

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2025**

**Offices located in  
Amarillo, Texas**



**PANHANDLE REGIONAL PLANNING COMMISSION  
AMARILLO, TEXAS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

Fiscal year ended September 30, 2025

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, 2025  
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# **INTRODUCTORY SECTION**



March 19, 2026

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, 2025, 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

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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 2025, the Commission's 94 members included all 26 counties, 62 cities, and 6 special districts. These units of government in 2025 represented an estimated population of 441,559 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 24 Panhandle counties through a network of twenty-one 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. An 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 2025 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 - 44 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 189.

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:

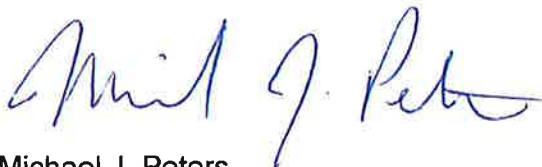
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Panhandle Regional Planning Commission for its annual comprehensive financial report for the fiscal year ended September 30, 2024. This was the 40<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

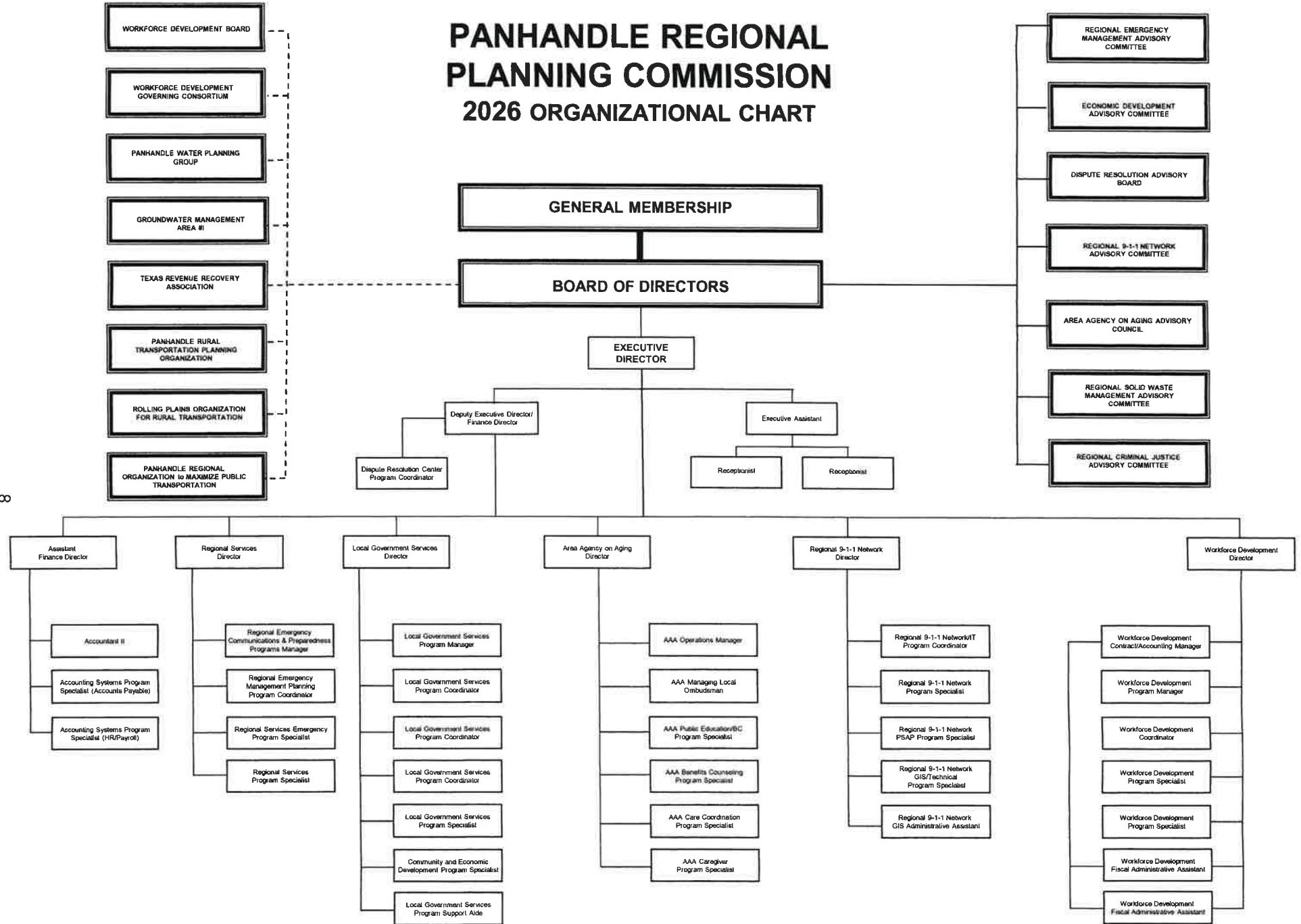
September 30, 2024

*Christopher P. Morill*

Executive Director/CEO

# PANHANDLE REGIONAL PLANNING COMMISSION

## 2026 ORGANIZATIONAL CHART



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

**OFFICERS**

CHAIRMAN	Nancy Tanner, Judge, County of Potter
VICE-CHAIRMAN	Pat Sims, Mayor, City of Dumas
SECRETARY/TREASURER	Kimberly Jones, Judge, County of Childress
IMMEDIATE PAST CHAIRMAN	Salvador Rivera, Sheriff, County of Castro

**MEMBERS**

PSA-1	Dallam, Hartley, Moore, Oldham, Sherman	Shawn Ballew, Judge, County of Oldham Ronnie Gordon, Judge, County of Hartley Pat Sims, Mayor, City of Dumas
PSA-2	Hansford, Hemphill, Hutchinson, Lipscomb, Ochiltree, Roberts	Kerry Symons, Mayor, City of Perryton Tobe Shields, Mayor, City of Spearman Mitchell Locke, Judge, County of Roberts
PSA-3	Briscoe, Castro, Deaf Smith, Parmer, Swisher	Isabel "Izzy" Carrasco, Judge, County of Parmer Greg Lewellen, Mayor, City of Friona Rank Cogdell, Judge, County of Briscoe Michael Clawson, Judge, County of Swisher
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)  
Daniel Jackson, Dimmitt (PSA-3)  
Winston Sauls, City of Borger (PSA-2)  
Aldo Gallegos, City of Cactus (PSA-1)  
Oscar Ostos, Amarillo (PSA-4)  
Moses Campos, Pampa (PSA-5)

Special District Representatives

Phillip Self, Board Member, Greenbelt Municipal and Industrial Water Authority (PSA-5)  
Mac Smith, Canadian River Municipal Water Authority (PSA-4)

**EXECUTIVE STAFF**

EXECUTIVE DIRECTOR	Michael Peters
DEPUTY EXECUTIVE DIRECTOR/FINANCE DIRECTOR	Trenton 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  
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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, 2025, 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, 2025, 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 Grant Management Standards*, 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 16, 2026, 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 16, 2026

## 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, 2025. Please read it in conjunction with the PRPC's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

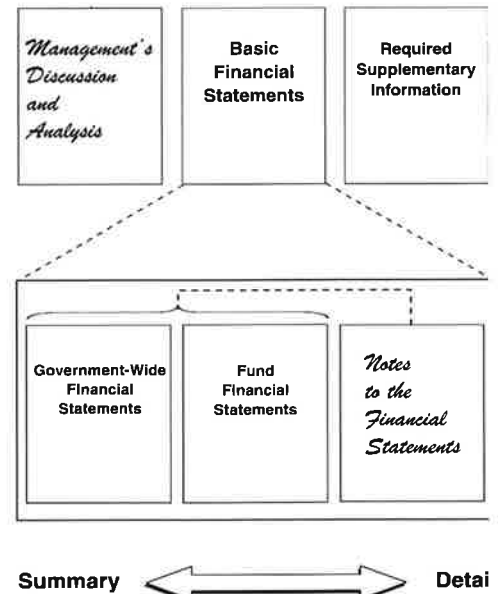
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$11,456,552 (net position). Of this amount, \$6,202,069 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position increased by \$887,396. The Workforce Development program is primarily responsible for the increase.
- The governmental funds reported a fund balance this year of \$4,357,848, which is an increase of \$217,653 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,382,229, which is an increase of \$193,545.

### 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, no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

### Government-wide Statements

The government-wide statements report information about the PRPC as a whole using accounting methods similar to those used by private-sector companies. The statement of net 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 \$11,479,817 at September 30, 2025. (See Table A-1.)

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

	Governmental Activities	
	2025	2024
Current and other assets	\$ 12,811,959	\$ 12,283,647
Capital assets, net	5,077,294	4,875,464
Total assets	<u>17,889,253</u>	<u>17,159,111</u>
Current liabilities	5,903,300	6,105,355
Long-term liabilities	529,401	460,728
Total liabilities	<u>6,432,701</u>	<u>6,566,083</u>
Net position		
Net investment in capital assets	4,839,094	4,825,449
Restricted	415,389	408,749
Unrestricted	<u>6,202,069</u>	<u>5,358,830</u>
Total net position	<u>\$ 11,456,552</u>	<u>\$ 10,593,028</u>

The \$6,202,069 of unrestricted net position at September 30, 2025 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.

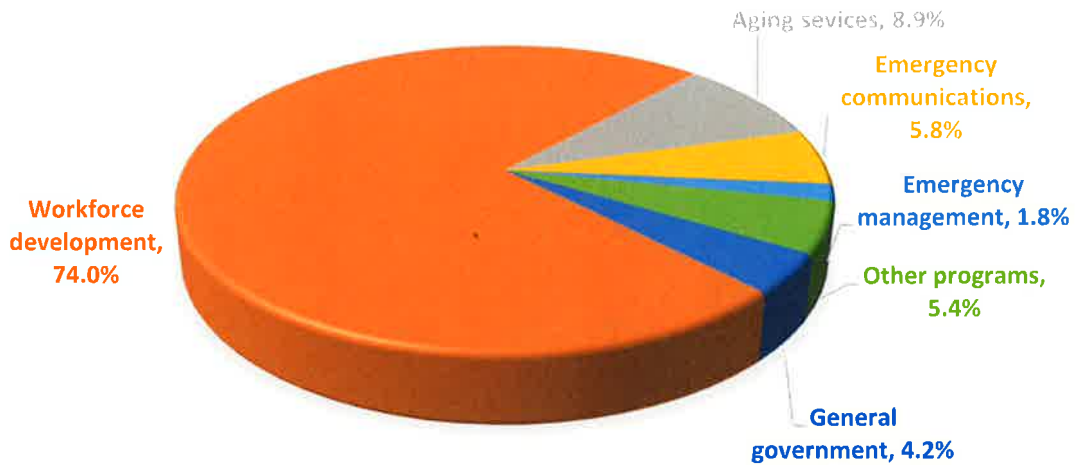
**Changes in net position.** The PRPC's total revenues, both program and general, were \$36,993,441. A significant portion, 92%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 7% with the other categories combined making up 1% of the PRPC's total revenues.

The total cost of all programs was \$36,106,045; 74% of these costs were for the workforce development program, 8.9% for the aging program, 5.8% for emergency communications, 1.8% for emergency management, 4.2% for general government, and all the other governmental programs making up 5.4%. (See Figure A-4.)

**FIGURE A-3  
SOURCES OF REVENUE FOR FISCAL YEAR 2025**



**FIGURE A-4  
FUNCTIONAL EXPENSES FOR FISCAL YEAR 2025**



**Governmental Activities**

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2025 year compared to 2024. Intergovernmental grants and contracts decreased by \$6,243. Texas Workforce Commission Child Care Formula funds increased by \$2,389,242, and EDA funding decreased by \$1,682,550. 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 decreased \$273,525 mainly due to an decrease in General Funds – Local Resources and Aging.

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

	Governmental Activities	
	2025	2024
<b>Revenues</b>		
Program revenues		
Intergovernmental grants and contracts	\$ 33,951,644	\$ 33,957,887
Local contracts and in-kind	2,623,056	2,996,583
Total program revenues	<u>36,574,700</u>	<u>36,954,470</u>
General revenues		
Membership dues	69,379	69,379
Interest income	283,070	237,309
Miscellaneous	66,292	52,050
Total general revenues	<u>418,741</u>	<u>358,737</u>
Total revenues	<u>36,993,441</u>	<u>37,178,910</u>
<b>Expenses</b>		
General government	1,501,803	1,262,794
Workforce development	26,741,519	24,541,796
Aging services	3,384,256	3,591,487
Emergency communications	1,908,934	1,758,903
Emergency management	895,887	1,327,309
Water planning development	756,740	416,733
Economic development	223,268	91,878
Criminal justice programs	274,450	136,545
Solid waste planning	191,471	147,865
Transportation planning	155,717	290,737
Total expenses	<u>36,106,045</u>	<u>33,566,047</u>
Increase (decrease) in net position	<u>\$ 887,396</u>	<u>\$ 358,737</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 2025 and 2024. The net cost reflects what was funded by local dollars.

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

	Governmental Programs		Net Cost of Programs	
	2025	2024	2025	2024
General government	\$ 1,501,803	\$ 1,262,794	\$ 16,715	\$710,131
Workforce development	26,741,519	24,541,796	308,597	75,783
Aging services	3,384,256	3,591,487	(111,142)	91,037
Emergency communications	1,980,934	1,758,903	141,175	601,440
Emergency management	895,887	1,327,309	(248,895)	(224,861)
Water and flood planning	756,740	416,733	115,595	13,677

**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 total fund balance of the PRPC General Fund at September 30, 2025 was \$4,287,585 of which \$1,382,229 was unassigned. The total fund balance increased \$217,653 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance at September 30, 2025 was \$2,489,967. 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 \$415,389 is restricted for use in the micro-loan programs of the PRPC and had a increase of \$6,640.

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 2025, \$26,918,227 of funds were expended for these purposes which was a increase of \$2,297,648, following an increase of \$1,711,559 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 2025 on pages 186 - 187.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2025, the PRPC had invested in capital assets totaling \$5,077,293 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. See note 4 on page 45 of the basic financial statements for additional information related to capital assets.

**Table A-4  
Capital Assets**

	Governmental Activities	
	2025	2024
Land	\$ 168,247	\$ 168,247
Buildings, systems and improvements, net	2,582,587	2,485,433
Furniture and equipment, net	2,279,209	2,190,690
Right-to-use leased assets, net	47,251	31,095
Total	<u>\$ 5,077,294</u>	<u>\$ 4,875,465</u>

### Long-term Debt

At year-end, the PRPC had \$47,231 of outstanding debt as shown in Table A-5. See note 7 on pages 47-48 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5  
Outstanding Debt**

	Governmental Activities	
	2025	2024
Note payable - due in less than one year	\$ -	\$ 18,920
Right-to-use lease liability - due in less than one year	19,418	13,460
Right-to-use lease liability - due in more than one year	27,813	17,636
Total	<u>\$ 47,231</u>	<u>\$ 50,016</u>

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2025, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2020 census remained constant at \$69,379. The 2026 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 2026.

Those indicators that were known when preparing the budget for fiscal year 2025-26 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, 2025

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 7,262,444
Receivables:	
Due from grantors	4,730,870
Accounts	323,855
Other assets	494,790
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	4,909,047
Total assets	<u>17,889,253</u>
<b>Liabilities</b>	
Accounts payable	1,554,355
Unearned grant revenue	4,348,945
Noncurrent liabilities:	
Due in less than one year	27,341
Due in more than one year	502,060
Total liabilities	<u>6,432,701</u>
<b>Net Position</b>	
Net investment in capital assets	4,839,094
Restricted for micro-loan programs	415,389
Unrestricted	6,202,069
Total net position	<u>\$ 11,456,552</u>

See accompanying notes to the basic financial statements.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Activities For the Year Ended September 30, 2025

Functions/Programs	Direct Expenses	Indirect Cost Allocation
<b>Primary government:</b>		
Governmental activities:		
General government	\$ 1,914,498	(412,695)
Workforce development	26,578,884	162,635
Aging services	3,291,735	92,521
Emergency communications	1,914,244	66,690
Emergency management	862,102	33,785
Water planning development	753,555	3,185
Solid waste planning	185,193	6,278
Economic development	205,964	17,304
Criminal justice programs	264,441	10,009
Transportation programs	135,429	20,288
Total governmental activities	36,106,045	-
Total primary government	\$ 36,106,045	-

*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	Total Governmental Activities
1,501,803	1,518,518	-	16,715
26,741,519	81,819	26,968,297	308,597
3,384,256	969,277	2,303,837	(111,142)
1,980,934	1,357	2,120,752	141,175
895,887	8,214	638,778	(248,895)
756,740	-	872,335	115,595
191,471	-	194,623	3,152
223,268	43,871	453,999	274,602
274,450	-	143,910	(130,540)
155,717	-	255,113	99,396
<u>36,106,045</u>	<u>2,623,056</u>	<u>33,951,644</u>	<u>468,655</u>
<u>36,106,045</u>	<u>2,623,056</u>	<u>33,951,644</u>	<u>468,655</u>
General revenues:			
Membership dues			69,379
Interest income			283,070
Miscellaneous			66,292
Total general revenues			<u>418,741</u>
Change in net position			<u>887,396</u>
Net position - beginning, as previously stated			10,593,028
Change in accounting principle			(23,872)
Net position - beginning, as restated			<u>10,569,156</u>
Net position - ending			<u>\$ 11,456,552</u>

# **FUND FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Balance Sheet - Governmental Funds

September 30, 2025

	General	Texas Workforce Commission	Texas Health and Human Services Commission
<b>Assets</b>			
Cash and cash equivalents	\$ 4,446,148	106,321	-
Receivables (net):			
Accounts receivable	184,855	-	-
Due from grantors	-	3,078,801	673,906
Due from other funds	755,000	-	-
Other assets	115,470	293,274	77
Total assets	\$ 5,501,473	3,478,396	673,983
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts payable	\$ 79,793	421,307	208,603
Due to other funds	482,150	-	464,131
Unearned grant revenue	651,945	3,057,089	1,249
Total liabilities	1,213,888	3,478,396	673,983
Fund balances:			
Restricted	415,389	-	-
Assigned	2,489,967	-	-
Unassigned	1,382,229	-	-
Total fund balances	4,287,585	-	-
Total liabilities and fund balances	\$ 5,501,473	3,478,396	673,983

*See accompanying notes to the basic financial statements.*

<u>Commission on State Emergency Communications</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
399,732	258,601	5,210,802
-	-	184,855
35,160	943,003	4,730,870
-	-	755,000
67,164	-	475,985
<u>502,056</u>	<u>1,201,604</u>	<u>11,357,512</u>
113,428	678,686	1,501,817
-	202,621	1,148,902
388,628	250,034	4,348,945
<u>502,056</u>	<u>1,131,341</u>	<u>6,999,664</u>
-	-	415,389
-	70,263	2,560,230
-	-	1,382,229
<u>-</u>	<u>70,263</u>	<u>4,357,848</u>
<u>502,056</u>	<u>1,201,604</u>	<u>11,357,512</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, 2025

Total fund balances - governmental funds		\$ 4,357,848
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	\$ 14,017,648	
Related accumulated depreciation	<u>9,509,473</u>	4,508,175
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.		
		139,000
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.		
		(32,699)
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>2,484,228</u>
Total net position - governmental activities		<u>\$ 11,456,552</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, 2025

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
<b>Revenues</b>				
Intergovernmental grants and contracts	\$ -	26,836,408	2,253,760	2,075,097
Local cash and in-kind	1,646,668	81,819	969,277	1,357
Program income:				
PRPC	14,044	-	-	-
Subcontractor	-	-	235,457	-
Membership dues	69,379	-	-	-
Interest income	261,144	-	-	5,923
Miscellaneous	50,173	-	-	-
Total revenues	<u>2,041,408</u>	<u>26,918,227</u>	<u>3,458,494</u>	<u>2,082,377</u>
<b>Expenditures</b>				
General government	2,163,926	-	-	-
Workforce development	-	26,755,593	-	-
Emergency communications	-	-	-	2,015,687
Aging services	-	-	3,411,197	-
Water development planning	-	-	-	-
Emergency management	-	-	-	-
Criminal justice programs	-	-	-	-
Economic development	-	-	-	-
Transportation planning	-	-	-	-
Solid waste planning	-	-	-	-
Total expenditures	<u>2,163,926</u>	<u>26,755,593</u>	<u>3,411,197</u>	<u>2,015,687</u>
Excess of revenues over (under) expenditures	<u>(122,518)</u>	<u>162,634</u>	<u>47,297</u>	<u>66,690</u>
Other financing sources (uses):				
Issuance of right-to-use lease agreements	35,229	-	-	-
Transfers in	415,719	-	45,224	-
Transfers out	(110,777)	(162,634)	(92,521)	(66,690)
Total other financing sources (uses)	<u>340,171</u>	<u>(162,634)</u>	<u>(47,297)</u>	<u>(66,690)</u>
Net change in fund balances	<u>217,653</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning, as previously stated	4,093,804	-	-	-
Change in accounting principle	(23,872)	-	-	-
Fund balances, beginning, as restated	<u>4,069,932</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 4,287,585</u>	<u>-</u>	<u>-</u>	<u>-</u>

*See accompanying notes to the basic financial statements.*

Other Governmental Funds	Total Governmental Funds
2,531,061	33,696,326
52,085	2,751,206
5,580	19,624
-	235,457
-	69,379
16,003	283,070
-	50,173
<u>2,604,729</u>	<u>37,105,235</u>
-	2,163,926
-	26,755,593
-	2,015,687
-	3,411,197
873,305	873,305
604,385	604,385
141,522	141,522
535,908	535,908
227,573	227,573
193,715	193,715
<u>2,576,408</u>	<u>36,922,811</u>
<u>28,321</u>	<u>182,424</u>
-	35,229
63,450	524,393
(91,771)	(524,393)
<u>(28,321)</u>	<u>35,229</u>
-	217,653
70,263	4,164,067
-	(23,872)
<u>70,263</u>	<u>4,140,195</u>
<u>70,263</u>	<u>4,357,848</u>

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities For the Year Ended September 30, 2025

Net change in fund balances - total governmental funds		\$ 217,653
Amounts reported for <i>governmental activities</i> 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	\$ 825,238	
Depreciation expense for the year	726,775	98,463
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.		(85,242)
The issuance of long-term debt provides current financial resources to governmental funds. However, the issuance increases long-term liabilities in the Statement of Net Position. The Commission entered into right-to-use lease agreements during the year.		(35,229)
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:		11,413
Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.		(128,150)
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.		808,488
Change in net position of governmental activities		\$ 887,396

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Statement of Net Position Proprietary Fund September 30, 2025

	Governmental Activities Internal Service Fund
<b>Assets</b>	
Current assets:	
Cash	\$ 2,051,642
Due from other funds	482,150
Other current assets	18,805
Total current assets	2,552,597
Noncurrent assets:	
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	400,872
Total noncurrent assets	569,119
 Total assets	 3,121,716
<b>Liabilities</b>	
Current liabilities:	
Accounts payable - trade	52,538
Due to other funds	88,247
Accrued expenses - due in less than one year	14,127
Intangible lease value liability - due in less than one year	7,522
Total current liabilities	162,434
Noncurrent liabilities:	
Accrued expenses - due in more than one year	468,023
Intangible lease value liability - due in more than one year	7,031
Total noncurrent liabilities	475,054
 Total liabilities	 637,488
<b>Net Position</b>	
Net investment in capital assets	466,319
Unrestricted	2,017,909
Total net position	\$ 2,484,228

*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, 2025

	Governmental Activities Internal Service Fund
<b>Operating revenues:</b>	
Charges for services	\$ 1,150,317
Charges for Fringe	1,479,932
Rent income	16,355
Total operating revenues	<u>2,646,604</u>
<b>Operating expenses:</b>	
Salaries and benefits	1,560,515
Travel	9,752
Supplies and materials	20,863
Equipment rental and maintenance	102,879
Utilities	47,025
Communications	8,177
Insurance	13,441
Depreciation	35,513
Contract services	26,295
Miscellaneous expenses	13,038
Total operating expenses	<u>1,837,497</u>
<b>Income from operations</b>	<u>809,107</u>
<b>Non-operating expense:</b>	
Interest	<u>(619)</u>
Change in net position	808,488
Total net position - beginning	<u>1,675,740</u>
Total net position - ending	<u><u>\$ 2,484,228</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, 2025

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 2,630,249
Cash received from tenants	16,355
Cash payments to employees	(1,560,515)
Cash payments for goods and services	(215,139)
Net cash provided by operating activities	870,950
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(619)
Repayment of mortgage debt principal	(18,920)
Purchase of capital assets	(231,781)
Net cash used by capital and related financing activities	(251,321)
Net Increase in cash	619,629
Cash, beginning of year	1,432,013
Cash, end of year	\$ 2,051,642
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	\$ 809,107
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	35,513
Change in current assets and liabilities:	
Other current assets	(1,329)
Accrued liabilities	27,659
Total adjustments	61,843
Net cash provided by operating activities	\$ 870,950

*See accompanying notes to the basic financial statements.*

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements September 30, 2025

### 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, 2025

### 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.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

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

The proprietary fund is accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included in the Statement of Net 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, 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.

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.

# PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)  
September 30, 2025

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

### 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 \$110,777 have been reported as transfers from the General Fund to the major and other governmental funds in the accompanying basic financial statements.

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

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

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

### F. Employees' Pension Plan

Substantially all of the Commission's 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 2025 were both approximately \$3 million. During the year, the Commission contributed approximately \$438,068 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$156,453 (5% of covered payroll).

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

### 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 2025, the Commission submitted its indirect cost plan to its federal cognizant agency, 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, 2025.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

### 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 \$415,389 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, 2025.

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 \$2,489,967 as of September 30, 2025.

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 \$1,382,229 as of September 30, 2025.

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, 2025

### 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

#### Deposits

At September 30, 2025, the carrying amounts of demand and time deposits held in a local banking institution in the name of the Commission were \$1,199,688, while the bank balances were \$1,242,424. Of the bank balances, \$500,000 was covered by federal depository insurance and the remainder was collateralized with securities which were held by the pledging financial institution's agent in the Commission's name.

#### Investments

The investment policies of the Commission and its discretely presented component units are governed by the Public Funds Investment Act (PFIA). Authorized investments include obligations of the U.S. Treasury, agencies and instrumentalities, obligations of the State of Texas and related agencies, obligations of states, agencies, counties, cities and political subdivisions of any state rated A or above by a nationally recognized investment rating firm, repurchase agreements, public funds investment pools, and commercial paper. The Commission was in compliance with PFIA during the year ended September 30, 2025.

The investments of the Commission at September 30, 2025 are as follows:

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

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

<u>Types of Investments</u>	<u>Fair Value / Carrying Amount</u>	<u>Cost</u>	<u>Average Credit Quality/ Ratings</u>	<u>Weighted Average Days to Maturity</u>
LOGIC	\$1,453,066	\$1,453,066	Not rated	31
Texas CLASS	3,570,494	3,570,494	Not rated	43
Texas CLASS Government investments	<u>1,038,921</u>	<u>1,038,921</u>	Not rated	17
	<u>\$6,062,481</u>	<u>\$6,062,481</u>		

The Local Government Investment Cooperative (LOGIC) was organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code, and operates as a public funds investment pool under the Public Funds Investment Act. LOGIC is organized and existing as a business trust under the laws of the State of Texas with all Participant funds and all investment assets held and managed in trust by a Board of Trustees for the benefit of the Participants. The Board of Trustees is LOGIC's governing body and is comprised of employees, officers or elected officials of Participant Government Entities or individuals who do not have a business relationship with the Pool and are qualified to advise it. A maximum of two advisory board members represent the Co-Administrators of the Pool. LOGIC seeks to maintain a net asset value of \$1.00 per unit and are rated AAAM by Standard and Poor's.

The Texas Cooperative Liquid Assets Securities System Investment Pool (Texas CLASS) and Texas CLASS Government are local government investment pools organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. Texas CLASS and Texas CLASS Government are administered by Public Trust Advisors, LLC with Wells Fargo Bank Texas, N.A. serving as custodian. All of the board of trustees' seven members are Texas CLASS or Texas CLASS Government participants by either being employees or elected officials of a participant. Texas CLASS and Texas CLASS Government have established an advisory board composed of both pool members and non-members. Texas CLASS and Texas CLASS Government are rated AAAM by Standard and Poor's. Texas CLASS and Texas CLASS Government seek to maintain a net asset value of \$1.00 per unit and is designed to be used for investment of funds which may be needed at any time.

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, 2025

### 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, 2025

### NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 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	3,640,737	231,780	-	3,872,517
Furniture and equipment	11,239,936	790,009	176,197	11,853,748
Right-to-use leased equipment	<u>74,408</u>	<u>35,229</u>	<u>32,355</u>	<u>77,282</u>
Total capital assets being depreciated	<u>14,955,081</u>	<u>1,057,018</u>	<u>208,552</u>	<u>15,803,547</u>
Less accumulated depreciation for:				
Building and improvements	1,155,304	134,626	-	1,289,930
Furniture and equipment	9,048,802	616,247	90,510	9,574,539
Right-to-use leased equipment	<u>43,312</u>	<u>19,074</u>	<u>32,355</u>	<u>30,031</u>
Total accumulated depreciation	<u>10,247,418</u>	<u>769,947</u>	<u>122,865</u>	<u>10,894,500</u>
Total capital assets being depreciated, net	<u>4,707,663</u>	<u>287,071</u>	<u>85,687</u>	<u>4,909,047</u>
Governmental activities capital assets, net	<u>\$ 4,875,910</u>	<u>\$ 287,071</u>	<u>\$ 85,687</u>	<u>\$ 5,077,294</u>

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

General Government	\$ 3,586
Workforce Development	347,752
Aging services	3,989
Emergency Communications	228,068
Emergency Management	168,454
Water Planning Development	1,021
Solid Waste Planning	227
Economic Development	16,419
Criminal Justice Programs	165
Transportation Programs	<u>266</u>
Total depreciation expense – governmental activities	<u>\$ 769,947</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

### 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, 2025, three loans were issued to qualified borrowers through these programs of \$113,039. Interest income totaling \$15,192 was received. The Commission can use \$14,282 to offset general expenditures and the other \$910 was reinvested into the program. No loans were in default as of September 30, 2025.

Based on an analysis of each outstanding loan at September 30, 2025, management has established an allowance for bad debts of \$6,030 relative to the \$126,602 of loans outstanding as of September 30, 2025. The net outstanding balance, \$114,572 at September 30, 2025, 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, 2025, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 755,000	\$ 482,150
Texas Health and Human Services	-	464,131
Other Governmental Funds	-	202,622
Internal Service Fund	<u>482,150</u>	<u>88,247</u>
<b>Totals</b>	<b><u>\$1,237,150</u></b>	<b><u>\$1,237,150</u></b>

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, 2025

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

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

Transfers to and from other funds during 2024-25 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 91,771	Indirect cost allocations
Commission on State Emergency Communications	General Fund	66,690	Indirect cost allocations
Texas Workforce Commission	General Fund	162,634	Indirect cost allocations
Texas Health and Human Services Commission	General Fund	92,521	Indirect cost allocations
General Fund	Other Governmental Funds	<u>110,777</u>	Cash match requirements
Total		<u>\$524,393</u>	

### NOTE 7 - LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended September 30, 2025, was as follows:

	<u>Restated Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Note payable	\$ 18,920	\$ -	\$18,920	\$ -	\$ -
Right-to-use lease liabilities	31,095	35,229	19,073	47,231	19,418
Compensated absences (Note 8) *	<u>474,825</u>	<u>7,325</u>	<u>-</u>	<u>482,150</u>	<u>7,923</u>
Total long-term obligations	<u>\$524,840</u>	<u>\$42,554</u>	<u>\$37,993</u>	<u>\$529,381</u>	<u>\$27,341</u>

\* Increases or decreases in compensated absences represent the net change in the liability

#### 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 \$2,975 as of September 30, 2025. An interest rate of 3% is imputed for this lease agreement.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

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

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 \$3,768 as of September 30, 2025. 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 \$10,784 as of September 30, 2025. An interest rate of 3% is imputed for this lease agreement.

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, 2025 and expiring March 1, 2028. The total value of this lease at inception was \$32,355 and the remaining balance is \$29,773 as of September 30, 2025. An interest rate of 3% is imputed for this lease agreement.

Debt service requirements of the right-to-use leases for the years subsequent to September 30, 2025 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$19,418	\$1,155	\$20,573
2027	17,983	583	18,566
2028	7,217	141	7,358
2029	121	79	200
2030	125	75	200
2031-2035	682	318	1,000
2036-2040	790	210	1,000
2041-2045	<u>895</u>	<u>105</u>	<u>1,000</u>
Total	<u>\$47,231</u>	<u>\$2,666</u>	<u>\$49,897</u>

Interest expense incurred on the leases for 2025 was \$1,199.

### 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.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

### NOTE 8 - ACCRUED VACATION AND SICK LEAVE (CONT'D.)

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 \$482,150 at September 30, 2025. All compensated absences for vacation and sick leave are advance funded to ensure funds are available.

### 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.

# PANHANDLE REGIONAL PLANNING COMMISSION

## Notes to Financial Statements (Cont'd.) September 30, 2025

### NOTE 11 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2025 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>\$ 415,389</u>	<u>\$ -</u>	<u>\$ 415,389</u>
<u>Assigned:</u>			
Local Cash	\$1,877,065	\$ -	\$1,877,065
Intergovernmental Grants and Contracts	201,588	70,263	271,851
Other	<u>411,314</u>	<u>-</u>	<u>411,314</u>
Total Assigned	<u>\$2,489,967</u>	<u>\$70,263</u>	<u>\$2,560,230</u>

### 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, 2025.

### NOTE 13 - CHANGE IN ACCOUNTING PRINCIPLE

During the year ended September 30, 2025, the Commission implemented GASB Statement 101 – Compensated Absences. The effect of this change was a decrease to beginning fund balance in the General Fund of \$23,872 and a decrease to beginning net position of Governmental Activities of \$23,872.

# **COMBINING FINANCIAL STATEMENTS**

# PANHANDLE REGIONAL PLANNING COMMISSION

## Combining Balance Sheet Nonmajor Governmental Funds September 30, 2025

	Texas Water Development Board	U.S. Department of Commerce	Office of the Governor Homeland Security Grant Division	Texas Commission on Environmental Quality	Texas Department of Public Safety
<b>Assets</b>					
Cash and cash equivalents	\$ 123,810	39,839	60	24,549	70,263
Receivables (net):					
Due from grantors	435,387	267,371	59,382	6,399	-
Total assets	<u>\$ 559,197</u>	<u>307,210</u>	<u>59,442</u>	<u>30,948</u>	<u>70,263</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 387,294	229,079	4,090	30,948	-
Due to other funds	-	-	55,352	-	-
Unearned revenue	171,903	78,131	-	-	-
Total liabilities	<u>559,197</u>	<u>307,210</u>	<u>59,442</u>	<u>30,948</u>	<u>-</u>
Fund balances:					
Assigned	-	-	-	-	70,263
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,263</u>
Total liabilities and fund balances	<u>\$ 559,197</u>	<u>307,210</u>	<u>59,442</u>	<u>30,948</u>	<u>70,263</u>

Texas Division of Emergency Management	Office of the Governor Criminal Justice Division	Texas Department of Transportation	U.S. Department of Transportation	Texas Department of Housing and Community Affairs	Total Nonmajor Governmental Funds
-	80	-	-	-	258,601
71,445	38,364	28,384	25,717	10,554	943,003
<u>71,445</u>	<u>38,444</u>	<u>28,384</u>	<u>25,717</u>	<u>10,554</u>	<u>1,201,604</u>
30	22,365	4,880	-	-	678,686
71,415	16,079	23,504	25,717	10,554	202,621
-	-	-	-	-	250,034
<u>71,445</u>	<u>38,444</u>	<u>28,384</u>	<u>25,717</u>	<u>10,554</u>	<u>1,131,341</u>
-	-	-	-	-	70,263
-	-	-	-	-	70,263
<u>71,445</u>	<u>38,444</u>	<u>28,384</u>	<u>25,717</u>	<u>10,554</u>	<u>1,201,604</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2025

	Texas Water Development Board	U.S. Department of Commerce	Office of the Governor Homeland Security Grant Division	Texas Commission on Environmental Quality	Texas Department of Public Safety
<b>Revenues</b>					
Intergovernmental grants and contracts	\$ 868,575	445,891	553,142	191,763	2,050
Local cash and in-kind	-	43,871	-	-	-
Program income:					
PRPC	-	-	-	-	-
Interest income	7,915	-	-	8,088	-
Total revenues	<u>876,490</u>	<u>489,762</u>	<u>553,142</u>	<u>199,851</u>	<u>2,050</u>
<b>Expenditures</b>					
Water development planning	873,305	-	-	-	-
Emergency management	-	-	519,550	-	1,857
Solid waste planning	-	-	-	193,715	-
Transportation planning	-	-	-	-	-
Economic development	-	535,908	-	-	-
Criminal justice programs	-	-	-	-	-
Total expenditures	<u>873,305</u>	<u>535,908</u>	<u>519,550</u>	<u>193,715</u>	<u>1,857</u>
Excess of revenues over (under) expenditures	3,185	(46,146)	33,592	6,136	193
Other financing sources (uses):					
Transfers in	-	63,450	-	-	-
Transfers out	(3,185)	(17,304)	(33,592)	(6,136)	(193)
Total other financing sources (uses)	<u>(3,185)</u>	<u>46,146</u>	<u>(33,592)</u>	<u>(6,136)</u>	<u>(193)</u>
Net change in fund balances	-	-	-	-	-
Fund balances, beginning	-	-	-	-	70,263
Fund balances, ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,263</u>

Texas Division of Emergency Management	Office of the Governor Criminal Justice Division	Texas Department of Transportation	U.S. Department of Transportation	Texas Department of Housing and Community Affairs	Total Nonmajor Governmental Funds
71,411	139,815	45,124	202,736	10,554	2,531,061
8,214	-	-	-	-	52,085
-	5,580	-	-	-	5,580
-	-	-	-	-	16,003
<u>79,625</u>	<u>145,395</u>	<u>45,124</u>	<u>202,736</u>	<u>10,554</u>	<u>2,604,729</u>
-	-	-	-	-	873,305
73,347	-	-	-	9,631	604,385
-	-	-	-	-	193,715
-	-	41,575	185,998	-	227,573
-	-	-	-	-	535,908
-	141,522	-	-	-	141,522
<u>73,347</u>	<u>141,522</u>	<u>41,575</u>	<u>185,998</u>	<u>9,631</u>	<u>2,576,408</u>
6,278	3,873	3,549	16,738	923	28,321
-	-	-	-	-	63,450
<u>(6,278)</u>	<u>(3,873)</u>	<u>(3,549)</u>	<u>(16,738)</u>	<u>(923)</u>	<u>(91,771)</u>
<u>(6,278)</u>	<u>(3,873)</u>	<u>(3,549)</u>	<u>(16,738)</u>	<u>(923)</u>	<u>(28,321)</u>
-	-	-	-	-	-
-	-	-	-	-	70,263
<u>-</u>	<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

Combining Balance Sheet - All Special Revenue Funds

September 30, 2025

	<u>Texas Workforce Commission</u>	<u>Texas Health and Human Services Commission</u>	<u>Commission on State Emergency Communications</u>	<u>Texas Water Development Board</u>	<u>U.S. Department of Commerce</u>	<u>Office of the Governor Homeland Security Grant Division</u>
<b><u>Assets</u></b>						
Cash	\$ 106,321	-	399,732	123,810	39,819	-
Due from grantor agencies	3,078,801	673,906	35,160	435,387	267,371	59,382
Accounts receivable	-	-	-	-	-	-
Other assets	293,274	77	67,164	-	20	60
<b>Total assets</b>	<b><u>\$ 3,478,396</u></b>	<b><u>673,983</u></b>	<b><u>502,056</u></b>	<b><u>559,197</u></b>	<b><u>307,210</u></b>	<b><u>59,442</u></b>
<b><u>Liabilities and Fund Balances</u></b>						
<b>Liabilities:</b>						
Accounts payable	\$ 421,307	208,603	113,428	387,294	229,079	4,090
Due to general fund	-	464,131	-	-	-	55,352
Unearned revenue	3,057,089	1,249	388,628	171,903	78,131	-
<b>Total liabilities</b>	<b><u>3,478,396</u></b>	<b><u>673,983</u></b>	<b><u>502,056</u></b>	<b><u>559,197</u></b>	<b><u>307,210</u></b>	<b><u>59,442</u></b>
<b>Fund balances:</b>						
Assigned	-	-	-	-	-	-
<b>Total liabilities and fund balances</b>	<b><u>\$ 3,478,396</u></b>	<b><u>673,983</u></b>	<b><u>502,056</u></b>	<b><u>559,197</u></b>	<b><u>307,210</u></b>	<b><u>59,442</u></b>

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Public Safety</u>	<u>Texas Division of Emergency Management</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Transportation</u>	<u>Texas Department of Housing and Community Affairs</u>	<u>Total</u>
24,549	70,263	-	-	-	-	-	764,494
6,399	-	71,445	38,364	28,384	25,717	10,554	4,730,870
-	-	-	80	-	-	-	80
-	-	-	-	-	-	-	360,595
<u>30,948</u>	<u>70,263</u>	<u>71,445</u>	<u>38,444</u>	<u>28,384</u>	<u>25,717</u>	<u>10,554</u>	<u>5,856,039</u>
30,948	-	30	22,365	4,880	-	-	1,422,024
-	-	71,415	16,079	23,504	25,717	10,554	666,752
-	-	-	-	-	-	-	3,697,000
<u>30,948</u>	<u>-</u>	<u>71,445</u>	<u>38,444</u>	<u>28,384</u>	<u>25,717</u>	<u>10,554</u>	<u>5,785,776</u>
-	70,263	-	-	-	-	-	70,263
<u>30,948</u>	<u>70,263</u>	<u>71,445</u>	<u>38,444</u>	<u>28,384</u>	<u>25,717</u>	<u>10,554</u>	<u>5,856,039</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

Year ended September 30, 2025

	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Texas Water Development Board	U.S. Department of Commerce	Office of the Governor Homeland Security Grant Division
<b>Revenues:</b>						
Federal grants	\$ -	-	-	-	445,891	-
State grants:						
Federal flow-through	24,294,280	2,114,659	535,544	-	-	535,074
Non-federal	2,542,128	139,101	1,539,553	868,575	-	18,068
Local cash and in-kind	81,819	969,277	1,357	-	43,871	-
Program income:						
PRPC	-	-	-	-	-	-
Subcontractor	-	235,457	-	-	-	-
Interest income	-	-	5,923	7,915	-	-
Total revenues	<u>26,918,227</u>	<u>3,458,494</u>	<u>2,082,377</u>	<u>876,490</u>	<u>489,762</u>	<u>553,142</u>
<b>Expenditures - Current:</b>						
Salaries and benefits	899,467	787,173	528,788	15,604	124,142	263,304
Travel	18,410	6,539	11,980	-	12,624	21,824
Supplies and materials	8,053	2,606	22,085	17	8,901	710
Internal service charges	368,364	158,352	139,309	16,187	34,905	45,805
Equipment rental and maintenance	-	-	-	-	-	-
Miscellaneous and other costs	48,608	31,954	15,928	188	958	15,771
Client payments	235,088	-	-	-	-	-
Client supportive services	18,837,419	1,452,110	-	-	-	-
Client training	1,050,998	-	-	-	-	-
Local cash, in-kind and program income	81,819	958,253	-	-	-	-
Subcontractor costs	4,071,355	14,210	-	841,309	89,400	99,077
Workforce center costs	958,245	-	-	-	-	-
9-1-1 system expenditures	-	-	792,040	-	-	-
Capital outlay	177,767	-	505,557	-	264,978	73,059
Total expenditures	<u>26,755,593</u>	<u>3,411,197</u>	<u>2,015,687</u>	<u>873,305</u>	<u>535,908</u>	<u>519,550</u>
Excess (deficiency) of revenues over expenditures	<u>162,634</u>	<u>47,297</u>	<u>66,690</u>	<u>3,185</u>	<u>(46,146)</u>	<u>33,592</u>
Other financing sources (uses):						
Transfers from other funds	-	45,224	-	-	63,450	-
Transfers to other funds	<u>(162,634)</u>	<u>(92,521)</u>	<u>(66,690)</u>	<u>(3,185)</u>	<u>(17,304)</u>	<u>(33,592)</u>
Total other financing sources (uses)	<u>(162,634)</u>	<u>(47,297)</u>	<u>(66,690)</u>	<u>(3,185)</u>	<u>46,146</u>	<u>(33,592)</u>
Excess revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Texas Commission on Environmental Quality	Texas Department of Public Safety	Texas Division of Emergency Management	Office of the Governor Criminal Justice Division	Texas Department of Transportation	U.S. Department of Transportation	Texas Department of Housing and Community Affairs	Total
-	-	-	-	-	202,736	-	648,627
-	2,050	71,411	31,217	45,124	-	10,554	27,639,913
191,763	-	-	108,598	-	-	-	5,407,786
-	-	8,214	-	-	-	-	1,104,538
-	-	-	5,580	-	-	-	5,580
-	-	-	-	-	-	-	235,457
8,088	-	-	-	-	-	-	21,926
<u>199,851</u>	<u>2,050</u>	<u>79,625</u>	<u>145,395</u>	<u>45,124</u>	<u>202,736</u>	<u>10,554</u>	<u>35,063,827</u>
47,179	1,767	50,101	27,788	28,183	147,720	5,843	2,927,059
2,207	-	-	-	-	-	-	73,584
730	-	128	5,566	-	-	15	48,811
12,314	-	13,623	8,803	6,892	27,592	2,344	834,490
-	-	-	-	-	-	-	-
1,953	90	1,281	9	1,843	269	1,429	120,281
-	-	-	-	-	-	-	235,088
-	-	-	-	-	-	-	20,289,529
-	-	-	-	-	-	-	1,050,998
-	-	8,214	-	-	-	-	1,048,286
128,466	-	-	99,205	4,657	10,417	-	5,358,096
-	-	-	-	-	-	-	958,245
-	-	-	-	-	-	-	792,040
866	-	-	151	-	-	-	1,022,378
<u>193,715</u>	<u>1,857</u>	<u>73,347</u>	<u>141,522</u>	<u>41,575</u>	<u>185,998</u>	<u>9,631</u>	<u>34,758,885</u>
<u>6,136</u>	<u>193</u>	<u>6,278</u>	<u>3,873</u>	<u>3,549</u>	<u>16,738</u>	<u>923</u>	<u>304,942</u>
-	-	-	-	-	-	-	108,674
(6,136)	(193)	(6,278)	(3,873)	(3,549)	(16,738)	(923)	(413,616)
<u>(6,136)</u>	<u>(193)</u>	<u>(6,278)</u>	<u>(3,873)</u>	<u>(3,549)</u>	<u>(16,738)</u>	<u>(923)</u>	<u>(304,942)</u>
-	-	-	-	-	-	-	-
-	70,263	-	-	-	-	-	70,263
-	70,263	-	-	-	-	-	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, 2025

	WIOA	Child Care	Other Programs	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 3,266,395	19,940,821	1,087,063	24,294,279
Non-federal	5,127	2,308,914	228,087	2,542,128
Local cash and in-kind	81,819	-	-	81,819
 Total Revenues	3,353,341	22,249,735	1,315,150	26,918,226
<b>Expenditures:</b>				
Current				
Salaries and benefits	300,831	478,051	120,585	899,467
Travel	5,338	9,525	3,547	18,410
Supplies and materials	4,890	2,963	200	8,053
Internal service charges	89,816	204,389	74,159	368,364
Miscellaneous and other costs	15,846	16,849	15,913	48,608
Indirect cost allocation	55,920	78,318	28,396	162,634
Client payments	126,942	-	108,146	235,088
Client supportive services	95,271	18,676,991	65,156	18,837,418
Client training	408,542	642,457	-	1,050,999
Local cash and in-kind	81,819	-	-	81,819
Subcontractor costs	1,136,279	2,120,999	814,077	4,071,355
Workforce center costs	880,729	1,892	75,624	958,245
Capital outlay	151,118	17,301	9,348	177,767
 Total Expenditures	3,353,341	22,249,735	1,315,150	26,918,226
 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 WORKFORCE COMMISSION -  
WORKFORCE INNOVATION AND OPPORTUNITY ACT**

Year ended September 30, 2025

	2024 Trade Act	2025 Trade Act	2024 High Demand	2023 High Demand	2024 Adult	2025 Adult	2026 Adult	2025 Rapid Response
<b>Revenues:</b>								
State grants								
Federal flow-through	\$ 3,833	194	141,848	-	106,992	223,063	225,571	15,555
Non-federal	-	-	-	5,127	-	-	-	-
Local cash and in-kind	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,833</b>	<b>194</b>	<b>141,848</b>	<b>5,127</b>	<b>106,992</b>	<b>223,063</b>	<b>225,571</b>	<b>15,555</b>
<b>Expenditures:</b>								
Current								
Salaries and benefits	-	-	-	894	51,587	30,154	-	-
Travel	-	-	-	-	-	438	79	-
Supplies and materials	-	-	-	-	-	4,626	4	-
Internal service charges	-	(5)	-	72	-	39,597	700	-
Miscellaneous and other costs	-	-	-	-	-	4,039	248	-
Indirect cost allocation	-	(1)	-	93	5,118	10,603	478	-
Client payments	-	-	-	-	36,550	-	-	-
Client supportive services	3,464	(3,464)	-	-	13,737	(11,808)	18,204	-
Client training	369	3,664	16,665	4,069	-	176,497	95,573	-
Local cash and in-kind	-	-	-	-	-	-	-	-
Subcontractor costs	-	-	-	-	-	(58,183)	104,476	15,555
Workforce center costs	-	-	-	-	-	21,226	5,221	-
Capital outlay	-	-	125,183	-	-	5,874	588	-
<b>Total Expenditures</b>	<b>3,833</b>	<b>194</b>	<b>141,848</b>	<b>5,127</b>	<b>106,992</b>	<b>223,063</b>	<b>225,571</b>	<b>15,555</b>
Excess of revenues over expenditures	-	-	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-	-	-
Fund balance end of year	\$ -	-	-	-	-	-	-	-

2024 Reemploy- ment	2025 Reemploy- ment	2024 Youth	2025 Youth	2026 Youth	2024 Externships For Teachers	2025 Externships For Teachers	2024 Dislocated Worker	2025 Dislocated Worker	2026 Dislocated Worker	Total
148,318	376,057	324,026	277,387	107,702	949	100,448	773,479	332,711	108,262	3,266,395
-	-	-	-	-	-	-	-	-	-	5,127
-	-	-	-	-	81,819	-	-	-	-	81,819
<u>148,318</u>	<u>376,057</u>	<u>324,026</u>	<u>277,387</u>	<u>107,702</u>	<u>82,768</u>	<u>100,448</u>	<u>773,479</u>	<u>332,711</u>	<u>108,262</u>	<u>3,353,341</u>
13,396	10,901	34,958	59,562	-	-	-	41,167	58,212	-	300,831
3,639	822	-	1,196	33	-	-	(1,342)	413	60	5,338
44	46	-	199	2	-	-	(65)	31	3	4,890
2,948	10,524	-	41,739	325	860	1,000	(10,594)	900	1,750	89,816
5,568	843	-	4,254	202	-	-	(3,433)	4,063	62	15,846
3,497	4,239	4,115	10,383	-	89	104	5,387	11,816	-	55,920
-	-	-	72,819	17,573	-	-	-	-	-	126,942
-	-	4,924	10,519	3,703	-	-	2,796	51,973	1,223	95,271
-	-	41,374	15,846	13,674	-	-	11,054	9,269	20,488	408,542
-	-	-	-	-	81,819	-	-	-	-	81,819
109,945	316,154	238,655	47,250	69,439	-	99,345	(60,242)	173,758	80,128	1,136,279
9,281	28,310	-	10,267	2,513	-	-	778,896	20,855	4,160	880,729
-	4,218	-	3,353	238	-	-	9,855	1,421	388	151,118
<u>148,318</u>	<u>376,057</u>	<u>324,026</u>	<u>277,387</u>	<u>107,702</u>	<u>82,768</u>	<u>100,448</u>	<u>773,479</u>	<u>332,711</u>	<u>108,262</u>	<u>3,353,341</u>
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

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

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 3,833	9,740	13,573
<b>Total Revenues</b>	<b>3,833</b>	<b>9,740</b>	<b>13,573</b>
<b>Expenditures:</b>			
Current			
Internal service charges	-	117	117
Indirect cost allocation	-	14	14
Client supportive services	3,464	-	3,464
Client training	369	9,609	9,978
Subcontractor costs	-	-	-
Workforce center costs	-	-	-
<b>Total Expenditures</b>	<b>3,833</b>	<b>9,740</b>	<b>13,573</b>
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 1,500	-	131	131
Direct program-education and training	23,500	3,833	9,609	13,442
Subcontractor Cost	5,000	-	-	-
Total cost category	<u>\$ 30,000</u>	<u>3,833</u>	<u>9,740</u>	<u>13,573</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Trade Act Services for Dislocated Workers  
 Grant Number: 0125TRA001 (855)  
 Grant Term: October 1, 2024 to December 31, 2025

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 194	-	194
<b>Total Revenues</b>	<b>194</b>	<b>-</b>	<b>194</b>
<b>Expenditures:</b>			
Current			
Internal service charges	(5)	-	(5)
Indirect cost allocation	(1)	-	(1)
Client supportive services	(3,464)	-	(3,464)
Client training	3,664	-	3,664
Subcontractor costs	-	-	-
Workforce center costs	-	-	-
<b>Total Expenditures</b>	<b>194</b>	<b>-</b>	<b>194</b>
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, 2025

Grant Name: Trade Act Services for Dislocated Workers  
 Grant Number: 0125TRA001 (855)  
 Grant Term: October 1, 2024 to December 31, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 250	-	-	-
Direct program-education and training	4,000	194	-	194
Subcontractor Cost	750	-	-	-
Total cost category	\$ 5,000	194	-	194

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: High Demand Job Training Program  
 Grant Number: 0124HJT001 (874)  
 Grant Term: October 5, 2023 to April 30, 2025

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 141,848	-	141,848
Local cash and in-kind	-	-	-
<b>Total Revenues</b>	<b>141,848</b>	<b>-</b>	<b>141,848</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	-	-
Internal service charges	-	-	-
Indirect cost allocation	-	-	-
Client Training	16,665	-	16,665
Local cash and in-kind	-	-	-
Capital outlay	125,183	-	125,183
<b>Total Expenditures</b>	<b>141,848</b>	<b>-</b>	<b>141,848</b>
<b>Excess of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
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, 2025

Grant Name: High Demand Job Training Program  
Grant Number: 0124HJT001 (874)  
Grant Term: October 5, 2023 to April 30, 2025

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2025</u>	<u>Prior years</u>	
Cost category:				
Administration	\$ 5,000	-	-	-
Direct program-education & training	17,500	16,665	-	16,665
Leveraged funds expended	127,500	125,183	-	125,183
Total cost category	<u>\$ 150,000</u>	<u>141,848</u>	<u>-</u>	<u>141,848</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		
	2025	Prior years	Total
<b>Revenues:</b>			
State grants			
Non-federal	\$ 5,127	144,729	149,856
Local cash and in-kind	-	-	-
<b>Total Revenues</b>	<b>5,127</b>	<b>144,729</b>	<b>149,856</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	894	6,573	7,467
Internal service charges	72	538	610
Indirect cost allocation	93	791	884
Client training	4,068	136,827	140,895
<b>Total Expenditures</b>	<b>5,127</b>	<b>144,729</b>	<b>149,856</b>
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, 2025

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

	<u>Budget</u>	<u>2025</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Administration	\$ 14,090	-	8,960	8,960
Direct program-education & training	<u>140,895</u>	<u>5,127</u>	<u>135,768</u>	<u>140,895</u>
Total cost category	<u>\$ 154,985</u>	<u>5,127</u>	<u>144,729</u>	<u>149,855</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 106,992	692,411	799,403
Total Revenues	<u>106,992</u>	<u>692,411</u>	<u>799,403</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	51,587	69,617	121,204
Travel	-	274	274
Supplies and materials	-	23	23
Internal service charges	-	31,670	31,670
Miscellaneous and other costs	-	5,727	5,727
Indirect cost allocation	5,118	13,269	18,387
Client supportive services	36,549	53,364	89,913
Client payments	13,738	-	13,738
Client training	-	210,625	210,625
Subcontractor costs	-	273,901	273,901
Workforce center costs	-	33,418	33,418
Capital outlay	-	523	523
Total Expenditures	<u>106,992</u>	<u>692,411</u>	<u>799,403</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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 79,940	5,416	74,524	79,940
Direct program-career services	135,701	37,150	98,551	135,701
Direct program-education and training	379,228	15,160	364,068	379,228
Program management & support	74,547	32,986	41,561	74,547
Subrecipient operating costs	33,594	(3,103)	36,697	33,594
Support services-other	45,368	7,031	38,337	45,368
Support services-transportation	51,025	12,352	38,673	51,025
<b>Total cost category</b>	<b>\$ 799,403</b>	<b>106,992</b>	<b>692,411</b>	<b>799,403</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

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

	Actual		
	2025	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 223,063	316,285	539,348
Total Revenues	<u>223,063</u>	<u>316,285</u>	<u>539,348</u>
Expenditures:			
Current			
Salaries and benefits	30,154	-	30,154
Travel	438	144	582
Supplies and materials	4,626	31	4,657
Internal service charges	39,597	2,272	41,869
Miscellaneous and other costs	4,039	-	4,039
Indirect cost allocation	10,603	-	10,603
Client supportive services	(11,808)	24,247	12,439
Client training	176,497	152,240	328,737
Subcontractor costs	(58,183)	129,438	71,255
Workforce center costs	21,226	7,914	29,140
Capital outlay	5,874	-	5,874
Total Expenditures	<u>223,063</u>	<u>316,285</u>	<u>539,348</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 80,056	53,108	17,296	70,404
Direct program-career services	188,879	65,638	36,278	101,916
Direct program-education and training	443,341	91,658	237,525	329,183
Program management & support	29,522	11,209	9,060	20,269
Subrecipient operating costs	16,310	(1,761)	6,050	4,289
Support services-other	17,648	1,694	3,000	4,694
Support services-transportation	27,292	1,517	7,075	8,592
Total cost category	<u>\$ 803,049</u>	<u>223,063</u>	<u>316,285</u>	<u>539,348</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0125WOA001 (916)  
 Grant Term: July 1, 2025 to June 30, 2026

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 225,571	-	225,571
<b>Total Revenues</b>	<b>225,571</b>	<b>-</b>	<b>225,571</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	-	-
Travel	79	-	79
Supplies and materials	4	-	4
Internal service charges	700	-	700
Miscellaneous and other costs	248	-	248
Indirect cost allocation	478	-	478
Client supportive services	18,204	-	18,204
Client training	95,573	-	95,573
Subcontractor costs	104,476	-	104,476
Workforce center costs	5,221	-	5,221
Capital outlay	588	-	588
<b>Total Expenditures</b>	<b>225,571</b>	<b>-</b>	<b>225,571</b>
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, 2025

Grant Name: Workforce Innovation and Opportunity Act - Adult  
 Grant Number: 0125WOA001 (916)  
 Grant Term: July 1, 2025 to June 30, 2026

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 80,056	-	-	-
Direct program-career services	271,000	46,524	-	46,524
Direct program-education and training	334,678	142,715	-	142,715
Program management & support	18,980	16,792	-	16,792
Subrecipient operating costs	59,757	5,924	-	5,924
Support services-other	18,320	6,448	-	6,448
Support services-transportation	17,775	7,168	-	7,168
<b>Total cost category</b>	<b>\$ 800,565</b>	<b>225,571</b>	<b>-</b>	<b>225,571</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

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

	Actual		
	2025	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 15,555	4,600	20,155
Total Revenues	15,555	4,600	20,155
Expenditures:			
Current			
Subcontractor costs	15,555	4,600	20,155
Total Expenditures	15,555	4,600	20,155
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, 2025

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
		2025	Prior years	
Cost category: Rapid response	\$ 20,155	15,555	4,600	20,155
Total cost category	\$ 20,155	15,555	4,600	20,155

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 148,318	216,711	365,029
Total Revenues	148,318	216,711	365,029
<b>Expenditures:</b>			
Current			
Salaries and benefits	13,396	21,571	34,967
Travel	3,639	1,012	4,651
Supplies and materials	44	68	112
Internal service charges	2,948	5,928	8,876
Miscellaneous and other costs	5,568	592	6,160
Indirect cost allocation	3,497	5,686	9,183
Subcontractor costs	109,945	152,093	262,038
Workforce center costs	9,281	29,617	38,898
Capital outlay	-	145	145
Total Expenditures	148,318	216,711	365,029
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 41,309	14,225	22,289	36,514
Direct program-career services	290,278	113,479	169,195	282,673
Program management & support	49,500	14,217	12,027	26,243
Subrecipient operating cost	32,000	6,398	13,200	19,598
Total cost category	\$ 413,087	148,318	216,711	365,029

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Reemployment Services and Eligibility Assessment  
 Grant Number: 0125REA001 (935)  
 Grant Term: October 1, 2023 to December 31, 2024

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 376,057	-	376,057
<b>Total Revenues</b>	<b>376,057</b>	<b>-</b>	<b>376,057</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	10,901	-	10,901
Travel	822	-	822
Supplies and materials	46	-	46
Internal service charges	10,524	-	10,524
Miscellaneous and other costs	843	-	843
Indirect cost allocation	4,239	-	4,239
Subcontractor costs	316,154	-	316,154
Workforce center costs	28,310	-	28,310
Capital outlay	4,218	-	4,218
<b>Total Expenditures</b>	<b>376,057</b>	<b>-</b>	<b>376,057</b>
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, 2025

Grant Name: Reemployment Services and Eligibility Assessment  
Grant Number: 0125REA001 (935)  
Grant Term: October 1, 2023 to December 31, 2024

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 54,231	15,518	-	15,518
Direct program-career services	463,356	327,576	-	327,576
Program management & support	24,415	11,785	-	11,785
Subrecipient operating cost	30,872	21,178	-	21,178
Total cost category	\$ 572,874	376,057	-	376,057

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 324,026	455,979	780,005
Total Revenues	324,026	455,979	780,005
<b>Expenditures:</b>			
Current			
Salaries and benefits	34,958	64,077	99,035
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	4,115	13,922	18,037
Client payments	-	47,951	47,951
Client supportive services	4,924	5,852	10,776
Client training	41,374	34,665	76,039
Subcontractor costs	238,655	234,721	473,376
Workforce center costs	-	21,412	21,412
Capital outlay	-	339	339
Total Expenditures	324,026	455,979	780,005
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 78,001	30,154	47,847	78,001
In school youth:				
Direct program-career services	68,077	18,079	49,998	68,077
Direct program-education & training	30,859	12,773	18,085	30,859
Program management & support	19,723	8,660	11,063	19,723
Subrecipient operating costs	5,867	1,723	4,144	5,867
Support services-other	9,000	9,000	-	9,000
Support services-transportation	2,214	982	1,232	2,214
Support services-work related incentives	2,117	1,059	1,058	2,117
Work experience	34,166	5,414	28,752	34,166
Out of school youth:				
Direct program-career services	242,623	85,555	157,069	242,623
Direct program-education & training	83,920	67,638	16,282	83,920
Program management & support	52,699	25,943	26,756	52,699
Subrecipient operating costs	21,717	9,864	11,853	21,717
Support services-other	8,225	7,559	666	8,225
Support services-transportation	6,771	5,443	1,328	6,771
Support services-work related incentives	8,599	5,725	2,874	8,599
Work experience	105,429	28,457	76,972	105,429
<b>Total cost category</b>	<b>\$ 780,005</b>	<b>324,026</b>	<b>455,978</b>	<b>780,005</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Workforce Innovation and Opportunity Act - Youth  
Grant Number: 0124WOY001 (945)  
Grant Term: July 1, 2025 to June 30, 2027

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 277,387	116,555	393,942
<b>Total Revenues</b>	<u>277,387</u>	<u>116,555</u>	<u>393,942</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	59,562	-	59,562
Travel	1,196	278	1,474
Supplies and materials	199	16	215
Internal service charges	41,739	593	42,332
Miscellaneous and other costs	4,254	142	4,396
Indirect cost allocation	10,383	-	10,383
Client payments	72,819	17,018	89,837
Client supportive services	10,519	3,700	14,219
Client training	15,846	22,877	38,723
Subcontractor costs	47,250	70,045	117,295
Workforce center costs	10,267	1,884	12,151
Capital outlay	3,353	-	3,353
<b>Total Expenditures</b>	<u>277,387</u>	<u>116,554</u>	<u>393,941</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, 2025

Grant Name: Workforce Innovation and Opportunity Act - Youth  
Grant Number: 0124WOY001 (945)  
Grant Term: July 1, 2025 to June 30, 2027

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 77,681	67,834	777	68,611
In school youth:				
Direct program-career services	32,225	11,525	8,278	19,803
Direct program-education & training	63,000	3,796		3,796
Program management & support	13,000	19,631		19,631
Subrecipient operating costs	7,300	(1,091)	4,106	3,015
Support services-other	6,250	1,402		1,402
Support services-transportation	3,088	(906)	1,232	326
Support services-work related incentives	2,500	(635)	1,058	423
Work experience	43,750	(921)	12,123	11,202
Out of school youth:				
Direct program-career services	118,580	29,405	18,211	47,616
Direct program-education & training	85,092	25,873	14,767	40,640
Program management & support	77,000	14,188	15,453	29,641
Subrecipient operating costs	25,000	(5,283)	11,754	6,471
Support services-other	25,000	5,634	666	6,300
Support services-transportation	12,353	2,325	1,328	3,653
Support services-work related incentives	10,000	474	2,874	3,348
Work experience	175,000	104,139	23,928	128,067
<b>Total cost category</b>	<b>\$ 776,819</b>	<b>277,387</b>	<b>116,555</b>	<b>393,943</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Workforce Innovation and Opportunity Act - Youth  
 Grant Number: 0125WOY001 (946)  
 Grant Term: July 1, 2026 to June 30, 2028

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 107,702	-	107,702
Total Revenues	107,702	-	107,702
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	-	-
Travel	33	-	33
Supplies and materials	2	-	2
Internal service charges	325	-	325
Miscellaneous and other costs	202	-	202
Indirect cost allocation	-	-	-
Client payments	17,573	-	17,573
Client supportive services	3,703	-	3,703
Client training	13,674	-	13,674
Subcontractor costs	69,439	-	69,439
Workforce center costs	2,513	-	2,513
Capital outlay	238	-	238
Total Expenditures	107,702	-	107,702
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, 2025

Grant Name: Workforce Innovation and Opportunity Act - Youth  
Grant Number: 0125WOY001 (946)  
Grant Term: July 1, 2026 to June 30, 2028

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 77,681	1,033	-	1,033
In school youth:				
Direct program-career services	32,225	6,962	-	6,962
Direct program-education & training	63,000	284	-	284
Program management & support	13,000	5,469	-	5,469
Subrecipient operating costs	7,300	1,814	-	1,814
Support services-other	6,250	57	-	57
Support services-transportation	3,088	50	-	50
Support services-work related incentives	2,500	5,343	-	5,343
Work experience	43,750	1,989	-	1,989
Out of school youth:				
Direct program-career services	118,580	25,134	-	25,134
Direct program-education & training	85,092	12,529	-	12,529
Program management & support	77,000	18,439	-	18,439
Subrecipient operating costs	25,000	8,549	-	8,549
Support services-other	25,000	5,770	-	5,770
Support services-transportation	12,353	2,550	-	2,550
Support services-work related incentives	10,000	8,274	-	8,274
Work experience	175,000	3,456	-	3,456
<b>Total cost category</b>	<b>\$ 776,819</b>	<b>107,702</b>	<b>-</b>	<b>107,702</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Externships for Teachers  
 Grant Number: 0124EXT001 (954)  
 Grant Term: April 1, 2025 to March 31, 2026

	Actual		
	2025	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 949	92,028	92,977
Local Cash	81,819	4,000	85,819
Total Revenues	<u>82,768</u>	<u>96,028</u>	<u>178,796</u>
Expenditures:			
Current			
Salaries and benefits	-	-	-
Internal service charges	860	-	860
Indirect cost allocation	89	-	89
Local cash & in-kind	81,819	-	81,819
Subcontractor costs	-	96,028	96,028
Total Expenditures	<u>82,768</u>	<u>96,028</u>	<u>178,796</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Externships for Teachers  
Grant Number: 0124EXT001 (954)  
Grant Term: April 1, 2025 to March 31,2026

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 1,876	949	927	1,876
Direct program - career services	25,009	7,405	17,604	25,009
Support services-work related incentives	104,000	50,000	54,000	104,000
Subrecipient operating costs	47,921	24,424	23,497	47,921
Total cost category	\$ 178,806	82,778	96,028	178,806

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Externships for Teachers  
Grant Number: 0125EXT001 (955)  
Grant Term: April 1, 2025 to March 31,2026

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 100,448	-	100,448
Local Cash	-	-	-
Total Revenues	<u>100,448</u>	<u>-</u>	<u>100,448</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	-	-
Internal service charges	1,000	-	1,000
Indirect cost allocation	104	-	104
Subcontractor costs	99,344	-	99,344
Total Expenditures	<u>100,448</u>	<u>-</u>	<u>100,448</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, 2025

Grant Name: Externships for Teachers  
Grant Number: 0125EXT001 (955)  
Grant Term: April 1, 2025 to March 31, 2026

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 5,000	2,808	-	2,808
Direct program - career services	50,000	47,640	-	47,640
Support services-work related incentives	50,000	50,000	-	50,000
Subrecipient operating costs	-	-	-	-
Total cost category	<u>\$ 105,000</u>	<u>100,448</u>	<u>-</u>	<u>100,448</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		
	2025	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 773,479	247,443	1,020,922
Total Revenues	773,479	247,443	1,020,922
<b>Expenditures:</b>			
Current			
Salaries and benefits	41,167	70,996	112,163
Travel	(1,342)	1,567	225
Supplies and materials	(65)	90	25
Internal service charges	(10,594)	37,578	26,984
Miscellaneous and other costs	(3,433)	6,269	2,836
Indirect cost allocation	5,387	18,230	23,617
Client supportive services	2,796	250	3,046
Client training	11,054	2,216	13,270
Subcontractor costs	(60,242)	78,604	18,362
Workforce center costs	778,896	31,375	810,271
Capital outlay	9,855	268	10,123
Total Expenditures	773,479	247,443	1,020,922
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, 2025

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
		2025	Prior years	
Cost category:				
Administration	\$ 102,092	76,596	25,496	102,092
Direct program-career services	810,271	650,046	160,226	810,271
Direct program-education and training	10,367	10,367	-	10,367
Program management & support	73,881	26,167	47,714	73,881
Subrecipient operating costs	18,362	4,604	13,758	18,362
Support services-other	3,046	3,046	-	3,046
Support services-transportation	2,903	2,653	250	2,903
Transitional jobs	-	-	-	-
<b>Total cost category</b>	<b>\$ 1,020,922</b>	<b>773,479</b>	<b>247,443</b>	<b>1,020,922</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		
	2025	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 332,711	91,458	424,169
Total Revenues	332,711	91,458	424,169
<b>Expenditures:</b>			
Current			
Salaries and benefits	58,212		58,212
Travel	413	339	752
Supplies and materials	31	33	64
Internal service charges	900	2,287	3,187
Miscellaneous and other costs	4,063	97	4,160
Indirect cost allocation	11,816	(226)	11,590
Client supportive services	51,973	1,218	53,191
Client training	9,269	-	9,269
Subcontractor costs	173,758	81,688	255,446
Workforce center costs	20,855	6,021	26,876
Capital outlay	1,421	-	1,421
Total Expenditures	332,711	91,458	424,169
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 76,662	74,293	2,369	76,662
Monitoring	6,269	6,269	-	6,269
Direct program-career services	648,814	194,971	81,689	276,660
Direct program-education and training	95,282	7,557	-	7,557
Program management & support	28,988	45,745	-	45,745
Subrecipient operating costs	15,915	-	6,021	6,021
Support services-other	7,194	1,576	1,379	2,955
Support services-transportation	2,680	2,300	-	2,300
Transitional jobs	3,941	-	-	-
<b>Total cost category</b>	<b>\$ 885,745</b>	<b>332,711</b>	<b>91,458</b>	<b>424,169</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
 Grant Number: 0125WOD001 (986)  
 Grant Term: July 1, 2025 to June 30, 2026

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 108,262	-	108,262
Total Revenues	108,262	-	108,262
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	-	-
Travel	60	-	60
Supplies and materials	3	-	3
Internal service charges	1,750	-	1,750
Miscellaneous and other costs	62	-	62
Indirect cost allocation	-	-	-
Client supportive services	1,223	-	1,223
Client training	20,488	-	20,488
Subcontractor costs	80,128	-	80,128
Workforce center costs	4,160	-	4,160
Capital outlay	388	-	388
Total Expenditures	108,262	-	108,262
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, 2025

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker  
 Grant Number: 0125WOD001 (986)  
 Grant Term: July 1, 2025 to June 30, 2026

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 76,662	1,215	-	1,215
Monitoring	6,269	-	-	-
Direct program-career services	655,084	61,949	-	61,949
Direct program-education and training	95,282	29,484	-	29,484
Program management & support	28,988	11,702	-	11,702
Subrecipient operating costs	15,915	3,887	-	3,887
Support services-other	7,194	-	-	-
Support services-transportation	2,680	25	-	25
Transitional jobs	3,941	-	-	-
<b>Total cost category</b>	<b>\$ 892,015</b>	<b>108,262</b>	<b>-</b>	<b>108,262</b>

## 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, 2025

	2024 Child Care Formula	2025 Child Care Formula	2026 Child Care Formula	2025 Child Care Quality
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 3,161,020	14,035,869	19,183	617,319
Non-federal	-	1,600,555	-	-
<b>Total Revenues</b>	<b>3,161,020</b>	<b>15,636,424</b>	<b>19,183</b>	<b>617,319</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	-	478,051	-	-
Travel	-	8,385	-	-
Supplies and materials	-	1,638	-	-
Internal service charges	-	204,389	-	-
Miscellaneous and other costs	75	16,499	-	-
Indirect cost allocation	145	78,173	-	-
Client supportive services	3,160,800	13,372,244	19,183	125,681
Client training	-	-	-	491,638
Subcontractor costs	-	1,464,062	-	-
Workforce center costs	-	1,892	-	-
Capital outlay	-	11,091	-	-
<b>Total Expenditures</b>	<b>3,161,020</b>	<b>15,636,424</b>	<b>19,183</b>	<b>617,319</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

<u>2025 Child Care Local Match</u>	<u>2025 TDFPS Child Care</u>	<u>2026 TDFPS Child Care</u>	<u>2024 CCDF Quality Improvement Activity</u>	<u>2025 CCDF Quality Improvement Activity</u>	<u>Total</u>
1,290,068			9,994	807,369	19,940,822
-	662,115	46,244	-	-	2,308,914
<u>1,290,068</u>	<u>662,115</u>	<u>46,244</u>	<u>9,994</u>	<u>807,369</u>	<u>22,249,736</u>
-	-	-	-	-	478,051
-	-	-	-	1,140	9,525
-	-	-	1,325	-	2,963
-	-	-	-	-	204,389
-	-	-	-	275	16,849
-	-	-	-	-	78,318
1,290,068	662,115	46,244	-	657	18,676,992
-	-	-	(57,010)	207,829	642,457
-	-	-	59,597	597,340	2,120,999
-	-	-	-	-	1,892
-	-	-	6,082	128	17,301
<u>1,290,068</u>	<u>662,115</u>	<u>46,244</u>	<u>9,994</u>	<u>807,369</u>	<u>22,249,736</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Child Care Services Formula Allocation

Grant Number: 0124CCF001 (744)

Grant Term: October 1, 2024 to December 31, 2025

	Actual		Total
	2025	Prior	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 3,161,020	14,244,725	17,405,745
Non-federal	-	667,508	667,508
Total Revenues	3,161,020	14,912,233	18,073,253
<b>Expenditures:</b>			
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	75	16,029	16,104
Indirect cost allocation	145	87,499	87,644
Client supportive services	3,160,800	12,664,830	15,825,630
Subcontractor costs	-	1,307,786	1,307,786
Workforce center costs	-	142,778	142,778
Capital outlay	-	1,581	1,581
Total Expenditures	3,161,020	14,912,233	18,073,253
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, 2025

Grant Name: Child Care Services Formula Allocation  
Grant Number: 0124CCF001 (744)  
Grant Term: October 1, 2024 to December 31, 2025

	Budget	Actual		Total
		2025	Prior	
Cost category:				
Administration	\$ 533,349	3,451	529,898	533,349
Operations costs/elig determination	1,714,275	42,335	1,671,939	1,714,274
Direct care at-risk/transitional	15,179,601	3,114,645	12,064,957	15,179,602
Direct care Choices	646,028	589	645,439	646,028
Total cost category	\$ 18,073,253	3,161,020	14,912,233	18,073,253

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	2025	Actual Prior	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 15,636,424	510,249	16,146,673
Non-federal	-	-	-
	15,636,424	510,249	16,146,673
<b>Total Revenues</b>	<b>15,636,424</b>	<b>510,249</b>	<b>16,146,673</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	478,051	-	478,051
Travel	8,385	-	8,385
Supplies and materials	1,638	-	1,638
Internal service charges	204,389	-	204,389
Rent	1,892	-	1,892
Miscellaneous and other costs	16,499	-	16,499
Indirect cost allocation	78,173	-	78,173
Client supportive services	13,372,244	510,249	13,882,493
Subcontractor costs	1,464,062	-	1,464,062
Capital outlay	11,091	-	11,091
	15,636,424	510,249	16,146,673
<b>Total Expenditures</b>	<b>15,636,424</b>	<b>510,249</b>	<b>16,146,673</b>
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, 2025

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

	Budget	Actual		Total
		2025	Prior	
Cost category:				
Administration	\$ 979,414	494,201	-	494,201
Operations costs/elig determination	5,608,865	1,718,419	-	1,718,419
Direct care at-risk/transitional	12,350,000	12,501,801	510,249	13,012,050
Direct care Choices	650,000	922,002	-	922,002
<b>Total cost category</b>	<b>\$ 19,588,279</b>	<b>15,636,424</b>	<b>510,249</b>	<b>16,146,673</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Child Care Services Formula Allocation  
 Grant Number: 0126CCF001 (746)  
 Grant Term: August 31, 2025 to December 31, 2026

	<u>2025</u>	<u>Actual Prior</u>	<u>Total</u>
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 19,182	-	19,182
Total Revenues	<u>19,182</u>	<u>-</u>	<u>19,182</u>
<b>Expenditures:</b>			
Current			
Client supportive services	19,182	-	19,182
Total Expenditures	<u>19,182</u>	<u>-</u>	<u>19,182</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Child Care Services Formula Allocation  
Grant Number: 0126CCF001 (746)  
Grant Term: August 31, 2025 to December 31, 2026

	<u>Budget</u>	<u>Actual 2025</u>
Cost category:		
Administration	\$ 1,146,976	-
Operations costs/elig determination	8,792,539	-
Direct care at-risk/transitional	12,350,000	19,182
Direct care Choices	650,000	-
	<u>22,939,515</u>	<u>19,182</u>
Total cost category	<u>\$ 22,939,515</u>	<u>19,182</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Child Care Quality CDF 4%  
 Grant Number: 0125CQF001 (735)  
 Grant Term: October 1, 2024 to December 31, 2025

	2025	Actual Prior	Total
Revenues:			
State grants			
Federal flow-through	\$ 617,319	-	617,319
Total Revenues	617,319	-	617,319
Expenditures:			
Current			
Client supportive services	125,681	-	125,681
Client training	491,638	-	491,638
Total Expenditures	617,319	-	617,319
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, 2025

Grant Name: Child Care Quality CDF 4%  
Grant Number: 0125CQF001 (735)  
Grant Term: October 1, 2024 to December 31, 2025

	<u>Budget</u>	<u>Actual 2025</u>
Cost category: Quality improvement	<u>\$ 709,399</u>	<u>617,319</u>
Total cost category	<u><u>\$ 709,399</u></u>	<u><u>617,319</u></u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0125CCM001 (755)  
Grant Term: October 1, 2024 to December 31, 2025

	Actual	
	2025	Total
Revenues:		
State grants		
Federal flow-through	\$ 1,290,068	1,290,068
Total Revenues	1,290,068	1,290,068
Expenditures:		
Current		
Client supportive services	1,290,068	1,290,068
Total Expenditures	1,290,068	1,290,068
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, 2025

Grant Name: Child Care and Development Fund Local Match  
Grant Number: 0125CCM001 (755)  
Grant Term: October 1, 2024 to December 31, 2025

	<u>Budget</u>	<u>Actual</u> <u>2025</u>
Cost category:		
Direct care for certified	\$ 1,290,068	1,290,068
Total cost category	<u>\$ 1,290,068</u>	<u>1,290,068</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

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

	<u>Actual</u>		
	<u>2025</u>	<u>Prior years</u>	<u>Total</u>
<b>Revenues:</b>			
State grants			
Non-federal	\$ 662,116	\$ 57,974	720,090
Total Revenues	<u>662,116</u>	<u>57,974</u>	<u>720,090</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	-	5,452	5,452
Indirect cost allocation	-	656	656
Client supportive services	662,116	51,866	713,982
Total Expenditures	<u>662,116</u>	<u>57,974</u>	<u>720,090</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

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
		2025	Prior years	
Cost category:				
Administration for general protective	\$ 22,411	13,296	2,519	15,815
Administration for relative care	9,303	5,103	1,553	6,656
Administration for Title IV-B	8,339	5,837	1,135	6,972
Administration for Title IV-E	5,809	4,389	901	5,290
Direct care for general protective	427,002	312,851	19,841	332,692
Direct care for relative care	177,246	124,723	15,158	139,881
Direct care for Title IV-B	158,880	113,775	10,305	124,080
Direct care for Title IV-E	110,683	82,142	6,563	88,705
<b>Total cost category</b>	<b>\$ 919,672</b>	<b>662,116</b>	<b>57,974</b>	<b>720,090</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Texas Department of Family and Protective Services Child Care  
Grant Number: 0126CCP001 (766)  
Grant Term: September 1, 2025 to December 31, 2026

	Actual		Total
	2025	Prior years	
Revenues:			
State grants			
Non-federal	\$ 46,244	-	46,244
Total Revenues	46,244	-	46,244
Expenditures:			
Current			
Client supportive services	46,244	-	46,244
Total Expenditures	46,244	-	46,244
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, 2025

Grant Name: Texas Department of Family and Protective Services Child Care  
 Grant Number: 0126CCP001 (766)  
 Grant Term: September 1, 2025 to December 31, 2026

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration for general protective	\$ 39,300	-	-	-
Administration for relative care	19,300	-	-	-
Administration for Title IV-B	14,700	-	-	-
Administration for Title IV-E	14,700	-	-	-
Direct care for general protective	375,000	46,244	-	46,244
Direct care for relative care	167,000	-	-	-
Direct care for Title IV-B	120,000	-	-	-
Direct care for Title IV-E	130,000	-	-	-
<b>Total cost category</b>	<b>\$ 880,000</b>	<b>46,244</b>	<b>-</b>	<b>46,244</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 9,994	1,221,633	1,231,627
Total Revenues	9,994	1,221,633	1,231,627
<b>Expenditures:</b>			
Current			
Travel	-	1,200	1,200
Supplies	1,325	-	1,325
Internal Services	-	138	138
Client Supportive Services	-	724	724
Client training	(57,010)	263,915	206,905
Subcontractor costs	59,597	955,656	1,015,253
Capital outlay	6,082	-	6,082
Total Expenditures	9,994	1,221,633	1,231,627
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Quality improvement	\$ 750,355	9,994	729,055	739,049
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
<b>Total cost category</b>	<b>\$ 1,243,573</b>	<b>9,994</b>	<b>1,221,633</b>	<b>1,231,627</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: CCDF Quality Improvement Activity  
 Grant Number: 0125CCQ001 (775)  
 Grant Term: October 1, 2024 to October 31, 2025

	Actual		
	2025	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 807,369	-	807,369
Total Revenues	807,369	-	807,369
Expenditures:			
Current			
Travel	1,140	-	1,140
Miscellaneous	275	-	275
Client Supportive Services	657	-	657
Client training	207,829	-	207,829
Subcontractor costs	597,340	-	597,340
Capital outlay	128	-	128
Total Expenditures	807,369	-	807,369
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, 2025

Grant Name: CCDF Quality Improvement Activity  
Grant Number: 0125CCQ001 (775)  
Grant Term: October 1, 2024 to October 31, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Quality improvement	\$ 411,532	337,428	-	337,428
CCIS personnel costs & support	1,750	22,303	-	22,303
TRSS Quality improvement	1,750	1,140	-	1,140
TRS personnel costs-mentor funding	434,535	402,823	-	402,823
TRS promotions & support-mentor funding	44,105	43,675	-	43,675
Total cost category	893,672	807,369	-	807,369

# 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, 2025

	2024 Choices	2025 Choices	2024 SNAP	2025 SNAP
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 79,783	673,779	510	155,357
Non-federal	-	119,182	-	48,209
	<u>79,783</u>	<u>792,961</u>	<u>510</u>	<u>203,566</u>
<b>Total Revenues</b>				
<b>Expenditures:</b>				
<b>Current</b>				
Salaries and benefits	4,904	47,051	-	30,630
Travel	794	1,957	-	410
Supplies and materials	48	107	-	23
Internal service charges	2,514	42,942	-	12,223
Miscellaneous and other costs	326	3,537	-	405
Indirect cost allocation	1,197	11,845	-	4,710
Client payments	2,374	102,553	-	-
Client supportive services	1,227	17,200	510	41,555
Client training	-	-	-	-
Subcontractor costs	62,963	532,486	-	107,811
Workforce center costs	3,438	26,278	-	5,213
Capital outlay	-	7,005	-	586
	<u>79,783</u>	<u>792,961</u>	<u>510</u>	<u>203,566</u>
<b>Total Expenditures</b>				
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>2025 Texas Veterans</u>	<u>2024 Employment Services</u>	<u>2025 Employment Services</u>	<u>2025 Workforce Commission Initiatives</u>	<u>2025 NCPCEP</u>	<u>Total</u>
10,189	36,769	31,016	28,266	71,394	1,087,063
-	-	-	-	60,696	228,087
<u>10,189</u>	<u>36,769</u>	<u>31,016</u>	<u>28,266</u>	<u>132,090</u>	<u>1,315,150</u>
-	10,243	3,979	-	23,778	120,585
-	-	-	-	386	3,547
-	-	-	-	22	200
-	4,374	3,946	-	8,160	74,159
-	1,068	78	10,000	499	15,913
922	2,670	3,523	-	3,529	28,396
-	-	-	-	3,219	108,146
-	-	-	-	4,664	65,156
-	-	-	-	-	-
380	6,950	6,010	15,499	81,978	814,077
8,887	11,464	13,455	2,767	4,122	75,624
-	-	24	-	1,733	9,348
<u>10,189</u>	<u>36,769</u>	<u>31,016</u>	<u>28,266</u>	<u>132,090</u>	<u>1,315,150</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Temporary Assistance for Needy Families/Choices  
 Grant Number: 0124TAF001 (804)  
 Grant Term: October 1, 2023 to October 31, 2024

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 79,783	700,398	780,181
Non-federal	-	121,155	121,155
Total Revenues	79,783	821,553	901,336
<b>Expenditures:</b>			
Current			
Salaries and benefits	4,904	49,948	54,853
Travel	794	2,668	3,461
Supplies and materials	48	427	475
Internal service charges	2,514	36,137	38,651
Miscellaneous and other costs	326	6,434	6,759
Indirect cost allocation	1,197	13,262	14,459
Client payments	2,374	80,116	82,490
Client supportive services	1,227	13,316	14,543
Subcontractor costs	62,963	573,090	636,052
Workforce center costs	3,438	45,733	49,171
Capital outlay	-	422	422
Total Expenditures	79,783	821,553	901,336
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, 2025

Grant Name: Temporary Assistance for Needy Families/Choices  
Grant Number: 0124TAF001 (804)  
Grant Term: October 1, 2023 to October 31, 2024

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 66,216	9,172	57,044	66,216
Direct program-career services	647,638	70,838	576,800	647,638
Monitoring	9,340	(227)	9,568	9,341
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>\$ 901,336</u>	<u>79,783</u>	<u>821,553</u>	<u>901,336</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Temporary Assistance for Needy Families/Choices  
 Grant Number: 0125TAF002 (805)  
 Grant Term: October 1, 2024 to October 31, 2025

	Actual		
	2025	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 792,961	\$ -	792,961
Non-federal	-	-	-
Total Revenues	792,961	-	792,961
Expenditures:			
Current			
Salaries and benefits	47,051	-	47,051
Travel	1,957	-	1,957
Supplies and materials	107	-	107
Internal service charges	42,942	-	42,942
Miscellaneous and other costs	3,537	-	3,537
Indirect cost allocation	11,845	-	11,845
Client payments	102,553	-	102,553
Client supportive services	17,200	-	17,200
Subcontractor costs	532,486	-	532,486
Workforce center costs	26,278	-	26,278
Capital outlay	7,005	-	7,005
Total Expenditures	792,961	-	792,961
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, 2025

Grant Name: Temporary Assistance for Needy Families/Choices  
Grant Number: 0125TAF002 (805)  
Grant Term: October 1, 2024 to October 31, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 92,000	68,121	-	68,121
Direct program-career services	764,013	624,509	-	624,509
Monitoring	8,537	4,159	-	4,159
Program management & support	34,942	34,942	-	34,942
Subrecipient operating costs	39,847	39,847	-	39,847
Support services-other than transportation	4,992	4,992	-	4,992
Support services-transportation	7,109	6,459	-	6,459
Support services-work-related incentives	5,133	5,133	-	5,133
Work subsidy	48,800	4,800	-	4,800
<b>Total cost category</b>	<b>\$ 1,005,373</b>	<b>792,961</b>	<b>-</b>	<b>792,961</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0124SNE001 (814)

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

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 510	149,560	150,071
Non-federal	-	36,499	36,499
	510	186,059	186,569
<b>Total Revenues</b>			
	510	186,059	186,569
<b>Expenditures:</b>			
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	510	31,398	31,908
Subcontractor costs	-	102,461	102,461
Workforce center costs	-	8,995	8,995
Capital outlay	-	115	115
	510	186,059	186,569
<b>Total Expenditures</b>			
	510	186,059	186,569
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, 2025

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0124SNE001 (814)

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

	Budget	Actual		Total
		2025	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	510	53,744	54,254
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
<b>Total cost category</b>	<b>\$ 186,569</b>	<b>510</b>	<b>186,059</b>	<b>186,569</b>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0125SNE001 (815)

Grant Term: October 1, 2024 to September 30, 2025

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 155,357	-	155,357
Non-federal	48,209	-	48,209
	203,566	-	203,566
<b>Total Revenues</b>			
	203,566	-	203,566
<b>Expenditures:</b>			
Current			
Salaries and benefits	30,630	-	30,630
Travel	410	-	410
Supplies and materials	23	-	23
Internal service charges	12,223	-	12,223
Miscellaneous and other costs	405	-	405
Indirect cost allocation	4,710	-	4,710
Client supportive services	41,555	-	41,555
Subcontractor costs	107,811	-	107,811
Workforce center costs	5,213	-	5,213
Capital outlay	586	-	586
	203,566	-	203,566
<b>Total Expenditures</b>			
	203,566	-	203,566
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, 2025

Grant Name: Supplemental Nutrition Assistance Program  
Employment & Training

Grant Number: 0125SNE001 (815)

Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 19,987	11,419	-	11,419
Direct program-career services	72,041	107,464	-	107,464
Monitoring	2,000	946	-	946
Program management & support	13,378	13,378	-	13,378
Subrecipient operating costs	3,226	3,226	-	3,226
Support services-other than transportation	8,359	8,359	-	8,359
Support services-transportation	10,857	10,825	-	10,825
ABAWD administration	7,283	7,283	-	7,283
ABAWD direct program-core/intensive services	53,842	22,339	-	22,339
ABAWD Monitoring	1,000	603	-	603
ABAWD program management & support	14,244	14,244	-	14,244
ABAWD subrecipient operating costs	12,752	3,479	-	3,479
Total cost category	<u>\$ 218,970</u>	<u>203,566</u>	<u>-</u>	<u>203,566</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Texas Veterans Commission - Resource Administration Grant  
 Grant Number: 0125TVC001 (825)  
 Grant Term: October 1, 2024 to September 30, 2025

	Actual		
	2025	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 10,189	-	10,189
Total Revenues	10,189	-	10,189
<b>Expenditures:</b>			
Current			
Indirect cost allocation	922	-	922
Subcontractor costs	380	-	380
Workforce center costs	8,887	-	8,887
Total Expenditures	10,189	-	10,189
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, 2025

Grant Name: Texas Veterans Commission - Resource Administration Grant  
 Grant Number: 0125TVC001 (825)  
 Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 927	922	-	922
Building rent	5,817	5,817	-	5,817
Communications	285	285	-	285
Information technology	1,863	1,863	-	1,863
Other operating costs	-	-	-	-
Supplies	660	660	-	660
Utilities	642	642	-	642
	\$ 10,194	10,189	-	10,189
Total cost category	\$ 10,194	10,189	-	10,189

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

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

	Actual		
	2025	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 36,769	95,451	132,220
Total Revenues	36,769	95,451	132,220
<b>Expenditures:</b>			
Current			
Salaries and benefits	10,243	3,397	13,640
Internal service charges	4,374	5,853	10,227
Miscellaneous and other costs	1,068	2,660	3,728
Indirect cost allocation	2,670	6,491	9,161
Subcontractor costs	6,950	29,474	36,424
Workforce center costs	11,464	38,803	50,267
Capital outlay	-	8,773	8,773
Total Expenditures	36,769	95,451	132,220
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 33,506	14,502	19,005	33,506
Direct program-career services	91,928	21,116	70,778	91,894
Program management & support	4,272	2,552	1,719	4,272
Subrecip operating costs	2,548	(1,401)	3,949	2,548
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total cost category	\$ 132,254	36,769	95,451	132,220
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Wagner-Peyser Employment Services  
 Grant Number: 0125WPA001 (835)  
 Grant Term: October 1, 2024 to December 31, 2025

	Actual		Total
	2025	Prior years	
<b>Revenues:</b>			
State grants		-	
Federal flow-through	\$ 31,016	-	31,016
<b>Total Revenues</b>	<b>31,016</b>	-	<b>31,016</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	3,979	-	3,979
Internal service charges	3,946	-	3,946
Miscellaneous and other costs	78	-	78
Indirect cost allocation	3,523	-	3,523
Subcontractor costs	6,011	-	6,011
Workforce center costs	13,455	-	13,455
Capital Outlay	24	-	24
<b>Total Expenditures</b>	<b>31,016</b>	-	<b>31,016</b>
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, 2025

Grant Name: Wagner-Peyser Employment Services  
Grant Number: 0125WPA001 (835)  
Grant Term: October 1, 2024 to December 31, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 15,000	9,232	-	9,232
Direct program-career services	40,733	18,264	-	18,264
Program management & support	4,500	3,131	-	3,131
Subrecip operating costs	3,000	389	-	389
Total cost category	\$ 63,233	31,016	-	31,016

**PANHANDLE REGIONAL PLANNING COMMISSION**

Supplemental Schedule of Revenues, Expenditures  
and Changes in Fund Balance

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Workforce Commission Initiatives  
 Grant Number: 0125WCI001 (845)  
 Grant Term: October 1, 2024 to May 31, 2025

	Actual		
	2025	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 28,266	-	28,266
Total Revenues	<u>28,266</u>	<u>-</u>	<u>28,266</u>
Expenditures:			
Current			
Miscellaneous and other costs	10,000	-	10,000
Subcontractor costs	15,499	-	15,499
Workforce center costs	<u>2,767</u>	<u>-</u>	<u>2,767</u>
Total Expenditures	<u>28,266</u>	<u>-</u>	<u>28,266</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS WORKFORCE COMMISSION**

Year ended September 30, 2025

Grant Name: Workforce Commission Initiatives  
Grant Number: 0125WCI001 (845)  
Grant Term: October 1, 2024 to May 31, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Careers in Texas	\$ 35,000	22,407	-	22,407
Red, white and you	1,650	1,650	-	1,650
TVLP operating grant activities	3,057	2,997	-	2,997
Foster care youth conference	1,212	1,212	-	1,212
Total cost category	<u>\$ 40,919</u>	<u>28,266</u>	<u>-</u>	<u>28,266</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS WORKFORCE COMMISSION

Year ended September 30, 2025

Grant Name: Non-Custodial Parent Choices Program  
 Grant Number: 0125NCP001 (895)  
 Grant Term: September 1, 2024 to September 30, 2025

	Actual		
	2025	Prior years	Total
<b>Revenues:</b>			
State grants			
Federal flow through	\$ 71,394	-	71,394
Non-federal	60,696	-	60,696
	132,090	-	132,090
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Current			
Salaries and benefits	23,778	-	23,778
Travel	386	-	386
Supplies and materials	22	-	22
Internal service charges	8,160	-	8,160
Miscellaneous and other costs	499	-	499
Indirect cost allocation	3,529	-	3,529
Client payments	3,219	-	3,219
Client supportive services	4,664	-	4,664
Subcontractor costs	81,978	-	81,978
Workforce center costs	4,122	-	4,122
Capital outlay	1,733	-	1,733
	132,090	-	132,090
<b>Total Expenditures</b>			
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, 2025

Grant Name: Non-Custodial Parent Choices Program  
Grant Number: 0125NCP001 (895)  
Grant Term: September 1, 2024 to September 30, 2025

	Budget	Actual		Total
		2025	Prior years	
Cost category:				
Administration	\$ 15,781	11,690	-	11,690
Direct program-career services	103,938	82,818	-	82,818
Program management & support	24,267	24,267	-	24,267
Subrecipient operating costs	5,430	5,430	-	5,430
Support services-other	3,222	3,222	-	3,222
Support services-transportation	1,890	1,890	-	1,890
Support services-work-related incentives	60	60	-	60
Work subsidy	3,222	2,714	-	2,714
Total cost category	<u>\$ 157,810</u>	<u>132,090</u>	<u>-</u>	<u>132,090</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, 2025

	Federal and State	Program Income	Other Non-Federal	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 2,114,659	-	-	2,114,659
Non-federal funds	139,101	-	-	139,101
Grant matching				
PRPC cash match	-	-	45,224	45,224
Program income-subcontractor	-	235,457	-	235,457
Local cash and in-kind	-	-	969,277	969,277
<b>Total Revenues</b>	<b>2,253,760</b>	<b>235,457</b>	<b>1,014,501</b>	<b>3,503,718</b>
<b>Expenditures:</b>				
Current				
Administration	150,671	-	50,224	200,895
Care Coordination	45,367	-	-	45,367
Caregiver - Information Services	60,916	-	-	60,916
Caregiver - Support Coordination	48,107	-	-	48,107
Caregiver Respite Care - In-Home	53,822	-	12,872	66,694
Caregiver Respite Care - Overnight	2,805	-	-	2,805
Congregate Meals	547,267	171,386	354,061	1,072,714
Data Management	161,247	-	-	161,247
Emergency Response	1,421	-	392	1,813
Evidenced Based Intervention	48,185	-	35,355	83,540
Health Maintenance	54,782	-	25,612	80,394
HICAP - Assistance	48,459	-	-	48,459
HICAP - Outreach	12,992	-	-	12,992
Home Delivered Meals	395,187	63,636	426,858	885,681
Homemaker	24,002	-	5,934	29,936
Income Support	2,464	-	-	2,464
Information, Referral & Assistance	155,671	-	-	155,671
Legal Assistance	5,062	-	-	5,062
Legal Awareness	32,387	-	-	32,387
MIPPA Outreach & Assistance	35,518	-	-	35,518
Nutrition Education	-	-	11,655	11,655
Ombudsman	181,144	-	-	181,144
Personal Assistance	19,100	-	4,482	23,582
Public Information Services	91,961	-	-	91,961
Residential Repair	15,995	-	30,407	46,402
Transportation - Demand Response	59,228	435	56,649	116,312
<b>Total Expenditures</b>	<b>2,253,760</b>	<b>235,457</b>	<b>1,014,501</b>	<b>3,503,718</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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, 2025

	2025 Area Agency on Aging	2025 American Rescue Plan	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 2,101,174	13,485	2,114,659
Non-federal funds	139,101	-	139,101
Grant matching			
PRPC cash match	45,224	-	45,224
Program income-subcontractor	235,457	-	235,457
Local cash and in-kind	969,277	-	969,277
	<b>3,490,233</b>	<b>13,485</b>	<b>3,503,718</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	787,173	-	787,173
Travel	6,539	-	6,539
Supplies and materials	2,606	-	2,606
Internal service charges	158,352	-	158,352
Miscellaneous and other costs	31,954	-	31,954
Indirect cost allocation	92,521	-	92,521
Client supportive services	1,452,110	-	1,452,110
Subcontractor costs	725	13,485	14,210
Local cash and in-kind	722,796	-	722,796
Subcontractor program income costs	235,457	-	235,457
	<b>3,490,233</b>	<b>13,485</b>	<b>3,503,718</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, 2025

Grant Name: 2025 Area Agency on Aging  
 Grant Number: HHS000874100020 (505)  
 Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual 2025
<b>Revenues:</b>		
State grants		
Federal flow-through	\$ 2,611,912	2,101,174
Non-federal funds	139,101	139,101
Grant matching		
PRPC cash match	52,135	45,224
Program income-subcontractor	231,134	235,457
Local cash and in-kind	1,023,949	969,277
Total Revenues	4,058,231	3,490,233
<b>Expenditures:</b>		
Current		
Salaries and benefits	898,851	787,173
Travel	23,775	6,539
Supplies and materials	5,050	2,606
Internal service charges	213,393	158,352
Miscellaneous and other costs	42,035	31,954
Indirect cost allocation	119,395	92,521
Client supportive services	1,747,113	1,452,110
Subcontractor costs	-	725
Local cash and in-kind	777,485	722,796
Subcontractor program income costs	231,134	235,457
Total Expenditures	4,058,231	3,490,233
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, 2025

Grant Name: 2025 Area Agency on Aging / American Rescue Plan  
Grant Number: HHS000874100020 (585)  
Grant Term: October 1, 2024 to September 30, 2025

	<u>Budget</u>	<u>Actual 2025</u>
Revenues:		
State grants		
Federal flow-through	<u>\$ 13,485</u>	<u>13,485</u>
Total Revenues	<u>13,485</u>	<u>13,485</u>
Expenditures:		
Current		
Subcontractor costs	<u>13,485</u>	<u>13,485</u>
Total Expenditures	<u>13,485</u>	<u>13,485</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

## COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2025

	2024 9-1-1	2025 9-1-1	2026 9-1-1	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ -	535,544	-	535,544
Non-federal funds	(374,180)	1,822,081	91,652	1,539,553
Local cash	664	693	-	1,357
Interest income	(1,349)	7,272	-	5,923
<b>Total Revenues</b>	<b>(374,865)</b>	<b>2,365,590</b>	<b>91,652</b>	<b>2,082,377</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	-	483,694	45,094	528,788
Travel	(1,252)	11,921	1,311	11,980
Supplies and materials	-	22,078	7	22,085
Internal service charges	(5,372)	136,622	8,059	139,309
Miscellaneous and other costs	957	14,870	101	15,928
Indirect cost allocation	(413)	61,925	5,178	66,690
9-1-1 system expenditures	(354,264)	1,114,402	31,902	792,040
Capital outlay	(14,521)	520,078	-	505,557
<b>Total Expenditures</b>	<b>(374,865)</b>	<b>2,365,590</b>	<b>91,652</b>	<b>2,082,377</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<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

### COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior Years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 1,858,267	(374,180)	1,857,839	1,483,659
Local Cash	-	664	56	720
Interest income	-	(1,349)	1,349	-
<b>Total Revenues</b>	<b>1,858,267</b>	<b>(374,865)</b>	<b>1,859,244</b>	<b>1,484,379</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	517,473	-	465,972	465,972
Travel	19,500	(1,252)	14,255	13,003
Supplies and materials	14,000	-	2,868	2,868
Internal service charges	131,536	(5,372)	140,586	135,214
Equipment rental and maintenance	-	-	-	-
Miscellaneous and other costs	20,335	957	15,842	16,799
Indirect cost allocation	77,012	(413)	68,404	67,991
9-1-1 system expenditures	993,411	(354,264)	797,054	442,790
Capital outlay	85,000	(14,521)	354,263	339,742
<b>Total Expenditures</b>	<b>1,858,267</b>	<b>(374,865)</b>	<b>1,859,244</b>	<b>1,484,379</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, 2025

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

	Budget	Actual		Total
		2025	Prior Years	
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 1,602,154	535,544	-	535,544
Non-federal funds	3,987,628	1,822,081	119,991	1,942,072
Local cash	-	693	-	693
Interest income	-	7,272	-	7,272
<b>Total Revenues</b>	<b>5,589,782</b>	<b>2,365,590</b>	<b>119,991</b>	<b>2,485,581</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	417,473	483,694	42,367	526,061
Travel	19,500	11,921	3,812	15,733
Supplies and materials	14,000	22,078	571	22,649
Internal service charges	143,812	136,622	7,513	144,135
Equipment rental and maintenance	-	-	-	-
Miscellaneous and other costs	20,335	14,870	319	15,189
Indirect cost allocation	80,283	61,925	6,010	67,935
9-1-1 system expenditures	2,387,045	1,114,402	59,399	1,173,801
Capital outlay	2,507,334	520,078	-	520,078
<b>Total Expenditures</b>	<b>5,589,782</b>	<b>2,365,590</b>	<b>119,991</b>	<b>2,485,581</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, 2025

Grant Name: 9-1-1 Management and Planning  
Grant Number: (216)  
Grant Term: September 1, 202 to August 31, 2028

	<u>Budget</u>	<u>Actual 2025</u>
Revenues:		
State grants		
Non-federal funds	\$ 2,031,481	91,652
Interest income	-	-
	<u>2,031,481</u>	<u>91,652</u>
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	525,097	45,094
Travel	15,000	1,311
Supplies and materials	16,100	7
Internal service charges	140,848	8,059
Equipment rental and maintenance	-	-
Miscellaneous and other costs	2,950	101
Indirect cost allocation	72,223	5,178
9-1-1 system expenditures	1,109,263	31,902
Capital outlay	150,000	-
	<u>2,031,481</u>	<u>91,652</u>
Total Expenditures		
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2025

	2026 Regional Water Plan	2028 Regional Flood Planning	Total
Revenues:			
State grants			
Non-federal funds	\$ 340,232	528,343	868,575
Interest income	258	7,657	7,915
	340,490	536,000	876,490
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	4,410	11,194	15,604
Supplies and materials	-	17	17
Internal service charges	4,603	11,584	16,187
Miscellaneous and other costs	99	89	188
Indirect cost allocation	911	2,274	3,185
Subcontractor costs	330,467	510,842	841,309
	340,490	536,000	876,490
Total Expenditures			
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 864,386	340,232	516,084	856,316
Interest income	-	258	729	987
<b>Total Revenues</b>	<b>864,386</b>	<b>340,490</b>	<b>516,813</b>	<b>857,303</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	36,916	4,410	20,098	24,508
Supplies and materials	10,490	-	-	-
Internal service charges	8,500	4,603	23,095	27,698
Miscellaneous and other costs	2,500	99	3,217	3,316
Indirect cost allocation	1,594	911	5,316	6,227
Subcontractor costs	804,386	330,467	465,088	795,555
<b>Total Expenditures</b>	<b>864,386</b>	<b>340,490</b>	<b>516,813</b>	<b>857,303</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 WATER DEVELOPMENT BOARD

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 1,702,800	528,343	94,658	623,001
Interest income	-	7,657	491	8,148
<b>Total Revenues</b>	<b>1,702,800</b>	<b>536,000</b>	<b>95,149</b>	<b>631,149</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	40,000	11,194	32,694	43,888
Travel	6,000	-	-	-
Supplies and materials	-	17	-	17
Internal service charges	20,000	11,584	10,360	21,944
Miscellaneous and other costs	2,000	89	1,140	1,229
Indirect cost allocation	12,000	2,274	4,922	7,196
Subcontractor costs	1,622,800	510,842	46,033	556,875
<b>Total Expenditures</b>	<b>1,702,800</b>	<b>536,000</b>	<b>95,149</b>	<b>631,149</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

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

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2025

	2022 Planning Assistance	2025 Planning Assistance	Economic Adjustment Assistance	Panhandle Recovery Operation Project	Total
<b>Revenues:</b>					
Federal grants	\$ 17,500	52,500	289,052	86,839	445,891
Grant matching					
PRPC cash match	-	-	63,450	-	63,450
Local cash	(846)	23,008	-	21,709	43,871
<b>Total Revenues</b>	<b>16,654</b>	<b>75,508</b>	<b>352,502</b>	<b>108,548</b>	<b>553,212</b>
<b>Expenditures:</b>					
Current					
Salaries and benefits	5,886	50,921	-	67,335	124,142
Travel	4,040	2,951	-	5,633	12,624
Supplies and materials	-	-	-	8,901	8,901
Internal service charges	4,985	14,734	-	15,186	34,905
Miscellaneous and other costs	364	352	-	242	958
Indirect cost allocation	1,379	6,550	-	9,375	17,304
Subcontractor costs	-	-	89,400	-	89,400
Capital Outlay	-	-	263,102	1,876	264,978
<b>Total Expenditures</b>	<b>16,654</b>	<b>75,508</b>	<b>352,502</b>	<b>108,548</b>	<b>553,212</b>
Excess of revenues over expenditures	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-
Fund balance end of year	<b>\$ -</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

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior years	
<b>Revenues:</b>				
Federal grants	\$ 210,000	17,500	192,500	210,000
Grant matching				
Local cash	90,000	(846)	90,846	90,000
Total Revenues	300,000	16,654	283,346	300,000
<b>Expenditures:</b>				
<b>Current</b>				
Salaries and benefits	189,762	5,886	178,161	184,047
Travel	15,300	4,040	8,116	12,156
Supplies and materials	300	-	-	-
Internal service charges	50,847	4,985	56,305	61,290
Miscellaneous and other costs	12,849	364	11,928	12,292
Indirect cost allocation	30,942	1,379	28,836	30,215
Total Expenditures	300,000	16,654	283,346	300,000
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

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2025

Grant Name: 2025 Planning Assistance Grant  
 Grant Number: ED25AUS0G0088 (315)  
 Grant Term: January 1, 2025 to December 31, 2027

	Budget	Actual 2025
Revenues:		
Federal grants	\$ 210,000	52,500
Grant matching		
Local cash	90,000	23,008
Total Revenues	300,000	75,508
Expenditures:		
Current		
Salaries and benefits	185,670	50,921
Travel	10,500	2,951
Supplies and materials	300	-
Internal service charges	62,427	14,734
Miscellaneous and other costs	13,071	352
Indirect cost allocation	28,032	6,550
Total Expenditures	300,000	75,508
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
<b>Revenues:</b>				
Federal grants	\$ 2,500,000	289,052	1,966,448	2,255,500
Grant matching				
PRPC cash match	451,187	63,450	333,552	397,002
Local cash	100,000	-	100,000	100,000
Total Revenues	<u>3,051,187</u>	<u>352,502</u>	<u>2,400,000</u>	<u>2,752,502</u>
<b>Expenditures:</b>				
Current				
Subcontractor costs	551,187	89,400	-	89,400
Capital outlay	2,500,000	263,102	2,400,000	2,663,102
Total Expenditures	<u>3,051,187</u>	<u>352,502</u>	<u>2,400,000</u>	<u>2,752,502</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

### U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior years	
<b>Revenues:</b>				
Federal grants	\$ 400,000	86,839	638	87,477
Local cash	100,000	21,709	159	21,868
<b>Total Revenues</b>	<b>500,000</b>	<b>108,548</b>	<b>797</b>	<b>109,345</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	326,581	67,335	-	67,335
Travel	76,065	5,633	-	5,633
Supplies and materials	1,250	8,901	208	9,109
Internal service charges	34,871	15,186	-	15,186
Miscellaneous and other costs	4,081	242	503	745
Indirect cost allocation	43,992	9,375	86	9,461
Capital outlay	13,160	1,876	-	1,876
<b>Total Expenditures</b>	<b>500,000</b>	<b>108,548</b>	<b>797</b>	<b>109,345</b>
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, 2025

	Regional Planning and Coordination Project	Regional PANCOM M&O SHSP Project	PARIS Maintenance Project
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 138,500	234,380	38,500
Non-federal	-	-	-
<b>Total Revenues</b>	<b>138,500</b>	<b>234,380</b>	<b>38,500</b>
<b>Expenditures:</b>			
Current			
Salaries and benefits	95,099	115,635	11,583
Travel	13,649	4,904	3,179
Supplies and materials	599	-	9
Internal service charges	10,974	15,826	5,059
Miscellaneous and other costs	5,201	9,820	152
Indirect cost allocation	12,384	14,112	1,693
Subcontractor costs	-	74,083	16,825
Capital Outlay	594	-	-
<b>Total Expenditures</b>	<b>138,500</b>	<b>234,380</b>	<b>38,500</b>
Excess of revenues over (under) expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

Non-EMPG Emergency Operations Plan Update Project	PANCOM Tower Project	Regional AFIS Enhancement	Total
38,700	-	84,994	535,074
-	18,068	-	18,068
<u>38,700</u>	<u>18,068</u>	<u>84,994</u>	<u>553,142</u>
31,074	9,913	-	263,304
92	-	-	21,824
102	-	-	710
3,694	6,444	3,808	45,805
378	78	142	15,771
3,360	1,633	410	33,592
-	-	8,169	99,077
-	-	72,465	73,059
<u>38,700</u>	<u>18,068</u>	<u>84,994</u>	<u>553,142</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, 2025

Grant Name: Regional Planning and Coordination Project  
Grant Number: 2940910 (405-540000)  
Grant Term: October 1, 2024 to September 30, 2025

	<u>Budget</u>	<u>Actual 2025</u>
Revenues:		
State grants		
Federal flow-through	\$ 138,500	138,500
Total Revenues	<u>138,500</u>	<u>138,500</u>
Expenditures:		
Current		
Salaries and benefits	94,077	95,099
Travel	20,478	13,649
Supplies and materials	100	599
Internal service charges	9,202	10,974
Miscellaneous and other costs	450	5,201
Indirect cost allocation	14,193	12,384
Capital outlay	<u>-</u>	<u>594</u>
Total Expenditures	<u>138,500</u>	<u>138,500</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

# 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, 2025

Grant Name: Regional PANCOM M&O SHSP Project  
Grant Number: 2940310 (405-540001)  
Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual 2025
Revenues:		
State grants		
Federal flow-through	\$ 234,380	234,380
Total Revenues	234,380	234,380
Expenditures:		
Current		
Salaries and benefits	111,244	115,635
Travel	5,445	4,904
Internal service charges	16,477	15,826
Miscellaneous and other costs	13,371	9,820
Indirect cost allocation	14,112	14,112
Subcontractor costs	73,731	74,083
Total Expenditures	234,380	234,380
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 HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2025

Grant Name: PARIS Maintenance Project  
 Grant Number: 2940810 (405-540002)  
 Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual 2025
Revenues:		
State grants		
Federal flow-through	\$ 38,500	38,500
Total Revenues	38,500	38,500
Expenditures:		
Current		
Salaries and benefits	10,699	11,583
Travel	3,424	3,179
Supplies	794	9
Internal service charges	4,661	5,059
Miscellaneous and other costs	262	152
Indirect cost allocation	1,835	1,693
Subcontractor costs	16,825	16,825
Total Expenditures	38,500	38,500
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 HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2025

Grant Name: Non-EMPG Emergency Operations Plan Update Project  
 Grant Number: 2940710 (405-540003)  
 Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual 2025
Revenues:		
State grants		
Federal flow-through	\$ 38,700	38,700
Total Revenues	38,700	38,700
Expenditures:		
Current		
Salaries and benefits	28,944	31,074
Travel	2,200	92
Supplies and materials	530	102
Internal service charges	3,202	3,694
Miscellaneous and other costs	320	378
Indirect cost allocation	3,504	3,360
Total Expenditures	38,700	38,700
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 HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2025

Grant Name: PANCOM Tower Project  
 Grant Number: 3985502 (405-540004)  
 Grant Term: October 1, 2024 to June 30, 2026

	Budget	Actual 2025
Revenues:		
State grants		
Non-federal	\$ 1,500,000	18,068
Total Revenues	1,500,000	18,068
Expenditures:		
Current		
Salaries and benefits	8,832	9,913
Travel	1,000	-
Supplies and materials	-	-
Internal service charges	9,085	6,444
Miscellaneous and other costs	-	78
Indirect cost allocation	2,047	1,633
Subcontractor cost	1,447,142	-
Capital outlay	31,894	-
Total Expenditures	1,500,000	18,068
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 HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2025

Grant Name: Regional AFIS Enhancement  
Grant Number: 5011401 (405-540005)  
Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual 2025
Revenues:		
State grants		
Federal flow-through	\$ 105,795	84,994
Total Revenues	105,795	84,994
Expenditures:		
Current		
Supplies and materials	203	-
Internal service charges	4,313	3,808
Miscellaneous and other costs	315	142
Indirect cost allocation	410	410
Subcontractor cost	20,319	8,169
Capital outlay	80,235	72,465
Total Expenditures	105,795	84,994
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2025

	2024/2025 Regional Coordination	2026/2027 Regional Coordination	Total
<b>Revenues:</b>			
State grants			
Non-federal funds	\$ 185,364	6,399	191,763
Interest income	8,088	-	8,088
	<u>193,452</u>	<u>6,399</u>	<u>199,851</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Current			
Salaries and benefits	42,646	4,533	47,179
Travel	1,939	268	2,207
Supplies and materials	730	-	730
Internal service charges	11,373	941	12,314
Miscellaneous and other costs	1,852	101	1,953
Indirect cost allocation	5,580	556	6,136
Subcontractor costs	128,466	-	128,466
Capital outlay	866	-	866
	<u>193,452</u>	<u>6,399</u>	<u>199,851</u>
<b>Total Expenditures</b>			
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

## PANHANDLE REGIONAL PLANNING COMMISSION

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

### TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior years	
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 338,610	185,364	153,246	338,610
Interest	-	8,088	5,231	13,319
<b>Total Revenues</b>	<b>338,610</b>	<b>193,452</b>	<b>158,477</b>	<b>351,929</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	78,006	42,646	42,825	85,471
Travel	12,400	1,939	3,498	5,437
Supplies and materials	900	730	148	878
Internal service charges	24,202	11,373	12,399	23,772
Miscellaneous and other costs	7,084	1,852	1,726	3,578
Indirect cost allocation	13,862	5,580	6,719	12,299
Subcontractor costs	202,156	128,466	91,162	219,628
Capital outlay	-	866	-	866
<b>Total Expenditures</b>	<b>338,610</b>	<b>193,452</b>	<b>158,477</b>	<b>351,929</b>
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<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

**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY**

Year ended September 30, 2025

Grant Name: Solid Waste - Regional Coordination  
Grant Number: 582-26-00086 (476)  
Grant Term: September 1, 2025 to August 31, 2027

	<u>Budget</u>	<u>Actual 2025</u>
Revenues:		
State grants		
Non-federal funds	\$ 322,804	6,399
Total Revenues	<u>322,804</u>	<u>6,399</u>
Expenditures:		
Current		
Salaries and benefits	102,067	4,533
Travel	6,200	268
Supplies and materials	850	-
Internal service charges	34,902	941
Miscellaneous and other costs	3,500	101
Indirect cost allocation	15,069	556
Subcontractor costs	160,216	-
Total Expenditures	<u>322,804</u>	<u>6,399</u>
Excess of revenues over (under) 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, 2025

	PRPC Residential Safe Room Rebate Program	Safe Room Construction Rebate Program	Total
<b>Revenues:</b>			
State grants			
Federal flow-through	\$ 2,050	-	2,050
Total Revenues	<u>2,050</u>	<u>-</u>	<u>2,050</u>
<b>Expenditures:</b>			
Current			
Salaries and benefits	1,767	-	1,767
Miscellaneous and other costs	90	-	90
Indirect cost allocation	193	-	193
Total Expenditures	<u>2,050</u>	<u>-</u>	<u>2,050</u>
Excess of revenues over (under) expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>70,263</u>	<u>70,263</u>
Fund balance end of year	<u>\$ -</u>	<u>70,263</u>	<u>70,263</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

**TEXAS DEPARTMENT OF PUBLIC SAFETY**

Year ended September 30, 2025

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

	<u>Budget</u>	<u>2025</u>	<u>Actual</u>	<u>Total</u>
			<u>Prior years</u>	
Revenues:				
State grants				
Federal flow-through	\$ 2,564,787	2,050	2,496,287	2,498,337
Total Revenues	<u>2,564,787</u>	<u>2,050</u>	<u>2,496,287</u>	<u>2,498,337</u>
Expenditures:				
Current				
Salaries and benefits	27,300	1,767	24,862	26,629
Travel	2,500	-	2,260	2,260
Supplies and materials	750	-	566	566
Internal service charges	76,750	-	75,395	75,395
Miscellaneous and other costs	3,200	90	2,896	2,986
Indirect cost allocation	13,500	193	12,216	12,409
Subcontractor costs	<u>2,440,787</u>	<u>-</u>	<u>2,378,092</u>	<u>2,378,092</u>
Total Expenditures	<u>2,564,787</u>	<u>2,050</u>	<u>2,496,287</u>	<u>2,498,337</u>
Excess of revenues over (under) 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

### TEXAS DIVISION OF EMERGENCY MANAGEMENT

Year ended September 30, 2025

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

		Actual		
	Budget	2025	Prior years	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 145,706	71,411	2,518	73,929
Grant matching				
Local cash and in-kind	16,190	8,214	-	8,214
<b>Total Revenues</b>	161,895	79,625	2,518	82,143
<b>Expenditures:</b>				
Current				
Salaries and benefits	84,000	50,101	1,822	51,923
Travel	9,319	-	-	-
Supplies and materials	468	128	-	128
Internal service charges	18,033	13,623	348	13,971
Miscellaneous and other costs	18,857	1,281	98	1,379
Indirect cost allocation	15,028	6,278	250	6,528
Local cash and in-kind	16,190	8,214	-	8,214
<b>Total Expenditures</b>	161,895	79,625	2,518	82,143
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

## OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2025

	2024 Law Enforcement Education & Training	2026 Law Enforcement Education & Training	2024 Specialized GAP Training	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ -	-	31,217	31,217
Non-federal funds	106,708	1,890	-	108,598
Program income-PRPC	4,180	1,400	-	5,580
<b>Total Revenues</b>	<b>110,888</b>	<b>3,290</b>	<b>31,217</b>	<b>145,395</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	23,749	2,388	1,651	27,788
Supplies and materials	5,566	-	-	5,566
Internal service charges	6,417	613	1,773	8,803
Miscellaneous and other costs	-	9	-	9
Indirect cost allocation	3,300	280	293	3,873
Subcontractor costs	71,705	-	27,500	99,205
Capital outlay	151	-	-	151
<b>Total Expenditures</b>	<b>110,888</b>	<b>3,290</b>	<b>31,217</b>	<b>145,395</b>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<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, 2025

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

	Budget	Actual		
		2025	Prior years	Total
<b>Revenues:</b>				
State grants				
Non-federal funds	\$ 221,086	106,708	114,379	221,087
Program income-PRPC	-	4,180	5,320	9,500
<b>Total Revenues</b>	<b>221,086</b>	<b>110,888</b>	<b>119,699</b>	<b>230,587</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	53,889	23,749	31,694	55,443
Supplies and materials	52	5,566	3,783	9,349
Internal service charges	4,670	6,417	7,374	13,791
Miscellaneous and other costs	10,620	-	5	5
Indirect cost allocation	7,962	3,300	4,663	7,963
Subcontractor costs	143,893	71,705	72,180	143,885
Capital outlay	-	151	-	151
<b>Total Expenditures</b>	<b>221,086</b>	<b>110,888</b>	<b>119,699</b>	<b>230,587</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

**OFFICE OF THE GOVERNOR  
CRIMINAL JUSTICE DIVISION**

Year ended September 30, 2025

Grant Name: 2026 Law Enforcement Education and Training  
Grant Number: 1426920 (246)  
Grant Term: September 1, 2025 to August 31, 2027

	<u>Budget</u>	<u>Actual 2025</u>
Revenues:		
State grants		
Non-federal funds	\$ 221,086	1,890
Program income-PRPC	-	1,400
	<u>221,086</u>	<u>3,290</u>
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	69,795	2,388
Supplies and materials	-	-
Internal service charges	16,121	613
Miscellaneous and other costs	460	9
Indirect cost allocation	8,073	280
Subcontractor costs	126,637	-
	<u>221,086</u>	<u>3,290</u>
Total Expenditures		
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 CRIMINAL JUSTICE DIVISION

Year ended September 30, 2025

Grant Name: 2025 Specialized Criminal Justice GAP Training  
Grant Number: 3754606 (265)  
Grant Term: October 1, 2024 to September 30, 2025

	Budget	Actual 2025
Revenues:		
State grants		
Federal flow-through	\$ 31,217	31,217
Total Revenues	31,217	31,217
Expenditures:		
Current		
Salaries and benefits	2,000	1,651
Supplies and materials	100	-
Internal service charges	1,324	1,773
Indirect cost allocation	293	293
Subcontractor costs	27,500	27,500
Total Expenditures	31,217	31,217
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 DEPARTMENT OF TRANSPORTATION**

Year ended September 30, 2025

	Regional Return Home From Hospitalization	5-Year Transportation Update Program	District PRPC FY24 Continuation Funds	District PRPC FY25 Continuation Funds	Total
<b>Revenues:</b>					
State grants					
Federal flow-through	6,023	20,470	16,544	2,087	45,124
<b>Total Revenues</b>	<b>6,023</b>	<b>20,470</b>	<b>16,544</b>	<b>2,087</b>	<b>45,124</b>
<b>Expenditures:</b>					
Current					
Salaries and benefits	4,826	12,951	9,430	976	28,183
Internal service charges	643	1,452	4,268	529	6,892
Miscellaneous and other costs	39	41	1,369	394	1,843
Indirect cost allocation	515	1,369	1,477	188	3,549
Subcontractor costs	-	4,657	-	-	4,657
<b>Total Expenditures</b>	<b>6,023</b>	<b>20,470</b>	<b>16,544</b>	<b>2,087</b>	<b>45,124</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 DEPARTMENT OF TRANSPORTATION**

Year ended September 30, 2025

Grant Name: Regional Return Home from Hospitalization Pilot Program  
Grant Number: 51008020423 (353)  
Grant Term: September 1, 2022 to February 28, 2025

	Budget	Actual		
		2025	Prior years	Total
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 125,000	6,023	118,977	125,000
<b>Total Revenues</b>	<b>125,000</b>	<b>6,023</b>	<b>118,977</b>	<b>125,000</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	86,599	4,826	86,192	91,018
Travel	2,500	-	-	-
Internal service charges	23,008	643	20,413	21,056
Miscellaneous and other costs	-	39	314	353
Indirect cost allocation	12,893	515	12,058	12,573
<b>Total Expenditures</b>	<b>125,000</b>	<b>6,023</b>	<b>118,977</b>	<b>125,000</b>
<b>Excess of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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, 2025

Grant Name: 5-Year Transportation Update Program  
 Grant Number: 51008030425 (365)  
 Grant Term: June 1, 2025 to December 31, 2026

	Budget	Actual 2025
<b>Revenues:</b>		
State grants		
Federal flow-through	\$ 215,000	20,470
Total Revenues	215,000	20,470
<b>Expenditures:</b>		
Current		
Salaries and benefits	127,543	12,951
Travel	980	-
Internal service charges	19,949	1,452
Miscellaneous and other costs	2,000	41
Indirect cost allocation	14,528	1,369
Subcontractor costs	50,000	4,657
Total Expenditures	215,000	20,470
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, 2025

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

	Budget	Actual		Total
		2025	Prior years	
<b>Revenues:</b>				
State grants				
Federal flow-through	\$ 20,000	16,544	3,456	20,000
<b>Total Revenues</b>	<b>20,000</b>	<b>16,544</b>	<b>3,456</b>	<b>20,000</b>
<b>Expenditures:</b>				
Current				
Salaries and benefits	12,379	9,430	2,804	12,234
Internal service charges	5,300	4,268	307	4,575
Miscellaneous and other costs	245	1,369	5	1,374
Indirect cost allocation	2,076	1,477	340	1,817
<b>Total Expenditures</b>	<b>20,000</b>	<b>16,544</b>	<b>3,456</b>	<b>20,000</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 DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2025

Grant Name: District PRPC FY25 Continuation Funds  
 Grant Number: 51008020426 (376)  
 Grant Term: September 1, 2025 to August 31, 2026

	Budget	Actual 2025
Revenues:		
State grants		
Federal flow-through	\$ 40,000	2,087
Total Revenues	40,000	2,087
Expenditures:		
Current		
Salaries and benefits	25,958	976
Internal service charges	8,783	529
Miscellaneous and other costs	1,705	394
Indirect cost allocation	3,554	188
Total Expenditures	40,000	2,087
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

# PANHANDLE REGIONAL PLANNING COMMISSION

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

U.S. DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2025

	Safe Streets and Roads For All	Regional Infrastructure Accelerator	Ride Share Voucher Program	Total
<b>Revenues:</b>				
Federal grants	\$ 2,365	137,431	62,940	202,736
Total Revenues	<u>2,365</u>	<u>137,431</u>	<u>62,940</u>	<u>202,736</u>
<b>Expenditures:</b>				
Current				
Salaries and benefits	1,622	99,054	47,044	147,720
Internal service charges	570	16,681	10,341	27,592
Miscellaneous and other costs	-	172	97	269
Indirect cost allocation	173	11,107	5,458	16,738
Subcontractor costs	-	10,417	-	10,417
Total Expenditures	<u>2,365</u>	<u>137,431</u>	<u>62,940</u>	<u>202,736</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

**U.S. DEPARTMENT OF TRANSPORTATION**

Year ended September 30, 2025

Grant Name: Safe Streets and Roads for All Program  
Grant Number: 693JJ32540780 (355)  
Grant Term: August 11, 2025 to February 8, 2028

	Budget	Actual 2025
<b>Revenues:</b>		
Federal grants	\$ 1,200,000	2,365
Grant matching		
Local cash and in-kind	300,000	-
<b>Total Revenues</b>	<b>1,500,000</b>	<b>2,365</b>
<b>Expenditures:</b>		
Current		
Salaries and benefits	252,500	1,622
Internal service charges	57,500	570
Miscellaneous and other costs	2,500	-
Indirect cost allocation	37,500	173
Local cash and in-kind	150,000	-
Subcontractor costs	1,000,000	-
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>2,365</b>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<b>\$ -</b>	<b>-</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

U.S. DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Revenues:				
Federal grants	\$ 454,842	137,431	317,411	454,842
Total Revenues	454,842	137,431	317,411	454,842
Expenditures:				
Current				
Salaries and benefits	246,580	99,054	203,558	302,612
Travel	10,000	-	185	185
Internal service charges	13,854	16,681	36,835	53,516
Miscellaneous and other costs	9,212	172	9,313	9,485
Indirect cost allocation	32,196	11,107	27,937	39,044
Subcontractor cost	140,000	10,417	39,583	50,000
Capital outlay	3,000	-	-	-
Total Expenditures	454,842	137,431	317,411	454,842
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

Year ended September 30, 2025

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

	Budget	Actual		Total
		2025	Prior years	
Revenues:				
Federal grants	\$ 160,200	62,940	17,397	80,337
Total Revenues	160,200	62,940	17,397	80,337
Expenditures:				
Current				
Salaries and benefits	49,615	47,044	13,618	60,662
Travel	1,800	-	-	-
Supplies and materials	27,679	-	-	-
Internal service charges	22,108	10,341	1,477	11,818
Miscellaneous and other costs	-	97	592	689
Indirect cost allocation	9,387	5,458	1,710	7,168
Capital outlay	49,611	-	-	-
Total Expenditures	160,200	62,940	17,397	80,337
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 HOUSING AND COMMUNITY AFFAIRS

Year ended September 30, 2025

Grant Name: Home Investment Partnerships Program  
 Grant Number: 2023-0031 (435)  
 Grant Term: October 1, 2023 to September 30, 2026

	Budget	Actual 2025
Revenues:		
State grants		
Federal flow-through	\$ 695,000	10,554
Total Revenues	695,000	10,554
Expenditures:		
Current		
Salaries and benefits	13,938	5,843
Supplies and materials	-	15
Internal service charges	3,264	2,344
Miscellaneous and other costs	852	1,429
Indirect cost allocation	1,946	923
Subcontractor costs	675,000	-
Total Expenditures	695,000	10,554
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

## **OTHER SUPPLEMENTARY INFORMATION**

**PANHANDLE REGIONAL PLANNING COMMISSION**

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

Year Ended September 30, 2025

	Major Funds					
	Texas Workforce Commission		Texas Health and Human Services Commission		Commission on State Emergency Communications	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:						
Federal grants	\$ -	-	-	-	-	-
State grants:						
Federal flow-through	25,592,174	24,294,280	2,901,193	2,114,659	-	535,544
Non-federal funds	750,000	2,542,128	139,096	139,101	1,705,455	1,539,554
Local cash and in-kind	-	81,819	1,023,949	969,277	-	1,357
Program income:						
PRPC	-	-	-	-	-	-
Subcontractor	-	-	231,134	235,457	-	-
Membership dues	-	-	-	-	-	-
Rent income	-	-	-	-	-	-
Interest income	-	-	-	-	-	5,923
Internal service fund charges	-	-	-	-	-	-
Miscellaneous	547,596	-	-	-	-	-
Total revenues	<u>26,889,770</u>	<u>26,918,227</u>	<u>4,295,372</u>	<u>3,458,494</u>	<u>1,705,455</u>	<u>2,082,378</u>
Current expenditures:						
Salaries and benefits	1,024,574	899,467	898,851	787,173	525,097	528,788
Travel	54,900	18,410	23,775	6,539	15,000	11,980
Supplies and materials	1,200	8,053	5,050	2,606	15,000	22,085
Internal service charges	431,466	368,364	213,393	158,352	140,848	139,309
Equipment rental and maintenance	-	-	-	-	2,950	-
Miscellaneous and other costs	631,461	48,608	42,035	31,954	21,100	15,928
Client payments, training and supportive services	19,585,703	20,123,505	2,030,743	1,452,110	-	-
Local cash, in-kind and program income	-	81,819	1,013,636	958,253	-	-
Subcontractor costs	3,917,141	4,071,355	-	14,210	-	-
Workforce center costs	979,285	958,245	-	-	-	-
9-1-1 system expenditures	-	-	-	-	763,237	1,131,783
Building occupancy	-	-	-	-	-	-
Capital outlay	27,420	177,767	-	-	150,000	165,815
Total expenditures	<u>26,653,150</u>	<u>26,755,593</u>	<u>4,227,483</u>	<u>3,411,197</u>	<u>1,633,232</u>	<u>2,015,688</u>
Excess (deficiency) of revenues over expenditures	<u>236,620</u>	<u>162,634</u>	<u>67,889</u>	<u>47,297</u>	<u>72,223</u>	<u>66,690</u>
Other financing sources (uses):						
Transfers from other funds	-	-	51,506	45,224	-	-
Transfers to other funds	(236,620)	(162,634)	(119,395)	(92,521)	(72,223)	(66,690)
Total other financing sources (uses)	<u>(236,620)</u>	<u>(162,634)</u>	<u>(67,889)</u>	<u>(47,297)</u>	<u>(72,223)</u>	<u>(66,690)</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>

Other Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual
888,773	648,627	-	-	888,773	648,627
676,442	695,430	-	-	29,169,809	27,639,913
3,244,101	1,187,004	-	-	5,838,652	5,407,787
1,162,164	1,698,753	-	-	2,186,113	2,751,206
-	19,624	-	-	-	19,624
-	-	-	-	231,134	235,457
69,000	69,379	-	-	85,606	69,379
-	-	16,606	16,355	-	16,355
207,907	277,147	-	-	1,391,413	283,070
-	-	1,183,506	2,630,249	-	2,630,249
-	50,173	-	-	1,747,708	50,173
<u>6,248,387</u>	<u>4,646,137</u>	<u>1,200,112</u>	<u>2,646,604</u>	<u>41,539,208</u>	<u>39,751,840</u>
1,454,526	1,883,302	754,610	1,560,514	3,905,648	5,659,244
92,796	100,393	2,600	9,752	192,771	147,074
4,800	29,729	6,300	18,403	26,050	80,876
353,259	422,600	-	-	1,161,466	1,088,625
3,665	-	22,500	102,879	97,918	102,879
122,129	317,941	91,303	23,675	816,725	438,106
-	-	-	-	21,616,446	21,575,615
-	8,214	-	-	1,013,636	1,048,286
2,242,542	1,511,836	-	26,295	6,159,683	5,623,696
-	-	-	-	979,285	958,245
-	-	-	-	1,057,435	1,131,783
-	-	294,198	96,598	-	96,598
<u>1,601,248</u>	<u>431,933</u>	<u>-</u>	<u>-</u>	<u>2,950,179</u>	<u>775,515</u>
<u>5,874,965</u>	<u>4,705,948</u>	<u>1,171,511</u>	<u>1,838,116</u>	<u>39,977,242</u>	<u>38,726,542</u>
<u>373,422</u>	<u>(59,811)</u>	<u>28,601</u>	<u>808,488</u>	<u>750,154</u>	<u>1,025,298</u>
434,238	479,405	-	-	485,744	524,629
(51,506)	(202,784)	(6,000)	-	(485,744)	(524,629)
<u>382,732</u>	<u>276,621</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>756,154</u>	<u>216,810</u>	<u>22,601</u>	<u>808,488</u>	<u>756,154</u>	<u>1,025,298</u>
<u>4,164,108</u>	<u>4,164,108</u>	<u>1,675,740</u>	<u>1,675,740</u>	<u>4,164,108</u>	<u>5,839,848</u>
<u>4,920,262</u>	<u>4,380,918</u>	<u>1,698,341</u>	<u>2,484,228</u>	<u>6,618,603</u>	<u>6,865,146</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## Schedule of Indirect Costs

Year ended September 30, 2025  
(With comparative totals for 2024)

	<u>2025</u>	<u>2024</u> <u>(Comparative)</u>
Salaries and benefits	\$ 420,796	\$ 373,046
Contractual services	38,610	57,935
Travel	24,335	29,078
Supplies and materials	6,819	5,989
Internal service charges	49,588	48,795
Printing and publication	1,542	3,250
Insurance	6,609	6,490
Memberships	9,138	9,407
Postage and freight	6,707	7,573
Miscellaneous	35,455	20,675
Total	<u>\$ 599,599</u>	<u>\$ 562,237</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Computation of Indirect Cost Allocation

Year ended September 30, 2025  
(With comparative totals for 2024)

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Other Governmental Funds	Total 2025	Total 2024
<b>Basis for allocation</b>							
Total Expenditures	\$ 2,129,540	26,755,593	3,411,197	2,015,688	2,576,408	36,888,426	36,800,321
Less:							
Client payments	-	235,088	-	-	-	235,088	152,509
Client supportive services	-	19,888,397	1,452,110	-	-	21,340,507	19,458,524
Subcontractor costs	239,305	4,684,081	14,210	-	1,272,531	6,210,127	5,904,326
IT, Receptionist, Personnel, Space	95,558	121,644	95,284	75,602	72,481	460,569	635,357
Local cash, in-kind and program income	-	81,819	958,253	-	8,214	1,048,286	785,446
9-1-1 costs	-	-	-	1,131,783	-	1,131,783	945,978
Capital outlay	92,879	177,767	-	165,815	339,054	775,515	3,492,281
Indirect costs	599,599	-	-	-	-	599,599	562,236
Other	43,174	-	-	-	-	43,174	45,509
	<u>1,059,025.38</u>	<u>1,566,797</u>	<u>891,340</u>	<u>642,488</u>	<u>884,128</u>	<u>5,043,778</u>	<u>4,818,155</u>
	<u>0.1038</u>	<u>0.1038</u>	<u>0.1038</u>	<u>0.1038</u>	<u>0.1038</u>	<u>0.1038</u>	<u>0.1203</u>
	<u>\$ 109,927</u>	<u>162,634</u>	<u>92,521</u>	<u>66,690</u>	<u>91,771</u>	<u>523,543</u>	<u>579,622</u>
Transfer from other funds	109,927	162,634	92,521	66,690	91,771	6,000	6,000
Costs over (under) allocation						<u>70,056</u>	<u>(23,386)</u>
						<u>\$ 599,599</u>	<u>\$ 562,236</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

**INDIRECT CAP CERTIFICATION**

**FOR FISCAL YEAR 2025**

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2025 and that its indirect costs for that year have not exceeded 15 percent of total expenditures as defined in Chapter 391 of the Local Government Code.

I declare that the foregoing is true and correct.



Signature:

Name of Official: Trenton C. Taylor

Title: Finance Director

Date of Execution: March 9, 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.

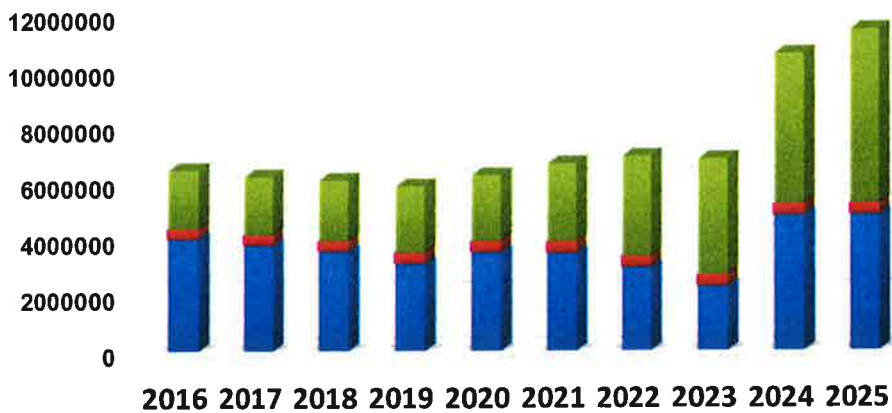
# PANHANDLE REGIONAL PLANNING COMMISSION

## NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental activities				
Net investment in capital assets	3,991,512	3,775,710	3,553,998	3,110,545
Restricted for micro-loan programs	383,531	382,507	384,659	397,696
Unrestricted	<u>2,087,709</u>	<u>2,062,541</u>	<u>2,161,011</u>	<u>2,374,970</u>
Total governmental activities net position	<u><u>6,462,752</u></u>	<u><u>6,220,758</u></u>	<u><u>6,099,668</u></u>	<u><u>5,883,211</u></u>

2020	2021	2022	2023	2024	2025
3,522,421	3,494,903	2,976,247	2,298,585	4,825,449	4,839,094
405,759	406,285	407,889	408,854	408,749	415,389
2,349,582	2,788,373	3,557,680	4,138,427	5,358,830	6,202,069
<u>6,277,762</u>	<u>6,689,561</u>	<u>6,941,816</u>	<u>6,845,866</u>	<u>10,593,028</u>	<u>11,456,552</u>

### 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

	2016	2017	2018	2019
<b>Expenses</b>				
Governmental activities:				
General government	725,092	855,736	843,371	985,115
Workforce development	12,862,107	13,360,050	14,793,388	17,164,764
Aging services	2,770,020	2,734,852	2,517,953	2,884,188
Emergency communications	1,255,729	1,805,668	1,388,860	1,795,897
Emergency management	2,117,397	1,085,118	1,486,997	1,431,455
Water planning development	66,022	71,847	190,723	170,473
Eviction diversion	-	-	-	-
Solid waste planning	162,908	192,803	167,158	178,035
Economic development	78,187	87,938	136,312	122,853
Criminal justice programs	111,747	172,986	119,028	121,998
Transportation planning	51,764	50,434	74,901	140,356
Total governmental activities expenses	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>
Total primary government expenses	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>
<b>Program Revenues</b>				
Governmental activities:				
Operating grants and contributions				
General government	-	-	-	-
Workforce development	12,812,192	13,219,679	14,634,462	16,933,418
Aging services	1,804,450	1,679,373	1,756,060	2,092,739
Emergency communications	1,560,822	1,966,492	1,765,375	1,852,768
Emergency management	1,518,073	645,160	826,548	907,875
Water planning development	65,687	71,680	190,580	169,437
Eviction diversion	-	-	-	-
Solid waste planning	162,657	189,670	167,121	176,943
Economic development	75,000	52,500	70,000	70,000
Criminal justice programs	103,318	146,562	108,798	110,465
Transportation planning	51,784	49,183	73,882	138,477
Environmental education	-	-	-	-
Local contracts and in-kind	1,717,787	2,062,362	1,877,566	2,202,822
Total governmental activities program revenues	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>
Total primary government revenues	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>
Total primary government net expense	<u>(329,203)</u>	<u>(334,771)</u>	<u>(248,298)</u>	<u>(340,190)</u>

2020	2021	2022	2023	2024	2025
1,166,017	1,451,093	1,144,672	1,125,121	1,262,794	1,501,803
20,643,600	19,824,899	24,401,236	23,072,808	24,541,796	26,741,518
3,810,117	3,052,354	3,175,553	4,067,467	3,591,487	3,384,256
1,687,363	1,786,948	2,057,545	1,905,957	1,758,903	1,980,934
1,237,727	1,236,352	1,533,941	1,499,898	1,327,309	895,887
224,349	308,575	833,512	723,119	416,733	756,740
-	288,612	-	-	-	-
152,320	186,948	146,021	191,224	147,865	191,471
138,796	283,918	291,902	96,405	91,878	223,268
87,858	224,833	153,326	144,566	136,545	274,450
46,825	118,640	145,886	196,718	290,737	155,717
<u>29,194,972</u>	<u>28,763,172</u>	<u>33,883,594</u>	<u>33,023,284</u>	<u>33,566,047</u>	<u>36,106,045</u>
<u>29,194,972</u>	<u>28,763,172</u>	<u>33,883,594</u>	<u>33,023,284</u>	<u>33,566,047</u>	<u>36,106,045</u>
-	-	-	-	-	-
21,088,658	19,842,247	24,120,839	22,628,037	24,579,055	26,968,297
3,046,723	2,421,502	2,553,154	3,001,118	2,837,992	2,303,837
1,804,609	1,686,861	1,916,991	1,817,855	2,360,287	2,120,752
850,636	1,060,539	1,660,353	1,133,423	1,102,448	638,778
223,958	309,404	837,512	726,078	430,410	872,335
-	296,326	-	-	-	-
153,091	188,483	147,944	191,029	153,246	194,623
102,237	241,735	283,528	52,500	2,037,086	453,999
84,180	215,367	147,003	139,270	137,053	143,910
42,672	121,307	150,601	202,489	320,310	255,113
-	-	-	-	-	-
<u>2,092,997</u>	<u>2,702,554</u>	<u>2,366,518</u>	<u>2,765,990</u>	<u>2,996,583</u>	<u>2,623,056</u>
<u>29,489,761</u>	<u>29,086,325</u>	<u>34,184,443</u>	<u>32,657,789</u>	<u>36,954,470</u>	<u>36,574,700</u>
<u>29,489,761</u>	<u>29,086,325</u>	<u>34,184,443</u>	<u>32,657,789</u>	<u>36,954,470</u>	<u>36,574,700</u>
<u>294,789</u>	<u>323,153</u>	<u>300,849</u>	<u>(365,495)</u>	<u>3,388,423</u>	<u>468,655</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Revenues				
Governmental activities:				
Membership dues	68,380	68,210	68,125	68,380
Interest income	12,250	16,626	27,226	44,084
Miscellaneous	8,162	7,941	7,942	11,271
Total governmental activities	<u>88,792</u>	<u>92,777</u>	<u>103,293</u>	<u>123,735</u>
Total primary government change in net position	<u>(240,411)</u>	<u>(241,994)</u>	<u>(145,005)</u>	<u>(216,455)</u>

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
68,125	68,295	68,380	69,379	69,379	69,379
22,521	9,996	19,440	126,859	237,309	283,070
9,114	10,355	46,732	73,307	52,050	66,292
<u>99,760</u>	<u>88,646</u>	<u>134,552</u>	<u>269,545</u>	<u>358,738</u>	<u>418,741</u>
<u>394,549</u>	<u>411,799</u>	<u>435,401</u>	<u>(95,950)</u>	<u>3,747,161</u>	<u>887,396</u>

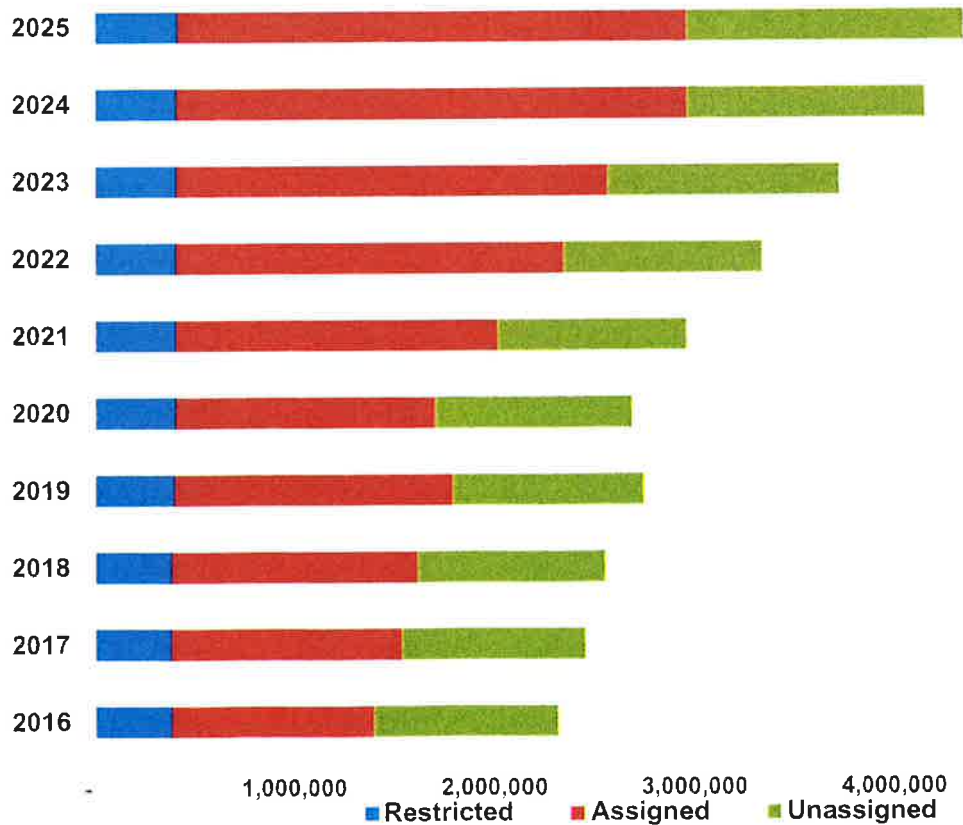
# PANHANDLE REGIONAL PLANNING COMMISSION

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

	2016	2017	2018	2019
General Fund				
Restricted	383,531	382,507	384,659	397,696
Assigned	1,017,279	1,158,052	1,238,825	1,401,519
Unassigned	912,963	912,456	928,267	951,564
Total general fund	2,313,773	2,453,015	2,551,751	2,750,779
 All other Governmental Funds				
Assigned	20,149	10,916	10,916	-
Total all other governmental funds	20,149	10,916	10,916	-

2020	2021	2022	2023	2024	2025
405,759	406,285	407,889	408,854	408,854	415,389
1,306,347	1,622,449	1,946,924	2,166,136	2,568,457	2,560,230
978,854	937,092	987,410	1,154,169	1,186,861	1,382,229
<u>2,690,960</u>	<u>2,965,826</u>	<u>3,342,223</u>	<u>3,729,159</u>	<u>4,164,172</u>	<u>4,357,848</u>
16,410	28,116	71,898	71,703	70,263	70,263
<u>16,410</u>	<u>28,116</u>	<u>71,898</u>	<u>71,703</u>	<u>70,263</u>	<u>70,263</u>

### Governmental Fund Balances



# PANHANDLE REGIONAL PLANNING COMMISSION

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

	2016	2017	2018	2019
<b>Revenues</b>				
Intergovernmental grants and contracts	18,153,983	18,020,299	19,592,826	22,452,122
Local cash and in-kind	1,545,754	1,853,018	1,661,826	1,940,947
Program income:				
PRPC	40,047	38,586	38,508	39,732
Subcontractor	116,714	146,750	155,388	170,934
Membership dues	68,380	68,210	68,125	68,380
Interest income	12,250	16,626	27,226	44,084
Miscellaneous	24,750	19,275	22,187	39,671
<b>Total revenues</b>	<b>19,961,878</b>	<b>20,162,764</b>	<b>21,566,086</b>	<b>24,755,870</b>
<b>Expenditures</b>				
General government	1,105,122	1,208,299	1,207,244	1,316,717
Workforce development	12,725,070	13,163,376	14,681,089	17,044,827
Aging services	2,672,003	2,604,733	2,427,056	2,787,247
Emergency management	1,466,903	615,962	790,258	925,119
Emergency communications	1,501,244	1,897,706	1,703,817	1,788,033
Water planning development	65,999	71,724	190,736	170,499
Solid waste planning	156,624	182,871	161,152	172,032
Transportation planning	46,242	43,925	67,637	133,902
Economic development	69,683	76,610	122,718	110,968
Criminal justice programs	108,009	167,549	115,641	118,417
Environmental education	-	-	-	-
Eviction diversion	-	-	-	-
<b>Total expenditures</b>	<b>19,916,899</b>	<b>20,032,755</b>	<b>21,467,348</b>	<b>24,567,761</b>
<b>Excess of revenues over (under) expenditures</b>	<b>44,979</b>	<b>130,009</b>	<b>98,738</b>	<b>188,109</b>
<b>Other Financing Sources (Uses)</b>				
Issuance of right-to-use lease agreements	-	-	-	-
Transfers in	-	403,392	374,474	417,455
Transfer out	(439,921)	(403,392)	(374,474)	(417,455)
<b>Total other financing sources (uses)</b>	<b>(63,460)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(18,481)</b>	<b>130,009</b>	<b>98,738</b>	<b>188,109</b>

2020	2021	2022	2023	2024	2025
27,396,764	26,383,771	31,817,925	29,891,798	33,957,890	33,696,326
1,887,216	2,509,336	2,074,609	2,506,779	2,610,320	2,751,206
33,273	39,121	30,561	28,719	21,177	19,624
150,392	132,512	158,773	210,867	230,786	235,457
68,125	68,295	68,380	69,379	69,379	69,379
22,521	9,996	19,440	126,859	237,309	283,070
30,942	21,585	38,806	65,753	36,745	50,173
<u>29,589,233</u>	<u>29,164,616</u>	<u>34,208,494</u>	<u>32,900,154</u>	<u>37,163,606</u>	<u>37,105,235</u>
1,538,676	1,895,103	1,651,961	1,647,289	1,902,615	2,163,926
21,190,496	19,998,841	24,065,527	22,712,822	24,441,784	26,755,593
3,725,851	2,977,645	3,093,453	3,979,349	3,604,816	3,411,197
811,180	1,010,984	1,620,160	1,748,976	2,292,396	2,015,687
1,738,372	1,619,088	1,851,871	720,719	424,220	604,385
224,405	307,819	831,165	1,101,224	1,061,132	873,305
148,543	183,358	143,565	187,953	149,478	193,715
43,364	110,120	140,145	183,108	290,979	227,573
127,045	261,678	271,928	90,022	2,495,329	535,908
84,711	220,169	150,893	141,952	137,652	141,522
-	-	-	-	-	-
-	293,239	-	-	-	-
<u>29,632,643</u>	<u>28,878,044</u>	<u>33,820,668</u>	<u>32,513,414</u>	<u>36,800,401</u>	<u>36,922,811</u>
<u>(43,410)</u>	<u>286,572</u>	<u>387,826</u>	<u>386,740</u>	<u>363,205</u>	<u>182,424</u>
-	-	32,355	-	-	35,229
417,925	469,229	464,968	483,039	859,254	524,393
<u>(417,925)</u>	<u>(469,229)</u>	<u>(464,968)</u>	<u>(483,039)</u>	<u>(859,254)</u>	<u>(524,393)</u>
-	-	32,355	-	-	35,229
<u>(43,410)</u>	<u>286,572</u>	<u>420,181</u>	<u>386,740</u>	<u>363,205</u>	<u>217,653</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	<u>Entity</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
	ARMSTRONG	\$ 157	157	157	162
	BRISCOE	122	122	122	139
	CARSON	494	494	494	525
	CASTRO	627	627	627	685
	CHILDRESS	566	566	566	598
	COLLINGSWORTH	225	225	225	260
	DALLAM	605	605	605	570
	DEAF SMITH	1,580	1,580	1,580	1,647
	DONLEY	277	277	277	313
	GRAY	1,804	1,804	1,804	1,915
	HALL	240	240	240	285
	HANSFORD	449	449	449	477
	HARTLEY	457	457	457	515
	HEMPHILL	287	287	287	324
	HUTCHINSON	1,752	1,752	1,752	1,883
	LIPSCOMB	260	260	260	281
	MOORE	1,815	1,815	1,815	1,862
	OCHILTREE	851	851	851	869
	OLDHAM	149	149	149	174
	PARMER	839	839	839	873
	POTTER	10,075	10,075	10,075	10,291
	RANDALL	11,964	11,964	11,964	10,262
	ROBERTS	85	85	85	85
	SHERMAN	236	236	236	258
	SWISHER	593	593	593	668
	WHEELER	424	424	424	460
		<u>36,935</u>	<u>36,935</u>	<u>36,935</u>	<u>36,380</u>

### CITIES

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

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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	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>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
DODSON	85	85	85	85
DUMAS	1,233	1,233	1,233	1,249
ESTELLINE	85	85	85	85
FARWELL	121	121	121	116
FOLLETT	85	85	85	85
FRIONA	355	355	355	350
FRITCH	158	158	158	180
GROOM	85	85	85	85
GRUVER	96	96	96	101
HAPPY	85	85	85	85
HART	85	85	85	95
HEDLEY	85	85	85	85
HEREFORD	1,273	1,273	1,273	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	174	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	1,434	1,529
PANHANDLE	202	202	202	208
PERRYTON	722	722	722	748
QUITAQUE	85	85	85	85
SANFORD	85	85	85	85
SHAMROCK	152	152	152	162
SILVERTON	85	85	85	85
SKELLYTOWN	85	85	85	85
SPEARMAN	270	270	270	286
STINNETT	140	140	140	160
STRATFORD	165	165	165	171
SUNRAY	145	145	145	164
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	380	380	380	422
TURKEY	85	85	85	85
VEGA	85	85	85	85
WELLINGTON	161	161	161	186
WHEELER	126	126	126	135
WHITE DEER	85	85	85	85
	<u>31,933</u>	<u>31,933</u>	<u>31,933</u>	<u>31,490</u>

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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	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	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
186	186	186	186	186	186
135	135	135	135	135	135
85	85	85	85	85	85
<u>31,405</u>	<u>31,235</u>	<u>31,235</u>	<u>31,235</u>	<u>31,320</u>	<u>31,490</u>

# PANHANDLE REGIONAL PLANNING COMMISSION

## MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</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>\$ 69,379</u>	<u>68,380</u>

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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>68,295</u>	<u>68,125</u>	<u>68,125</u>	<u>68,125</u>	<u>68,210</u>	<u>68,380</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>Notes Payable</u>	<u>Percentage of Personal Income*</u>	<u>Per Capita**</u>
2016	543,643	-	543,643	0.0028%	1.22
2017	488,308	-	488,308	0.0025%	1.08
2018	430,276	-	430,276	0.0022%	0.97
2019	369,514	-	369,514	0.0017%	0.83
2020	305,823	-	305,823	0.0014%	0.70
2021	239,066	2,199,772	2,438,838	0.0108%	5.63
2022	169,141	2,861,178	3,030,319	0.0134%	7.01
2023	95,783	2,693,520	2,789,303	0.0109%	6.46
2024	50,015	31,095	81,110	0.0003%	0.19
2025	-	47,231	47,231	***	0.11

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

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

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

\*\*\*Personal income was not available for 2025.

# 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>
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	28,724,313	65,434
2025	441,559	***	***

\* 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

2025			2016		
Employer	Number of Employees	Percent of Total Employment	Employer	Number of Employees	Percent of Total Employment
PanTeXas Deterrance	4802	2.28	Amarillo ISD	4158	1.98
Amarillo ISD	4520	2.15	Tyson Foods, Inc.	3700	1.77
JBS	3800	1.81	CNS Pantex	3150	1.50
BSA Health System/Don & Sybil Harrington	3450	1.64	Baptist St. Anthony's Health Care System	2700	1.29
Walmart	3412	1.62	City of Amarillo	2012	0.96
United Supermarkets	2593	1.23	Northwest Texas Healthcare System	1950	0.93
City of Amarillo	2551	1.21	Xcel Energy/Southwestern Public Service	1431	0.68
Tyson Foods, Inc.	2540	1.21	Canyon ISD	1400	0.67
Cargill	2220	1.05	Texas Department of Criminal Justice	1303	0.62
Northwest Texas Healthcare System	2068	0.98	Bell Helicopter Textron, Inc.	1251	0.60

**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

County	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Armstrong	2.9%	2.6%	2.8%	2.7%	4.0%	3.9%	2.6%	3.3%	2.9%	3.1%
Briscoe	4.3	4.8	3.9	3.7	4.5	5.0	3.7	3.9	3.6	3.4
Carson	3.4	3.4	2.9	2.6	3.9	4.1	3.0	3.1	2.9	2.9
Castro	3.1	3.5	3.0	2.9	3.4	3.8	2.9	3.3	3.1	2.8
Childress	3.2	3.0	2.8	2.4	3.8	3.8	2.9	2.8	2.8	2.7
Collingsworth	3.5	3.7	3.4	3.1	4.1	4.9	3.3	3.8	3.8	3.1
Dallam	2.2	2.3	2.0	1.9	2.7	3.0	2.2	2.7	2.5	2.7
Deaf Smith	3.2	3.3	2.9	2.7	3.4	4.0	3.0	3.2	3.1	3.3
Donley	4.3	4.2	3.5	3.3	4.4	4.6	3.3	3.8	4.4	4.2
Gray	6.8	6.3	4.3	3.6	6.7	7.9	5.0	4.4	4.3	3.9
Hall	6.6	7.4	4.8	3.9	5.8	6.0	4.1	4.4	4.7	4.6
Hansford	3.1	2.9	2.4	2.3	3.0	3.6	2.5	2.6	2.7	3.4
Hartley	2.1	2.2	1.9	1.8	2.0	2.3	1.8	2.2	2.1	3.2
Hemphill	3.7	3.1	2.1	2.2	4.1	4.9	3.5	3.6	3.9	4.9
Hutchinson	5.3	6.3	5.3	4.4	6.7	6.8	4.9	4.5	4.7	4.4
Lipscomb	4.6	3.9	2.9	2.6	3.8	4.2	2.9	3.3	3.3	3.2
Moore	3.1	3.1	2.8	2.4	3.5	3.8	2.6	2.8	2.7	2.9
Ochiltree	5.0	4.6	3.0	2.6	5.1	5.4	3.4	3.7	3.4	3.3
Oldham	3.1	2.8	2.5	2.8	3.5	3.9	2.9	3.1	3.1	3.3
Parmer	2.6	2.7	2.4	2.3	2.6	3.0	2.4	2.7	2.6	2.7
Potter	3.3	3.4	2.9	2.7	4.9	4.8	3.3	3.3	3.2	3.4
Randall	3.0	3.1	2.6	2.5	4.2	3.9	2.8	3.1	2.9	2.9
Roberts	4.2	4.4	3.0	3.3	4.3	4.4	4.0	3.6	3.7	4.5
Sherman	3.0	3.2	2.8	2.5	2.8	3.4	2.5	3.2	3.3	2.9
Swisher	4.5	4.3	4.2	3.8	4.9	5.5	3.7	4.7	4.5	4.6
Wheeler	4.4	4.9	3.6	2.8	5.1	6.8	4.5	4.1	3.7	3.3

\* Texas Workforce Commission

## Panhandle Regional Planning Commission

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General government	6.15	7.90	8.16	8.14
Workforce development	7.00	6.97	6.92	6.94
Aging services	10.59	9.43	9.45	9.43
Emergency communications	5.12	5.29	5.48	5.49
Solid waste planning	0.32	0.31	0.29	0.29
Criminal justice programs	0.38	0.36	0.34	0.34
Water development planning	0.00	0.00	0.00	0.00
Transportation planning	0.50	0.38	0.56	0.73
Emergency management	2.07	2.44	2.29	2.35
Economic development	1.05	0.74	1.53	1.21
Proprietary fund	6.95	7.02	7.09	7.28
TX Dept of Housing & Community Affairs	0.00	0.00	0.00	0.00
	<u>40.13</u>	<u>40.85</u>	<u>42.10</u>	<u>42.20</u>

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
8.97	7.37	7.73	9.53	9.86	9.05
6.96	7.80	7.76	8.68	7.97	7.78
9.40	11.44	11.41	10.67	9.64	6.91
5.49	5.49	5.29	5.26	5.50	5.50
0.29	0.23	0.36	0.40	0.39	0.48
0.35	0.36	0.53	0.42	0.41	0.84
0.00	0.09	0.29	0.32	0.50	0.12
0.36	0.93	1.16	1.68	2.11	2.52
2.24	2.61	2.48	2.28	2.57	2.64
2.15	2.90	2.34	1.21	0.89	1.40
7.12	7.18	6.89	6.81	6.54	6.39
0.00	0.03	0.00	0.00	0.00	0.00
<u>43.32</u>	<u>46.43</u>	<u>46.25</u>	<u>47.25</u>	<u>46.38</u>	<u>43.62</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**  
 Listing Of Positions By Pay Group(s)  
 September 30, 2025

	<u>Annual Rate Pay Range</u>
<b><u>GROUP 1/2:</u></b> Receptionist	<b>\$26,979 – 38,935</b>
<b><u>GROUP 3/4:</u></b> Local Government Services Program Support Aide	<b>32,644 – 47,114</b>
<b><u>GROUP 5/6:</u></b> Regional 9-1-1 Network GIS Administrative Assistant Workforce Development Fiscal Administrative Assistant – Contract Services Workforce Development Fiscal Administrative Assistant – Program Services	<b>39,497 – 57,009</b>
<b><u>GROUP 6/7:</u></b> Accounting Systems Program Specialist (Accounts Payable Specialist) Accounting Systems Program Specialist (HR/Payroll 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 (Public Education/Benefits Counseling) Community and Economic Development Program Specialist Local Government Services Program Specialist Regional 9-1-1 Network GIS/Technical Program Specialist Regional 9-1-1 Network Program Specialist Regional 9-1-1 Network Program PSAP Specialist Regional Services Emergency Program Specialist Regional Services Program Specialist Workforce Development Program Specialist	<b>43,450 – 62,712</b>
<b><u>GROUP 8/9/10:</u></b> Accountant II Dispute Resolution Center Program Coordinator Executive Assistant 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>59,488 – 83,463</b>
<b><u>GROUP 10/11/12:</u></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>63,611 – 100,985</b>
<b><u>GROUP 12/13/14:</u></b> Assistant Finance Director	<b>76,966 – 122,198</b>
<b><u>GROUP 13/14/15:</u></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>84,668 – 134,419</b>
<b><u>EXEMPT:</u></b> Executive Director	<b>106,500 – 171,688</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

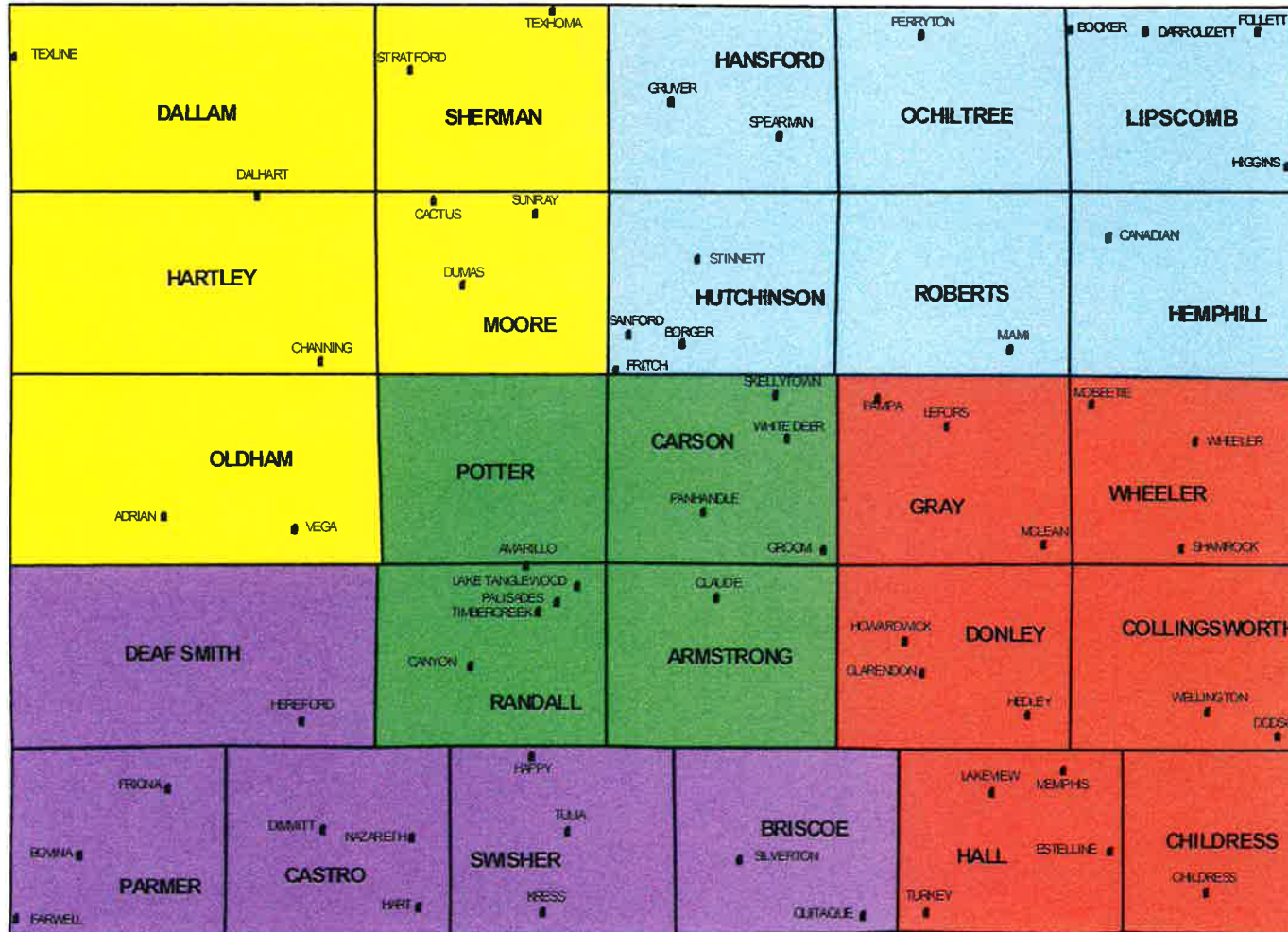
Schedule of Insurance in Force

September 30, 2025

<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

	<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>	<u>2025</u>
<b><u>General Government</u></b>										
Building	1	1	1	1	2	2	2	2	3	3
Furniture and Equipment	28	25	27	22	21	21	21	22	3	4
Vehicles	5	5	6	6	5	5	5	5	5	5
<b><u>Workforce Development</u></b>										
Furniture and Equipment	20	19	32	32	43	56	58	62	65	65
<b><u>Emergency Management</u></b>										
Furniture and Equipment	2	2	2	2	2	2	2	3	3	3
PanCom System	1	1	1	1	2	5	6	6	6	6
Vehicles	1	1	2	1	1	1	1	1	1	1
<b><u>Aging Services</u></b>										
Furniture and Equipment	2	2	3	3	3	3	3	4	4	4
<b><u>Emergency Communications</u></b>										
Furniture and Equipment	46	45	47	40	39	35	36	38	38	39
Regional 9-1-1 Network	1	1	1	1	1	1	1	2	2	3

# **SINGLE AUDIT SECTION**

**PANHANDLE REGIONAL PLANNING COMMISSION**

Schedule of Expenditures of  
Federal and State Awards

Year ended September 30, 2025

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 Commerce						
<b>Economic Development Administration</b>						
Support for Planning Organizations	11.302	ED22AUS3020007	312	\$ 17,500	\$ -	\$ -
Support for Planning Organizations	11.302	ED25AUS0G0088	315	52,500	-	-
				<u>70,000</u>	<u>-</u>	<u>-</u>
U.S. Department of Commerce						
<b>Economic Development Administration</b>						
Economic Adjustment Assistance	11.307	08-79-05525	324	289,052	-	-
U.S. Department of Commerce						
<b>Economic Development Administration</b>						
Economic Adjustment Assistance	11.307	ED24AUS0G0350	425	86,839	-	-
U.S. Department of Transportation						
<b>Federal Highway Administration</b>						
Safe Streets and Roads for All	20.939	693JJ32540780	355	2,365	-	-
U.S. Department of Transportation						
<b>Federal Transit Administration</b>						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	TX-2024-045-00	384	62,940	-	-
U.S. Department of Transportation						
<b>Office of the Secretary</b>						
Transportation Infrastructure Finance and Innovation Act	20.223	693JJ32350007	363	137,431	-	-
				<u>\$ 648,627</u>	<u>\$ -</u>	<u>\$ -</u>
Total federal funds-special revenue funds						
U.S. Department of Agriculture						
<b>Texas Workforce Commission</b>						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0124SNE001	814	\$ 510	\$ -	\$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0125SNE001	815	155,357	107,811	-
				<u>155,867</u>	<u>107,811</u>	<u>-</u>
U.S. Department of Health and Human Services						
<b>Texas Department of Housing and Community Affairs</b>						
Home Investment Partnerships Program	11.307	2023-0031	435	10,554	-	-
U.S. Department of Health and Human Services						
<b>Texas Health and Human Services Commission</b>						
2025 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	505	537,691	-	-
Title III, Part C - Nutrition Services	93.045	HHS000874100020	505	1,115,197	-	-
Nutrition Services Incentive Program	93.053	HHS000874100020	505	69,621	-	-
Total Aging Cluster				<u>1,722,509</u>	<u>-</u>	<u>-</u>
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	HHS000874100020	505	48,185	-	-
Title III, Part D - Disease Prevention and Support Program	93.052	HHS000874100020	505	191,577	-	-
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	HHS000874100020	505	4,351	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	505	37,583	-	-
CMS Research, Demonstrations, & Evaluations	93.324	HHS000874100020	505	61,452	-	-
Elder Justice Act Ombudsman - Staff	93.747	HHS000874100020	585	13,485	-	13,485
Medicare Enrollment Assistance Program MIPPA	93.071	HHS000874100020	505	35,518	-	-
				<u>392,151</u>	<u>-</u>	<u>13,485</u>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Schedule of Expenditures of  
Federal and State Awards

Year ended September 30, 2025

<u>Federal Grantor/Flow-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Flow-through Grantor's Number</u>	<u>PRPC Grant Number</u>	<u>Program Expenditures</u>	<u>Amount Provided to Subrecipients</u>	<u>Amount Related to COVID-19</u>
<b>Texas Workforce Commission</b>						
Social Services Block Grant	93.667	0125CCF001	745	31,196	-	-
TANF Cluster:						
Temporary Assistance for Needy Families	93.558	0124TAF001	804	79,783	62,962	-
Temporary Assistance for Needy Families	93.558	0125TAF002	805	673,779	532,486	-
Temporary Assistance for Needy Families	93.558	0124WPA001	834	2,527	-	-
Temporary Assistance for Needy Families	93.558	0125WPA001	835	3,161	-	-
Temporary Assistance for Needy Families	93.558	0125WCI001	845	24,112	15,499	-
Temporary Assistance for Needy Families	93.558	0125NCP001	895	71,394	45,088	-
Total TANF Cluster				854,757	656,035	-
CCDF Cluster:						
Child Care and Development Block Grant	93.575	0125CQF001	735	617,319	-	-
Child Care and Development Block Grant	93.575	0124CCF001	744	3,066,175	-	-
Child Care and Development Block Grant	93.575	0125CCF001	745	10,872,206	1,464,062	-
Child Care and Development Block Grant	93.575	0126CCF001	746	19,182	-	-
Child Care and Development Block Grant	93.575	0124CCQ001	774	9,994	1,015,253	-
Child Care and Development Block Grant	93.575	0125CCQ001	775	807,369	597,340	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0124CCF001	744	94,845	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0125CCF001	745	3,132,467	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0125CCM001	755	1,290,068	-	-
Total CCDF Cluster				19,909,625	3,076,655	-
				20,795,578	3,732,690	-
U.S. Department of Homeland Security						
<b>Office of the Governor - Homeland Security Grant Division</b>						
State Homeland Security Grant Program	97.067	2940910	405	138,500	-	-
State Homeland Security Grant Program	97.067	2940310	405	234,380	-	-
State Homeland Security Grant Program	97.067	2940810	405	38,500	-	-
State Homeland Security Grant Program	97.067	2940710	405	38,700	-	-
State Homeland Security Grant Program	97.067	5011401	405	84,994	-	-
				535,074	-	-
U.S. Department of Homeland Security						
<b>Texas Division of Emergency Management</b>						
Hazard Mitigation Grant	97.039	DR-4586-0008	413	71,411	-	-
Texas Department of Public Safety						
Hazard Mitigation Grant	97.039	DR-4223-015	457	2,050	-	-

**PANHANDLE REGIONAL PLANNING COMMISSION**

Schedule of Expenditures of  
Federal and State Awards

Year ended September 30, 2025

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 Justice</b>						
<b>Office of the Governor - Criminal Justice Division</b>						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3754606	265	31,217	-	-
<b>U.S. Department of Labor</b>						
<b>Texas Workforce Commission</b>						
Employment Service/Wagner-Peyser Funded Activities	17.207	0124WPA001	834	34,242	6,950	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0125WPA001	835	27,855	6,010	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0125WCI001	845	4,154	-	-
Unemployment Insurance	17.225	0124REA001	934	148,318	-	-
Unemployment Insurance	17.225	0125REA001	935	376,057	316,154	-
Trade Adjustment Assistance	17.245	0124TRA001	854	3,833	-	-
Trade Adjustment Assistance	17.245	0125TRA001	855	194	-	-
<b>WIA Cluster:</b>						
WIA Adult Program	17.258	0124HJT001	874	141,848	-	-
WIA Adult Program	17.258	0123WOA001	914	106,992	327,774	-
WIA Adult Program	17.258	0124WOA001	915	223,063	(58,183)	-
WIA Adult Program	17.258	0125WOA001	916	225,571	5,924	-
WIA Adult Program	17.258	0124EXT001	954	949	-	-
WIA Adult Program	17.258	0125EXT001	955	100,448	99,345	-
WIA Youth Activities	17.259	0123WOY001	944	324,026	11,587	-
WIA Youth Activities	17.259	0124WOY001	945	277,387	47,250	-
WIA Youth Activities	17.259	0125WOY001	946	107,702	69,439	-
WIA Dislocated Worker Formula Grants	17.278	0124WOR001	925	15,555	15,555	-
WIA Dislocated Worker Formula Grants	17.278	0123WOD001	984	773,479	(60,242)	-
WIA Dislocated Worker Formula Grants	17.278	0124WOD001	985	332,711	173,758	-
WIA Dislocated Worker Formula Grants	17.278	0125WOD001	986	108,262	80,128	-
Jobs for Veterans State Grants	17.801	0125TVC001	825	10,189	380	-
Total WIA Cluster				2,748,183	712,715	-
				3,342,835	1,041,829	-
<b>U.S. Department of Transportation</b>						
<b>Texas Department of Transportation</b>						
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008020423	353	6,023	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008030425	365	20,470	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008010425	375	16,544	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008020426	376	2,087	-	-
				45,124	-	-
<b>U.S. Department of Treasury</b>						
<b>Commission on State Emergency Communications</b>						
Coronavirus State Fiscal Recovery Fund	21.027	SB8-CSFRF	215	535,544	-	-
<b>Total federal flow-through funds-special revenue funds</b>				<b>\$ 27,639,915</b>	<b>\$ 4,882,330</b>	<b>\$ 13,485</b>

**PANHANDLE REGIONAL PLANNING COMMISSION**

Schedule of Expenditures of  
Federal and State Awards

Year ended September 30, 2025

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	214	\$ (374,180)	\$ -	\$ -
9-1-1	N/A	N/A	215	1,822,081	-	-
9-1-1	N/A	N/A	216	91,652	-	-
				<u>1,539,553</u>	<u>-</u>	<u>-</u>
<b>Office of the Governor - Criminal Justice Division</b>						
2024 Criminal Justice LEA	N/A	1426919	244	106,708	-	-
2026 Criminal Justice LEA	N/A	1426920	246	1,890	-	-
				<u>108,598</u>	<u>-</u>	<u>-</u>
<b>Office of the Governor - Homeland Security Grant Division</b>						
Statewide Emergency Radio Infrastructure	N/A	3985502	405	18,068	-	-
<b>Texas Commission on Environmental Quality</b>						
Solid Waste Program						
Regional Management Coordination	N/A	582-24-50094	474	185,364	-	-
Regional Management Coordination	N/A	582-26-00086	476	6,399	-	-
				<u>191,763</u>	<u>-</u>	<u>-</u>
<b>Texas Health and Human Services Commission</b>						
2025 Area Agency on Aging	N/A	HHS000874100020	505	139,101	-	-
<b>Texas Water Development Board</b>						
2026 Regional Water Plan	N/A	2148302553	231	340,232	-	-
Regional Flood Planning	N/A	2401792827	364	528,343	-	-
				<u>868,575</u>	<u>-</u>	<u>-</u>
<b>Texas Workforce Commission</b>						
Child Care and Development Block Grant	N/A	0125CCF001	745	1,600,555	-	-
Child Care and Development Block Grant	N/A	0125CCP001	765	662,116	-	-
Child Care and Development Block Grant	N/A	0126CCP001	766	46,244	-	-
Temporary Assistance for Needy Families	N/A	0125TAF002	805	119,182	-	-
Supplemental Nutrition Assistance Program	N/A	0125SNE001	815	48,209	-	-
High Demand Job Training Program	N/A	0123SDF002	884	5,127	-	-
Temporary Assistance for Needy Families	N/A	0125NCP001	895	60,696	36,890	-
				<u>2,542,128</u>	<u>36,890</u>	<u>-</u>
Total nonfederal funds-special revenue funds				<u>\$ 5,407,786</u>	<u>\$ 36,890</u>	<u>\$ -</u>
Total all funds				<u>\$ 33,696,329</u>	<u>\$ 4,919,220</u>	<u>\$ 13,485</u>

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Notes to Schedule of Expenditures of Federal and State Awards September 30, 2025**

### **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, 2025.

# PANHANDLE REGIONAL PLANNING COMMISSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2025

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 Grant Management Standards?        Yes   X   No

Identification of major programs:

Federal Programs:

CCDF Cluster:	
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596

State Programs:

Child Care and Development Block Grant	(State)
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# PANHANDLE REGIONAL PLANNING COMMISSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.) FOR THE YEAR ENDED SEPTEMBER 30, 2025

Dollar threshold used to distinguish between  
Type A and Type B federal programs: \$1,000,000

Dollar threshold used to distinguish between  
Type A and Type B state programs: \$1,000,000

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, 2025**

There were no findings in the current year.

# **PANHANDLE REGIONAL PLANNING COMMISSION**

## **Summary Schedule of Prior Audit Findings Year Ended September 30, 2025**

There were no findings in the prior year.



## EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2025, 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 16, 2026.

#### **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 or significant deficiencies may exist that were not 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.

*Edgin, Parkman, Fleming & Fleming, PC*

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas  
March 16, 2026



## EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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

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 identified as subject to audit in the *OMB Compliance Supplement* and the *State of Texas Grant Management Standards* that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2025. 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, 2025.

##### ***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 Grant Management Standards. Our responsibilities under those standards, the Uniform Guidance, and the State of Texas Grant Management Standards 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, statutes, regulations, rules, and provisions of contracts or grant agreements 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 Grant Management Standards 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 Grant Management Standards, 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 Grant Management Standards, 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**

*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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not 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 Grant Management Standards. Accordingly, this report is not suitable for any other purpose.

*Edgin, Parkman, Fleming & Fleming, PC*

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas  
March 16, 2026