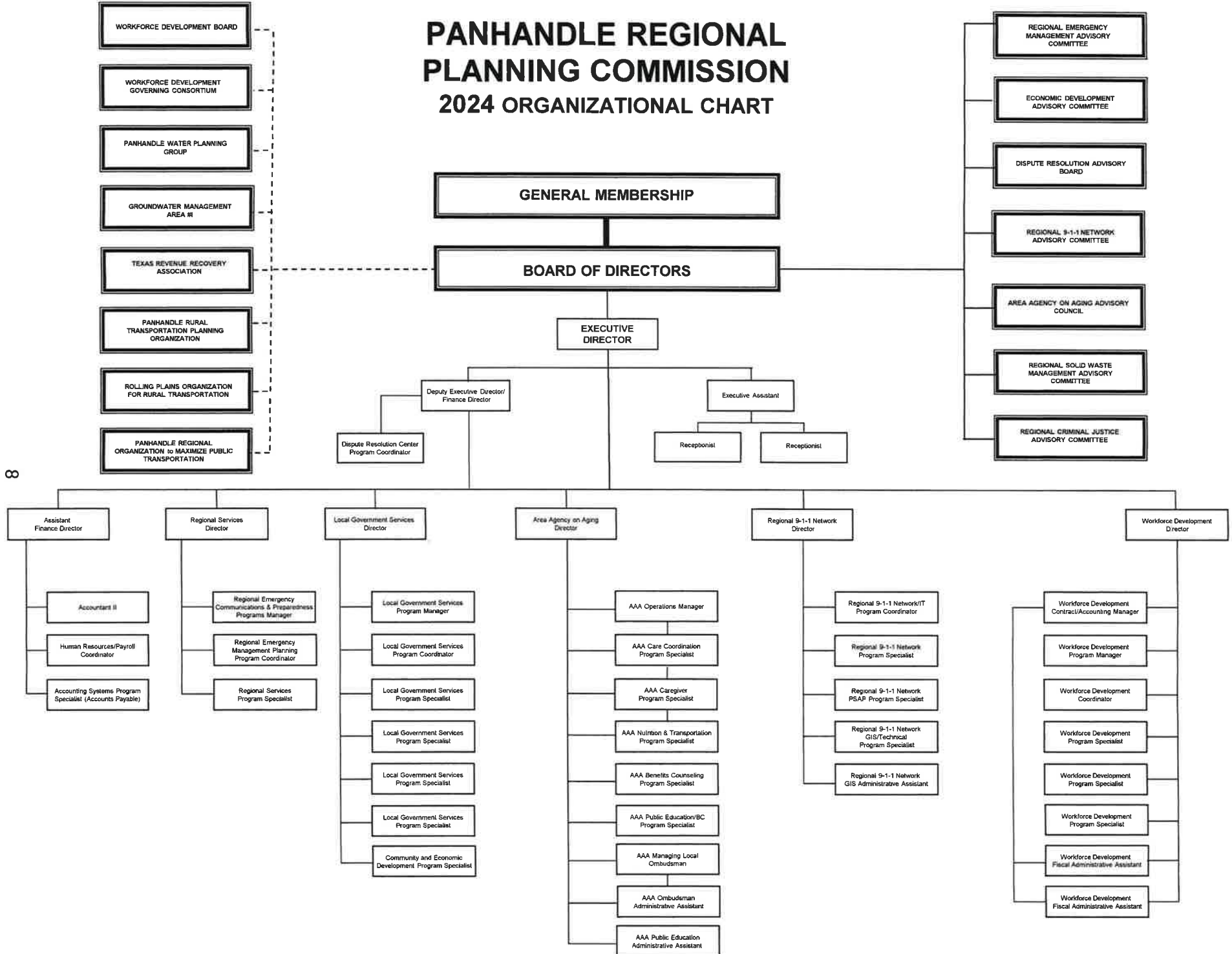
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2023

*Christopher P. Morill*

Executive Director/CEO

# PANHANDLE REGIONAL PLANNING COMMISSION 2024 ORGANIZATIONAL CHART



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

**OFFICERS**

CHAIRMAN	Salvador Rivera, Sheriff, County of Castro
VICE-CHAIRMAN	Nancy Tanner, Judge, County of Potter
SECRETARY/TREASURER	Pat Sims, Commissioner, City of Dumas
IMMEDIATE PAST CHAIRMAN	Tobe Shields, Mayor, City of Spearman

**MEMBERS**

PSA-1	Dallam, Hartley, Moore, Oldham, Sherman	Shawn Ballew, Judge, County of Oldham Ronnie Gordon, Judge, County of Hartley Pat Sims, Commissioner, City of Dumas
PSA-2	Hansford, Hemphill, Hutchinson, Lipscomb, Ochiltree, Roberts	Kerry Symons, Mayor, City of Perryton Buster Davis, Mayor, City of Gruver Tobe Shields, Mayor, City of Spearman
PSA-3	Briscoe, Castro, Deaf Smith, Parmer, Swisher	Harold Keeter, Judge, County of Swisher Greg Lewellen, Mayor, City of Friona Rank Cogdell, Judge, County of Briscoe
PSA-4	Armstrong, Carson, Potter, Randall	Christy Dyer, Judge, County of Randall Cole Stanley, Mayor, City of Amarillo Nancy Tanner, Judge, County of Potter Dan Looten, Judge, County of Carson
PSA-5	Childress, Collingsworth, Donley, Gray, Hall, Wheeler	John Howard, M.D., Judge, County of Donley Kimberly Jones, Judge, County of Childress Pat McDowell, Judge, County of Wheeler

**Minority Elected Representatives**

Juan Cantu, Commissioner, County of Lipscomb (PSA-2)  
Salvador Rivera, Sheriff, Castro County (PSA-3)  
Yolanda Robledo, Alderwoman, City of Bovina (PSA-3)  
Daniel Jackson, Dimmitt (PSA-3)  
Winston Sauls, City of Borger (PSA-2)  
Andy Garcia, City of Cactus (PSA-1)  
Oscar Ostos, Amarillo (PSA-4)  
Karen Price, City of Pampa (PSA-5)

**Special District Representatives**

Phillip Self, Board Member, Greenbelt Municipal and Industrial Water Authority (PSA-5)  
William L. Hallerberg, Ph.D., Canadian River Municipal Water Authority (PSA-4)

**Texas Legislative Representative**

Walter "Four" Price, Representative, District 87 (PSA-4)

**EXECUTIVE STAFF**

EXECUTIVE DIRECTOR	Mike Peters
DEPUTY EXECUTIVE DIRECTOR/FINANCE DIRECTOR	Trent Taylor
WORKFORCE DEVELOPMENT DIRECTOR	Marin Rivas
AGING DIRECTOR	Debra King
REGIONAL SERVICES DIRECTOR	Lori Gunn
LOCAL GOVERNMENT SERVICES DIRECTOR	Alex Guerrero
REGIONAL 9-1-1 NETWORK DIRECTOR	John Schaumburg

## **FINANCIAL SECTION**



## EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

1401 HOLLIDAY ST., SUITE 216 ▪ P.O. Box 750  
WICHITA FALLS, TEXAS 76307-0750  
PH. (940) 766-5550 ▪ FAX (940) 766-5778

MICHAEL D. EDGIN, CPA  
DAVID L. PARKMAN, CPA  
A. PAUL FLEMING, CPA  
JOSHUA R. HARMAN, CPA

### Independent Auditor's Report

The Board of Directors  
Panhandle Regional Planning Commission  
Amarillo, Texas

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Panhandle Regional Planning Commission (Commission) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Panhandle Regional Planning Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 14 through 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The combining financial statements, supporting schedules, and other supplementary information are presented for purposes of additional analysis 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements, supporting schedules, other supplementary information and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2025, on our consideration of Panhandle Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Panhandle Regional Planning Commission's internal control over financial reporting and compliance.

*Edgin, Parkman, Fleming & Fleming, PC*

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas  
March 21, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Panhandle Regional Planning Commission (PRPC), we offer readers of the PRPC's Annual Comprehensive Financial Report this narrative overview and analysis of the PRPC's financial performance during the fiscal year ended September 30, 2024. Please read it in conjunction with the PRPC's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

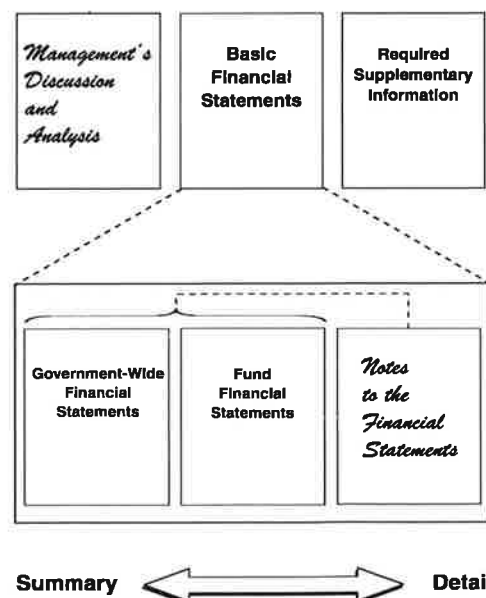
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$10,593,028 (net position). Of this amount, \$5,358,830 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position increased by \$3,747,160. This Increase is principally due to the \$2,400,000 purchase of the new Work Force Building through Economic Development Administration in capital assets.
- The governmental funds reported a fund balance this year of \$4,164,067, which is an increase of \$363,205 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,186,861, which is an increase of \$32,692.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the PRPC:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the PRPC's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the PRPC's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- The *proprietary fund statements* offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as the internal services.

Figure A-1  
Required Components of the PRPC's  
Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the PRPC's financial statements, including the portion of the PRPC's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

**Figure A-2. Major Features of the PRPC's Government-wide and Fund Financial Statements**

<i>Type of Statements</i>	<b>Fund Statements</b>		
	<b>Government-wide</b>	<b>Governmental Funds</b>	<b>Proprietary Funds</b>
<i>Scope</i>	Entire PRPC's government	The activities of the PRPC that are not proprietary	Activities the PRPC operates similar to private businesses - the internal services
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures &amp; changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of revenues, expenses, and changes in net position</li> <li>• Statement of cash flows</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, <b>no capital assets included</b>	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

### Government-wide Statements

The government-wide statements report information about the PRPC as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the PRPC's net position and how they have changed. Net position - the difference between the PRPC's assets and liabilities—is one way to measure the PRPC's financial health or *position*. Over time, increases or decreases in the PRPC's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

### Fund Financial Statements

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

The PRPC has the following kinds of funds:

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

- *Proprietary funds*—Services for which the PRPC charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. PRPC's proprietary funds are for the internal service funds.

## FINANCIAL ANALYSIS OF THE PRPC AS A WHOLE

**Net position.** The PRPC's net position was \$10,593,028 at September 30, 2024. (See Table A-1.)

**Table A-1**  
**PRPC's Net Position**

	Governmental Activities	
	2024	2023
Current and other assets	\$ 12,283,647	\$ 9,223,607
Capital assets, net	4,875,464	5,087,887
Total assets	17,159,111	14,311,494
Current liabilities	6,105,355	4,555,691
Noncurrent liabilities	460,728	2,909,937
Total liabilities	6,566,083	7,465,628
Net position		
Net investment in capital assets	4,825,449	2,298,585
Restricted	408,749	408,854
Unrestricted	5,358,830	4,138,427
Total net position	\$ 10,593,028	\$ 6,845,866

The \$5,358,830 of unrestricted net position at September 30, 2024 represents resources available to fund the programs of the PRPC next year if sufficient resources are not derived from future resources. The restricted net position is required to be set aside for future use in the micro-loan programs.

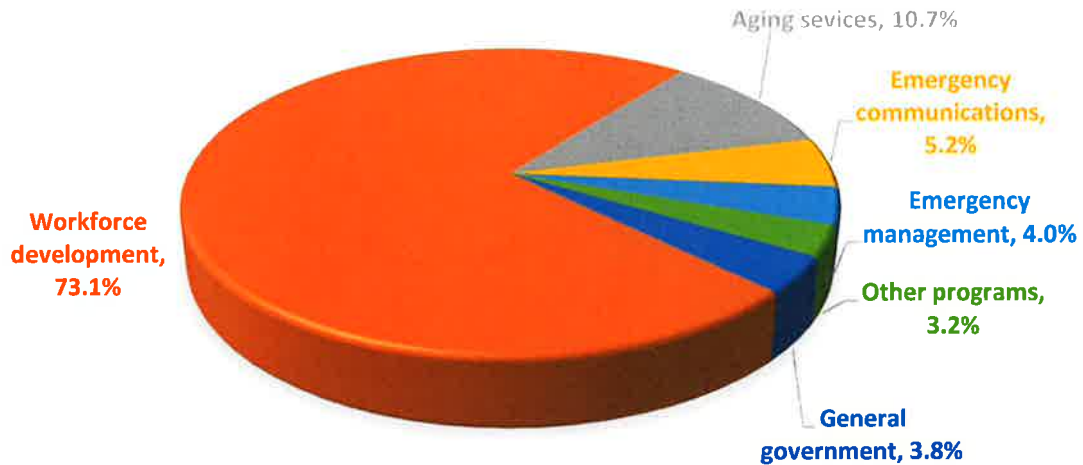
**Changes in net position.** The PRPC's total revenues, both program and general, were \$37,178,907. A significant portion, 91%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 8% with the other categories combined making up 1% of the PRPC's total revenues.

The total cost of all programs was \$33,566,047; 73.1% of these costs were for the workforce development program, 10.7% for the aging program, 5.2 % for emergency communications, 4% for emergency management, 3.8% for general government, and all the other governmental programs making up 3.2%. (See Figure A-4.)

**FIGURE A-3  
SOURCES OF REVENUE FOR FISCAL YEAR 2024**



**FIGURE A- 4  
FUNCTIONAL EXPENSES FOR FISCAL YEAR 2024**



#### **Governmental Activities**

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2024 year compared to 2023. Intergovernmental grants and contracts increased \$4,066,088 primarily in the U.S. Department of Commerce (\$2,071,938 increase) and the Texas Workforce Commission Child Care Formula funds (\$1,897,993 increase). All other areas experienced decreases in these areas as a result of the fluctuation in funding for additional services. Revenue from local contracts and in-kind increased \$230,593 mainly due to an increase in General Funds – Local Resources and Aging.

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

	Governmental Activities	
	2024	2023
<b>Revenues</b>		
Program revenues		
Intergovernmental grants and contracts	\$ 33,957,887	\$ 29,891,799
Local contracts and in-kind	2,996,583	2,765,990
Total program revenues	<u>36,954,470</u>	<u>32,657,789</u>
General revenues		
Membership dues	69,379	69,379
Interest income	237,309	126,859
Miscellaneous	52,049	73,307
Total general revenues	<u>358,737</u>	<u>269,545</u>
Total revenues	<u>37,178,907</u>	<u>32,927,334</u>
<b>Expenses</b>		
General government	1,262,794	1,125,121
Workforce development	24,541,796	23,072,808
Aging services	3,591,487	4,067,467
Emergency communications	1,758,903	1,905,957
Emergency management	1,327,309	1,499,898
Water planning development	416,733	723,119
Economic development	91,878	96,405
Criminal justice programs	136,545	144,566
Solid waste planning	147,865	191,224
Transportation planning	290,737	196,718
Total expenses	<u>33,566,047</u>	<u>33,023,284</u>
Increase (decrease) in net position	3,747,160	(95,950)
Net position – beginning	<u>6,845,868</u>	<u>6,941,816</u>
Net position - ending	<u>\$ 10,593,028</u>	<u>\$ 6,845,866</u>

Table A-3 presents the cost of each of the PRPC's largest programs as well as each program's net cost (total cost less local contracts and in-kind and operating grants and contributions) for the years 2024 and 2023. The net cost reflects what was funded by local dollars.

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

	Governmental Programs		Net Cost of Programs	
	2024	2023	2024	2022
General government	\$ 1,262,794	\$ 1,125,121	\$ 710,131	\$ 206,463
Workforce development	24,541,796	23,072,808	75,783	(166,788)
Aging services	3,591,487	4,067,467	91,037	34,051
Emergency communications	1,758,903	1,905,957	601,440	(87,093)
Emergency management	1,327,309	1,499,898	(224,861)	(366,475)
Water and flood planning	416,733	723,119	13,677	2,959

## **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

### **Governmental Funds**

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

The fund balance of the PRPC General Fund at September 30, 2024 was \$4,093,804 of which \$1,186,861 was unassigned and had an increase of \$32,692 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$2,498,194 had an increase of \$332,058 primarily from the management of grants and projects for our member cities and counties. The fund balance is designated by management for future projects and services such as providing local government services to assist area cities and counties in addressing a variety of community development needs, assisting with community improvements, disaster relief, and local government management. The restricted fund balance of \$408,749 is restricted for use in the micro-loan programs of the PRPC and had a decrease of \$105.

Also included in the governmental funds are the special revenue funds. The principle special revenue fund is the Texas Workforce Commission fund. This fund provides assistance to individuals in finding jobs and obtaining training and providing child-care assistance to low-income families. In 2024, \$24,617,579 of funds were expended for these purposes which was a increase of \$1,711,559, following an increase of \$1,329,467 from the previous year. Most of this fluctuation is attributable to the variable funding primarily for child care. This program, as well as most of the special revenue fund programs, is on a cost reimbursement basis.

### **Proprietary Fund**

The Proprietary Fund is the internal service fund of the PRPC. The purpose of the internal service fund is to provide services such as accounting, information technology, copy, human resource management, office space, vehicle pool, receptionist, and clerical support, which are common to the various programs within PRPC, on a break-even basis. The net income from these services is allocated back to the programs for the government-wide financial statements.

### **General Fund Budgetary Highlights**

The PRPC budget is prepared based upon the various grants and contracts estimated to be in effect for the fiscal year. Although this budget is not legally adopted, it is submitted to the membership at the General Assembly meeting for their approval and adoption. Included in the body of this report is a comparison of that budget to actuals for the year 2024 on pages 186-187.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2024, the PRPC had invested in capital assets totaling \$4,875,465 including land, buildings, furniture and equipment, and right-to-use leased assets. (See Table A-4.) In 1992, the PRPC purchased the land and building located in Amarillo, Texas for the benefit of providing economical office space for the various programs. In 2015, land was purchased in the amount of \$18,000 for the emergency management program. In 2021 additional land was purchased for a new tower site. In 2024, The WorkForce building was purchased through an EDA grant for \$2,400,000. See note 4 on page 42 of the basic financial statements for additional information related to capital assets.

**Table A-4**  
**Capital Assets**

	Governmental Activities	
	2024	2023
Land	\$ 168,247	\$ 168,247
Buildings, systems and improvements, net	2,485,433	150,969
Furniture and equipment, net	2,190,689	2,075,153
Right-to-use leased assets, net	31,096	2,693,518
Total	<u>\$ 4,875,465</u>	<u>\$ 5,087,887</u>

### Long-term Debt

At year-end, the PRPC had a \$50,015 of outstanding debt as shown in Table A-5. See note 7 on pages 44-46 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5**  
**Outstanding Debt**

	Governmental Activities	
	2024	2023
Note payable - due in less than one year	\$ 18,920	\$ 76,867
Right-to-use lease liability - due in less than one year	13,567	199,622
Note payable - due in more than one year	-	18,916
Right-to-use lease liability - due in more than one year	17,528	2,493,897
Total	<u>\$ 50,015</u>	<u>\$ 2,789,302</u>

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2024, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2020 census remained constant at \$69,379. The 2025 budget remains at 8.5 cents per capita basis for each entity's population.
- Programs with match requirements from the federal and state government are expected to remain constant in 2025 with the aging services and the remainder of the EDA – WorkForce building anticipated to require cash match from PRPC.
- Anticipated revenues for intergovernmental grants and contracts and associated proposed expenditures is anticipated to maintain funding streams overall for 2025.

Those indicators that were known when preparing the budget for fiscal year 2024-25 were taken into account.

## CONTACTING THE PRPC'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the PRPC's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to Trenton C. Taylor, Finance Director, Panhandle Regional Planning Commission, P.O. Box 9257, Amarillo, TX 79105.



**BASIC**  
**FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Net Position September 30, 2024

	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 7,032,963
Receivables:	
Due from grantors	4,585,003
Accounts	551,804
Other assets	113,877
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	4,707,217
Total assets	<u>17,159,111</u>
<b>Liabilities</b>	
Accounts payable	2,409,830
Unearned grant revenue	3,655,284
Noncurrent liabilities:	
Due in less than one year	40,348
Due in more than one year	460,621
Total liabilities	<u>6,566,083</u>
<b>Net Position</b>	
Net investment in capital assets	4,825,449
Restricted for micro-loan programs	408,749
Unrestricted	5,358,830
Total net position	<u>\$ 10,593,028</u>

See accompanying notes to the basic financial statements.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Activities For the Year Ended September 30, 2024

Functions/Programs	Direct Expenses	Indirect Cost Allocation
<b>Primary government:</b>		
Governmental activities:		
General government	\$ 1,737,362	(474,568)
Workforce development	24,366,001	175,795
Aging services	3,462,660	128,827
Emergency communications	1,689,664	69,239
Emergency management	1,284,553	42,756
Water planning development	409,829	6,904
Solid waste planning	141,408	6,457
Economic development	81,343	10,535
Criminal justice programs	131,824	4,721
Transportation programs	261,403	29,334
Total governmental activities	<u>33,566,047</u>	<u>-</u>
Total primary government	<u><u>\$ 33,566,047</u></u>	<u><u>-</u></u>

*See accompanying notes to the basic financial statements.*

Expenses After Allocation of Indirect Costs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Local Contracts and In-kind	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
1,262,794	1,972,925	-	-	710,131
24,541,796	38,524	24,579,055	-	75,783
3,591,487	844,532	2,837,992	-	91,037
1,758,903	56	2,360,287	-	601,440
1,327,309	-	1,102,448	-	(224,861)
416,733	-	430,410	-	13,677
147,865	-	153,246	-	5,381
91,878	35,226	70,638	2,066,448	2,080,434
136,545	5,320	137,053	-	5,828
290,737	-	320,310	-	29,573
<u>33,566,047</u>	<u>2,896,583</u>	<u>31,991,439</u>	<u>2,066,448</u>	<u>3,388,423</u>
<u>33,566,047</u>	<u>2,896,583</u>	<u>31,991,439</u>	<u>2,066,448</u>	<u>3,388,423</u>
General revenues:				
Membership dues				69,379
Interest income				237,309
Miscellaneous				52,049
Total general revenues				<u>358,737</u>
Change in net position				<u>3,747,160</u>
Net position - beginning				<u>6,845,868</u>
Net position - ending				<u>\$ 10,593,028</u>

## **FUND FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Balance Sheet - Governmental Funds

September 30, 2024

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
<b>Assets</b>				
Cash and cash equivalents	\$ 4,276,047	207,219	-	458,814
Receivables (net):				
Accounts receivable	284,654	-	-	-
Due from grantors	-	2,987,721	534,724	45,844
Due from other funds	731,288	-	-	-
Other assets	20,832	13,070	-	62,340
Total assets	<u>\$ 5,312,821</u>	<u>3,208,010</u>	<u>534,724</u>	<u>566,998</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 59,748	1,282,758	145,623	97,933
Due to other funds	450,955	-	387,836	-
Unearned grant revenue	708,314	1,925,252	1,265	469,065
Total liabilities	<u>1,219,017</u>	<u>3,208,010</u>	<u>534,724</u>	<u>566,998</u>
Fund balances:				
Restricted	408,749	-	-	-
Assigned	2,498,194	-	-	-
Unassigned	1,186,861	-	-	-
Total fund balances	<u>4,093,804</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,312,821</u>	<u>3,208,010</u>	<u>534,724</u>	<u>566,998</u>

See accompanying notes to the basic financial statements.

U.S. Department of Commerce	Texas Water Development Board	Other Governmental Funds	Total Governmental Funds
8,134	407,249	243,487	5,600,950
-	-	-	284,654
638	404,463	611,613	4,585,003
-	-	-	731,288
159	-	-	96,401
<u>8,931</u>	<u>811,712</u>	<u>855,100</u>	<u>11,298,296</u>
8,931	445,688	344,270	2,384,951
-	-	255,203	1,093,994
-	366,024	185,364	3,655,284
<u>8,931</u>	<u>811,712</u>	<u>784,837</u>	<u>7,134,229</u>
-	-	-	408,749
-	-	70,263	2,568,457
-	-	-	1,186,861
<u>-</u>	<u>-</u>	<u>70,263</u>	<u>4,164,067</u>
<u>8,931</u>	<u>811,712</u>	<u>855,100</u>	<u>11,298,296</u>

See accompanying notes to the basic financial statements.



# PANHANDLE REGIONAL PLANNING COMMISSION

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position September 30, 2024

Total fund balances - governmental funds		\$ 4,164,067
Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. Capital assets at year-end consist of:		
Gross capital assets	\$ 13,395,530	
Related accumulated depreciation	<u>8,900,577</u>	4,494,953
Certain long-term assets are not reported in the governmental funds because they are not available to pay current-period expenditures but they are presented in the statement of net position.		267,150
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of right-to-use lease liabilities.		(8,882)
An internal service fund is used by management to charge costs associated with various activities to individual funds. The assets and liabilities, net of due to and from other funds, of the internal service fund are included in governmental activities in the statement of net position.		<u>1,675,740</u>
Total net position - governmental activities		<u>\$ 10,593,028</u>

See accompanying notes to the basic financial statements.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Year Ended September 30, 2024

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
<b>Revenues</b>				
Intergovernmental grants and contracts	\$ -	24,579,055	2,837,992	2,360,287
Local cash and in-kind	1,822,768	38,524	613,746	56
Program income:				
PRPC	15,857	-	-	-
Subcontractor	-	-	230,786	-
Membership dues	69,379	-	-	-
Interest income	232,614	-	-	1,292
Miscellaneous	36,745	-	-	-
Total revenues	<u>2,177,363</u>	<u>24,617,579</u>	<u>3,682,524</u>	<u>2,361,635</u>
<b>Expenditures</b>				
General government	1,902,615	-	-	-
Workforce development	-	24,441,784	-	-
Emergency communications	-	-	-	2,292,396
Aging services	-	-	3,604,816	-
Water development planning	-	-	-	-
Emergency management	-	-	-	-
Criminal justice programs	-	-	-	-
Economic development	-	-	-	-
Transportation planning	-	-	-	-
Solid waste planning	-	-	-	-
Total expenditures	<u>1,902,615</u>	<u>24,441,784</u>	<u>3,604,816</u>	<u>2,292,396</u>
Excess of revenues over (under) expenditures	<u>274,748</u>	<u>175,795</u>	<u>77,708</u>	<u>69,239</u>
Other financing sources (uses):				
Transfers in	474,568	-	51,119	-
Transfers out	(384,671)	(175,795)	(128,827)	(69,239)
Total other financing sources (uses)	<u>89,897</u>	<u>(175,795)</u>	<u>(77,708)</u>	<u>(69,239)</u>
Net change in fund balances	364,645	-	-	-
Fund balances, beginning	<u>3,729,159</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 4,093,804</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes to the basic financial statements.

U.S. Department of Commerce	Texas Water Development Board	Other Governmental Funds	Total Governmental Funds
2,037,086	430,410	1,713,060	33,957,890
135,226	-	-	2,610,320
-	-	5,320	21,177
-	-	-	230,786
-	-	-	69,379
-	714	2,689	237,309
-	-	-	36,745
<u>2,172,312</u>	<u>431,124</u>	<u>1,721,069</u>	<u>37,163,606</u>
-	-	-	1,902,615
-	-	-	24,441,784
-	-	-	2,292,396
-	-	-	3,604,816
-	424,220	-	424,220
-	-	1,061,132	1,061,132
-	-	137,652	137,652
2,495,329	-	-	2,495,329
-	-	290,979	290,979
-	-	149,478	149,478
<u>2,495,329</u>	<u>424,220</u>	<u>1,639,241</u>	<u>36,800,401</u>
<u>(323,017)</u>	<u>6,904</u>	<u>81,828</u>	<u>363,205</u>
333,552	-	-	859,239
(10,535)	(6,904)	(83,268)	(859,239)
<u>323,017</u>	<u>(6,904)</u>	<u>(83,268)</u>	<u>-</u>
-	-	(1,440)	363,205
-	-	71,703	3,800,862
-	-	70,263	4,164,067

See accompanying notes to the basic financial statements.

## PANHANDLE REGIONAL PLANNING COMMISSION

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities For the Year Ended September 30, 2024

Net change in fund balances - total governmental funds	\$ 363,205
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Amounts reported for *governmental activities* in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. The net difference between the two is as follows:

Capital outlay during the year	\$ 3,277,444	
Depreciation expense for the year	<u>902,610</u>	2,374,834

Proceeds from the sale of capital assets are recorded as revenues when received in the governmental funds. In the Statement of Activities, the difference between the proceeds and the book value of the capital asset is reported as a gain (loss) from sale.	(47,445)
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Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Principal payments on right-to-use lease liabilities in the current fiscal year were:	130,594
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Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.	134,300
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An internal service fund is used by management to charge costs associated with various activities to individual funds. The change in net position of the internal service fund is not reported in the governmental funds.	<u>791,672</u>
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Change in net position of governmental activities	<u><u>\$ 3,747,160</u></u>
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See accompanying notes to the basic financial statements.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Net Position Proprietary Fund September 30, 2024

	Governmental Activities Internal Service Fund
<b>Assets</b>	
Current assets:	
Cash	\$ 1,432,012
Due from other funds	450,953
Other current assets	17,476
Total current assets	<u>1,900,441</u>
Noncurrent assets:	
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	190,051
Intangible lease	22,213
Total noncurrent assets	<u>380,511</u>
Total assets	<u>2,280,952</u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable - trade	24,879
Due to other funds	88,247
Accrued expenses - due in less than one year	7,861
Loan payable - due in less than one year	18,920
Intangible lease value liability - due in less than one year	7,768
Total current liabilities	<u>147,675</u>
Noncurrent liabilities:	
Accrued expenses - due in more than one year	443,092
Intangible lease value liability - due in more than one year	14,445
Total noncurrent liabilities	<u>457,537</u>
Total liabilities	<u>605,212</u>
<b>Net Position</b>	
Net investment in capital assets	339,378
Unrestricted	1,336,362
Total net position	<u>\$ 1,675,740</u>

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Fund For the Year Ended September 30, 2024

	Governmental Activities Internal Service Fund
<b>Operating revenues:</b>	
Charges for services	\$ 1,111,946
Charges for fringe	1,416,896
Rent income	15,300
Total operating revenues	<u>2,544,142</u>
<b>Operating expenses:</b>	
Salaries and benefits	1,458,811
Travel	10,571
Supplies and materials	17,477
Equipment rental and maintenance	111,029
Utilities	45,951
Communications	8,030
Insurance	13,895
Depreciation	43,203
Contract services	26,368
Furniture & equipment over \$5,000	1,449
Miscellaneous expenses	11,996
Total operating expenses	<u>1,748,780</u>
<b>Income from operations</b>	<u>795,362</u>
<b>Non-operating expense:</b>	
Interest	<u>(3,690)</u>
Change in net position	791,672
Total net position - beginning	<u>884,068</u>
Total net position - ending	<u><u>\$ 1,675,740</u></u>

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Cash Flows Proprietary Fund For the Year Ended September 30, 2024

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 2,528,842
Cash received from tenants	15,300
Cash payments to employees	(1,458,811)
Cash payments for goods and services	(237,477)
Net cash provided by operating activities	<u>847,854</u>
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(3,690)
Repayment of mortgage debt principal	(76,863)
Purchase of capital assets	(35,218)
Net cash used by capital and related financing activities	<u>(115,771)</u>
Net Increase in cash	732,083
Cash, beginning of year	<u>699,929</u>
Cash, end of year	<u><u>\$ 1,432,012</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	<u>\$ 795,362</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	43,203
Change in current assets and liabilities:	
Other current assets	(4,136)
Accrued liabilities	13,425
Total adjustments	<u>52,492</u>
Net cash provided by operating activities	<u><u>\$ 847,854</u></u>

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements September 30, 2024

### NOTE 1 - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### General Statement

The Panhandle Regional Planning Commission (Commission) was formed in 1969 as an organization of local governmental units within and serving the 26 counties in the Texas Panhandle, created by the State of Texas (State) and recognized as a political subdivision of the State. The stated purpose of the Commission is the improvement of the health, safety and general welfare of its citizens and the planning for the future development of the region. It does not have stockholders or equity holders and is not subject to income taxes. It also does not have any legislative or taxing authority.

The basic operations of the Commission are financed by member dues. In the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds, the Commission's operations are included in the General Fund. This fund is supplemented by Federal and State grants allowing the Commission to undertake specific projects, the operations of which are included in the other major funds and the aggregate other governmental funds in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.

#### Summary of Significant Accounting Policies

The accounting and reporting policies of the Commission relating to the funds included in the accompanying basic financial statements conform in all material respects to accounting principles generally accepted in the United States of America.

The following significant accounting policies were applied in the preparation of the accompanying basic financial statements:

#### A. Reporting Entity

The reporting entity includes only the Commission. Under Statement No. 14 of the Governmental Accounting Standards Board (GASB), "The Financial Reporting Entity", the definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose financial burdens on, the primary government. A primary organization may also be financially accountable for governmental organizations that are fiscally dependent on it. Under GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – An Amendment to GASB Statements No. 14 and No. 34", certain legally separate tax-exempt entities for which the primary government is not financially accountable should be reported as component units if that organization raises and holds material economic resources for the direct benefit of the primary government. Member governments and various state and local agencies to which grants and funding have been issued by the Commission have not been included within the Commission's basic financial statements because none of the foregoing criteria have been met as to such governments and agencies. In addition, the Commission is not included in any other governmental "reporting entity" as defined by the GASB.



# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

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

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. The effect of interfund activity, except for interfund services which were provided for and used, has been removed from these statements. Governmental activities, which are generally supported by intergovernmental revenues, are reported separately from any business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenue are reported instead as general revenue.

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

The Commission reports the following major Governmental Funds:

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

The *Texas Workforce Commission Fund* is used to account for federal and state grants awarded to the Commission by the United States Departments of Labor, Agriculture, Education and Health and Human Services, as well as the Texas Workforce Commission.

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

The *Commission on State Emergency Communications Fund* is used to account for grant funds remitted by telecommunication service providers to the State of Texas that have been restricted by Texas statute for 9-1-1 services.

The *United States Department of Commerce Fund* is used to account for federal grants awarded for development to the Commission by the United States Department of Commerce.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

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

The *Texas Water Development Fund* is used to account for state grants awarded to the Commission for development of water and flood planning for the Texas Water Development Board.

The proprietary fund is accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included in the Statement of Net Position. The Internal Service Fund, which is the Commission's only proprietary fund, consists of the operations of the office building acquired by the Commission in 1992 to provide office space for the Commission, its individual programs, and several third parties. It is also used to account for various activities such as accounting, human resources, fringe benefits, clerical support, copying, information technology, vehicle pool and receptionist on a fee for service basis. The fees are adjusted periodically to provide for a break-even result. The Internal Service Fund also accounts for the Commission's advance funding of its employee accrued vacation and sick leave policy.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Operating expenses for the proprietary fund include the cost of personnel and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

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

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

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant revenue, membership dues, contract services, and interest are susceptible to accrual. Most other revenue items are considered to be measurable and available only when cash is received by the Commission.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

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

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

#### D. Cash Match Allocations

In accordance with terms and provisions of the various grant contracts, the Commission is generally required to provide a specified percentage of matching funds to support the grant programs. Matching funds of \$384,671 have been reported as transfers from the General Fund to the major and other governmental funds in the accompanying basic financial statements. An amount of \$333,552 in Cash Match was required for the purchase of the Workforce building in the new Economic Assistance grant.

#### E. Local In-kind Services and Cash Match

Personnel services, goods and cash contributed by subcontractors and local governments are recorded as revenue when they serve as the matching funds required under the provisions of grants. Offsetting charges of equal amounts are recorded as expenditures of the appropriate grant project.

The value assigned to personnel services of volunteers is based upon the rates paid for similar work in other state or local governments or on the federal minimum wage. The value assigned for use of space is based on the estimated fair market value of the space.

#### F. Employees' Pension Plan

Substantially all of the Commission's 47 plus employees are covered by a single employer money purchase plan, which is a defined contribution pension plan. The Commission is required to contribute 14% of each employee's gross pay to the plan. Employees are required to contribute 5%. Employees are fully vested immediately to the extent of their contributions and are vested in the contributions made by the Commission at 20% per year of service and are fully vested at the end of five years. Effective December 1, 1996, the Commission transferred responsibility for plan administration to Mission Square Retirement Corporation and adopted Mission Square's prototype plan. Under this arrangement, employees deal directly with Mission Square in all matters except for transfer of contributions. Upon payment of its annual contribution to the plan, the Commission has no further liability relating to pension matters. The amount of the contribution is not based on an actuarial determination.

The Commission's total payroll and covered payroll in fiscal year 2024 were both approximately \$3 million. During the year, the Commission contributed approximately \$417,084 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$148,959 (5% of covered payroll).

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

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

#### G. Indirect Cost Rate

Administrative costs not directly allocable to specific projects are recorded in the General Fund and charged as indirect costs to different programs. Such costs are recorded as transfers from the major and other governmental funds to the General Fund in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.

Indirect costs are collected from the various funds based upon an indirect cost rate applied to eligible expenditures. The Commission's indirect cost rate is based upon prior cost experience. In 2024, the Commission submitted its indirect cost plan to its federal cognizant agency, Texas Workforce Commission and the United States Department of Commerce, Economic Development Administration.

#### H. Capital Assets

Capital assets, which include land, building and improvements, furniture, and equipment, are reported in the governmental activities column in the government-wide financial statements and in the fund financial statements for the proprietary fund. All capital assets are recorded at historical cost, or acquisition value, if donated. Renewals and betterments are capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are recorded as expenditures in the governmental funds (Special Revenue Funds or General Fund).

Depreciation of buildings and improvements and furniture and equipment is being provided on the straight-line method over the following periods:

	<u>Years</u>
Building and improvements	15 – 30
Furniture and equipment	3 – 4
Right-to-use leased assets	3 – 30

#### I. Unearned Revenues

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

#### J. Governmental Fund Balances and Proprietary Fund Net Position

Governmental Fund balances are classified as follows:

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The Commission had no nonspendable fund balance as of September 30, 2024.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

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

Restricted fund balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. The restricted fund balance of \$408,749 is the amount of funds advanced to the Commission by local banks or other entities, along with applicable earnings set aside to be used in the program, pursuant to the Community Reinvestment Act for the purpose of funding low-interest financing for low and medium income businesses.

Committed fund balance – represents amounts that can only be used for a specific purpose because of a formal action (passage of resolution) by the Commission's Board of Directors. Committed amounts cannot be used for any other purpose unless the Board of Directors removes those constraints by taking the same type of formal action. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. The Commission had no committed fund balances as of September 30, 2024.

Assigned fund balance – represents amounts which the Commission intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Board of Directors or by the Finance Director to whom the Board delegated authority when passage of the fund balance classification and reporting policy was adopted. The assigned balance in the General Fund was \$2,498,194 as of September 30, 2024.

Unassigned fund balance – represents amounts which are unconstrained in that they may be spent for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount. The unassigned balance was \$1,186,861 as of September 30, 2024.

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

Proprietary Fund net position results from the operation of the Commission's Internal Service Fund (primarily office rent and general office services). Deficits, if any, in the proprietary fund results primarily from fair value rental charges being insufficient to cover depreciation estimates recorded by the fund. Deficit net position is periodically corrected through changes in rates charged for services in an attempt to bring the balance to zero.

#### K. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Commission considers all highly liquid investments with a maturity of six months or less when purchased to be cash equivalents.

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Notes to Financial Statements (Cont'd.) September 30, 2024**

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

#### **L. Annual Budgets**

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

### **NOTE 2 - CASH AND CASH EQUIVALENTS**

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

At September 30, 2024, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$6,532,511 while the bank balances were \$7,402,957. Additionally, one \$500,000 CDARs CD's with an interest rate of 4.85% and a maturity date of December 26, 2024 are included in the Commission's funds. Of the bank balances, \$500,000 was covered by federal depository insurance and the remainder was collateralized with securities from the Federal Home Loan Mortgage Corporation for \$5,000,000 and an Amarillo, Texas security for \$5,235,000 all of which were held by the pledging financial institution's agent in the Commission's name.

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

#### **a. Credit Risk**

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



# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Notes to Financial Statements (Cont'd.) September 30, 2024**

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

#### **b. Custodial Credit Risk**

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

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the Commission's name.

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

#### **c. Concentration of Credit Risk**

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

#### **d. Interest Rate Risk**

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

#### **e. Foreign Currency Risk**

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

Restrictions on General and Special Revenue Funds are restricted to the respective reserve fund balances in those funds, pending expenditure for the purpose for which those cash amounts were intended. These restrictions generally do not extend to segregation of cash; however, interest-bearing accounts and/or interest income allocation are required under certain programs.

### **NOTE 3 - FEDERAL AND STATE ADMINISTERED GRANT RECEIVABLES**

Federal and state administered grant receivables consist primarily of accrued revenues for reimbursement of expenditures under various programs and grants. All amounts are expected to be collected within the next year.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

### NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 is as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 168,247	\$ -	\$ -	\$ 168,247
Capital assets being depreciated:				
Building and improvements	1,240,737	2,400,000	-	3,640,737
Furniture and equipment	10,422,915	912,661	95,640	11,239,936
Right-to-use leased assets	<u>3,171,929</u>	<u>-</u>	<u>3,097,521</u>	<u>74,408</u>
Total capital assets being depreciated	<u>14,835,581</u>	<u>3,312,661</u>	<u>3,193,161</u>	<u>14,955,081</u>
Less accumulated depreciation for:				
Building and improvements	1,089,768	65,536	-	1,155,304
Furniture and equipment	8,347,762	749,682	48,197	9,049,247
Right-to-use leased assets	<u>478,411</u>	<u>138,261</u>	<u>573,359</u>	<u>43,312</u>
Total accumulated depreciation	<u>9,915,941</u>	<u>953,479</u>	<u>621,556</u>	<u>10,247,863</u>
Total capital assets being depreciated, net	<u>4,919,640</u>	<u>2,359,182</u>	<u>2,571,605</u>	<u>4,707,218</u>
Governmental activities capital assets, net	<u>\$5,087,887</u>	<u>\$2,359,182</u>	<u>\$2,571,605</u>	<u>\$4,875,465</u>

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

General Government	\$ 50,868
Workforce Development	496,094
Emergency Management	263,672
Emergency Communications	<u>142,845</u>
Total depreciation expense – governmental activities	<u>\$953,479</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

### NOTE 5 - MICRO-LOAN PROGRAM

The Commission operates the Amarillo MSA Micro-Loan Program, which was originally funded during the year ended September 30, 2000. Loans under the program primarily target low to moderate income individuals in the Potter and Randall County area who are in need of business financing. In addition, the Commission also operates the Rural Micro-Loan Program which began during the year ended September 30, 2003, which was funded by a \$20,000 contribution from the Texas Panhandle Regional Development Corporation. This contribution was a match requirement which enabled the program to receive \$200,000 of additional USDA contributions. This micro-loan program targets small businesses in the 24 county region surrounding Potter and Randall counties that will commit to hiring one additional employee. The equity requirement for both programs for an existing business is 20%, while for start-up businesses the equity requirement is 30%. The length of the loans coincides directly with the use of the proceeds. Available loan amounts range from \$2,000 to \$20,000 and carry interest rates ranging from 2% below Wall Street Journal prime to 2% above.

During the year ended September 30, 2024, no new loans were issued to qualified borrowers through these programs. Interest income totaling \$20,795 was received. The Commission can use \$20,259 to offset general expenditures and the other \$536 was reinvested into the program. No loans were in default as of September 30, 2024.

Based on an analysis of each outstanding loan at September 30, 2024, management has established an allowance for bad debts of \$11,760 relative to the \$27,977 of loans outstanding as of September 30, 2024. The net outstanding balance, \$16,217 at September 30, 2024, is included in the other assets caption in the Government-wide Statement of Net Position and the Governmental Funds Balance Sheet.

### NOTE 6 - INTERFUND BALANCES AND ACTIVITIES

#### 1. Due To and Due From Other Funds

At September 30, 2024, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 731,288	\$ 450,955
Texas Health and Human Services	-	387,836
Other Governmental Funds	-	255,203
Internal Service Fund	<u>450,953</u>	<u>88,247</u>
Totals	<u>\$1,182,241</u>	<u>\$1,182,241</u>

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

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

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

#### 2. Transfers To and From Other Funds

Transfers to and from other funds during 2023-24 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 83,268	Indirect cost allocations
Commission on State Emergency Communications	General Fund	69,239	Indirect cost allocations
Texas Workforce Commission	General Fund	175,795	Indirect cost allocations
Texas Health and Human Services Commission	General Fund	128,827	Indirect cost allocations
Texas Water Development Board	General Fund	6,904	Indirect cost allocations
US Department of Commerce	General Fund	10,535	Indirect cost allocations
General Fund	Texas Health and Human Services Commission	51,119	Cash match requirements
General Fund	US Department of Commerce	<u>333,552</u>	Cash match requirements
Total		<u>\$859,239</u>	

### NOTE 7 - LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended September 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Note payable	\$ 95,793	\$ -	\$ 76,873	\$ 18,920	\$18,920
Right-to-use lease liabilities	2,693,519	-	2,662,424	31,095	13,567
Compensated absences (Note 8) *	<u>423,820</u>	<u>301,267</u>	<u>274,134</u>	<u>450,953</u>	<u>7,861</u>
Total long-term obligations	<u>\$3,213,132</u>	<u>\$329,437</u>	<u>\$3,041,601</u>	<u>\$500,968</u>	<u>\$40,348</u>

\* Compensated absences are liquidated by the Internal Service Fund.

#### Note Payable

The Commission has financed the acquisition of its office building and improvements through a note payable to Happy State Bank. The note was dated November 20, 2009, in the amount of \$859,386 with an interest rate of 4.65%. The note calls for monthly principal and interest payments of \$6,645 with final maturity on November 11, 2024. This note is secured by a lien on the Commission's real property.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

### NOTE 7 - LONG-TERM LIABILITIES (CONT'D.)

Debt service requirements of the note for the years subsequent to September 30, 2024 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	<u>\$18,920</u>	<u>\$145</u>	<u>\$19,065</u>

Interest expense incurred on the note for 2024 was \$2,884.

#### Right-to-Use Lease Liabilities

A tower lease is in place with the Valley ISD as part of the PANCOM network. The lease is for a period of thirty years, beginning March 24, 2016 and expiring March 17, 2045. The lease payment is \$200 per year. The total value of this lease at inception was \$3,920 and the remaining balance is \$3,083 as of September 30, 2024. An interest rate of 3% is imputed for this lease agreement.

The Commission also leases a copier for office use. The lease is for a period of five years, beginning February 11, 2022 and expiring December 17, 2026. The total value of this lease at inception was \$14,263 and the remaining balance is \$6,683 as of September 30, 2024. An interest rate of 3% is imputed for this lease agreement.

The Commission also leases two copiers for office use. The lease is for a period of five years, beginning November 1, 2022 and expiring December 1, 2027. The total value of this lease at inception was \$23,870 and the remaining balance is \$15,530 as of September 30, 2024. An interest rate of 3% is imputed for this lease agreement.

The Commission leases a building for the WorkForce activities in Amarillo, Texas. The lease is for a period of fifteen years, beginning February 1, 2021 and expiring January 1, 2036. The total value of this lease at inception was \$3,097,521. The Building was purchased in May 2024 and the remaining balance of the lease was written off.

The Commission also leases a building for the WorkForce activities in Borger, Texas. The lease is for a period of three years, beginning April 1, 2022 and expiring March 1, 2025. The total value of this lease at inception was \$32,355 and the remaining balance is \$5,799 as of September 30, 2024. An interest rate of 3% is imputed for this lease agreement.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

### NOTE 7 - LONG-TERM OBLIGATIONS (CONT'D.)

Debt service requirements of the right-to-use leases for the years subsequent to September 30, 2024 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$13,567	\$ 705	\$14,272
2026	8,005	417	8,422
2027	5,918	198	6,116
2028	972	86	1,058
2029	121	79	200
2030-2034	662	338	1,000
2035-2039	767	233	1,000
2040-2044	889	111	1,000
2045	<u>194</u>	<u>6</u>	<u>200</u>
Total	<u>\$31,095</u>	<u>\$2,173</u>	<u>\$33,268</u>

Interest expense incurred on the leases for 2024 was \$49,466.

### NOTE 8 - ACCRUED VACATION AND SICK LEAVE

Employees in permanent full-time positions with less than two years of service accumulate annual vacation leave at a rate of ten days per year. Employees with two or more years of service receive an additional day for each full year of service in excess of three years.

The maximum annual accumulation of vacation leave is 30 working days per year. The maximum accumulation of vacation leave is equal to two years accrual. One-half of the annual leave accrued in excess of the maximum accumulation has been deposited in an individual deferred compensation account (Note 9).

Employees in permanent full-time positions accumulate sick leave at the rate of ten hours per month. Employees may accumulate up to 90 days of sick leave, but are vested only up to 30 days.

Accrued annual vacation leave and sick leave included in the accrued expenses/expenditures caption in the government-wide statement of net position and the governmental activities Internal Service Fund statement of net position was \$450,953 at September 30, 2024. All compensated absences for vacation and sick leave are advance funded to ensure funds are available.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2024

### NOTE 9 - DEFERRED COMPENSATION PLAN

The Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Commission employees, permits them to defer a portion of their salaries until future years. The Commission funds all compensation deferred under the plan. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency and is available to employees' beneficiaries in case of death.

During 1997 changes were made in laws governing IRS Code Section 457 deferred compensation plans requiring certain plan amendments by the Commission whereby the Commission became trustee of the plan assets which are held by Mission Square Corporation, an independent administrator which makes all investment decisions based on the selection of Funds by the participants. These assets are invested for the sole benefit of plan participants and their beneficiaries and may not be diverted for any other use. In management's opinion, the Commission has no liability under the plan once the appropriate payments are made.

### NOTE 10 - CONTINGENCIES

The Commission participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the Commission has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the Commission, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

### NOTE 11 - RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2024 on the balance sheet – governmental funds consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Restricted:</u>			
Microloan Programs	<u>\$ 408,749</u>	<u>\$ -</u>	<u>\$ 408,749</u>
<u>Assigned:</u>			
Local Cash	\$1,815,758	\$ -	\$1,815,758
Intergovernmental Grants and Contracts	183,029	70,263	253,292
Other	<u>499,407</u>	<u>-</u>	<u>499,407</u>
Total Assigned	<u>\$2,498,194</u>	<u>\$70,263</u>	<u>\$2,568,457</u>

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Notes to Financial Statements (Cont'd.) September 30, 2024**

### **NOTE 12 - RISK MANAGEMENT**

The Commission manages its risk from losses arising from physical damage to its assets or those purchased through state and federal grants, as well as claims and judgments, which may arise from employees or others (including worker's compensation claims) through the purchase of commercial insurance. During the year ended September 30, 2024, there was no appreciable reduction in the amounts or nature of coverage. In addition, there have been no losses, claims or judgments in excess of insurance coverage during the three-year period ended September 30, 2024.

### **NOTE 13 - NEW ACCOUNTING PRONOUNCEMENT**

GASB Statement No. 101, Compensated Absences, is effective for fiscal years beginning after December 15, 2023. The objective of GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective will be achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Though GASB Statement No. 101 will be effective for the fiscal year 2024-2025, the financial impact is not known at this time.

## **COMBINING FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Combining Balance Sheet Nonmajor Governmental Funds September 30, 2024

	Texas Department of Public Safety	Texas Division of Emergency Management	Office of the Governor Homeland Security Grant Division	Office of the Governor Criminal Justice Division
<b>Assets</b>				
Cash and cash equivalents	\$ 57,391	-	-	-
Receivables (net):				
Due from grantors	311,319	2,518	47,936	38,031
Total assets	<u>\$ 368,710</u>	<u>2,518</u>	<u>47,936</u>	<u>38,031</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 298,447	30	6,095	36,619
Due to other funds	-	2,488	41,841	1,412
Unearned revenue	-	-	-	-
Total liabilities	<u>298,447</u>	<u>2,518</u>	<u>47,936</u>	<u>38,031</u>
Fund balances:				
Assigned	70,263	-	-	-
Total fund balances	<u>70,263</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 368,710</u>	<u>2,518</u>	<u>47,936</u>	<u>38,031</u>



<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Transportation</u>	<u>U.S. Department of Transportation Federal Transit Authority</u>	<u>Total Nonmajor Governmental Funds</u>
185,647	449	-	-	243,487
-	57,223	137,189	17,397	611,613
<u>185,647</u>	<u>57,672</u>	<u>137,189</u>	<u>17,397</u>	<u>855,100</u>
283	-	2,796	-	344,270
-	57,672	134,393	17,397	255,203
185,364	-	-	-	185,364
<u>185,647</u>	<u>57,672</u>	<u>137,189</u>	<u>17,397</u>	<u>784,837</u>
-	-	-	-	70,263
-	-	-	-	70,263
<u>185,647</u>	<u>57,672</u>	<u>137,189</u>	<u>17,397</u>	<u>855,100</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2024

	Texas Department of Public Safety	Texas Division of Emergency Management	Office of the Governor Homeland Security Grant Division	Office of the Governor Criminal Justice Division
<b>Revenues</b>				
Intergovernmental grants and contracts	\$ 591,362	2,518	508,568	137,053
Program income:				
PRPC	-	-	-	5,320
Interest income	-	-	-	-
Total revenues	<u>591,362</u>	<u>2,518</u>	<u>508,568</u>	<u>142,373</u>
<b>Expenditures</b>				
Emergency management	590,933	2,268	467,931	-
Solid waste planning	-	-	-	-
Transportation planning	-	-	-	-
Criminal justice programs	-	-	-	137,652
Total expenditures	<u>590,933</u>	<u>2,268</u>	<u>467,931</u>	<u>137,652</u>
Excess of revenues over (under) expenditures	429	250	40,637	4,721
Other financing sources (uses):				
Transfers out	<u>(1,869)</u>	<u>(250)</u>	<u>(40,637)</u>	<u>(4,721)</u>
Net change in fund balances	(1,440)	-	-	-
Fund balances, beginning	<u>71,703</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u><u>\$ 70,263</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Transportation</u>	<u>U.S. Department of Transportation Federal Transit Authority</u>	<u>Total Nonmajor Governmental Funds</u>
153,246	101,587	201,329	17,397	1,713,060
-	-	-	-	5,320
2,689	-	-	-	2,689
<u>155,935</u>	<u>101,587</u>	<u>201,329</u>	<u>17,397</u>	<u>1,721,069</u>
-	-	-	-	1,061,132
149,478	-	-	-	149,478
-	91,432	183,860	15,687	290,979
-	-	-	-	137,652
<u>149,478</u>	<u>91,432</u>	<u>183,860</u>	<u>15,687</u>	<u>1,639,241</u>
6,457	10,155	17,469	1,710	81,828
<u>(6,457)</u>	<u>(10,155)</u>	<u>(17,469)</u>	<u>(1,710)</u>	<u>(83,268)</u>
-	-	-	-	(1,440)
-	-	-	-	71,703
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,263</u>

## **SUPPORTING SCHEDULES**

**COMBINING FINANCIAL SCHEDULES**  
**ALL SPECIAL REVENUE FUNDS**

## PANHANDLE REGIONAL PLANNING COMMISSION

### Special Revenue Funds

These funds account for revenues and expenditures of specific revenue sources that are legally restricted for specified purposes. These include the following:

**Texas Workforce Commission** - To account for grant funds received from the U.S. Department of Labor, U.S. Department of Health and Human Services, U.S. Department of Agriculture, U.S. Department of Education and the State of Texas for implementation of the Workforce Investment Act, Employment and Training Assistance, Employment Services, Temporary Assistance for Needy Families, Child Care Services, and Administration of Food Stamp Program. These funds are accounted for in accordance with the Texas Grant Management Standards.

**Texas Health and Human Services Commission** - To account for grant funds received from the U.S. Department of Health and Human Services and the State of Texas to administer programs for the elderly in the areas of social and nutritional services. These funds are accounted for in accordance with Federal Regulations governing the Administration of Grant, Title 45, Part 74 and the Texas Grant Management Standards.

**Commission on State Emergency Communications** - To account for grant funds remitted by telecommunication service providers to the State of Texas to fund the continuing operations of the 9-1-1 Emergency Communications Network that have been restricted by Texas statute for development, implementation, and operation of regional 9-1-1 services. These funds are accounted for in accordance with the Texas Grant Management Standards.

**U.S. Department of Commerce** - To account for grant funds from the U.S. Department of Commerce through the Economic Development Administration for the preparation of a regional overall economic development plan, to provide technical assistance to cities and counties in the preparation of loan applications and to work to secure alternative funding from public and private sources. These funds are accounted for in accordance with Office of Management and Budget's Common Rule.

**Texas Water Development Board** - To account for grant funds received from the State of Texas for the development of a comprehensive water planning process on both a regional and a statewide basis, which was mandated by Senate Bill 1. And an additional grant to develop a comprehensive flood plan. The funds are accounted for in accordance with the Texas Grant Management Standards.

**Texas Department of Public Safety** - To account for grant funds from the U.S. Department of Homeland Security and the U.S. Department of Transportation to assist Panhandle counties with the development of emergency management and hazard mitigation plans. These funds are accounted for in accordance with the Texas Grant Management Standards.

**Texas Division of Emergency Management** - To account for grant funds from the U.S. Department of Homeland Security to assist Panhandle counties with the development of hazard mitigation plans. These funds are accounted for in accordance with the Texas Grant Management Standards.

**Office of the Governor Homeland Security Grant Division** - To account for grant funds from the U.S. Department of Homeland Security and the U.S. Department of Transportation to assist Panhandle counties with the development of emergency management and hazard mitigation plans. These funds are accounted for in accordance with the Texas Grant Management Standards.

**Office of the Governor Criminal Justice Division** - To account for grant funds from the State of Texas for law enforcement and training, planning and technical assistance, and for prioritizing of criminal justice projects in the 26-county area. These funds are accounted for in accordance with the Texas Grant Management Standards.

**Texas Commission on Environmental Quality** - To account for grant funds from the State of Texas to be used in the implementation and coordination of a rural solid waste disposal plan. These funds are accounted for in accordance with the Texas Grant Management Standards.

**Texas Department of Transportation** - To account for grant funds received from the U.S. Department of Transportation for the development of a regional public transportation service plan. These funds are accounted for in accordance with the Texas Grant Management Standards.

**U.S. Department of Transportation** - To account for grant funds received from the U.S. Department of Transportation for the development of improved Infrastructure priorities a regional infrastructure accelerator (RIA) public transportation service plan. This award will be administered under the Uniform Administrative Requirements found in 2 CFR part 200, as adopted by the USDOT.

**Federal Transit Administration** - To account for grant funds received from the U.S. Department of Transportation to develop, pilot and implement a ride share voucher program in the City of Amarillo. This award will be administered under the Uniform Administrative Requirements found in 2 CFR part 200.

This subsection presents statements for all Special Revenue Funds. Additionally, to comply with information required by grantors, combining schedules of revenues, expenditures and changes in fund balances and/or supplemental schedules of revenues, expenditures and changes in fund balances for individual grants are included, which have been prepared to conform to grant reporting requirements. The difference between these schedules and the combining schedules of revenues, expenditures and changes in fund balances is that the Commission's cash match and the indirect cost allocated to Special Revenue Funds have been classified as revenues and expenditures in the supplemental schedules on pages 64 – 185 to conform to grant reporting requirements but have been classified as transfers to and from the general fund in the combining statement of revenues and expenditures on pages 60 - 61.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Combining Balance Sheet - All Special Revenue Funds

September 30, 2024

	<u>Texas Workforce Commission</u>	<u>Texas Health and Human Services Commission</u>	<u>Commission on State Emergency Communications</u>	<u>U.S. Department of Commerce</u>	<u>Texas Water Development Board</u>	<u>Texas Department of Public Safety</u>
<u>Assets</u>						
Cash	\$ 207,219	-	458,814	8,134	407,249	57,391
Due from grantor agencies	2,987,721	534,724	45,844	638	404,463	311,319
Accounts receivable	-	-	-	159	-	-
Other assets	13,070	-	62,340	-	-	-
Total assets	<u>\$ 3,208,010</u>	<u>534,724</u>	<u>566,998</u>	<u>8,931</u>	<u>811,712</u>	<u>368,710</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 1,282,758	145,623	97,933	8,931	445,688	298,447
Due to general fund	-	387,836	-	-	-	-
Unearned revenue	1,925,252	1,265	469,065	-	366,024	-
Total liabilities	<u>3,208,010</u>	<u>534,724</u>	<u>566,998</u>	<u>8,931</u>	<u>811,712</u>	<u>298,447</u>
Fund balances:						
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,263</u>
Total liabilities and fund balances	<u>\$ 3,208,010</u>	<u>534,724</u>	<u>566,998</u>	<u>8,931</u>	<u>811,712</u>	<u>368,710</u>



<u>Texas Division of Emergency Management</u>	<u>Office of the Governor Homeland Security Grant Division</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Transportation</u>	<u>U.S. Department of Transportation Federal Transit Authority</u>	<u>Total</u>
-	-	-	185,647	-	-	-	1,324,454
2,518	47,936	38,031	-	57,223	137,189	17,397	4,585,003
-	-	-	-	-	-	-	159
-	-	-	-	449	-	-	75,859
<u>2,518</u>	<u>47,936</u>	<u>38,031</u>	<u>185,647</u>	<u>57,672</u>	<u>137,189</u>	<u>17,397</u>	<u>5,985,475</u>
30	6,095	36,619	283	-	2,796	-	2,325,203
2,488	41,841	1,412	-	57,672	134,393	17,397	643,039
-	-	-	185,364	-	-	-	2,946,970
<u>2,518</u>	<u>47,936</u>	<u>38,031</u>	<u>185,647</u>	<u>57,672</u>	<u>137,189</u>	<u>17,397</u>	<u>5,915,212</u>
-	-	-	-	-	-	-	70,263
<u>2,518</u>	<u>47,936</u>	<u>38,031</u>	<u>185,647</u>	<u>57,672</u>	<u>137,189</u>	<u>17,397</u>	<u>5,985,475</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

Year ended September 30, 2024

	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	U.S. Department of Commerce	Texas Water Development Board	Texas Department of Public Safety
Revenues:						
Federal grants	\$ -	-	-	2,037,086	-	-
State grants:						
Federal flow-through	22,887,720	2,641,544	-	-	-	591,362
Non-federal	1,691,334	196,448	2,360,287	-	430,410	-
Local cash and in-kind	38,524	613,746	56	135,226	-	-
Program income:						
PRPC	-	-	-	-	-	-
Subcontractor	-	230,786	-	-	-	-
Interest income	-	-	1,292	-	714	-
Total revenues	<u>24,617,579</u>	<u>3,682,524</u>	<u>2,361,635</u>	<u>2,172,312</u>	<u>431,124</u>	<u>591,362</u>
Expenditures - Current:						
Salaries and benefits	843,352	905,748	477,388	66,885	39,954	4,603
Travel	19,591	19,024	14,742	3,939	-	-
Supplies and materials	4,660	2,457	3,439	208	-	-
Internal service charges	389,302	200,165	136,980	20,029	20,608	11,278
Equipment rental and maintenance	-	-	-	-	-	-
Miscellaneous and other costs	39,805	51,651	16,605	4,268	1,499	269
Client payments	152,509	-	-	-	-	-
Client supportive services	17,020,557	1,662,099	-	-	-	-
Client training	775,868	-	-	-	-	-
Local cash, in-kind and program income	34,524	750,922	-	-	-	-
Subcontractor costs	4,441,299	12,750	-	-	362,159	574,783
Workforce center costs	407,786	-	-	-	-	-
9-1-1 system expenditures	-	-	945,979	-	-	-
Capital outlay	312,531	-	697,263	2,400,000	-	-
Total expenditures	<u>24,441,784</u>	<u>3,604,816</u>	<u>2,292,396</u>	<u>2,495,329</u>	<u>424,220</u>	<u>590,933</u>
Excess (deficiency) of revenues over expenditures	<u>175,795</u>	<u>77,708</u>	<u>69,239</u>	<u>(323,017)</u>	<u>6,904</u>	<u>429</u>
Other financing sources (uses):						
Transfers from other funds	-	51,119	-	333,552	-	-
Transfers to other funds	(175,795)	(128,827)	(69,239)	(10,535)	(6,904)	(1,869)
Total other financing sources (uses)	<u>(175,795)</u>	<u>(77,708)</u>	<u>(69,239)</u>	<u>323,017</u>	<u>(6,904)</u>	<u>(1,869)</u>
Excess revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	(1,440)
Fund balance, beginning of year	-	-	-	-	-	71,703
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,263</u>

Texas Division of Emergency Management	Office of the Governor Homeland Security Grant Division	Office of the Governor Criminal Justice Division	Texas Commission on Environmental Quality	Texas Department of Transportation	U.S. Department of Transportation	U.S. Department of Transportation Federal Transit Administration	Total
-	-	-	-	-	201,329	17,397	2,255,812
2,518	508,568	30,797	-	101,587	-	-	26,764,096
-	-	106,256	153,246	-	-	-	4,937,981
-	-	-	-	-	-	-	787,552
-	-	5,320	-	-	-	-	5,320
-	-	-	-	-	-	-	230,786
-	-	-	2,689	-	-	-	4,695
2,518	508,568	142,373	155,935	101,587	201,329	17,397	34,986,243
1,822	294,627	31,338	42,406	73,554	130,775	13,618	2,926,070
-	10,654	-	2,628	79	185	-	70,842
-	2,867	3,783	103	-	-	-	17,517
348	46,015	8,346	11,557	17,050	23,828	1,477	886,983
-	-	-	-	-	-	-	-
98	15,434	-	1,623	749	4,072	592	136,665
-	-	-	-	-	-	-	152,509
-	-	-	-	-	-	-	18,682,656
-	-	-	-	-	-	-	775,868
-	-	-	-	-	-	-	785,446
-	95,220	94,185	91,161	-	25,000	-	5,696,557
-	-	-	-	-	-	-	407,786
-	-	-	-	-	-	-	945,979
-	3,114	-	-	-	-	-	3,412,908
2,268	467,931	137,652	149,478	91,432	183,860	15,687	34,897,786
250	40,637	4,721	6,457	10,155	17,469	1,710	88,457
-	-	-	-	-	-	-	384,671
(250)	(40,637)	(4,721)	(6,457)	(10,155)	(17,469)	(1,710)	(474,568)
(250)	(40,637)	(4,721)	(6,457)	(10,155)	(17,469)	(1,710)	(89,897)
-	-	-	-	-	-	-	(1,440)
-	-	-	-	-	-	-	71,703
-	-	-	-	-	-	-	70,263

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

	WIOA	Child Care	Other Programs	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,762,556	18,798,781	1,106,654	22,667,991
Non-federal	144,729	1,542,456	223,878	1,911,063
Local cash and in-kind	38,524	-	-	38,524
	<u>2,945,809</u>	<u>20,341,237</u>	<u>1,330,532</u>	<u>24,617,578</u>
Total Revenues	2,945,809	20,341,237	1,330,532	24,617,578
Expenditures:				
Current				
Salaries and benefits	230,920	511,388	100,705	843,013
Travel	4,201	12,103	3,593	19,897
Supplies and materials	295	1,460	651	2,406
Internal service charges	124,506	204,476	62,510	391,492
Miscellaneous and other costs	16,505	16,029	12,106	44,640
Indirect cost allocation	53,104	91,873	30,823	175,800
Client payments	64,969	-	87,540	152,509
Client supportive services	108,472	16,855,824	56,256	17,020,552
Client training	507,543	240,283	28,042	775,868
Local cash and in-kind	34,524	-	-	34,524
Subcontractor costs	1,368,894	2,263,442	804,226	4,436,561
Workforce center costs	132,084	142,778	132,924	407,785
Capital outlay	299,793	1,581	11,157	312,531
	<u>2,945,809</u>	<u>20,341,237</u>	<u>1,330,532</u>	<u>24,617,578</u>
Total Expenditures	2,945,809	20,341,237	1,330,532	24,617,578
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# **PANHANDLE REGIONAL PLANNING COMMISSION**

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

## **TEXAS WORKFORCE COMMISSION - WORKFORCE INNOVATION AND OPPORTUNITY ACT**

Year ended September 30, 2024

	2024 Trade Act	2023-1 High Demand	2023-2 High Demand	2024 High Demand	2023 Adult	2024 Adult	2025 Adult	2024 Rapid Response	2025 Rapid Response
<b>Revenues:</b>									
State grants									
Federal flow-through	\$ 9,740	149,781	16,001	-	2,973	660,843	316,285	16,129	4,600
Non-federal				144,729					
Local cash and in-kind	-	34,524	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>9,740</b>	<b>184,305</b>	<b>16,001</b>	<b>144,729</b>	<b>2,973</b>	<b>660,843</b>	<b>316,285</b>	<b>16,129</b>	<b>4,600</b>
<b>Expenditures:</b>									
Current									
Salaries and benefits	-	-	3,279	6,573	-	64,424	-	-	-
Travel	-	-	-	-	-	210	144	-	-
Supplies and materials	-	-	-	-	-	10	31	-	-
Internal service charges	117	-	328	538	2,643	30,244	2,272	-	-
Miscellaneous and other costs	-	-	-	-	-	5,460	-	-	-
Indirect cost allocation	14	-	394	791	317	12,991	-	-	-
Client payments	-	-	-	-	-	-	-	-	-
Client supportive services	-	-	-	-	13	47,264	24,247	-	-
Client training	9,609	-	-	-	-	210,625	152,240	-	-
Local cash and in-kind	-	34,524	-	-	-	-	-	-	-
Subcontractor costs	-	-	-	-	-	256,680	129,437	16,129	4,600
Workforce center costs	-	-	-	-	-	32,503	7,914	-	-
Capital outlay	-	149,781	12,000	136,827	-	433	-	-	-
<b>Total Expenditures</b>	<b>9,740</b>	<b>184,305</b>	<b>16,001</b>	<b>144,729</b>	<b>2,973</b>	<b>660,843</b>	<b>316,285</b>	<b>16,129</b>	<b>4,600</b>
Excess of revenues over expenditures	-	-	-	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-	-	-	-
Fund balance end of year	\$ -	-	-	-	-	-	-	-	-

2023 Reemploy- ment	2024 Reemploy- ment	2023 Youth	2024 Youth	2025 Youth	2023 Externships For Teachers	2024 Externships For Teachers	2023 Middle Skills	2024 Middle Skills	2023 Dislocated Worker	2024 Dislocated Worker	2025 Dislocated Worker	Total
69,448	216,711	38,121	455,707	116,555	536	92,028	13,532	66,522	178,499	247,087	91,458	2,762,556
-	-	-	-	-	-	4,000	-	-	-	-	-	144,729
-	-	-	-	-	-	-	-	-	-	-	-	38,524
69,448	216,711	38,121	455,707	116,555	536	96,028	13,532	66,522	178,499	247,087	91,458	2,945,809
-	21,571	-	64,077	-	-	-	-	-	-	70,996	-	230,920
-	1,012	-	651	278	-	-	-	-	-	1,567	339	4,201
-	68	-	47	16	-	-	-	-	-	90	33	295
4,932	5,928	2,656	29,804	593	478	-	-	-	4,108	37,578	2,287	124,506
1,406	592	-	2,539	142	-	-	-	-	-	6,269	97	16,505
762	5,686	320	13,650	-	58	-	-	-	473	17,874	(226)	53,104
-	-	-	47,951	17,018	-	-	-	-	-	-	-	64,969
-	-	8,265	5,852	3,700	-	-	8,817	4,308	4,538	250	1,218	108,472
-	-	3,769	34,665	22,878	-	-	1,852	62,214	7,475	2,216	-	507,543
-	-	-	-	-	-	-	-	-	-	-	-	34,524
62,348	152,092	23,111	234,720	70,046	-	96,028	2,863	-	160,547	78,604	81,689	1,368,894
-	29,617	-	21,412	1,884	-	-	-	-	1,358	31,375	6,021	132,084
-	145	-	339	-	-	-	-	-	-	268	-	299,793
69,448	216,711	38,121	455,707	116,555	536	96,028	13,532	66,522	178,499	247,087	91,458	2,945,809
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Trade Act Services for Dislocated Workers  
Grant Number: 0124TRA001 (854)  
Grant Term: October 1, 2023 to December 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 9,740	-	9,740
Total Revenues	9,740	-	9,740
Expenditures:			
Current			
Internal service charges	117	-	117
Indirect cost allocation	14	-	14
Client training	9,609	-	9,609
Subcontractor costs	-	-	-
Workforce center costs	-	-	-
Total Expenditures	9,740	-	9,740
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Trade Act Services for Dislocated Workers  
Grant Number: 0124TRA001 (854)  
Grant Term: October 1, 2023 to December 31, 2024

	Budget	Actual		
		2024	Prior years	Total
Cost category:				
Administration	\$ 1,500	131	-	131
Direct program-education and training	23,500	9,609	-	9,609
Subcontractor Cost	5,000	-	-	-
Total cost category	\$ 30,000	9,740	-	9,740



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: High Demand Job Training Program  
Grant Number: 0123HJT001 (873)  
Grant Term: October 5, 2022 to April 30, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 149,781	-	149,781
Local cash and in-kind	34,524	116,883	151,407
Total Revenues	184,305	116,883	301,188
Expenditures:			
Current			
Salaries and benefits	-	1,145	1,145
Internal service charges	-	117	117
Indirect cost allocation	-	145	145
Client Training		-	-
Local cash and in-kind	34,524	115,476	150,000
Cash outlay	149,781	-	149,781
Total Expenditures	184,305	116,883	301,188
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: High Demand Job Training Program  
Grant Number: 0123HJT001 (873)  
Grant Term: October 5, 2022 to April 30, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 15,000	-	-	-
Direct program-education & training	135,000	150,000	1,407	151,407
Leveraged funds expended	150,000	34,305	115,476	149,781
Total cost category	<u>\$ 300,000</u>	<u>184,305</u>	<u>116,883</u>	<u>301,188</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name:	High Demand Job Training Program
Grant Number:	0123HJT002 (883)
Grant Term:	November 24, 2022 to April 30, 2024

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 16,001	133,355	149,356
Local cash and in-kind	-	162,507	162,507
Total Revenues	16,001	295,862	311,863
Expenditures:			
Current			
Salaries and benefits	3,279	722	4,001
Internal service charges	328	102	430
Indirect cost allocation	394	95	489
Client training	-	77,356	77,356
Local cash and in-kind	-	162,507	162,507
Capital outlay	12,000	55,080	67,080
Total Expenditures	16,001	295,862	311,863
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: High Demand Job Training Program

Grant Number: 0123HJT002 (883)

Grant Term: November 24, 2022 to April 30, 2024

		Actual		
	Budget	2024	Prior years	Total
Cost category:				
Administration	\$ 15,000	-	-	-
Direct program-education & training	135,000	16,001	133,355	149,356
Leveraged funds expended	162,507	-	162,507	162,507
Total cost category	\$ 312,507	16,001	295,862	311,863

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: High Demand Job Training Program  
Grant Number: 0123SDF002 (884)  
Grant Term: August 31, 2023 to November 30, 2024

	2024	Actual Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 144,729	-	144,729
Local cash and in-kind	-	-	-
Total Revenues	144,729	-	144,729
Expenditures:			
Current			
Salaries and benefits	6,573	-	6,573
Internal service charges	538	-	538
Indirect cost allocation	791	-	791
Client training	136,827	-	136,827
Total Expenditures	144,729	-	144,729
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: High Demand Job Training Program  
Grant Number: 0123SDF002 (884)  
Grant Term: August 31, 2023 to November 30, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 14,090	8,960	-	8,960
Direct program-education & training	140,895	135,769	-	135,769
Total cost category	\$ 154,985	144,729	-	144,729

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name:	Workforce Innovation and Opportunity Act - Adult
Grant Number:	0122WOA001 (913)
Grant Term:	July 1, 2022 to June 30, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 2,973	581,979	584,952
Total Revenues	2,973	581,979	584,952
Expenditures:			
Current			
Salaries and benefits	-	38,169	38,169
Travel	-	733	733
Supplies and materials	-	599	599
Internal service charges	2,644	25,271	27,915
Miscellaneous and other costs	-	3,442	3,442
Indirect cost allocation	317	8,454	8,771
Client supportive services	13	30,972	30,985
Client training	-	58,297	58,297
Subcontractor costs	-	367,559	367,559
Workforce center costs	-	43,543	43,543
Capital outlay	-	4,940	4,940
Total Expenditures	2,973	581,979	584,952
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Adult  
Grant Number: 0122WOA001 (913)  
Grant Term: July 1, 2022 to June 30, 2024

		Actual		
	Budget	2024	Prior years	Total
Cost category:				
Administration	\$ 58,495	2,960	55,535	58,495
Direct program-career services	101,602	-	101,602	101,602
Direct program-education and training	358,328	-	358,328	358,328
Program management & support	20,103	-	20,103	20,103
Subrecipient operating costs	15,471	-	15,471	15,471
Support services-other	14,192	13	14,179	14,192
Support services-transportation	16,761	-	16,761	16,761
Total cost category	\$ 584,952	2,973	581,979	584,952



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Adult  
Grant Number: 0123WOA001 (914)  
Grant Term: July 1, 2023 to June 30, 2025

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 660,843	\$ 31,568	692,411
Total Revenues	660,843	31,568	692,411
Expenditures:			
Current			
Salaries and benefits	64,424	5,193	69,617
Travel	210	64	274
Supplies and materials	10	13	23
Internal service charges	30,244	1,426	31,670
Miscellaneous and other costs	5,460	267	5,727
Indirect cost allocation	12,991	278	13,269
Client supportive services	47,263	6,101	53,364
Client training	210,625	-	210,625
Subcontractor costs	256,680	17,221	273,901
Workforce center costs	32,503	915	33,418
Capital outlay	433	90	523
Total Expenditures	660,843	31,568	692,411
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Adult  
Grant Number: 0123WOA001 (914)  
Grant Term: July 1, 2023 to June 30, 2025

		Actual		
	Budget	2024	Prior years	Total
Cost category:				
Administration	\$ 79,940	67,193	7,331	74,524
Direct program-career services	135,701	92,451	6,101	98,551
Direct program-education and training	379,228	353,448	10,620	364,068
Program management & support	74,547	41,561	-	41,561
Subrecipient operating costs	33,594	29,182	7,516	36,697
Support services-other	45,368	38,337	-	38,337
Support services-transportation	51,024	38,673	-	38,673
Total cost category	\$ 799,403	660,843	31,568	692,411

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Adult  
Grant Number: 0124WOA001 (915)  
Grant Term: July 1, 2024 to June 30, 2026

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 316,285	-	316,285
Total Revenues	316,285	-	316,285
Expenditures:			
Current			
Salaries and benefits	-	-	-
Travel	144	-	144
Supplies and materials	31	-	31
Internal service charges	2,272	-	2,272
Miscellaneous and other costs	-	-	-
Indirect cost allocation	-	-	-
Client supportive services	24,247	-	24,247
Client training	152,240	-	152,240
Subcontractor costs	129,438	-	129,438
Workforce center costs	7,914	-	7,914
Capital outlay	-	-	-
Total Expenditures	316,285	-	316,285
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Adult  
Grant Number: 0124WOA001 (915)  
Grant Term: July 1, 2024 to June 30, 2026

		Actual		
	Budget	2024	Prior years	Total
Cost category:				
Administration	\$ 80,056	17,296	-	17,296
Direct program-career services	271,000	36,278	-	36,278
Direct program-education and training	334,678	237,525	-	237,525
Program management & support	18,980	9,060	-	9,060
Subrecipient operating costs	59,757	6,050	-	6,050
Support services-other	18,320	3,000	-	3,000
Support services-transportation	17,775	7,075	-	7,075
Total cost category	\$ 800,565	316,285	-	316,285

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
Grant Number: 0123WOR001 (924)  
Grant Term: July 1, 2023 to June 30, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 16,129	2,220	18,349
Total Revenues	16,129	2,220	18,349
Expenditures:			
Current			
Subcontractor costs	16,129	2,220	18,349
Total Expenditures	16,129	2,220	18,349
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
Grant Number: 0123WOR001 (924)  
Grant Term: July 1, 2023 to June 30, 2024

	Budget	Actual		
		2024	Prior years	Total
Cost category:				
Rapid response	\$ 21,688	16,129	2,220	18,349
Total cost category	\$ 21,688	16,129	2,220	18,349

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
Grant Number: 0124WOR001 (925)  
Grant Term: July 1, 2024 to June 30, 2025

		Actual	
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 4,600	-	4,600
Total Revenues	4,600	-	4,600
Expenditures:			
Current			
Subcontractor costs	4,600	-	4,600
Total Expenditures	4,600	-	4,600
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response  
Grant Number: 0124WOR001 (925)  
Grant Term: July 1, 2024 to June 30, 2025

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Rapid response	\$ 20,155	4,600	-	4,600
Total cost category	\$ 20,155	4,600	-	4,600



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name:	Reemployment Services and Eligibility Assessment
Grant Number:	0123REA001 (933)
Grant Term:	October 1, 2022 to March 31, 2024

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 69,448	193,925	263,373
Total Revenues	69,448	193,925	263,373
Expenditures:			
Current			
Salaries and benefits	-	5,496	5,496
Travel	-	525	525
Supplies and materials	-	115	115
Internal service charges	4,932	7,267	12,199
Miscellaneous and other costs	1,406	713	2,119
Indirect cost allocation	762	4,222	4,984
Subcontractor costs	62,348	151,005	213,353
Workforce center costs	-	22,597	22,597
Capital outlay	-	1,985	1,985
Total Expenditures	69,448	193,925	263,373
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Reemployment Services and Eligibility Assessment  
Grant Number: 0123REA001 (933)  
Grant Term: October 1, 2022 to March 31, 2024

	Budget	Actual		
		2024	Prior years	Total
Cost category:				
Administration	\$ 16,761	7,100	16,761	23,862
Direct program-career services	244,428	62,348	164,980	227,328
Program management & support	1,501	-	1,501	1,501
Subrecipient operating cost	10,683	-	10,683	10,683
Total cost category	\$ 273,373	69,448	193,925	263,373

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Reemployment Services and Eligibility Assessment  
Grant Number: 0124REA001 (934)  
Grant Term: October 1, 2023 to December 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 216,711	-	216,711
Total Revenues	216,711	-	216,711
Expenditures:			
Current			
Salaries and benefits	21,571	-	21,571
Travel	1,012	-	1,012
Supplies and materials	68	-	68
Internal service charges	5,928	-	5,928
Miscellaneous and other costs	592	-	592
Indirect cost allocation	5,686	-	5,686
Subcontractor costs	152,093	-	152,093
Workforce center costs	29,617	-	29,617
Capital outlay	145	-	145
Total Expenditures	216,711	-	216,711
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Reemployment Services and Eligibility Assessment

Grant Number: 0124REA001 (934)

Grant Term: October 1, 2023 to December 31, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 41,309	22,289	-	22,289
Direct program-career services	290,278	169,195	-	169,195
Program management & support	49,500	12,027	-	12,027
Subrecipient operating cost	32,000	13,200	-	13,200
Total cost category	<u>\$ 413,087</u>	<u>216,711</u>	<u>-</u>	<u>216,711</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Youth  
Grant Number: 0122WOY001 (943)  
Grant Term: July 1, 2022 to June 30, 2024

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 38,121	552,818	590,939
Total Revenues	38,121	552,818	590,939
Expenditures:			
Current			
Salaries and benefits	-	39,392	39,392
Travel	-	754	754
Supplies and materials	-	519	519
Internal service charges	2,656	25,776	28,432
Miscellaneous and other costs	-	3,198	3,198
Indirect cost allocation	320	8,543	8,863
Client payments	-	79,755	79,755
Client supportive services	8,265	22,724	30,989
Client training	3,769	65,672	69,441
Subcontractor costs	23,111	274,006	297,117
Workforce center costs	-	21,265	21,265
Capital outlay	-	11,214	11,214
Total Expenditures	38,121	552,818	590,939
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Youth

Grant Number: 0122WOY001 (943)

Grant Term: July 1, 2022 to June 30, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 59,094	2,976	56,118	59,094
In school youth:				
Direct program-career services	75,298	-	75,298	75,298
Direct program-education & training	17,571	-	17,571	17,571
Program management & support	5,202	-	5,202	5,202
Subrecipient operating costs	6,650	-	6,650	6,650
Support services-other	75	-	75	75
Support services-transportation	1,467	-	1,467	1,467
Support services-work related incentives	1,061	-	1,061	1,061
Work experience	24,578	(3,500)	28,078	24,578
Out of school youth:		-		
Direct program-career services	147,260	(4,573)	151,833	147,260
Direct program-education & training	68,664	19,885	48,779	68,664
Program management & support	16,249	-	16,248	16,248
Subrecipient operating costs	16,359	-	16,359	16,359
Support services-other	9,349	5,223	4,126	9,349
Support services-transportation	10,490	3,110	7,380	10,490
Support services-work related incentives	8,663	-	8,663	8,663
Work experience	122,910	15,000	107,910	122,910
Total cost category	<u>\$ 590,939</u>	<u>38,121</u>	<u>552,818</u>	<u>590,939</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Youth  
 Grant Number: 0123WOY001 (944)  
 Grant Term: July 1, 2023 to June 30, 2025

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 455,707	272	455,979
Total Revenues	455,707	272	455,979
Expenditures:			
Current			
Salaries and benefits	64,077	-	64,077
Travel	650	-	650
Supplies and materials	47	-	47
Internal service charges	29,804	-	29,804
Miscellaneous and other costs	2,539	-	2,539
Indirect cost allocation	13,650	272	13,922
Client payments	47,951	-	47,951
Client supportive services	5,852	-	5,852
Client training	34,665	-	34,665
Subcontractor costs	234,721	-	234,721
Workforce center costs	21,412	-	21,412
Capital outlay	339	-	339
Total Expenditures	455,707	272	455,979
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Youth  
Grant Number: 0123WOY001 (944)  
Grant Term: July 1, 2023 to June 30, 2025

	Budget	Actual	
		2024	Prior years
			Total
Cost category:			
Administration	\$ 78,000	47,575	272
In school youth:			
Direct program-career services	68,077	49,998	-
Direct program-education & training	30,859	18,085	-
Program management & support	19,723	11,063	-
Subrecipient operating costs	5,867	4,144	-
Support services-other	9,000	-	-
Support services-transportation	2,214	1,232	-
Support services-work related incentives	2,117	1,058	-
Work experience	34,166	28,752	-
Out of school youth:			
Direct program-career services	242,623	157,069	-
Direct program-education & training	83,920	16,282	-
Program management & support	52,699	26,756	-
Subrecipient operating costs	21,717	11,853	-
Support services-other	8,225	666	-
Support services-transportation	6,771	1,328	-
Support services-work related incentives	8,599	2,874	-
Work experience	105,429	76,972	-
Total cost category	\$ 780,006	455,707	272



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Youth

Grant Number: 0124WOY001 (945)

Grant Term: July 1, 2024 to June 30, 2026

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 116,555	-	116,555
Total Revenues	116,555	-	116,555
Expenditures:			
Current			
Salaries and benefits	-	-	-
Travel	278	-	278
Supplies and materials	15	-	15
Internal service charges	593	-	593
Miscellaneous and other costs	143	-	143
Indirect cost allocation	-	-	-
Client payments	17,018	-	17,018
Client supportive services	3,700	-	3,700
Client training	22,878	-	22,878
Subcontractor costs	70,046	-	70,046
Workforce center costs	1,884	-	1,884
Capital outlay	-	-	-
Total Expenditures	116,555	-	116,555
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Youth  
Grant Number: 0124WOY001 (945)  
Grant Term: July 1, 2024 to June 30, 2026

	Budget	Actual		
		2024	Prior years	Total
Cost category:				
Administration	\$ 77,681	777	-	777
In school youth:				
Direct program-career services	32,225	8,278	-	8,278
Direct program-education & training	63,000	-	-	-
Program management & support	13,000	-	-	-
Subrecipient operating costs	7,300	4,106	-	4,106
Support services-other	6,250	-	-	-
Support services-transportation	3,088	1,232	-	1,232
Support services-work related incentives	2,500	1,058	-	1,058
Work experience	43,750	12,123	-	12,123
Out of school youth:				
Direct program-career services	118,580	18,211	-	18,211
Direct program-education & training	85,092	14,767	-	14,767
Program management & support	77,000	15,453	-	15,453
Subrecipient operating costs	25,000	11,754	-	11,754
Support services-other	25,000	666	-	666
Support services-transportation	12,353	1,328	-	1,328
Support services-work related incentives	10,000	2,874	-	2,874
Work experience	175,000	23,928	-	23,928
Total cost category	\$ 776,819	116,555	-	116,555

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Externships for Teachers  
Grant Number: 0123EXT002 (953)  
Grant Term: March 1, 2023 to February 28, 2024

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 536	60,553	61,089
Total Revenues	536	60,553	61,089
Expenditures:			
Current			
Salaries and benefits	-	1,931	1,931
Internal service charges	478	273	751
Indirect cost allocation	58	253	311
Subcontractor costs	-	58,096	58,096
Total Expenditures	536	60,553	61,089
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Externships for Teachers  
Grant Number: 0123EXT002 (953)  
Grant Term: March 1, 2023 to February 28, 2024

		Actual		
	Budget	2024	Prior years	Total
Cost category:				
Administration	\$ 2,973	536	2,457	2,993
Direct program - career services	32,293	-	27,053	27,053
Education and training	30,000	-	29,000	29,000
Subrecipient operating costs	4,000	-	2,043	2,043
Total cost category	\$ 69,266	536	60,553	61,089

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Externships for Teachers  
Grant Number: 0124EXT001 (954)  
Grant Term: March 1, 2023 to February 28, 2024

		Actual	
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 92,028	-	92,028
Local Cash	4,000	-	4,000
Total Revenues	96,028	-	96,028
Expenditures:			
Current			
Subcontractor costs	96,028	-	96,028
Total Expenditures	96,028	-	96,028
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Externships for Teachers  
Grant Number: 0124EXT001 (954)  
Grant Term: March 1, 2023 to February 28, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 927	927	-	927
Direct program - career services	17,604	17,604	-	17,604
Support services-work related incentives	54,000	54,000	-	54,000
Subrecipient operating costs	29,749	23,497	-	23,497
Total cost category	\$ 102,280	96,028	-	96,028

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: WOS - Middle Skills Initiative  
Grant Number: 0123WOS001 (963)  
Grant Term: March 8, 2023 to March 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 13,532	20,983	34,515
Total Revenues	13,532	20,983	34,515
Expenditures:			
Current			
Client supportive services	8,817	15,060	23,877
Client training	1,852	1,111	2,963
Subcontractor costs	2,863	4,812	7,675
Total Expenditures	13,532	20,983	34,515
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: WOS - Middle Skills Initiative  
Grant Number: 0123WOS001 (963)  
Grant Term: March 8, 2023 to March 31, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 573	-	-	-
Career services	8,000	2,863	4,811	7,674
Support services - other	31,409	10,066	15,344	25,410
Support services - transportation	1,500	603	828	1,431
Total cost category	<u>\$ 41,482</u>	<u>13,532</u>	<u>20,983</u>	<u>34,515</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: WOZ - Middle Skills Initiative  
Grant Number: 0124WOZ001 (964)  
Grant Term: January 1, 2024 to July 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 66,522	-	66,522
Total Revenues	66,522	-	66,522
Expenditures:			
Current			
Client supportive services	4,308	-	4,308
Client training	62,214	-	62,214
Total Expenditures	66,522	-	66,522
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: WOS - Middle Skills Initiative  
Grant Number: 0124WOZ001 (964)  
Grant Term: January 1, 2024 to July 31, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Direct program - education & training	\$ 62,988	62,126	-	62,126
Support services - other	2,150	2,142	-	2,142
Support services - transportation	2,300	2,254	-	2,254
Total cost category	<u>\$ 67,438</u>	<u>66,522</u>	<u>-</u>	<u>66,522</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name:	Workforce Innovation and Opportunity Act - Dislocated Worker
Grant Number:	0122WOD001 (983)
Grant Term:	July 1, 2022 to June 30, 2024

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 178,499	694,753	873,252
Total Revenues	178,499	694,753	873,252
Expenditures:			
Current			
Salaries and benefits	-	38,495	38,495
Travel	-	984	984
Supplies and materials	-	587	587
Internal service charges	4,108	34,926	39,034
Miscellaneous and other costs	-	3,622	3,622
Indirect cost allocation	473	12,624	13,097
Client supportive services	4,538	9,874	14,412
Client training	7,475	31,945	39,420
Subcontractor costs	160,547	575,752	736,299
Workforce center costs	1,358	(19,844)	(18,486)
Capital outlay	-	5,788	5,788
Total Expenditures	178,499	694,753	873,252
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
Grant Number: 0122WOD001 (983)  
Grant Term: July 1, 2022 to June 30, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 76,662	4,394	76,662	81,056
Monitoring	6,269	-	6,269	6,269
Direct program-career services	636,321	127,061	547,430	674,491
Direct program-education and training	95,282	9,829	31,945	41,774
Program management & support	28,988	18,098	6,641	24,739
Subrecipient operating costs	15,915	14,579	15,931	30,511
Support services-other	7,194	2,879	7,194	10,074
Support services-transportation	2,680	1,658	2,680	4,338
Transitional jobs	3,941	-	-	-
Total cost category	<u>\$ 873,252</u>	<u>178,499</u>	<u>694,753</u>	<u>873,252</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
Grant Number: 0123WOD001 (984)  
Grant Term: July 1, 2023 to June 30, 2025

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 247,087	356	247,443
Total Revenues	247,087	356	247,443
Expenditures:			
Current			
Salaries and benefits	70,996	-	70,996
Travel	1,567	-	1,567
Supplies and materials	90	-	90
Internal service charges	37,578	-	37,578
Miscellaneous and other costs	6,269	-	6,269
Indirect cost allocation	17,874	356	18,230
Client supportive services	250	-	250
Client training	2,216	-	2,216
Subcontractor costs	78,604	-	78,604
Workforce center costs	31,375	-	31,375
Capital outlay	268	-	268
Total Expenditures	247,087	356	247,443
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
Grant Number: 0123WOD001 (984)  
Grant Term: July 1, 2023 to June 30, 2025

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 25,140	25,140	356	25,496
Direct program-career services	830,170	160,226	-	160,226
Direct program-education and training	95,282	-	-	-
Program management & support	47,714	47,714	-	47,714
Subrecipient operating costs	13,758	13,758	-	13,758
Support services-other	4,668	-	-	-
Support services-transportation	250	250	-	250
Transitional jobs	3,941	-	-	-
Total cost category	<u>\$ 1,020,922</u>	<u>247,087</u>	<u>356</u>	<u>247,443</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
Grant Number: 0124WOD001 (985)  
Grant Term: July 1, 2024 to June 30, 2025

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 91,458	-	91,458
Total Revenues	91,458	-	91,458
Expenditures:			
Current			
Salaries and benefits		-	-
Travel	339	-	339
Supplies and materials	33	-	33
Internal service charges	2,287	-	2,287
Miscellaneous and other costs	97	-	97
Indirect cost allocation	(226)	-	(226)
Client supportive services	1,218	-	1,218
Client training		-	-
Subcontractor costs	81,688	-	81,688
Workforce center costs	6,021	-	6,021
Capital outlay		-	-
Total Expenditures	91,458	-	91,458
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
Grant Number: 0124WOD001 (985)  
Grant Term: July 1, 2024 to June 30, 2025

	Budget	Actual		
		2024	Prior years	Total
Cost category:				
Administration	\$ 76,662	2,369	-	2,369
Monitoring	6,269	-	-	-
Direct program-career services	655,084	81,689	-	81,689
Direct program-education and training	95,282	-	-	-
Program management & support	28,988	-	-	-
Subrecipient operating costs	15,915	6,021	-	6,021
Support services-other	7,194	1,379	-	1,379
Support services-transportation	2,680	-	-	-
Transitional jobs	3,941	-	-	-
Total cost category	\$ 892,015	91,458	-	91,458



# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS WORKFORCE COMMISSION - CHILD CARE

Year ended September 30, 2024

	2023 Child Care Formula	2024 Child Care Formula	2025 Child Care Formula	2023 Child Care Local Match
Revenues:				
State grants				
Federal flow-through	\$ 1,000,637	14,244,725	510,249	562,193
Non-federal	14,849	667,508	-	75,000
Total Revenues	1,015,486	14,912,233	510,249	637,193
Expenditures:				
Current				
Salaries and benefits	-	475,029	-	-
Travel	-	10,903	-	-
Supplies and materials	-	1,322	-	-
Internal service charges	-	204,476	-	-
Miscellaneous and other costs	-	16,029	-	-
Indirect cost allocation	-	87,499	-	-
Client supportive services	1,015,486	12,664,830	510,249	637,193
Client training	-	-	-	-
Subcontractor costs	-	1,307,786	-	-
Workforce center costs	-	142,778	-	-
Capital outlay	-	1,581	-	-
Total Expenditures	1,015,486	14,912,233	510,249	637,193
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

<u>2024 Child Care Local Match</u>	<u>2024 TDFPS Child Care</u>	<u>2025 TDFPS Child Care</u>	<u>2023 CCDF Quality Improvement Activity</u>	<u>2024 CCDF Quality Improvement Activity</u>	<u>Total</u>
1,282,976			(23,632)	1,221,633	18,798,781
-	727,125	57,974	-	-	1,542,456
<u>1,282,976</u>	<u>727,125</u>	<u>57,974</u>	<u>(23,632)</u>	<u>1,221,633</u>	<u>20,341,237</u>
-	30,907	5,452	-	-	511,388
-	-	-	-	1,200	12,103
-	-	-	-	138	1,460
-	-	-	-	-	204,476
-	-	-	-	-	16,029
-	3,718	656	-	-	91,873
1,282,976	692,500	51,866	-	724	16,855,824
-	-	-	(23,632)	263,915	240,283
-	-	-	-	955,656	2,263,442
-	-	-	-	-	142,778
-	-	-	-	-	1,581
<u>1,282,976</u>	<u>727,125</u>	<u>57,974</u>	<u>(23,632)</u>	<u>1,221,633</u>	<u>20,341,237</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

# TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

**Grant Name:** Child Care Services Formula Allocation

Grant Number: 0123CCF001 (743)

**Grant Term:** October 1, 2022 to December 31, 2023

		Actual	
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,000,637	13,810,376	14,811,013
Non-federal	14,849	421,036	435,885
Total Revenues	1,015,486	14,231,412	15,246,898
Expenditures:			
Current			
Salaries and benefits	-	396,770	396,770
Travel	-	6,061	6,061
Supplies and materials	-	10,109	10,109
Internal service charges	-	184,870	184,870
Miscellaneous and other costs	-	25,942	25,942
Indirect cost allocation	-	87,756	87,756
Client supportive services	1,015,486	12,269,954	13,285,440
Subcontractor costs	-	1,090,739	1,090,739
Workforce center costs	-	139,107	139,107
Capital outlay	-	20,104	20,104
Total Expenditures	1,015,486	14,231,412	15,246,898
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care Services Formula Allocation

Grant Number: 0123CCF001 (743)

Grant Term: October 1, 2022 to December 31, 2023

		Actual		
	Budget	2024	Prior years	Total
Cost category:				
Administration	\$ 505,692	-	505,692	505,692
Operations costs/elig determination	1,455,766	-	1,455,766	1,455,766
Direct care at-risk/transitional	13,312,545	902,498	11,927,157	12,829,655
Direct care Choices (TWIST codes 1,2,4 and 15)	342,797	112,988	342,797	455,785
Total cost category	\$ 15,616,800	1,015,486	14,231,412	15,246,898

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care Services Formula Allocation  
Grant Number: 0124CCF001 (744)  
Grant Term: October 1, 2023 to December 31, 2024

	<u>2024</u>	<u>Total</u>
Revenues:		
State grants		
Federal flow-through	\$ 14,244,725	14,244,725
Non-federal	667,508	667,508
	<u>14,912,233</u>	<u>14,912,233</u>
Total Revenues		
	<u>14,912,233</u>	<u>14,912,233</u>
Expenditures:		
Current		
Salaries and benefits	475,029	475,029
Travel	10,903	10,903
Supplies and materials	1,322	1,322
Internal service charges	204,476	204,476
Miscellaneous and other costs	16,029	16,029
Indirect cost allocation	87,499	87,499
Client supportive services	12,664,830	12,664,830
Subcontractor costs	1,307,786	1,307,786
Workforce center costs	142,778	142,778
Capital outlay	1,581	1,581
	<u>14,912,233</u>	<u>14,912,233</u>
Total Expenditures		
	<u>14,912,233</u>	<u>14,912,233</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care Services Formula Allocation  
Grant Number: 0124CCF001 (744)  
Grant Term: October 1, 2023 to December 31, 2024

	Budget	Actual 2024
Cost category:		
Administration	\$ 533,349	529,898
Operations costs/elig determination	1,714,275	1,671,939
Direct care at-risk/transitional	15,179,601	12,064,957
Direct care Choices (TWIST codes 1,2,4 and 15)	646,028	645,439
Total cost category	\$ 18,073,253	14,912,233

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care Services Formula Allocation  
Grant Number: 0125CCF001 (745)  
Grant Term: August 31, 2024 to December 31, 2025

	<u>2024</u>	<u>Total</u>
Revenues:		
State grants		
Federal flow-through	\$ 510,249	510,249
Non-federal	-	-
Total Revenues	<u>510,249</u>	<u>510,249</u>
Expenditures:		
Current		
Client supportive services	<u>510,249</u>	<u>510,249</u>
Total Expenditures	<u>510,249</u>	<u>510,249</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care Services Formula Allocation  
Grant Number: 0125CCF001 (745)  
Grant Term: August 31, 2024 to December 31, 2025

	Budget	Actual 2024
Cost category:		
Administration	\$ 979,414	-
Operations costs/elig determination	5,608,865	-
Direct care at-risk/transitional	12,350,000	510,249
Direct care Choices (TWIST codes 1,2,4 and 15)	650,000	-
Total cost category	\$ 19,588,279	510,249



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0123CCM001 (753)  
Grant Term: October 1, 2022 to December 31, 2023

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 562,193	692,883	1,255,076
Non-federal	75,000	-	75,000
Total Revenues	637,193	692,883	1,330,076
Expenditures:			
Current			
Client supportive services	637,193	692,883	1,330,076
Total Expenditures	637,193	692,883	1,330,076
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care and Development Fund Local Match

Grant Number: 0123CCM001 (753)

Grant Term: October 1, 2022 to December 31, 2023

	<u>Budget</u>	<u>2024</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Direct care for certified	\$ 1,105,076	637,193	467,883	1,105,076
Direct care for donated/transferred	<u>225,000</u>	<u>-</u>	<u>225,000</u>	<u>225,000</u>
Total cost category	<u>\$ 1,330,076</u>	<u>637,193</u>	<u>692,883</u>	<u>1,330,076</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0124CCM001 (754)  
Grant Term: October 1, 2023 to December 31, 2024

	<u>2024</u>	<u>Total</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 1,282,976</u>	<u>1,282,976</u>
Total Revenues	<u>1,282,976</u>	<u>1,282,976</u>
Expenditures:		
Current		
Client supportive services	<u>1,282,976</u>	<u>1,282,976</u>
Total Expenditures	<u>1,282,976</u>	<u>1,282,976</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u><u>\$ -</u></u>	<u><u>-</u></u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

**Year ended September 30, 2024**

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0124CCM001 (754)  
Grant Term: October 1, 2023 to December 31, 2024

	<u>Budget</u>	<u>2024</u>
Cost category:		
Direct care for certified	<u>\$ 1,282,976</u>	<u>1,282,976</u>
Total cost category	<u><u>\$ 1,282,976</u></u>	<u><u>1,282,976</u></u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Texas Department of Family and Protective Services Child Care  
Grant Number: 0124CCP001 (764)  
Grant Term: September 1, 2023 to December 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 727,125	60,208	787,333
Total Revenues	727,125	60,208	787,333
Expenditures:			
Current			
Salaries and benefits	30,907	2,571	33,478
Indirect cost allocation	3,718	296	4,014
Client supportive services	692,500	57,341	749,841
Total Expenditures	727,125	60,208	787,333
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Texas Department of Family and Protective Services Child Care  
Grant Number: 0124CCP001 (764)  
Grant Term: September 1, 2023 to December 31, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration for general protective	\$ 17,691	14,484	1,516	16,000
Administration for relative care	9,599	8,377	570	8,948
Administration for Title IV-B	6,019	5,232	219	5,451
Administration for Title IV-E	7,605	6,533	562	7,094
Direct care for general protective	424,000	289,677	30,315	319,992
Direct care for relative care	191,981	167,541	11,406	178,947
Direct care for Title IV-B	120,383	104,628	4,383	109,011
Direct care for Title IV-E	152,108	130,653	11,237	141,890
Total cost category	<u>\$ 929,387</u>	<u>727,125</u>	<u>60,208</u>	<u>787,333</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Texas Department of Family and Protective Services Child Care  
Grant Number: 0125CCP001 (765)  
Grant Term: September 1, 2024 to December 31, 2025

		Actual	
	2024	Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 57,974	-	57,974
Total Revenues	57,974	-	57,974
Expenditures:			
Current			
Salaries and benefits	5,452	-	5,452
Indirect cost allocation	656	-	656
Client supportive services	51,866	-	51,866
Total Expenditures	57,974	-	57,974
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Texas Department of Family and Protective Services Child Care  
Grant Number: 0125CCP001 (765)  
Grant Term: September 1, 2024 to December 31, 2025

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration for general protective	\$ 11,087	2,519	-	2,519
Administration for relative care	5,800	1,553	-	1,553
Administration for Title IV-B	5,000	1,135	-	1,135
Administration for Title IV-E	6,000	901	-	901
Direct care for general protective	224,855	19,841	-	19,841
Direct care for relative care	130,000	15,158	-	15,158
Direct care for Title IV-B	80,000	10,305	-	10,305
Direct care for Title IV-E	95,000	6,563	-	6,563
Total cost category	<u>\$ 557,742</u>	<u>57,974</u>	<u>-</u>	<u>57,974</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: CCDF Quality Improvement Activity  
Grant Number: 0123CCQ001 (773)  
Grant Term: October 1, 2022 to October 31, 2023

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ (23,632)	1,044,060	1,020,428
Total Revenues	(23,632)	1,044,060	1,020,428
Expenditures:			
Current			
Supplies and materials	-	233	233
Client training	(23,632)	355,530	331,898
Subcontractor costs	-	687,163	687,163
Capital outlay	-	1,134	1,134
Total Expenditures	(23,632)	1,044,060	1,020,428
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: CCDF Quality Improvement Activity  
Grant Number: 0123CCQ001 (773)  
Grant Term: October 1, 2022 to October 31, 2023

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Quality improvement	\$ 432,836	-	432,836	432,836
CCIS personnel costs & support	54,002	5,315	54,002	59,317
TRSS Quality improvement	327,707	(28,947)	109,156	80,209
TRS personnel costs-mentor funding	305,945	-	305,945	305,945
TRS promotions & support-mentor funding	26,233	-	26,233	26,233
TRS personnel costs-assessor funding	110,711	-	110,711	110,711
TRS promotions & support-assessor funding	5,177	-	5,177	5,177
Total cost category	<u>\$1,262,611</u>	<u>(23,632)</u>	<u>1,044,060</u>	<u>1,020,428</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: CCDF Quality Improvement Activity  
Grant Number: 0124CCQ001 (774)  
Grant Term: October 1, 2023 to October 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,221,633	-	1,221,633
Total Revenues	1,221,633	-	1,221,633
Expenditures:			
Current			
Travel	1,200	-	1,200
Internal Services	138	-	138
Client Supportive Services	724	-	724
Client training	263,915	-	263,915
Subcontractor costs	955,656	-	955,656
Capital outlay	-	-	-
Total Expenditures	1,221,633	-	1,221,633
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: CCDF Quality Improvement Activity  
Grant Number: 0124CCQ001 (774)  
Grant Term: October 1, 2023 to October 31, 2024

	Budget	Actual		
		2024	Prior years	Total
Cost category:				
Quality improvement	\$ 750,355	729,055	-	729,055
CCIS personnel costs & support	22,303	22,303	-	22,303
TRSS Quality improvement	3,500	2,860	-	2,860
TRS personnel costs-mentor funding	428,102	428,102	-	428,102
TRS promotions & support-mentor funding	39,312	39,312	-	39,312
Total cost category	1,243,573	1,221,633	-	1,221,633

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS WORKFORCE COMMISSION - OTHER PROGRAMS

Year ended September 30, 2024

	<u>2023</u> <u>Choices</u>	<u>2024</u> <u>Choices</u>	<u>2024</u> <u>SNAP</u>	<u>2024</u> <u>Texas</u> <u>Veterans</u>
Revenues:				
State grants				
Federal flow-through	\$ 35,233	700,398	149,560	11,074
Non-federal	5,528	121,155	36,499	-
	<u>40,761</u>	<u>821,553</u>	<u>186,059</u>	<u>11,074</u>
Total Revenues				
Expenditures:				
Current				
Salaries and benefits	6,230	49,948	25,021	-
Travel	293	2,668	476	-
Supplies and materials	15	427	136	-
Internal service charges	855	36,137	10,514	-
Miscellaneous and other costs	133	6,434	1,930	-
Indirect cost allocation	1,230	13,262	5,014	1,161
Client payments	-	80,116	-	-
Client supportive services	4,241	13,316	31,398	-
Client training	27,763	-	-	-
Subcontractor costs	-	573,090	102,461	320
Workforce center costs	-	45,733	8,995	7,845
Capital outlay	-	422	115	1,749
	<u>40,761</u>	<u>821,553</u>	<u>186,059</u>	<u>11,074</u>
Total Expenditures				
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

2023 Employment Services	2024 Employment Services	2024 Workforce Commission Initiatives	2023 NCPCEP	2024 NCPCEP	Total
215	95,451	35,096	279	79,348	1,106,654
-	-	-	-	60,696	223,878
215	95,451	35,096	279	140,044	1,330,532
-	3,397	-	-	16,109	100,705
-	-	-	-	156	3,593
-	-	-	-	73	651
-	5,853	-	-	9,151	62,510
-	2,660	-	-	949	12,106
-	6,491	-	-	3,665	30,823
-	-	-	-	7,424	87,540
-	-	-	-	7,302	56,256
-	-	-	279	-	28,042
215	29,474	12,389	-	86,278	804,226
-	38,804	22,707	-	8,841	132,924
-	8,773	-	-	98	11,157
215	95,451	35,096	279	140,044	1,330,532
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Temporary Assistance for Needy Families/Choices

Grant Number: 0123TAF002 (803)

Grant Term: October 1, 2022 to October 31, 2023

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 35,233	847,934	883,167
Non-federal	5,528	126,434	131,962
Total Revenues	40,761	974,368	1,015,129
Expenditures:			
Current			
Salaries and benefits	6,230	54,151	60,381
Travel	293	2,350	2,643
Supplies and materials	15	2,216	2,231
Internal service charges	855	33,133	33,988
Miscellaneous and other costs	133	11,080	11,214
Indirect cost allocation	1,230	20,330	21,560
Client payments	-	62,688	62,688
Client supportive services	4,241	9,763	14,004
Subcontractor costs	27,763	700,959	728,722
Workforce center costs	-	73,848	73,848
Capital outlay	-	3,850	3,850
Total Expenditures	40,761	974,368	1,015,129
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Temporary Assistance for Needy Families/Choices  
Grant Number: 0123TAF002 (803)  
Grant Term: October 1, 2022 to October 31, 2023

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 86,651	3,595	76,621	80,216
Direct program-career services	795,411	13,485	736,740	750,225
Monitoring	10,679	2,127	8,552	10,679
Program management & support	36,859	3,035	33,824	36,859
Subrecipient operating costs	64,307	18,243	46,064	64,307
Support services-other than transportation	2,265	-	2,265	2,265
Support services-transportation	3,397	176	3,221	3,397
Support services-work-related incentives	4,378	101	4,277	4,378
Work subsidy	62,804	-	62,804	62,804
Total cost category	<u>\$ 1,066,751</u>	<u>40,761</u>	<u>974,368</u>	<u>1,015,129</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Temporary Assistance for Needy Families/Choices  
Grant Number: 0124TAF002 (804)  
Grant Term: October 1, 2023 to October 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 700,398	-	700,398
Non-federal	121,155	-	121,155
Total Revenues	821,553	-	821,553
Expenditures:			
Current			
Salaries and benefits	49,948	-	49,948
Travel	2,668	-	2,668
Supplies and materials	427	-	427
Internal service charges	36,137	-	36,137
Miscellaneous and other costs	6,434	-	6,434
Indirect cost allocation	13,262	-	13,262
Client payments	80,116	-	80,116
Client supportive services	13,316	-	13,316
Subcontractor costs	573,090	-	573,090
Workforce center costs	45,733	-	45,733
Capital outlay	422	-	422
Total Expenditures	821,553	-	821,553
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Temporary Assistance for Needy Families/Choices  
Grant Number: 0124TAF002 (804)  
Grant Term: October 1, 2023 to October 31, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 65,502	57,044	-	57,044
Direct program-career services	643,818	576,800	-	576,800
Monitoring	9,568	9,568	-	9,568
Program management & support	40,821	40,821	-	40,821
Subrecipient operating costs	39,847	39,847	-	39,847
Support services-other than transportation	5,990	5,990	-	5,990
Support services-transportation	6,383	6,383	-	6,383
Support services-work-related incentives	3,634	3,634	-	3,634
Work subsidy	81,466	81,466	-	81,466
Total cost category	<u>\$ 897,030</u>	<u>821,553</u>	<u>-</u>	<u>821,553</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0124SNE001 (814)

Grant Term: October 1, 2023 to September 30, 2024

		Actual	
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 149,560	-	149,560
Non-federal	36,499	-	36,499
Total Revenues	186,059	-	186,059
Expenditures:			
Current			
Salaries and benefits	25,021	-	25,021
Travel	476	-	476
Supplies and materials	136	-	136
Internal service charges	10,514	-	10,514
Miscellaneous and other costs	1,930	-	1,930
Indirect cost allocation	5,014	-	5,014
Client supportive services	31,398	-	31,398
Subcontractor costs	102,461	-	102,461
Workforce center costs	8,995	-	8,995
Capital outlay	115	-	115
Total Expenditures	186,059	-	186,059
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0124SNE001 (814)

Grant Term: October 1, 2023 to September 30, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 8,455	8,455	-	8,455
Direct program-career services	51,519	51,519	-	51,519
Monitoring	1,473	1,473	-	1,473
Program management & support	11,303	11,303	-	11,303
Subrecipient operating costs	2,891	2,891	-	2,891
Support services-other than transportation	8,171	8,171	-	8,171
Support services-transportation	7,215	7,215	-	7,215
ABAWD administration	7,340	7,340	-	7,340
ABAWD direct program-core/intensive services	54,254	53,744	-	53,744
ABAWD Monitoring	1,279	1,279	-	1,279
ABAWD program management & support	13,046	13,046	-	13,046
ABAWD subrecipient operating costs	19,622	19,622	-	19,622
Total cost category	\$ 186,569	186,059	-	186,059

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Texas Veterans Commission - Resource  
Administration Grant

Grant Number: 0124TVC001 (824)

Grant Term: October 1, 2023 to September 30, 2024

	<u>2024</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 11,074	-	11,074
Total Revenues	11,074	-	11,074
Expenditures:			
Current			
Indirect cost allocation	1,161	-	1,161
Subcontractor costs	320	-	320
Workforce center costs	7,845	-	7,845
Capital outlay	1,749	-	1,749
Total Expenditures	11,074	-	11,074
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Texas Veterans Commission - Resource  
Administration Grant

Grant Number: 0124TVC001 (824)

Grant Term: October 1, 2023 to September 30, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 1,107	1,107	-	1,107
Building rent	4,579	4,579	-	4,579
Communications	269	269	-	269
Information technology	2,520	2,520	-	2,520
Other operating costs	1,570	1,570	-	1,570
Supplies	579	579	-	579
Utilities	449	449	-	449
Total cost category	<u>\$ 11,074</u>	<u>11,074</u>	<u>-</u>	<u>11,074</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Wagner-Peyser Employment Services  
Grant Number: 0123WPA001 (833)  
Grant Term: October 1, 2022 to December 31, 2023

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 215	123,112	123,327
Total Revenues	215	123,112	123,327
Expenditures:			
Current			
Salaries and benefits	-	12,872	12,872
Supplies and materials	-	7,097	7,097
Internal service charges	-	7,068	7,068
Miscellaneous and other costs	-	15,770	15,770
Indirect cost allocation	-	11,191	11,191
Subcontractor costs	215	25,378	25,593
Workforce center costs	-	31,766	31,766
Capital Outlay	-	11,970	11,970
Total Expenditures	215	123,112	123,327
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Wagner-Peyser Employment Services

Grant Number: 0123WPA001 (833)

Grant Term: October 1, 2022 to December 31, 2023

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 34,325	-	34,280	34,280
Direct program-career services	87,641	-	87,471	87,471
Program management & support	21	-	21	21
Subrecip operating costs	1,340	215	1,340	1,555
Total cost category	<u>\$ 123,327</u>	<u>215</u>	<u>123,112</u>	<u>123,327</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Wagner-Peyser Employment Services  
Grant Number: 0124WPA001 (834)  
Grant Term: October 1, 2023 to December 31, 2024

	Actual		
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 95,451	-	95,451
Total Revenues	95,451	-	95,451
Expenditures:			
Current			
Salaries and benefits	3,397	-	3,397
Internal service charges	5,853	-	5,853
Miscellaneous and other costs	2,660	-	2,660
Indirect cost allocation	6,491	-	6,491
Subcontractor costs	29,474	-	29,474
Workforce center costs	38,804	-	38,804
Capital Outlay	8,773	-	8,773
Total Expenditures	95,451	-	95,451
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Wagner-Peyser Employment Services  
Grant Number: 0124WPA001 (834)  
Grant Term: October 1, 2023 to December 31, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 34,325	19,005	-	19,005
Direct program-career services	87,641	70,778	-	70,778
Program management & support	21	1,719	-	1,719
Subrecip operating costs	1,340	3,949	-	3,949
Total cost category	\$ 123,327	95,451	-	95,451

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Commission Initiatives  
Grant Number: 0124WCI001 (844)  
Grant Term: October 1, 2023 to May 31, 2024

	Actual	
	2024	Prior years
		Total
Revenues:		
State grants		
Federal flow-through	\$ 35,096	-
		35,096
Total Revenues	35,096	-
		35,096
Expenditures:		
Current		
Subcontractor costs	12,389	-
Workforce center costs	22,707	-
		12,389
		22,707
Total Expenditures	35,096	-
		35,096
Excess of revenues over expenditures	-	-
		-
Fund balance beginning of year	-	-
		-
Fund balance end of year	\$ -	-
		-

## PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Workforce Commission Initiatives  
Grant Number: 0124WCI001 (844)  
Grant Term: October 1, 2023 to May 31, 2024

		Actual		
	Budget	2024	Prior years	Total
Cost category:				
Careers in Texas	\$ 35,000	29,232	-	29,232
Red, white and you	1,650	1,637	-	1,637
TVLP operating grant activities	3,057	3,015	-	3,015
Foster care youth conference	1,212	1,212	-	1,212
Total cost category	\$ 40,919	35,096	-	35,096

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name:	Non-Custodial Parent Choices Program
Grant Number:	0123NCP001 (893)
Grant Term:	September 1, 2022 to September 30, 2023

	2024	Actual Prior years	Total
Revenues:			
State grants			
Federal flow through	\$ 279	86,312	86,591
Non-federal	-	60,696	60,696
	<u>279</u>	<u>147,008</u>	<u>147,287</u>
Total Revenues			
	<u>279</u>	<u>147,008</u>	<u>147,287</u>
Expenditures:			
Current			
Salaries and benefits	-	8,215	8,215
Travel	-	320	320
Supplies and materials	-	290	290
Internal service charges	-	7,601	7,601
Miscellaneous and other costs	-	1,701	1,701
Indirect cost allocation	-	3,113	3,113
Client payments	-	3,714	3,714
Client supportive services	279	8,900	9,179
Subcontractor costs	-	102,099	102,099
Workforce center costs	-	10,656	10,656
Capital outlay	-	399	399
	<u>279</u>	<u>147,008</u>	<u>147,287</u>
Total Expenditures			
	<u>279</u>	<u>147,008</u>	<u>147,287</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Non-Custodial Parent Choices Program  
Grant Number: 0123NCP001 (893)  
Grant Term: September 1, 2022 to September 30, 2023

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 15,781	-	14,752	14,752
Direct program-career services	115,734	-	106,418	106,418
Program management & support	6,050	-	6,018	6,018
Subrecipient operating costs	7,420	-	7,203	7,203
Support services-other	1,425	279	1,425	1,704
Support services-transportation	3,650	-	3,650	3,650
Support services-work-related incentives	4,000	-	3,825	3,825
Work subsidy	3,750	-	3,718	3,718
Total cost category	<u>\$ 157,810</u>	<u>279</u>	<u>147,008</u>	<u>147,287</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name:	Non-Custodial Parent Choices Program
Grant Number:	0124NCP001 (894)
Grant Term:	September 1, 2023 to September 30, 2024

		Actual	
	2024	Prior years	Total
Revenues:			
State grants			
Federal flow through	\$ 79,348	-	79,348
Non-federal	60,696	-	60,696
Total Revenues	140,044	-	140,044
Expenditures:			
Current			
Salaries and benefits	16,109	-	16,109
Travel	156	-	156
Supplies and materials	73	-	73
Internal service charges	9,151	-	9,151
Miscellaneous and other costs	949	-	949
Indirect cost allocation	3,665	-	3,665
Client payments	7,424	-	7,424
Client supportive services	7,302	-	7,302
Subcontractor costs	86,278	-	86,278
Workforce center costs	8,841	-	8,841
Capital outlay	98	-	98
Total Expenditures	140,044	-	140,044
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2024

Grant Name: Non-Custodial Parent Choices Program  
Grant Number: 0124NCP001 (894)  
Grant Term: September 1, 2023 to September 30, 2024

	Budget	Actual		Total
		2024	Prior years	
Cost category:				
Administration	\$ 13,685	13,685	-	13,685
Direct program-career services	88,998	88,998	-	88,998
Program management & support	16,675	16,675	-	16,675
Subrecipient operating costs	5,698	5,698	-	5,698
Support services-other	472	472	-	472
Support services-transportation	545	545	-	545
Support services-work-related incentives	6,535	6,535	-	6,535
Work subsidy	7,436	7,436	-	7,436
Total cost category	<u>\$ 140,044</u>	<u>140,044</u>	<u>-</u>	<u>140,044</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2024

	Federal and State	Program Income	Other Non-Federal	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,641,544	-	-	2,641,544
Non-federal funds	196,448	-	-	196,448
Grant matching				
PRPC cash match	-	-	51,119	51,119
Program income-subcontractor	-	230,786	-	230,786
Local cash and in-kind	-	-	613,746	613,746
Total Revenues	2,837,992	230,786	664,865	3,733,643
Expenditures:				
Current				
Administration	167,033	-	55,678	222,711
Care Coordination	83,083	-	-	83,083
Caregiver - Information Services	59,960	-	-	59,960
Caregiver - Support Coordination	49,898	-	-	49,898
Caregiver Respite Care - In-Home	59,533	-	15,405	74,938
Caregiver Respite Care - Voucher	5,410	-	-	5,410
Congregate Meals	597,544	172,077	345,328	1,114,949
Data Management	166,450	-	-	166,450
Emergency Response	261	-	72	333
Evidenced Based Intervention	53,571	-	-	53,571
Health Maintenance	42,331	-	11,891	54,222
HICAP - Assistance	93,907	-	-	93,907
HICAP - Outreach	45,604	-	-	45,604
Home Delivered Meals	583,872	58,291	165,550	807,713
Homemaker	30,101	-	8,595	38,696
Income Support	87,242	-	-	87,242
Information, Referral & Assistance	190,669	-	-	190,669
Legal Assistance	5,782	-	-	5,782
Legal Awareness	16,481	-	-	16,481
MIPPA Outreach & Assistance	24,766	-	-	24,766
Nutrition Education	-	-	10,412	10,412
Ombudsman	205,500	-	-	205,500
Personal Assistance	27,028	-	7,085	34,113
Public Information Services	82,686	-	-	82,686
Residential Repair	6,083	-	8,671	14,754
Special Initiative	57,120	-	-	57,120
Transportation - Demand Response	96,077	418	36,178	132,673
Total Expenditures	2,837,992	230,786	664,865	3,733,643
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2024

	2024 Area Agency on Aging	2024 American Rescue Plan	2024 Expanding the State Public Health Workforce	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 1,875,455	708,969	57,120	2,641,544
Non-federal funds	137,571	58,877	-	196,448
Grant matching				
PRPC cash match	38,034	13,085	-	51,119
Program income-subcontractor	163,107	67,679	-	230,786
Local cash and in-kind	594,508	19,238	-	613,746
<b>Total Revenues</b>	<b>2,808,675</b>	<b>867,848</b>	<b>57,120</b>	<b>3,733,643</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	699,298	175,124	31,326	905,748
Travel	16,612	2,412	-	19,024
Supplies and materials	2,415	36	6	2,457
Internal service charges	166,781	18,749	14,635	200,165
Miscellaneous and other costs	45,351	644	5,656	51,651
Indirect cost allocation	101,555	21,775	5,497	128,827
Client supportive services	1,092,795	569,304	-	1,662,099
Subcontractor costs	625	12,125	-	12,750
Local cash and in-kind	520,136	-	-	520,136
Subcontractor program income costs	163,107	67,679	-	230,786
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<b>2,808,675</b>	<b>867,848</b>	<b>57,120</b>	<b>3,733,643</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2024

Grant Name: 2024 Area Agency on Aging  
Grant Number: HHS000874100020 (504)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	\$ 2,497,280	1,875,455
Non-federal funds	140,423	137,571
Grant matching		
PRPC cash match	42,593	38,034
Program income-subcontractor	163,107	163,107
Local cash and in-kind	657,629	594,508
Total Revenues	<u>3,501,032</u>	<u>2,808,675</u>
Expenditures:		
Current		
Salaries and benefits	915,629	699,298
Travel	21,211	16,612
Supplies and materials	8,050	2,415
Internal service charges	201,344	166,781
Miscellaneous and other costs	51,525	45,351
Indirect cost allocation	131,722	101,555
Client supportive services	1,426,423	1,092,795
Subcontractor costs	-	625
Local cash and in-kind	582,021	520,136
Subcontractor program income costs	163,107	163,107
Total Expenditures	<u>3,501,032</u>	<u>2,808,675</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2024

Grant Name: 2024 Expanding the State Public Health Workforce  
Grant Number: HHS000874100020 (534)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 72,120</u>	<u>57,120</u>
Total Revenues	<u>72,120</u>	<u>57,120</u>
Expenditures:		
Current		
Salaries and benefits	41,326	31,326
Supplies and materials	6	6
Internal service charges	17,135	14,635
Miscellaneous and other costs	5,656	5,656
Indirect cost allocation	<u>7,997</u>	<u>5,497</u>
Total Expenditures	<u>72,120</u>	<u>57,120</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2024

Grant Name: 2024 Area Agency on Aging / American Rescue Plan  
Grant Number: HHS000874100020 (584)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	\$ 730,674	708,969
Non-federal funds	58,877	58,877
Grant matching		
PRPC cash match	13,085	13,085
Program income-subcontractor	67,679	67,679
Local cash and in-kind	19,238	19,238
Total Revenues	<u>889,553</u>	<u>867,848</u>
Expenditures:		
Current		
Salaries and benefits	175,124	175,124
Travel	2,412	2,412
Supplies and materials	36	36
Internal service charges	18,749	18,749
Miscellaneous and other costs	644	644
Indirect cost allocation	21,775	21,775
Client supportive services	591,009	569,304
Subcontractor costs	12,125	12,125
Subcontractor program income costs	67,679	67,679
Total Expenditures	<u>889,553</u>	<u>867,848</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2024

	2023 9-1-1	2024 9-1-1	2025 9-1-1	Total
Revenues:				
State grants				
Non-federal funds	\$ 488,626	1,751,670	119,991	2,360,287
Local cash	-	56	-	56
Interest income	-	1,292	-	1,292
Total Revenues	<u>488,626</u>	<u>1,753,018</u>	<u>119,991</u>	<u>2,361,635</u>
Expenditures:				
Current				
Salaries and benefits	-	435,021	42,367	477,388
Travel	(2,096)	13,026	3,812	14,742
Supplies and materials	-	2,868	571	3,439
Internal service charges	-	129,467	7,513	136,980
Equipment rental and maintenance	-	-	-	-
Miscellaneous and other costs	992	15,294	319	16,605
Indirect cost allocation	(133)	63,362	6,010	69,239
9-1-1 system expenditures	146,863	739,717	59,399	945,979
Capital outlay	<u>343,000</u>	<u>354,263</u>	<u>-</u>	<u>697,263</u>
Total Expenditures	<u>488,626</u>	<u>1,753,018</u>	<u>119,991</u>	<u>2,361,635</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2024

Grant Name: 9-1-1 Management and Planning  
Grant Number: (213)  
Grant Term: September 1, 2020 to August 31, 2023

	Budget	2024	Actual Prior Years	Total
Revenues:				
State grants				
Non-federal funds	\$ 4,082,626	488,626	1,623,488	2,112,114
Local cash	-	-	1,009	1,009
Interest income	-	-	2,590	2,590
	<u>4,082,626</u>	<u>488,626</u>	<u>1,627,087</u>	<u>2,115,713</u>
Total Revenues				
Expenditures:				
Current				
Salaries and benefits	490,767	-	446,434	446,434
Travel	18,500	(2,096)	12,989	10,893
Supplies and materials	27,000	-	20,267	20,267
Internal service charges	152,610	-	130,913	130,913
Equipment rental and maintenance	-	-	2,415	2,415
Miscellaneous and other costs	20,000	992	15,295	16,287
Indirect cost allocation	83,271	(133)	72,256	72,123
9-1-1 system expenditures	1,549,654	146,863	774,231	921,094
Capital outlay	1,740,824	343,000	152,287	495,287
	<u>4,082,626</u>	<u>488,626</u>	<u>1,627,087</u>	<u>2,115,713</u>
Total Expenditures				
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2024

Grant Name: 9-1-1 Management and Planning  
Grant Number: (214)  
Grant Term: September 1, 2023 to August 31, 2026

	Budget	2024	Actual Prior Years	Total
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 1,858,267	1,751,670	106,169	1,857,839
Local Cash	-	56	-	56
Interest income	-	1,292	57	1,349
<b>Total Revenues</b>	<b>1,858,267</b>	<b>1,753,018</b>	<b>106,226</b>	<b>1,859,244</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	517,473	435,021	30,951	465,972
Travel	19,500	13,026	1,229	14,255
Supplies and materials	14,000	2,868	-	2,868
Internal service charges	131,536	129,467	11,119	140,586
Equipment rental and maintenance	-	-	-	-
Miscellaneous and other costs	20,335	15,294	548	15,842
Indirect cost allocation	77,012	63,362	5,042	68,404
9-1-1 system expenditures	993,411	739,717	57,337	797,054
Capital outlay	85,000	354,263	-	354,263
<b>Total Expenditures</b>	<b>1,858,267</b>	<b>1,753,018</b>	<b>106,226</b>	<b>1,859,244</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	\$ -	-	-



## PANHANDLE REGIONAL PLANNING COMMISSION

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

#### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2024

Grant Name: 9-1-1 Management and Planning  
Grant Number: (215)  
Grant Term: September 1, 2024 to August 31, 2027

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Non-federal funds	\$ 2,018,958	119,991
Interest income	-	-
Total Revenues	<u>2,018,958</u>	<u>119,991</u>
Expenditures:		
Current		
Salaries and benefits	417,473	42,367
Travel	19,500	3,812
Supplies and materials	14,000	571
Internal service charges	143,812	7,513
Equipment rental and maintenance	-	-
Miscellaneous and other costs	20,335	319
Indirect cost allocation	80,283	6,010
9-1-1 system expenditures	1,173,555	59,399
Capital outlay	<u>150,000</u>	<u>-</u>
Total Expenditures	<u>2,018,958</u>	<u>119,991</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2024

	2022 Planning Assistance	Economic Adjustment Assistance	Panhandle Recovery Operation Project	Total
Revenues:				
Federal grants	\$ 70,000	1,966,448	638	2,037,086
Grant matching				
PRPC cash match	-	333,552	-	333,552
Local cash	35,067	100,000	159	135,226
Total Revenues	105,067	2,400,000	797	2,505,864
Expenditures:				
Current				
Salaries and benefits	66,885	-	-	66,885
Travel	3,939	-	-	3,939
Supplies and materials	-	-	208	208
Internal service charges	20,029	-	-	20,029
Miscellaneous and other costs	3,765	-	503	4,268
Indirect cost allocation	10,449	-	86	10,535
Capital Outlay	-	2,400,000	-	2,400,000
Total Expenditures	105,067	2,400,000	797	2,505,864
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2024

Grant Name: 2022 Planning Assistance Grant  
Grant Number: ED22AUS3020007 (312)  
Grant Term: January 1, 2022 to December 31, 2024

		Actual		
	Budget	2024	Prior years	Total
Revenues:				
Federal grants	\$ 210,000	70,000	122,500	192,500
Grant matching				
Local cash	90,000	35,067	55,779	90,846
Total Revenues	300,000	105,067	178,279	283,346
Expenditures:				
Current				
Salaries and benefits	189,762	66,885	111,276	178,161
Travel	15,300	3,939	4,177	8,116
Supplies and materials	300	-	-	-
Internal service charges	50,847	20,029	36,276	56,305
Miscellaneous and other costs	12,849	3,765	8,163	11,928
Indirect cost allocation	30,942	10,449	18,387	28,836
Total Expenditures	300,000	105,067	178,279	283,346
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2024

Grant Name: Economic Adjustment Assistance  
Grant Number: 08-79-05525; 115995 (324)  
Grant Term: September 2, 2021 to August 31, 2026

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
Federal grants	\$ 2,500,000	1,966,448
Grant matching		
PRPC cash match	451,187	333,552
Local cash	100,000	100,000
	<u>3,051,187</u>	<u>2,400,000</u>
Total Revenues		
	<u>3,051,187</u>	<u>2,400,000</u>
Expenditures:		
Current		
Capital outlay	3,051,187	2,400,000
	<u>3,051,187</u>	<u>2,400,000</u>
Total Expenditures		
	<u>3,051,187</u>	<u>2,400,000</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2024

Grant Name: Panhandle Recovery Operation Project  
Grant Number: ED24AUS0G0350 (425)  
Grant Term: August 1, 2024 to July 31, 2027

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
Federal grants	\$ 400,000	638
Local cash	100,000	159
Total Revenues	<u>500,000</u>	<u>797</u>
Expenditures:		
Current		
Salaries and benefits	326,581	-
Travel	76,065	-
Supplies and materials	1,250	208
Internal service charges	34,871	-
Miscellaneous and other costs	4,081	503
Indirect cost allocation	43,992	86
Capital outlay	13,160	-
Total Expenditures	<u>500,000</u>	<u>797</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2024

	2026 Regional Water Plan	2024 Regional Flood Planning	2028 Regional Flood Planning	Total
Revenues:				
State grants				
Non-federal funds	\$ 303,369	32,383	94,658	430,410
Interest income	223	-	491	714
Total Revenues	<u>303,592</u>	<u>32,383</u>	<u>95,149</u>	<u>431,124</u>
Expenditures:				
Current				
Salaries and benefits	10,085	(2,825)	32,694	39,954
Travel	-	-	-	-
Internal service charges	7,701	2,547	10,360	20,608
Miscellaneous and other costs	344	15	1,140	1,499
Indirect cost allocation	2,062	(80)	4,922	6,904
Subcontractor costs	<u>283,400</u>	<u>32,726</u>	<u>46,033</u>	<u>362,159</u>
Total Expenditures	<u>303,592</u>	<u>32,383</u>	<u>95,149</u>	<u>431,124</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2024

Grant Name: 2026 Regional Water Plan  
Grant Number: 2148302553 (231)  
Grant Term: February 1, 2021 to August 31, 2026

	Budget	2024	Actual Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 713,630	303,369	212,715	516,084
Interest income	-	223	506	729
Total Revenues	713,630	303,592	213,221	516,813
Expenditures:				
Current				
Salaries and benefits	36,406	10,085	10,013	20,098
Supplies and materials	10,490	-	-	-
Internal service charges	8,500	7,701	15,394	23,095
Miscellaneous and other costs	2,500	344	2,873	3,217
Indirect cost allocation	1,594	2,063	3,253	5,316
Subcontractor costs	654,140	283,400	181,688	465,088
Total Expenditures	713,630	303,592	213,221	516,813
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2024

Grant Name: Regional Flood Planning  
Grant Number: 2101792487 (361)  
Grant Term: October 26, 2020 to June 30, 2023

	Budget	Actual		Total
		2024	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 1,702,800	32,383	1,649,361	1,681,744
Interest income	-	-	296	296
Total Revenues	1,702,800	32,383	1,649,657	1,682,040
Expenditures:				
Current				
Salaries and benefits	40,000	(2,825)	60,391	57,566
Travel	6,000	-	4,726	4,726
Internal service charges	20,000	2,547	27,232	29,779
Miscellaneous and other costs	2,000	15	1,905	1,920
Indirect cost allocation	12,000	(80)	10,840	10,760
Subcontractor costs	1,622,800	32,726	1,544,563	1,577,289
Total Expenditures	1,702,800	32,383	1,649,657	1,682,040
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-



## PANHANDLE REGIONAL PLANNING COMMISSION

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

#### TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2024

Grant Name: Regional Flood Planning  
Grant Number: 2401792827 (364)  
Grant Term: June 11, 2024 to July 31, 2028

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Non-federal funds	\$ 1,702,800	94,658
Interest income	-	491
Total Revenues	<u>1,702,800</u>	<u>95,149</u>
Expenditures:		
Current		
Salaries and benefits	40,000	32,694
Travel	6,000	-
Internal service charges	20,000	10,360
Miscellaneous and other costs	2,000	1,140
Indirect cost allocation	12,000	4,922
Subcontractor costs	<u>1,622,800</u>	<u>46,033</u>
Total Expenditures	<u>1,702,800</u>	<u>95,149</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2024

	PRPC Residential Safe Room Rebate Program	Safe Room Construction Rebate Program	Total
Revenues:			
State grants			
Federal flow-through	\$ 591,362	-	591,362
Total Revenues	591,362	-	591,362
Expenditures:			
Current			
Salaries and benefits	3,455	1,148	4,603
Travel	-	-	-
Supplies and materials	-	-	-
Internal service charges	11,124	154	11,278
Miscellaneous and other costs	269	-	269
Indirect cost allocation	1,731	138	1,869
Subcontractor costs	574,783	-	574,783
Total Expenditures	591,362	1,440	592,802
Excess of revenues over (under) expenditures	-	(1,440)	(1,440)
Fund balance beginning of year	-	71,703	71,703
Fund balance end of year	\$ -	70,263	70,263

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2024

Grant Name:	PRPC Residential Safe Room Rebate Program
Grant Number:	DR-4223-015 (457)
Grant Term:	April 14, 2017 to September 30, 2024

	Budget	2024	Actual Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,564,787	591,362	1,904,925	2,496,287
Total Revenues	2,564,787	591,362	1,904,925	2,496,287
Expenditures:				
Current				
Salaries and benefits	27,300	3,455	21,407	24,862
Travel	2,500	-	2,260	2,260
Supplies and materials	750	-	566	566
Internal service charges	76,750	11,124	64,271	75,395
Miscellaneous and other costs	3,200	269	2,627	2,896
Indirect cost allocation	13,500	1,731	10,485	12,216
Subcontractor costs	2,440,787	574,783	1,803,309	2,378,092
Total Expenditures	2,564,787	591,362	1,904,925	2,496,287
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS DIVISION OF EMERGENCY MANAGEMENT

Year ended September 30, 2024

Grant Name: Hazard Mitigation Grant Program  
Grant Number: DR-4586-0008 (413)  
Grant Term: July 18, 2024 to February 18, 2027

	Budget	Actual 2024
Revenues:		
State grants		
Federal flow-through	\$ 145,706	2,518
Grant matching		
Local cash and in-kind	16,190	-
Total Revenues	161,895	2,518
Expenditures:		
Current		
Salaries and benefits	84,000	1,822
Travel	9,319	-
Supplies and materials	468	-
Internal service charges	18,033	348
Miscellaneous and other costs	18,857	98
Indirect cost allocation	15,028	250
Local cash and in-kind	16,190	-
Total Expenditures	161,895	2,518
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2024

	Regional Planning and Coordination Project	Regional PANCOM M&O SHSP Project
Revenues:		
State grants		
Federal flow-through	\$ 99,500	282,179
Non-federal	-	-
Total Revenues	99,500	282,179
Expenditures:		
Current		
Salaries and benefits	64,535	151,099
Travel	8,770	1,884
Supplies and materials	-	969
Internal service charges	15,310	17,039
Miscellaneous and other costs	1,422	9,855
Indirect cost allocation	9,463	20,558
Subcontractor costs	-	78,395
Capital Outlay	-	2,380
Total Expenditures	99,500	282,179
Excess of revenues over (under) expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

PARIS Maintenance Project	Non-EMPG Emergency Operations Plan Update Project	Total
73,750	53,139	508,568
-	-	-
73,750	53,139	508,568
38,361	40,632	294,627
-	-	10,654
1,241	657	2,867
7,611	6,055	46,015
3,588	569	15,434
5,390	5,226	40,637
16,825	-	95,220
734	-	3,114
73,750	53,139	508,568
-	-	-
-	-	-
-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2024

Grant Name: Regional Planning and Coordination Project  
Grant Number: 2940909 (404-440000)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	<u>\$          99,500</u>	<u>99,500</u>
Total Revenues	<u>99,500</u>	<u>99,500</u>
Expenditures:		
Current		
Salaries and benefits	69,289	64,535
Travel	11,615	8,770
Supplies and materials	98	-
Internal service charges	8,136	15,310
Miscellaneous and other costs	100	1,422
Indirect cost allocation	<u>10,262</u>	<u>9,463</u>
Total Expenditures	<u>99,500</u>	<u>99,500</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u><u>\$          -</u></u>	<u><u>-</u></u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2024

Grant Name: Regional PANCOM M&O SHSP Project  
Grant Number: 2940309 (404-440001)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	\$ 282,179	282,179
Total Revenues	<u>282,179</u>	<u>282,179</u>
Expenditures:		
Current		
Salaries and benefits	139,204	151,099
Travel	1,884	1,884
Supplies and materials	-	969
Internal service charges	19,122	17,039
Miscellaneous and other costs	28,821	9,855
Indirect cost allocation	21,267	20,558
Subcontractor costs	67,931	78,395
Capital outlay	<u>3,950</u>	<u>2,380</u>
Total Expenditures	<u>282,179</u>	<u>282,179</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

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

## OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2024

Grant Name: PARIS Maintenance Project  
Grant Number: 2940809 (404-440002)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 73,750</u>	<u>73,750</u>
Total Revenues	<u>73,750</u>	<u>73,750</u>
Expenditures:		
Current		
Salaries and benefits	36,033	38,361
Travel	2,200	-
Supplies	348	1,241
Internal service charges	6,893	7,611
Miscellaneous and other costs	3,200	3,588
Indirect cost allocation	6,342	5,390
Subcontractor costs	16,825	16,825
Capital outlay	<u>1,909</u>	<u>734</u>
Total Expenditures	<u>73,750</u>	<u>73,750</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u><u>\$ -</u></u>	<u><u>-</u></u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2024

Grant Name: Non-EMPG Emergency Operations Plan Update Project  
Grant Number: 2940709 (404-440003)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 53,139</u>	<u>53,139</u>
Total Revenues	<u>53,139</u>	<u>53,139</u>
Expenditures:		
Current		
Salaries and benefits	40,960	40,632
Travel	1,470	-
Supplies and materials	438	657
Internal service charges	4,472	6,055
Miscellaneous and other costs	318	569
Indirect cost allocation	<u>5,481</u>	<u>5,226</u>
Total Expenditures	<u>53,139</u>	<u>53,139</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u><u>\$ -</u></u>	<u><u>-</u></u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2024

	2024 Law Enforcement Education & Training	2024 Specialized GAP Training	Total
Revenues:			
State grants			
Federal flow-through	\$ -	30,797	30,797
Non-federal funds	106,256	-	106,256
Program income-PRPC	5,320	-	5,320
Total Revenues	111,576	30,797	142,373
Expenditures:			
Current			
Salaries and benefits	29,795	1,543	31,338
Supplies and materials	3,783	-	3,783
Internal service charges	6,776	1,570	8,346
Miscellaneous and other costs	-	-	-
Indirect cost allocation	4,375	346	4,721
Subcontractor costs	66,847	27,338	94,185
Total Expenditures	111,576	30,797	142,373
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2024

Grant Name: 2024 Law Enforcement Education and Training  
Grant Number: 1426919 (244)  
Grant Term: September 1, 2023 to August 31, 2025

	Budget	2024	Actual Prior years	Total
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 221,086	106,256	8,123	114,379
Program income-PRPC	-	5,320	-	5,320
<b>Total Revenues</b>	<b>221,086</b>	<b>111,576</b>	<b>8,123</b>	<b>119,699</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	53,889	29,795	1,899	31,694
Supplies and materials	52	3,783	-	3,783
Internal service charges	4,670	6,776	598	7,374
Miscellaneous and other costs	10,620	-	5	5
Indirect cost allocation	7,962	4,375	288	4,663
Subcontractor costs	143,893	66,847	5,333	72,180
<b>Total Expenditures</b>	<b>221,086</b>	<b>111,576</b>	<b>8,123</b>	<b>119,699</b>
<b>Excess of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2024

Grant Name: 2024 Specialized Criminal Justice GAP Training  
Grant Number: 3754606 (264)  
Grant Term: October 1, 2023 to September 30, 2024

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 30,797</u>	<u>30,797</u>
Total Revenues	<u>30,797</u>	<u>30,797</u>
Expenditures:		
Current		
Salaries and benefits	1,645	1,543
Supplies and materials	-	-
Internal service charges	1,468	1,570
Miscellaneous	-	-
Indirect cost allocation	346	346
Subcontractor costs	<u>27,338</u>	<u>27,338</u>
Total Expenditures	<u>30,797</u>	<u>30,797</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u><u>\$ -</u></u>	<u><u>-</u></u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2024

Grant Name: Solid Waste - Regional Coordination  
Grant Number: 582-24-50094 (474)  
Grant Term: September 1, 2023 to August 31, 2025

	Budget	2024	Actual Prior years	Total
Revenues:				
State grants				
Non-federal funds	\$ 338,610	153,246	-	153,246
Interest	-	2,689	2,542	5,231
Total Revenues	338,610	155,935	2,542	158,477
Expenditures:				
Current				
Salaries and benefits	78,006	42,406	420	42,826
Travel	12,400	2,628	870	3,498
Supplies and materials	900	103	45	148
Internal service charges	24,202	11,557	842	12,399
Miscellaneous and other costs	7,084	1,623	103	1,726
Indirect cost allocation	13,862	6,457	262	6,719
Subcontractor costs	202,156	91,162	-	91,162
Total Expenditures	338,610	155,935	2,542	158,477
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2024

	Regional Return Home From Hospitalization	District PRPC FY24 Continuation Funds	District PRPC FY24 Continuation Funds	Total
Revenues:				
State grants				
Federal flow-through	\$ 60,114	38,017	3,456	101,587
Total Revenues	60,114	38,017	3,456	101,587
Expenditures:				
Current				
Salaries and benefits	44,520	26,230	2,804	73,554
Travel	-	79	-	79
Internal service charges	9,464	7,279	307	17,050
Miscellaneous and other costs	143	601	5	749
Indirect cost allocation	5,987	3,828	340	10,155
Subcontractor costs	-	-	-	-
Total Expenditures	60,114	38,017	3,456	101,587
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2024

Grant Name:	Regional Return Home from Hospitalization Pilot Program
Grant Number:	51008020423 (353)
Grant Term:	September 1, 2022 to August 31, 2024

		Actual		
	Budget	2024	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 125,000	60,114	58,863	118,977
Total Revenues	125,000	60,114	58,863	118,977
Expenditures:				
Current				
Salaries and benefits	86,599	44,520	41,672	86,192
Travel	2,500	-	-	-
Internal service charges	23,008	9,464	10,949	20,413
Miscellaneous and other costs	-	143	171	314
Indirect cost allocation	12,893	5,987	6,071	12,058
Total Expenditures	125,000	60,114	58,863	118,977
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-



# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2024

Grant Name: District Panhandle Regional Planning Commission FY24 Continuation Funds  
Grant Number: 51008010424 (374)  
Grant Term: September 1, 2023 to August 31, 2024

	Budget	Actual		
		2024	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 40,000	38,017	1,983	40,000
Total Revenues	40,000	38,017	1,983	40,000
Expenditures:				
Current				
Salaries and benefits	24,785	26,230	1,153	27,383
Travel	-	79	-	79
Internal service charges	10,553	7,279	549	7,828
Miscellaneous and other costs	762	601	76	677
Indirect cost allocation	3,900	3,828	205	4,033
Total Expenditures	40,000	38,017	1,983	40,000
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2024

Grant Name: District Panhandle Regional Planning Commission FY24 Continuation Funds  
Grant Number: 51008020425 (375)  
Grant Term: September 1, 2024 to August 31, 2025

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 20,000</u>	<u>3,456</u>
Total Revenues	<u>20,000</u>	<u>3,456</u>
Expenditures:		
Current		
Salaries and benefits	12,379	2,804
Internal service charges	5,300	307
Miscellaneous and other costs	245	5
Indirect cost allocation	<u>2,076</u>	<u>340</u>
Total Expenditures	<u>20,000</u>	<u>3,456</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### UNITED STATES DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2024

Grant Name: Regional Infrastructure Accelerator  
Grant Number: 693JJ32350007 (363)  
Grant Term: January 9, 2023 to January 8, 2025

	Budget	Actual		
		2024	Prior years	Total
Revenues:				
Federal grants	\$ 454,842	201,329	116,082	317,411
Total Revenues	454,842	201,329	116,082	317,411
Expenditures:				
Current				
Salaries and benefits	246,580	130,774	72,783	203,557
Travel	10,000	185	-	185
Internal service charges	13,854	23,828	13,007	36,835
Miscellaneous and other costs	9,212	4,072	5,241	9,313
Indirect cost allocation	32,196	17,469	10,468	27,937
Subcontractor cost	140,000	25,000	14,583	39,583
Capital outlay	3,000	-	-	-
Total Expenditures	454,842	201,329	116,082	317,411
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### U.S. DEPARTMENT OF TRANSPORTATION FEDERAL TRANSIT ADMINISTRATION

Year ended September 30, 2024

Grant Name: Ride Share Voucher Program  
Grant Number: D2022 - ICAM-018 (384)  
Grant Term: June 7, 2024 to April 1, 2026

	<u>Budget</u>	<u>Actual 2024</u>
Revenues:		
Federal grants	<u>\$ 160,200</u>	<u>17,397</u>
Total Revenues	<u>160,200</u>	<u>17,397</u>
Expenditures:		
Current		
Salaries and benefits	49,615	13,618
Travel	1,800	-
Supplies and materials	27,679	-
Internal service charges	22,108	1,477
Miscellaneous and other costs	-	592
Indirect cost allocation	9,387	1,710
Capital outlay	<u>49,611</u>	<u>-</u>
Total Expenditures	<u>160,200</u>	<u>17,397</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u><u>\$ -</u></u>	<u><u>-</u></u>

## **OTHER SUPPLEMENTARY INFORMATION**

# PANHANDLE REGIONAL PLANNING COMMISSION

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

Year Ended September 30, 2024

	Major Funds					
	Texas Workforce Commission		Texas Health and Human Services Commission		Commission on State Emergency Communications	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Revenues:						
Federal grants	\$ -	-	-	-	-	-
State grants:						
Federal flow-through	25,807,879	23,793,956	3,075,173	2,641,544	-	-
Non-federal funds	500,000	785,099	182,615	196,448	1,858,267	2,360,287
Local cash and in-kind	-	38,524	657,629	613,746	-	56
Program income:						
PRPC	-	-	2,841	-	-	-
Subcontractor	-	-	163,107	230,786	-	-
Membership dues	-	-	-	-	-	-
Rent income	-	-	-	-	-	-
Interest income	-	-	-	-	-	1,292
Internal service fund charges	-	-	-	-	-	-
Miscellaneous	288,443	-	-	-	-	-
Total revenues	<u>26,596,322</u>	<u>24,617,579</u>	<u>4,081,365</u>	<u>3,682,524</u>	<u>1,858,267</u>	<u>2,361,635</u>
Current expenditures:						
Salaries and benefits	933,878	843,352	915,629	905,748	517,473	477,388
Travel	47,076	19,591	21,211	19,024	19,500	14,742
Supplies and materials	1,141	4,660	8,050	2,457	14,000	3,439
Internal service charges	427,272	389,302	201,344	200,165	131,536	136,980
Equipment rental and maintenance	-	-	-	-	1,100	-
Miscellaneous and other costs	247,942	39,805	51,525	51,651	19,235	16,605
Client payments, training and supportive services	19,304,066	17,948,934	2,108,440	1,662,099	-	-
Local cash, in-kind and program income	-	34,524	694,136	750,922	-	-
Subcontractor costs	4,826,015	4,441,299	-	12,750	-	-
Workforce center costs	535,654	407,786	-	-	-	-
9-1-1 system expenditures	-	-	-	-	993,411	945,979
Building occupancy	-	-	-	-	-	-
Capital outlay	22,000	312,531	-	-	85,000	697,263
Total expenditures	<u>26,345,044</u>	<u>24,441,784</u>	<u>4,000,335</u>	<u>3,604,816</u>	<u>1,781,255</u>	<u>2,292,396</u>
Excess (deficiency) of revenues over expenditures	<u>251,278</u>	<u>175,795</u>	<u>81,030</u>	<u>77,708</u>	<u>77,012</u>	<u>69,239</u>
Other financing sources (uses):						
Transfers from other funds	-	-	50,692	51,119	-	-
Transfers to other funds	(251,278)	(175,795)	(131,722)	(128,827)	(77,012)	(69,239)
Total other financing sources (uses)	<u>(251,278)</u>	<u>(175,795)</u>	<u>(81,030)</u>	<u>(77,708)</u>	<u>(77,012)</u>	<u>(69,239)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year	-	-	-	-	-	-
Fund balances at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

U.S. Department of Commerce		Texas Water Development Board		Other Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
-	2,037,086	-	-	-	218,726	-	-	-	2,255,812
-	-	-	-	1,885,736	1,234,832	-	-	30,768,788	27,670,332
70,000	-	812,251	430,410	279,848	259,502	-	-	2,890,730	4,031,746
30,000	135,226	86,930	-	842,632	1,822,768	-	-	1,530,261	2,610,320
-	-	-	-	-	21,177	-	-	2,841	21,177
-	-	-	-	-	-	-	-	163,107	230,786
-	-	-	-	69,000	69,379	-	-	69,000	69,379
-	-	-	-	-	-	10,554	15,300	10,554	15,300
5,990	-	-	714	220,000	235,303	-	-	225,990	237,309
-	-	-	-	-	-	1,107,653	2,528,842	1,107,653	2,528,842
-	-	-	-	-	36,745	-	-	288,443	36,745
105,990	2,172,312	899,181	431,124	3,297,216	3,898,432	1,118,207	2,544,142	37,057,367	39,707,748
61,730	66,885	81,177	39,954	1,061,940	1,581,564	688,585	1,458,811	4,179,235	5,373,702
4,500	3,939	4,750	-	55,625	75,110	2,600	10,571	150,512	142,977
100	208	-	-	3,147	16,925	6,300	17,477	32,738	45,166
24,800	20,029	36,436	20,608	241,966	353,686	-	-	1,026,918	1,120,770
-	-	-	-	1,705	-	24,500	111,029	27,305	111,029
4,188	4,268	3,797	1,499	108,315	338,746	116,745	21,475	547,950	474,049
-	-	-	-	1,355,721	-	-	-	22,768,227	19,611,033
-	-	-	-	-	-	-	-	694,136	785,446
-	-	758,768	362,159	-	1,093,297	-	26,368	4,826,015	5,935,873
-	-	-	-	-	-	-	-	535,654	407,786
-	-	-	-	-	-	-	-	993,411	945,979
-	-	-	-	-	-	193,424	106,740	193,424	106,740
-	2,400,000	-	-	59,250	82,487	-	-	166,250	3,492,281
95,318	2,495,329	884,928	424,220	2,887,669	3,541,815	1,032,154	1,752,471	36,141,775	38,552,831
10,672	(323,017)	14,253	6,904	409,547	356,617	86,053	791,671	915,592	1,154,917
-	333,552	-	-	490,937	474,583	-	-	541,629	859,254
(10,672)	(10,535)	(14,253)	(6,904)	(50,692)	(467,954)	(6,000)	-	(541,629)	(859,254)
(10,672)	323,017	(14,253)	(6,904)	440,245	6,629	(6,000)	-	-	-
-	-	-	-	849,792	363,246	80,053	791,671	929,845	1,154,917
-	-	-	-	3,800,862	3,800,862	884,069	884,069	4,684,931	4,684,931
-	-	-	-	4,650,654	4,164,108	964,122	1,675,740	5,614,776	5,839,848

# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Indirect Costs

Year ended September 30, 2024  
(With comparative totals for 2023)

	2024	2023 (Comparative)
Salaries and benefits	\$ 373,046	\$ 258,969
Contractual services	57,935	42,181
Travel	29,078	24,965
Supplies and materials	5,989	4,769
Internal service charges	48,795	52,823
Printing and publication	3,250	3,466
Insurance	6,489	3,808
Memberships	9,407	8,133
Postage and freight	7,573	7,616
Miscellaneous	20,675	80,672
Total	<u>\$ 562,237</u>	<u>\$ 487,402</u>



**PANHANDLE REGIONAL PLANNING COMMISSION**

Computation of Indirect Cost Allocation

Year ended September 30, 2024  
(With comparative totals for 2023)

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	U.S. Department of Commerce	Texas Water Development Board	Other Governmental Funds	Total 2024	Total 2023
<b>Basis for allocation</b>									
Total Expenditures	\$ 1,902,536	24,441,783	3,604,816	2,292,396	2,495,329	424,220	1,639,241	36,800,321	32,513,414
Less:									
Client payments	-	152,509	-	-	-	-	-	152,509	146,157
Client supportive services	-	17,796,425	1,662,099	-	-	-	-	19,458,524	17,581,304
Subcontractor costs	212,507	4,436,561	12,750	-	-	362,159	880,349	5,904,326	6,659,902
IT, Receptionist, Personnel, Space	129,641	247,979	108,164	73,806	7,760	4,669	63,538	635,357	-
Local cash, in-kind and program income	-	34,524	750,922	-	-	-	-	785,446	1,269,216
9-1-1 costs	-	-	-	945,978	-	-	-	945,978	966,348
Capital outlay	79,373	312,531	-	697,263	2,400,000	-	3,114	3,492,281	296,463
Indirect costs	562,236	-	-	-	-	-	-	562,236	487,402
Other	45,509	-	-	-	-	-	-	45,509	54,145
	873,269.90	1,461,254	1,070,881	575,549	87,569	57,392	692,240	4,818,155	5,052,477
	<u>0.1203</u>	<u>0.1203</u>	<u>0.1203</u>	<u>0.1203</u>	<u>0.1203</u>	<u>0.1203</u>	<u>0.1203</u>	<u>0.1203</u>	<u>0.1150</u>
	<u>\$ 105,054</u>	<u>175,795</u>	<u>128,827</u>	<u>69,239</u>	<u>10,535</u>	<u>6,904</u>	<u>83,268</u>	579,622	581,034
Transfer from other funds	105,054	175,795	128,827	69,239	10,535	6,904	83,268	6,000	6,000
Costs over (under) allocation	-	-	-	-	-	-	-	(23,386)	(99,632)
								<u>\$ 562,236</u>	<u>\$ 487,402</u>

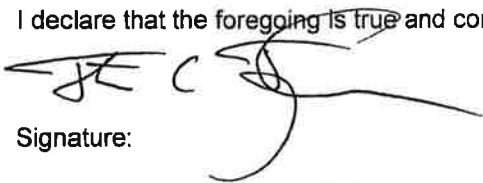
**PANHANDLE REGIONAL PLANNING COMMISSION**

**INDIRECT CAP CERTIFICATION**

**FOR FISCAL YEAR 2024**

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2024 and that its indirect costs for that year have not exceeded 15 percent of total expenditures as defined in Chapter 391 of the Local Government Code.

I declare that the foregoing is true and correct.

A handwritten signature in black ink, appearing to read 'Trenton C. Taylor', is written over a horizontal line.

Signature:

Name of Official: Trenton C. Taylor

Title: Finance Director

Date of Execution: March 6, 2025

## **STATISTICAL SECTION**

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **STATISTICAL SECTION**

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

<b>Table of Contents</b>	<b>Page</b>
<b>Financial Trends</b> .....	193

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

<b>Revenue Capacity</b> .....	203
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This schedule contains information intended to help the reader assess the PRPC's most significant local revenue source, membership dues.

<b>Debt Capacity</b> .....	209
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This schedule presents information intended to help the reader understand the PRPC's current levels of outstanding debt.

<b>Demographic and Economic Information</b> .....	210
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These schedules provide demographic and economic indicators intended to help the reader understand the socioeconomic environment within which the PRPC's financial activities take place.

<b>Operating Information</b> .....	215
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These schedules contain infrastructure data to help the reader understand how the information in PRPC's financial report relates to the activities it performs.

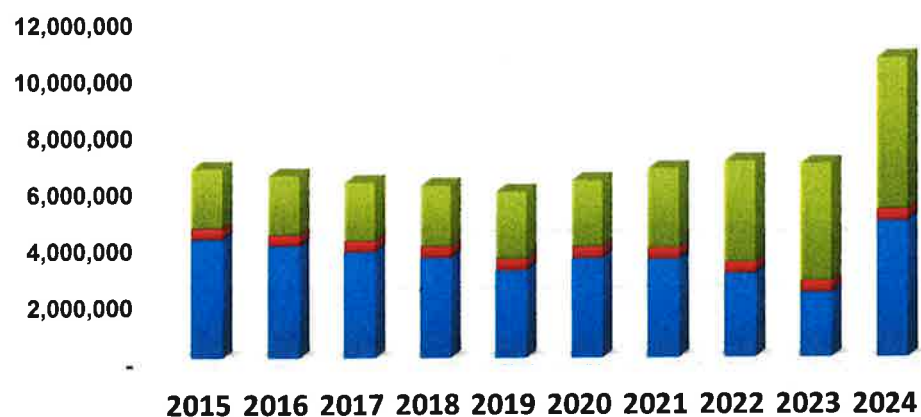
# PANHANDLE REGIONAL PLANNING COMMISSION

## NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities				
Net investment in capital assets	4,226,063	3,991,512	3,775,710	3,553,998
Restricted for micro-loan programs	381,689	383,531	382,507	384,659
Unrestricted	<u>2,095,411</u>	<u>2,087,709</u>	<u>2,062,541</u>	<u>2,161,011</u>
Total governmental activities net position	<u><u>6,703,163</u></u>	<u><u>6,462,752</u></u>	<u><u>6,220,758</u></u>	<u><u>6,099,668</u></u>

2019	2020	2021	2022	2023	2024
3,110,545	3,522,421	3,494,903	2,976,247	2,298,585	4,825,449
397,696	405,759	406,285	407,889	408,854	408,749
2,374,970	2,349,582	2,788,373	3,557,680	4,138,427	5,358,830
5,883,211	6,277,762	6,689,561	6,941,816	6,845,866	10,593,028

### Net Position



- Unrestricted
- Restricted for micro-loan programs
- Net investment in capital assets

# PANHANDLE REGIONAL PLANNING COMMISSION

## CHANGES IN NET POSITION LAST TEN FISCAL YEARS

	2015	2016	2017	2018
<b>Expenses</b>				
Governmental activities:				
General government	\$ 691,425	725,092	855,736	843,371
Workforce development	12,986,502	12,862,107	13,360,050	14,793,388
Aging services	2,654,786	2,770,020	2,734,852	2,517,953
Emergency communications	2,931,833	1,255,729	1,805,668	1,388,860
Emergency management	608,133	2,117,397	1,085,118	1,486,997
Water planning development	251,018	66,022	71,847	190,723
Eviction diversion	-	-	-	-
Solid waste planning	197,920	162,908	192,803	167,158
Economic development	143,889	78,187	87,938	136,312
Criminal justice programs	119,811	111,747	172,986	119,028
Transportation planning	47,020	51,764	50,434	74,901
Environmental education	-	-	-	-
Total governmental activities expenses	<u>20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>
Total primary government expenses	<u>\$ 20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>
<b>Program Revenues</b>				
Governmental activities:				
Operating grants and contributions				
Workforce development	\$ 12,880,362	12,812,192	13,219,679	14,634,462
Aging services	1,767,329	1,804,450	1,679,373	1,756,060
Emergency communications	2,394,943	1,560,822	1,966,492	1,765,375
Emergency management	785,561	1,518,073	645,160	826,548
Water planning development	251,145	65,687	71,680	190,580
Eviction diversion	-	-	-	-
Solid waste planning	196,764	162,657	189,670	167,121
Economic development	60,000	75,000	52,500	70,000
Criminal justice programs	110,798	103,318	146,562	108,798
Transportation planning	46,460	51,784	49,183	73,882
Environmental education	-	-	-	-
Local contracts and in-kind	1,826,862	1,717,787	2,062,362	1,877,566
Total governmental activities program revenues	<u>20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>
Total primary government revenues	<u>\$ 20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>
Total primary government net expense	<u>\$ (312,113)</u>	<u>(329,203)</u>	<u>(334,771)</u>	<u>(248,298)</u>

2019	2020	2021	2022	2023	2024
985,115	1,166,017	1,451,093	1,144,672	1,125,121	1,262,794
17,164,764	20,643,600	19,824,899	24,401,236	23,072,808	24,541,796
2,884,188	3,810,117	3,052,354	3,175,553	4,067,467	3,591,487
1,795,897	1,687,363	1,786,948	2,057,545	1,905,957	1,758,903
1,431,455	1,237,727	1,236,352	1,533,941	1,499,898	1,327,309
170,473	224,349	308,575	833,512	723,119	416,733
-	-	288,612	-	-	-
178,035	152,320	186,948	146,021	191,224	147,865
122,853	138,796	283,918	291,902	96,405	91,878
121,998	87,858	224,833	153,326	144,566	136,545
140,356	46,825	118,640	145,886	196,718	290,737
-	-	-	-	-	-
24,995,134	29,194,972	28,763,172	33,883,594	33,023,284	33,566,047
24,995,134	29,194,972	28,763,172	33,883,594	33,023,284	33,566,047
16,933,418	21,088,658	19,842,247	24,120,839	22,628,037	24,579,055
2,092,739	3,046,723	2,421,502	2,553,154	3,001,118	2,837,992
1,852,768	1,804,609	1,686,861	1,916,991	1,817,855	2,360,287
907,875	850,636	1,060,539	1,660,353	1,133,423	1,102,448
169,437	223,958	309,404	837,512	726,078	430,410
-	-	296,326	-	-	-
176,943	153,091	188,483	147,944	191,029	153,246
70,000	102,237	241,735	283,528	52,500	2,037,086
110,465	84,180	215,367	147,003	139,270	137,053
138,477	42,672	121,307	150,601	202,489	320,310
-	-	-	-	-	-
2,202,822	2,092,997	2,702,554	2,366,518	2,765,990	2,996,583
24,654,944	29,489,761	29,086,325	34,184,443	32,657,789	36,954,470
24,654,944	29,489,761	29,086,325	34,184,443	32,657,789	36,954,470
(340,190)	294,789	323,153	300,849	(365,495)	3,388,423



# PANHANDLE REGIONAL PLANNING COMMISSION

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

	2015	2016	2017	2018
General Revenues				
Governmental activities:				
Membership dues	\$ 68,052	68,380	68,210	68,125
Interest income	11,435	12,250	16,626	27,226
Miscellaneous	7,942	8,162	7,941	7,942
Total governmental activities	<u>87,429</u>	<u>88,792</u>	<u>92,777</u>	<u>103,293</u>
Total primary government change in net position	<u>\$ (224,684)</u>	<u>(240,411)</u>	<u>(241,994)</u>	<u>(145,005)</u>

2019	2020	2021	2022	2023	2024
68,380	68,125	68,295	68,380	69,379	69,379
44,084	22,521	9,996	19,440	126,859	237,309
11,271	9,114	10,355	46,732	73,307	52,049
123,735	99,760	88,646	134,552	269,545	358,737
(216,455)	394,549	411,799	435,401	(95,950)	3,747,160

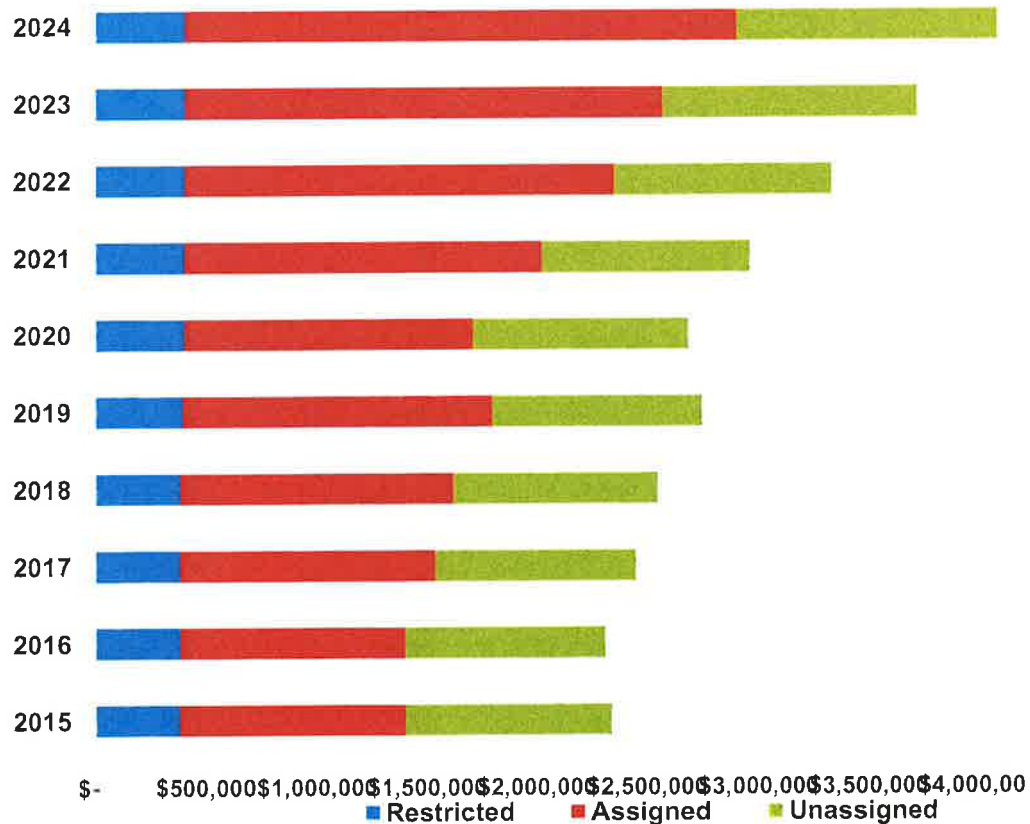
# PANHANDLE REGIONAL PLANNING COMMISSION

## FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund				
Restricted	\$ 381,689	383,531	382,507	384,659
Assigned	1,022,785	1,017,279	1,158,052	1,238,825
Unassigned	937,570	912,963	912,456	928,267
Total general fund	<u>\$ 2,342,044</u>	<u>2,313,773</u>	<u>2,453,015</u>	<u>2,551,751</u>
 All other Governmental Funds				
Assigned	\$ 10,359	20,149	10,916	10,916
Total all other governmental funds	<u>\$ 10,359</u>	<u>20,149</u>	<u>10,916</u>	<u>10,916</u>

2019	2020	2021	2022	2023	2024
397,696	405,759	406,285	407,889	408,854	408,749
1,401,519	1,306,347	1,622,449	1,946,924	2,166,136	2,498,194
951,564	978,854	937,092	987,410	1,154,169	1,186,861
<u>2,750,779</u>	<u>2,690,960</u>	<u>2,965,826</u>	<u>3,342,223</u>	<u>3,729,159</u>	<u>4,093,804</u>
-	16,410	28,116	71,898	71,703	70,263
<u>-</u>	<u>16,410</u>	<u>28,116</u>	<u>71,898</u>	<u>71,703</u>	<u>70,263</u>

### Governmental Fund Balances



# PANHANDLE REGIONAL PLANNING COMMISSION

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

	2015	2016	2017	2018
<b>Revenues</b>				
Intergovernmental grants and contracts	\$ 18,493,362	18,153,983	18,020,299	19,592,826
Local cash and in-kind	1,564,137	1,545,754	1,853,018	1,661,826
Program income:				
PRPC	43,944	40,047	38,586	38,508
Subcontractor	145,313	116,714	146,750	155,388
Membership dues	68,052	68,380	68,210	68,125
Interest income	11,435	12,250	16,626	27,226
Miscellaneous	84,363	24,750	19,275	22,187
<b>Total revenues</b>	<u>20,410,606</u>	<u>19,961,878</u>	<u>20,162,764</u>	<u>21,566,086</u>
<b>Expenditures</b>				
General government	1,009,294	1,105,122	1,208,299	1,207,244
Workforce development	12,854,954	12,725,070	13,163,376	14,681,089
Aging services	2,558,653	2,672,003	2,604,733	2,427,056
Emergency management	805,635	1,466,903	615,962	790,258
Emergency communications	2,340,463	1,501,244	1,897,706	1,703,817
Water planning development	249,496	65,999	71,724	190,736
Solid waste planning	189,029	156,624	182,871	161,152
Transportation planning	41,389	46,242	43,925	67,637
Economic development	127,344	69,683	76,610	122,718
Criminal justice programs	116,195	108,009	167,549	115,641
Eviction diversion	-	-	-	-
<b>Total expenditures</b>	<u>20,292,452</u>	<u>19,916,899</u>	<u>20,032,755</u>	<u>21,467,348</u>
<b>Excess of revenues over (under) expenditures</b>	<u>118,154</u>	<u>44,979</u>	<u>130,009</u>	<u>98,738</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of right-to-use lease agreements	-	-	-	-
Transfers in	344,444	376,461	403,392	374,474
Transfer out	(444,984)	(439,921)	(403,392)	(374,474)
<b>Total other financing sources (uses)</b>	<u>(100,540)</u>	<u>(63,460)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 17,614</u>	<u>(18,481)</u>	<u>130,009</u>	<u>98,738</u>

2019	2020	2021	2022	2023	2024
22,452,122	27,396,764	26,383,771	31,817,925	29,891,798	33,957,890
1,940,947	1,887,216	2,509,336	2,074,609	2,506,779	2,610,320
39,732	33,273	39,121	30,561	28,719	21,177
170,934	150,392	132,512	158,773	210,867	230,786
68,380	68,125	68,295	68,380	69,379	69,379
44,084	22,521	9,996	19,440	126,859	237,309
39,671	30,942	21,585	38,806	65,753	36,745
24,755,870	29,589,233	29,164,616	34,208,494	32,900,154	37,163,606
1,316,717	1,538,676	1,895,103	1,651,961	1,647,289	1,902,615
17,044,827	21,190,496	19,998,841	24,065,527	22,712,822	24,441,784
2,787,247	3,725,851	2,977,645	3,093,453	3,979,349	3,604,816
925,119	811,180	1,010,984	1,620,160	1,748,976	2,292,396
1,788,033	1,738,372	1,619,088	1,851,871	720,719	424,220
170,499	224,405	307,819	831,165	1,101,224	1,061,132
172,032	148,543	183,358	143,565	187,953	149,478
133,902	43,364	110,120	140,145	183,108	290,979
110,968	127,045	261,678	271,928	90,022	2,495,329
118,417	84,711	220,169	150,893	141,952	137,652
-	-	293,239	-	-	-
24,567,761	29,632,643	28,878,044	33,820,668	32,513,414	36,800,401
188,109	(43,410)	286,572	387,826	386,740	363,205
-	-	-	32,355	-	-
417,455	417,925	469,229	464,968	483,039	859,239
(417,455)	(417,925)	(469,229)	(464,968)	(483,039)	(859,239)
-	-	-	32,355	-	-
188,109	(43,410)	286,572	420,181	386,740	363,205

# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	<u>Entity</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
	ARMSTRONG	\$ 157	157	162	162
	BRISCOE	122	122	139	139
	CARSON	494	494	525	525
	CASTRO	627	627	685	685
	CHILDRESS	566	566	598	598
	COLLINGSWORTH	225	225	260	260
	DALLAM	605	605	570	570
	DEAF SMITH	1,580	1,580	1,647	1,647
	DONLEY	277	277	313	313
	GRAY	1,804	1,804	1,915	1,915
	HALL	240	240	285	285
	HANSFORD	449	449	477	477
	HARTLEY	457	457	515	515
	HEMPHILL	287	287	324	324
	HUTCHINSON	1,752	1,752	1,883	1,883
	LIPSCOMB	260	260	281	281
	MOORE	1,815	1,815	1,862	1,862
	OCHILTREE	851	851	869	869
	OLDHAM	149	149	174	174
	PARMER	839	839	873	873
	POTTER	10,075	10,075	10,291	10,291
	RANDALL	11,964	11,964	10,262	10,262
	ROBERTS	85	85	85	85
	SHERMAN	236	236	258	258
	SWISHER	593	593	668	668
	WHEELER	424	424	460	460
		<u>36,935</u>	<u>36,935</u>	<u>36,380</u>	<u>36,380</u>

### CITIES

ADRIAN	85	85	85	85
AMARILLO	17,033	17,033	16,209	16,209
BISHOP HILLS	85	85	85	85
BOOKER	122	122	129	129
BORGER	1,067	1,067	1,126	1,126
BOVINA	144	144	159	159
CACTUS	260	260	270	270
CANADIAN	199	199	225	225
CANYON	1,261	1,261	1,131	1,131
CHANNING	85	85	85	85
CHILDRESS	488	488	519	519
CLARENDON	160	160	172	172
CLAUDE	101	101	102	102
DALHART	718	718	674	674
DARROUZETT	85	85	85	85
DIMMITT	355	355	373	373

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
162	162	162	162	162	162
139	139	139	139	139	139
525	525	525	525	525	525
685	685	685	685	685	685
598	598	598	598	598	598
260	260	260	260	260	260
570	570	570	570	570	570
1,647	1,647	1,647	1,647	1,647	1,647
313	313	313	313	313	313
1,915	1,915	1,915	1,915	1,915	1,915
285	285	285	285	285	285
477	477	477	477	477	477
515	515	515	515	515	515
324	324	324	324	324	324
1,883	1,883	1,883	1,883	1,883	1,883
281	281	281	281	281	281
1,862	1,862	1,862	1,862	1,862	1,862
869	869	869	869	869	869
174	174	174	174	174	174
873	873	873	873	873	873
10,291	10,291	10,291	10,291	10,291	10,291
10,262	10,262	10,262	10,262	10,262	10,262
85	85	85	85	85	85
258	258	258	258	258	258
668	668	668	668	668	668
460	460	460	460	460	460
<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>

85	85	85	85	85	85
16,209	16,209	16,209	16,209	16,209	16,209
85	85	85	85	85	85
129	129	129	129	129	129
1,126	1,126	1,126	1,126	1,126	1,126
159	159	159	159	159	-
270	270	270	270	270	270
225	225	225	225	225	225
1,131	1,131	1,131	1,131	1,131	1,131
85	85	85	85	85	85
519	519	519	519	519	519
172	172	172	172	172	172
102	102	102	102	102	102
674	674	674	674	674	674
85	85	85	85	85	85
373	373	373	373	373	373



# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
DODSON	85	85	85	85
DUMAS	1,233	1,233	1,249	1,249
ESTELLINE	85	85	85	85
FARWELL	121	121	116	116
FOLLETT	85	85	85	85
FRIONA	355	355	350	350
FRITCH	158	158	180	180
GROOM	85	85	85	85
GRUVER	96	96	101	101
HAPPY	85	85	85	85
HART	85	85	95	95
HEDLEY	85	85	85	85
HEREFORD	1,273	1,273	1,306	1,306
HIGGINS	85	85	85	85
HOWARDWICK	85	85	85	85
KRESS	85	85	85	85
LAKE TANGLEWOOD	85	85	85	85
LAKEVIEW	85	85	85	85
LEFORS	85	85	85	85
McLEAN	85	85	85	85
MEMPHIS	174	174	195	195
MIAMI	85	85	85	85
MOBEETIE	85	85	85	85
NAZARETH	85	85	85	85
PALISADES	85	85	85	85
PAMPA	1,434	1,434	1,529	1,529
PANHANDLE	202	202	208	208
PERRYTON	722	722	748	748
QUITAQUE	85	85	85	85
SANFORD	85	85	85	85
SHAMROCK	152	152	162	162
SILVERTON	85	85	85	85
SKELLYTOWN	85	85	85	85
SPEARMAN	270	270	286	286
STINNETT	140	140	160	160
STRATFORD	165	165	171	171
SUNRAY	145	145	164	164
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	380	380	422	422
TURKEY	85	85	85	-
VEGA	85	85	85	85
WELLINGTON	161	161	186	186
WHEELER	126	126	135	135
WHITE DEER	85	85	85	85
	<u>31,933</u>	<u>31,933</u>	<u>31,490</u>	<u>31,405</u>

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
85	85	85	85	85	85
1,249	1,249	1,249	1,249	1,249	1,249
85	85	85	-	85	85
116	116	116	116	116	116
85	85	85	85	85	85
350	350	350	350	350	350
180	180	180	180	180	180
85	85	85	85	85	85
101	101	101	101	101	101
85	85	85	85	85	-
95	95	95	95	95	95
-	85	85	85	85	85
1,306	1,306	1,306	1,306	1,306	1,306
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
195	195	195	195	195	195
85	85	85	85	85	85
-	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
1,529	1,529	1,529	1,529	1,529	1,529
208	208	208	208	208	208
748	748	748	748	748	748
85	-	-	85	85	-
85	-	-	85	85	85
162	162	162	162	162	162
85	85	85	85	85	85
85	85	85	85	85	85
286	286	286	286	286	286
160	160	160	160	160	160
171	171	171	171	171	171
164	164	164	164	164	164
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
422	422	422	422	422	422
-	-	-	-	85	85
85	85	85	85	85	85
186	186	186	186	186	186
135	135	135	135	135	135
85	85	85	85	85	85
<u>31,235</u>	<u>31,235</u>	<u>31,235</u>	<u>31,320</u>	<u>31,490</u>	<u>31,162</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>SPECIAL DISTRICTS</b>				
CANADIAN RIVER MWA	85	85	85	85
GREENBELT MCIWA	85	85	85	85
MACKENZIE MWA	85	85	85	85
PALO DURO WATER DISTRICT	85	85	85	85
PANHANDLE GWCD	85	85	85	85
RED RIVER AUTHORITY	85	85	85	85
	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>
	<u>\$ 69,379</u>	<u>69,379</u>	<u>68,380</u>	<u>68,295</u>

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>
<u>68,125</u>	<u>68,125</u>	<u>68,125</u>	<u>68,210</u>	<u>68,380</u>	<u>68,052</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Notes Payable</u>	<u>Leases Payable</u>	<u>Total Debt</u>	<u>Percentage of Personal Income*</u>	<u>Per Capita**</u>
2015	\$ 596,135	-	596,135	0.0029%	1.34
2016	543,643	-	543,643	0.0026%	1.22
2017	488,308	-	488,308	0.0024%	1.08
2018	430,276	-	430,276	0.0021%	0.97
2019	369,514	-	369,514	0.0018%	0.83
2020	305,823	-	305,823	0.0015%	0.70
2021	239,066	2,990,772	3,229,838	0.0157%	0.55
2022	169,141	2,861,178	3,030,319	0.0147%	0.39
2023	95,783	2,693,520	2,789,303	0.0135%	0.22
2024	18,920	31,095	50,015	***	0.04

See Note 7 to the financial statements for the description of the notes payable and leases payable.

Leases payable are only shown for years after GASB 87 was implemented.

\*Percentage of personal income was derived using the information on the selected statistics page.

\*\*Per capita information was derived using the population information on the selected statistics page.

\*\*\*Personal income was not available for 2024.

# PANHANDLE REGIONAL PLANNING COMMISSION

## SELECTED STATISTICS LAST TEN YEARS

<u>Calendar Year</u>	<u>Population *</u>	<u>Personal Income ** (in thousands)</u>	<u>Per Capita Personal Income **</u>
2015	444,095	20,587,219	46,358
2016	447,228	19,155,242	42,831
2017	450,440	19,359,827	42,980
2018	442,606	19,945,949	45,065
2019	444,915	21,474,612	48,267
2020	434,358	22,627,591	52,094
2021	432,815	25,311,702	58,482
2022	434,216	25,489,852	58,703
2023	435,103	28,335,009	65,123
2024	438,982	***	***

\* Texas State Center for 2012 to 2019 (projected), 2020+ from Texas Demographic Center

\*\* Bureau of Economic Analysis

\*\*\* Information has not been released from the Bureau of Economic Analysis

## PANHANDLE REGIONAL PLANNING COMMISSION

### TOP TEN PUBLIC AND PRIVATE EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

2024			2015		
Employer	Number of Employees	Percent of Total Employment	Employer	Number of Employees	Percent of Total Employment
Amarillo ISD	4771	2.32	Amarillo ISD	4200	2.01
PanTeXas Deterrence	4661	2.27	Tyson Foods, Inc.	3700	1.77
Tyson Foods, Inc.	4297	2.09	CNS Pantex	3150	1.51
JBS	3957	1.93	Baptist St. Anthony's Health Care System	2700	1.29
BSA Health System/Don & Sybil Harrington	3451	1.68	City of Amarillo	2340	1.12
United Supermarkets	2659	1.29	Northwest Texas Healthcare System	1950	0.93
City of Amarillo	2455	1.19	Xcel Energy/Southwestern Public Service	1430	0.68
Northwest Texas Healthcare System	1988	0.97	Canyon ISD	1400	0.67
Canyon ISD	1906	0.93	Texas Department of Criminal Justice	1303	0.62
Caviness Beef Packers	1551	0.75	Bell Helicopter Textron, Inc.	1250	0.60
Texas Department of Criminal Justice	1551	0.75			

**Sources:**

Texas Workforce Commission Labor Market Information

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

Employer information is from the Texas Workforce Commission.

# PANHANDLE REGIONAL PLANNING COMMISSION

## UNEMPLOYMENT RATE BY COUNTY \* LAST TEN FISCAL YEARS

<u>County</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Armstrong	2.7%	2.9%	2.6%	2.8%	2.7%	4.0%	3.9%	2.6%	3.3%	2.9%
Briscoe	4.0	4.3	4.8	3.9	3.7	4.5	5.0	3.7	3.9	3.6
Carson	3.1	3.4	3.4	2.9	2.6	3.9	4.1	3.0	3.1	2.9
Castro	3.7	3.1	3.5	3.0	2.9	3.4	3.8	2.9	3.3	3.1
Childress	3.4	3.2	3.0	2.8	2.4	3.8	3.8	2.9	2.8	2.8
Collingsworth	3.7	3.5	3.7	3.4	3.1	4.1	4.9	3.3	3.8	3.8
Dallam	2.5	2.2	2.3	2.0	1.9	2.7	3.0	2.2	2.7	2.5
Deaf Smith	3.2	3.2	3.3	2.9	2.7	3.4	4.0	3.0	3.2	3.1
Donley	4.0	4.3	4.2	3.5	3.3	4.4	4.6	3.3	3.8	4.4
Gray	4.5	6.8	6.3	4.3	3.6	6.7	7.9	5.0	4.4	4.3
Hall	5.4	6.6	7.4	4.8	3.9	5.8	6.0	4.1	4.4	4.7
Hansford	2.7	3.1	2.9	2.4	2.3	3.0	3.6	2.5	2.6	2.7
Hartley	2.6	2.1	2.2	1.9	1.8	2.0	2.3	1.8	2.2	2.1
Hemphill	2.5	3.7	3.1	2.1	2.2	4.1	4.9	3.5	3.6	3.9
Hutchinson	3.7	5.3	6.3	5.3	4.4	6.7	6.8	4.9	4.5	4.7
Lipscomb	3.6	4.6	3.9	2.9	2.6	3.8	4.2	2.9	3.3	3.3
Moore	3.1	3.1	3.1	2.8	2.4	3.5	3.8	2.6	2.8	2.7
Ochiltree	3.4	5.0	4.6	3.0	2.6	5.1	5.4	3.4	3.7	3.4
Oldham	3.0	3.1	2.8	2.5	2.8	3.5	3.9	2.9	3.1	3.1
Parmer	2.6	2.6	2.7	2.4	2.3	2.6	3.0	2.4	2.7	2.6
Potter	3.4	3.3	3.4	2.9	2.7	4.9	4.8	3.3	3.3	3.2
Randall	2.9	3.0	3.1	2.6	2.5	4.2	3.9	2.8	3.1	2.9
Roberts	3.7	4.2	4.4	3.0	3.3	4.3	4.4	4.0	3.6	3.7
Sherman	2.9	3.0	3.2	2.8	2.5	2.8	3.4	2.5	3.2	3.3
Swisher	4.9	4.5	4.3	4.2	3.8	4.9	5.5	3.7	4.7	4.5
Wheeler	3.3	4.4	4.9	3.6	2.8	5.1	6.8	4.5	4.1	3.7

\* Texas Workforce Commission



## Panhandle Regional Planning Commission

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General government	6.25	6.15	7.90	8.16
Workforce development	7.00	7.00	6.97	6.92
Aging services	9.62	10.59	9.43	9.45
Emergency communications	4.97	5.12	5.29	5.48
Solid waste planning	0.43	0.32	0.31	0.29
Criminal justice programs	0.38	0.38	0.36	0.34
Water development planning	0.02	0.00	0.00	0.00
Transportation planning	0.41	0.50	0.38	0.56
Emergency management	1.84	2.07	2.44	2.29
Economic development	1.39	1.05	0.74	1.53
Proprietary fund	6.94	6.95	7.02	7.09
TX Dept of Housing & Community Affairs	0.00	0.00	0.00	0.00
	<u>39.25</u>	<u>40.13</u>	<u>40.85</u>	<u>42.10</u>

2019	2020	2021	2022	2023	2024
8.14	8.97	7.37	7.73	9.53	9.86
6.94	6.96	7.80	7.76	8.68	7.97
9.43	9.40	11.44	11.41	10.67	9.64
5.49	5.49	5.49	5.29	5.26	5.50
0.29	0.29	0.23	0.36	0.40	0.39
0.34	0.35	0.36	0.53	0.42	0.41
0.00	0.00	0.09	0.29	0.32	0.50
0.73	0.36	0.93	1.16	1.68	2.11
2.35	2.24	2.61	2.48	2.28	2.57
1.21	2.15	2.90	2.34	1.21	0.89
7.28	7.12	7.18	6.89	6.81	6.54
0.00	0.00	0.03	0.00	0.00	0.00
<u>42.20</u>	<u>43.32</u>	<u>46.43</u>	<u>46.25</u>	<u>47.25</u>	<u>46.38</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**  
Listing Of Positions By Pay Group(s)  
September 30, 2024

	<u>Annual Rate Pay Range</u>
<b>GROUP 1/2:</b> Receptionist	<b>\$25,941 – 37,437</b>
<b>GROUP 3/4:</b> Vacant	<b>31,388 – 45,303</b>
<b>GROUP 5/6:</b> Area Agency on Aging Administrative Assistant (Public Education) Area Agency on Aging Ombudsman Administrative Assistant Regional 9-1-1 Network GIS Administrative Assistant Workforce Development Fiscal Administrative Assistant – Contract Services Workforce Development Fiscal Administrative Assistant – Program Services	<b>37,978 – 54,818</b>
<b>GROUP 6/7:</b> Accounting Systems Program Specialist (Accounts Payable Specialist) Area Agency on Aging Program Specialist (Benefits Counselor) Area Agency on Aging Program Specialist (Care Coordination) Area Agency on Aging Program Specialist (Caregiver Specialist) Area Agency on Aging Program Specialist (Nutrition & Transportation) Area Agency on Aging Program Specialist (Public Education & Benefits Counseling) Community and Economic Development Program Specialist Local Government Services Program Specialist Regional 9-1-1 Network Program Specialist Regional 9-1-1 Network GIS/Technical Program Specialist Regional 9-1-1 Network PSAP Program Specialist Regional Services Program Specialist Workforce Development Program Specialist	<b>41,779 – 60,300</b>
<b>GROUP 8/9/10:</b> Accountant II Dispute Resolution Center Program Coordinator Executive Assistant Human Resources/Payroll Coordinator Local Government Services Program Coordinator Managing Local Ombudsman Regional 9-1-1 Network/Information Technology Program Coordinator Regional Emergency Management Planning Program Coordinator Workforce Development Program Coordinator	<b>53,116 – 80,253</b>
<b>GROUP 10/11/12:</b> Area Agency on Aging Operations Manager Local Government Services Program Manager Regional Emergency Communications & Preparedness Programs Manager Workforce Development Contract/Accounting Manager Workforce Development Program Manager	<b>61,164 – 97,101</b>
<b>GROUP 12/13/14:</b> Assistant Finance Director	<b>74,006 – 117,499</b>
<b>GROUP 13/14/15:</b> Area Agency on Aging Director Deputy Executive Director/Finance Director Local Government Services Director Regional 9-1-1 Network Director Regional Services Director Workforce Development Director	<b>81,412 – 129,246</b>
<b>EXEMPT:</b> Executive Director	<b>106,500 – 171,688</b>

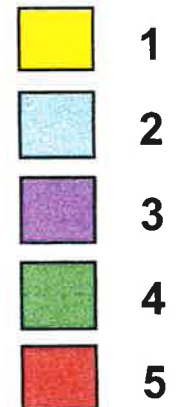
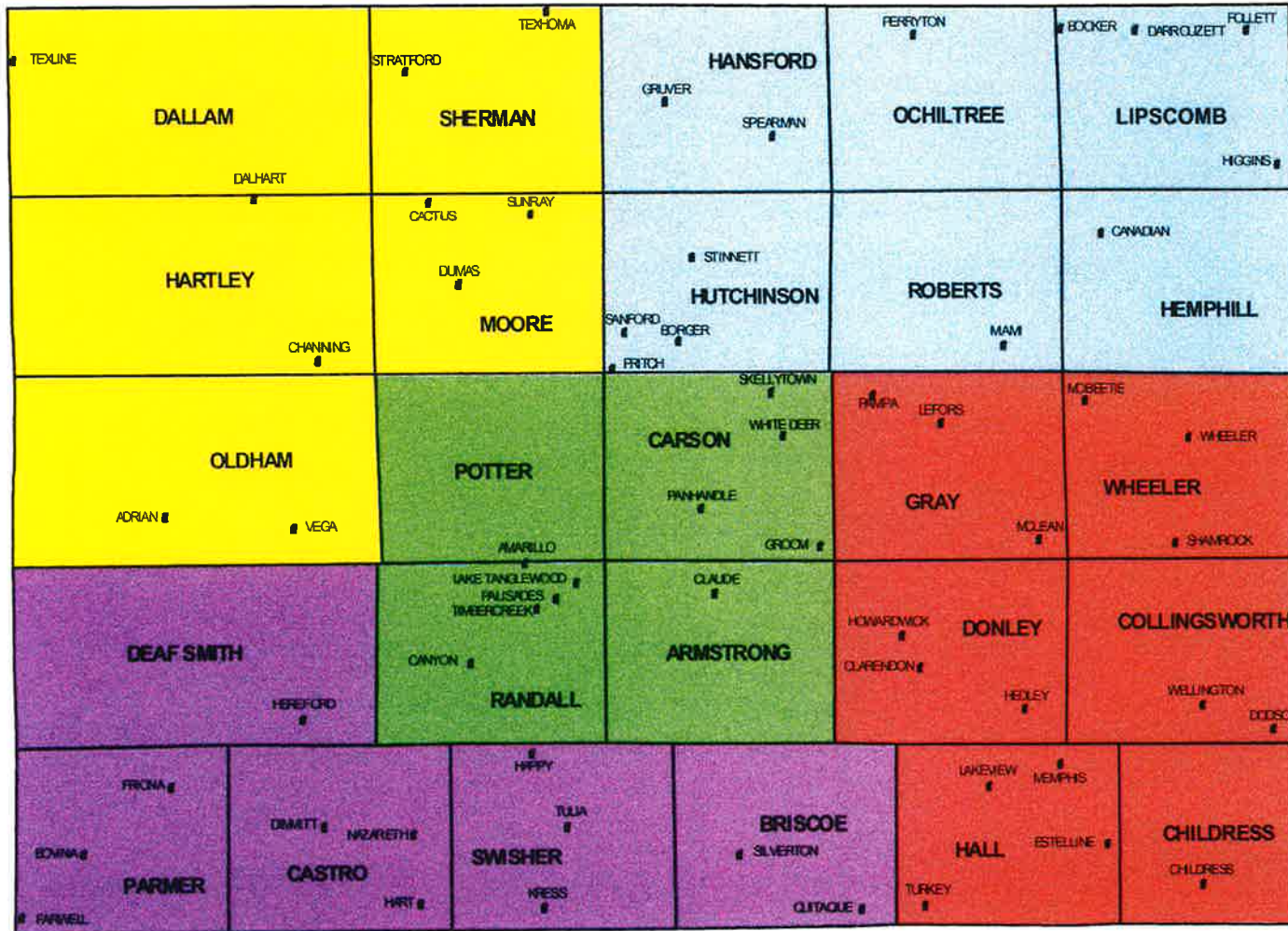
# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Insurance in Force September 30, 2024

<u>Company</u>	<u>Coverage</u>	<u>Details</u>
BCBS	Group Health Insurance	Medical Expenses
Principal	Group Dental Insurance	Dental Expenses
Texas Municipal League	Worker's Compensation	As Required by Law
Principal	Disability Insurance For Employees	Disability Payment
Cigna	Survivor's Insurance For Employees	\$1,000 per month to spouse for 12 months \$500 per month for each dependent child (max. 2) up to age 21
Texas Municipal League	Public Employee Dishonesty	\$1,000,000 coverage; \$5,000 deductible
Principal	Group Life Coverage	2 times Annual Salary; maximum of \$150,000
Texas Municipal League	Errors and Omissions Liability	\$1,000,000 each wrongful act, \$2,000,000 annual aggregate; \$2,500 deductible each claim
Texas Municipal League	General Liability	\$1,000,000 liability each occurrence; \$2,000,000 annual liability; no deductible
Texas Municipal League	Cyber Liability	\$1,000,000 liability for information security and privacy liability and \$50,000 privacy breach; no deductible
Texas Municipal League	Auto Coverage	\$1,000,000 liability each occurrence; \$25,000 auto medical payment each person no deductible; actual cash value coverage for physical damage; \$250 deductible
Texas Municipal League	Real and Personal Property	Covers replacement cost of \$11,780,919 on real and personal property and \$2,849,479 on boiler and machinery; \$250 deductible

# PANHANDLE REGIONAL PLANNING COMMISSION

## Planning and Service Area Boundaries



# PANHANDLE REGIONAL PLANNING COMMISSION

## CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b><u>General Government</u></b>										
Building	1	1	1	1	1	2	2	2	2	3
Furniture and Equipment	28	28	25	27	22	21	21	21	22	3
Vehicles	5	5	5	6	6	5	5	5	5	5
<b><u>Workforce Development</u></b>										
Furniture and Equipment	20	20	19	32	32	43	56	58	62	65
<b><u>Emergency Management</u></b>										
Furniture and Equipment	3	2	2	2	2	2	2	2	3	3
PanCom System	1	1	1	1	1	2	5	6	6	6
PEMSS System	-	-	-	-	-	0	0	0	0	0
Vehicles	1	1	1	2	1	1	1	1	1	1
<b><u>Aging Services</u></b>										
Furniture and Equipment	3	2	2	3	3	3	3	3	4	4
<b><u>Emergency Communications</u></b>										
Furniture and Equipment	46	46	45	47	40	39	35	36	38	38
Regional 9-1-1 Network	-	-	1	1	1	1	1	1	2	2

## **SINGLE AUDIT SECTION**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2024

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
<b>U.S. Department of Commerce</b>						
<b>Economic Development Administration</b>						
Support for Planning Organizations	11.302	ED22AUS3020007	312	\$ 70,000	\$ -	\$ -
Economic Adjustment Assistance	11.307	08-79-05525	324	1,966,448	-	-
Economic Adjustment Assistance	11.307	ED24AUS0G0350	425	638	-	-
				<u>2,037,086</u>	<u>-</u>	<u>-</u>
<b>U.S. Department of Transportation</b>						
<b>Federal Transit Administration</b>						
Section 5310 Program	20.513	TX-2024-045-00	384	17,397	-	-
<b>Office of the Secretary</b>						
Transportation Infrastructure Finance and Innovation Act	20.223	693JJ32350007	363	201,329	-	-
				<u>218,726</u>	<u>-</u>	<u>-</u>
Total federal funds-special revenue funds				<u>\$ 2,255,812</u>	<u>\$ -</u>	<u>\$ -</u>
<b>U.S. Department of Agriculture</b>						
<b>Texas Workforce Commission</b>						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0124SNE001	814	\$ 149,560	\$ 102,461	\$ -
<b>U.S. Department of Health and Human Services</b>						
<b>Texas Health and Human Services Commission</b>						
2024 Area Agency on Aging Special Programs for the Aging- Aging Cluster:						
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	504	410,690	-	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	584	282,518	-	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	534	57,120	-	-
Title III, Part C - Nutrition Services	93.045	HHS000874100020	504	975,565	-	-
Title III, Part C - Nutrition Services	93.045	HHS000874100020	584	332,279	-	-
Nutrition Services Incentive Program	93.053	HHS000874100020	504	103,849	-	-
Total Aging Cluster				<u>2,162,021</u>	<u>-</u>	<u>-</u>
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	HHS000874100020	504	22,251	-	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	HHS000874100020	584	31,320	-	-
Title III, Part D - Disease Prevention and Support Program	93.052	HHS000874100020	504	159,314	-	-
Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100020	584	50,083	-	-
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	HHS000874100020	504	4,326	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	504	35,182	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	584	6,270	-	-
CMS Research, Demonstrations, & Evaluations	93.324	HHS000874100020	504	139,511	-	-
Elder Justice Act Ombudsman - Staff	93.747	HHS000874100020	584	6,500	-	-
Medicare Enrollment Assistance Program MIPPA	93.071	HHS000874100020	504	24,766	-	-
				<u>479,523</u>	<u>-</u>	<u>-</u>



# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2024

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
<b>Texas Workforce Commission</b>						
Social Services Block Grant	93.667	0123CCF001	743	1,070	-	-
Social Services Block Grant	93.667	0124CCF001	744	31,025	-	-
Total Social Services Block Grant				32,095	-	-
<b>TANF Cluster:</b>						
Temporary Assistance for Needy Families	93.558	0123TAF001	803	35,234	27,763	-
Temporary Assistance for Needy Families	93.558	0124TAF002	804	700,398	573,090	-
Temporary Assistance for Needy Families	93.558	0124WPA001	834	5,145	-	-
Temporary Assistance for Needy Families	93.558	0124WCI001	844	31,233	12,389	-
Temporary Assistance for Needy Families	93.558	0123NCP001	893	279	-	-
Temporary Assistance for Needy Families	93.558	0124NCP001	894	79,348	48,885	-
Total TANF Cluster				851,637	662,127	-
<b>CCDF Cluster:</b>						
Child Care and Development Block Grant	93.575	0123CCF001	743	808,676	-	-
Child Care and Development Block Grant	93.575	0124CCF001	744	11,262,611	1,307,786	-
Child Care and Development Block Grant	93.575	0125CCF001	745	510,249	-	-
Child Care and Development Block Grant	93.575	0123CCQ001	773	(23,632)	-	-
Child Care and Development Block Grant	93.575	0124CCQ001	774	1,221,633	955,656	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0123CCF001	743	190,891	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0124CCF001	744	2,951,089	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0123CCM001	753	562,193	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0124CCM001	754	1,282,976	-	-
Total CCDF Cluster				18,766,686	2,263,442	-
				19,650,419	2,925,569	-
<b>U.S. Department of Homeland Security</b>						
<b>Office of the Governor - Homeland Security Grant Division</b>						
State Homeland Security Grant Program	97.067	2940909	404	99,500	-	-
State Homeland Security Grant Program	97.067	2940309	404	282,179	-	-
State Homeland Security Grant Program	97.067	2940809	404	73,750	-	-
State Homeland Security Grant Program	97.067	2940709	404	53,139	-	-
				508,568	-	-
<b>Texas Division of Emergency Management</b>						
Hazard Mitigation Grant	97.039	DR-4586-0008	413	2,518	-	-
<b>Texas Department of Public Safety</b>						
Hazard Mitigation Grant	97.039	DR-4223-015	457	591,362	-	-
				1,102,448	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2024

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
U.S. Department of Justice <b>Office of the Governor - Criminal Justice Division</b> Edward Byrne Memorial Justice Assistance Grant Program	16.738	3754606	264	30,797	-	-
U.S. Department of Labor <b>Texas Workforce Commission</b> Employment Service Cluster: Employment Service/Wagner-Peyser Funded Activities	17.207	0123WPA001	833	215	216	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0124WPA001	834	90,306	29,474	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0124WCI001	844	3,863	-	-
Jobs for Veterans State Grants	17.801	0124TVC001	824	11,074	7,845	-
Total Employment Service Cluster				105,457	37,535	-
Unemployment Insurance	17.225	0123REA001	933	69,448	62,648	-
Unemployment Insurance	17.225	0124REA001	934	216,711	152,093	-
Trade Adjustment Assistance	17.245	0124TRA001	854	9,740	366	-
WIA Cluster: WIA Adult Program	17.258	0123HJT001	873	149,781	-	-
WIA Adult Program	17.258	0123HJT002	883	16,001	-	-
WIA Adult Program	17.258	0122WOA001	913	2,973	327,774	-
WIA Adult Program	17.258	0123WOA001	914	660,843	258,680	-
WIA Adult Program	17.258	0124WOA001	915	316,285	129,438	-
WIA Adult Program	17.258	0123EXT002	953	536	-	-
WIA Adult Program	17.258	0124EXT002	954	92,028	92,028	-
WIA Adult Program	17.258	0123WOS001	963	13,532	2,863	-
WIA Adult Program	17.258	0124WOZ001	964	66,522	-	-
WIA Youth Activities	17.259	0122WOY001	943	38,121	23,111	-
WIA Youth Activities	17.259	0123WOY001	944	455,707	234,721	-
WIA Youth Activities	17.259	0124WOY001	945	116,555	70,045	-
WIOA National Dislocated Worker Grants						-
WIA Dislocated Worker Formula Grants	17.278	0123WOR001	924	16,129	16,129	-
WIA Dislocated Worker Formula Grants	17.278	0124WOR001	925	4,600	4,600	-
WIA Dislocated Worker Formula Grants	17.278	0122WOD001	983	178,499	160,547	-
WIA Dislocated Worker Formula Grants	17.278	0123WOD001	984	247,087	81,343	-
WIA Dislocated Worker Formula Grants	17.278	0124WOD001	985	91,458	81,688	-
Total WIA Cluster				2,466,657	1,482,967	-
				2,868,013	1,735,609	-
U.S. Department of Transportation <b>Texas Department of Transportation</b> Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008020423	353	60,114	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008010424	374	38,017	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008010425	375	3,456	-	-
				101,587	-	-
Total federal flow-through funds-special revenue funds				\$ 26,544,368	\$ 4,763,639	\$ -

# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2024

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
<b>Commission on State Emergency Communications</b>						
9-1-1	N/A	N/A	213	\$ 488,626	\$ -	\$ -
9-1-1	N/A	N/A	214	1,751,670	-	-
9-1-1	N/A	N/A	215	119,991	-	-
				<u>2,360,287</u>	<u>-</u>	<u>-</u>
<b>Office of the Governor - Criminal Justice Division</b>						
2024 Criminal Justice LEA	N/A	1426919	244	106,256	-	-
				<u>106,256</u>	<u>-</u>	<u>-</u>
<b>Texas Commission on Environmental Quality</b>						
Solid Waste Program						
Regional Management Coordination	N/A	582-24-50094	474	153,246	-	-
				<u>153,246</u>	<u>-</u>	<u>-</u>
<b>Texas Health and Human Services Commission</b>						
2024 Area Agency on Aging	N/A	HHS000874100020	504	137,571	-	-
2024 Area Agency on Aging	N/A	HHS000874100020	584	58,877	-	-
				<u>196,448</u>	<u>-</u>	<u>-</u>
<b>Texas Water Development Board</b>						
2026 Regional Water Plan	N/A	2148302553	231	303,369	-	-
Regional Flood Planning	N/A	2101792487	361	32,383	-	-
Regional Flood Planning	N/A	2401792827	364	94,658	-	-
				<u>430,410</u>	<u>-</u>	<u>-</u>
<b>Texas Workforce Commission</b>						
Child Care and Development Block Grant	N/A	0123CCF001	743	14,849	-	-
Child Care and Development Block Grant	N/A	0124CCF001	744	667,507	-	-
Child Care and Development Block Grant	N/A	0124CCP001	764	727,125	-	-
Child Care and Development Block Grant	N/A	0125CCP001	765	57,974	-	-
Child Care and Development Block Grant - Local	N/A	0123CCM753	753	75,000	-	-
Temporary Assistance for Needy Families	N/A	0123TAF002	803	5,528	-	-
Temporary Assistance for Needy Families	N/A	0124TAF002	804	121,155	-	-
Supplemental Nutrition Assistance Program	N/A	0124SNE001	814	36,499	-	-
High Demand Job Training Program	N/A	0123SDF002	884	144,729	-	-
Temporary Assistance for Needy Families	N/A	0124NCP001	894	60,696	37,393	-
				<u>1,911,062</u>	<u>37,393</u>	<u>-</u>
Total nonfederal funds-special revenue funds				<u>\$ 5,157,709</u>	<u>\$ 37,393</u>	<u>\$ -</u>
Total all funds				<u>\$ 33,957,888</u>	<u>\$ 4,801,032</u>	<u>\$ -</u>

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Notes to Schedule of Expenditures of Federal and State Awards September 30, 2024**

### **NOTE 1 - GENERAL**

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

### **NOTE 2 - BASIS OF ACCOUNTING**

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

### **NOTE 3 - DE MINIMIS INDIRECT COST RATE**

Entities that receive federal awards for which an indirect cost rate has never been negotiated may elect to charge a de minimis indirect cost rate of ten percent of modified total direct costs. The Commission did not elect to charge the de minimis rate to any of its federal awards during the year ended September 30, 2024.

# PANHANDLE REGIONAL PLANNING COMMISSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2024

### 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 under CFR Section 200.516(a)  
and the State of Texas Single Audit Circular?

\_\_\_\_\_ Yes      X   No

Identification of major programs:

Federal Programs:

Economic Development Assistance 11.307

Aging Cluster:

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

Title III, Part C – Nutrition Services 93.045

Nutrition Services Incentive Program 93.053

WIA Cluster:

WIA Adult Program 17.258

WIA Youth Services 17.259

WIA Dislocated Worker Grants 17.277

WIA Dislocated Worker Formula Grants 17.278

Jobs for Veterans State Grants 17.801

# PANHANDLE REGIONAL PLANNING COMMISSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.) FOR THE YEAR ENDED SEPTEMBER 30, 2024

State Programs:

9-1-1

(State)

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

\$864,005

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

\$750,000

Auditee qualified as low-risk auditee?

  X   Yes        No

B. Financial Statement Findings

None

C. Federal/State Award Findings and Questioned Costs

None

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Audit Corrective Action Plan Year Ended September 30, 2024**

There were no findings in the current year.

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Summary Schedule of Prior Audit Findings Year Ended September 30, 2024**

There were no findings in the prior year.





## EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

1401 HOLLIDAY ST., SUITE 216 • P.O. BOX 750  
WICHITA FALLS, TEXAS 76307-0750  
PH. (940) 766-5550 • FAX (940) 766-5778

MICHAEL D. EDGIN, CPA  
DAVID L. PARKMAN, CPA  
A. PAUL FLEMING, CPA  
JOSHUA R. HARMAN, CPA

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

The Board of Directors  
Panhandle Regional Planning Commission  
Amarillo, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Panhandle Regional Planning Commission, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Panhandle Regional Planning Commission's basic financial statements, and have issued our report thereon dated March 21, 2025.

#### **Report on Internal Control Over Financial Reporting**

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

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

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

## Report on Compliance and Other Matters

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

## Purpose of this Report

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

A handwritten signature in blue ink that reads "Edgin, Parkman, Fleming & Fleming, PC".

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas  
March 21, 2025



## EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

1401 HOLLIDAY ST., SUITE 216 • P.O. Box 750  
WICHITA FALLS, TEXAS 76307-0750  
PH. (940) 766-5550 • FAX (940) 766-5778

MICHAEL D. EDGIN, CPA  
DAVID L. PARKMAN, CPA  
A. PAUL FLEMING, CPA  
JOSHUA R. HARMAN, CPA

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

The Board of Directors  
Panhandle Regional Planning Commission  
Amarillo, Texas

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal and State Program***

We have audited Panhandle Regional Planning Commission's compliance with the types of compliance requirements described in the *Uniform Guidance* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024. Panhandle Regional Planning Commission's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Panhandle Regional Planning Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

##### ***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the standards of the State of Texas Single Audit Circular. Our responsibilities under those standards, the Uniform Guidance, and the State of Texas Single Audit Circular are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Panhandle Regional Planning Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal and state programs. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

##### **Responsibility of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

## **Auditor's Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Panhandle Regional Planning Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Texas Single Audit Circular will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Texas Single Audit Circular, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or

state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Wichita Falls, Texas  
March 21, 2025