

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

**Offices located in
Amarillo, Texas**

**PANHANDLE REGIONAL PLANNING COMMISSION
AMARILLO, TEXAS**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended September 30, 2019

Prepared by

The Department of Finance

Trenton C. Taylor
Director of Finance

**PANHANDLE REGIONAL PLANNING COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Fiscal Year Ended September 30, 2019
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INTRODUCTORY SECTION



March 12, 2020

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 Comprehensive Annual Financial Report (CAFR) of the Panhandle Regional Planning Commission (the "Commission" or "PRPC") for the fiscal year ended September 30, 2019, 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 CAFR 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

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by the Governor. Under the Act, the Commission is designated as a political 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 2019, the Commission's 92 members included all 26 counties, 62 cities, and 6 special districts. These units of government in 2019 represented an estimated population of 450,440 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 CAFR 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. Under this arrangement, employees deal directly with ICMA 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-three 9-1-1 call centers located in sheriffs' offices and police departments. The PRPC provides ongoing training of 9-1-1 call takers, ensures maintenance of the emergency systems, and provides public education.

Emergency Preparedness:

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

Solid Waste Management:

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

Criminal Justice:

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

Economic Development:

The PRPC's Economic Development Program assists local government entities and area businesses in enhancing the economic environment and encouraging the sustainable development of the region. Such assistance includes regional economic planning, grant preparation and administration, and topical workshops. Loans are provided through two Micro-Loan programs.

Water 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 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.

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 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 to 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 170 - 171.

The 2019 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 40 - 41 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 200.

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 comprehensive annual financial report for the fiscal year ended September 30, 2018. This was the 34th 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 comprehensive annual 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 comprehensive annual 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,



Kyle G. Ingham
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 Comprehensive Annual
Financial Report
for the Fiscal Year Ended

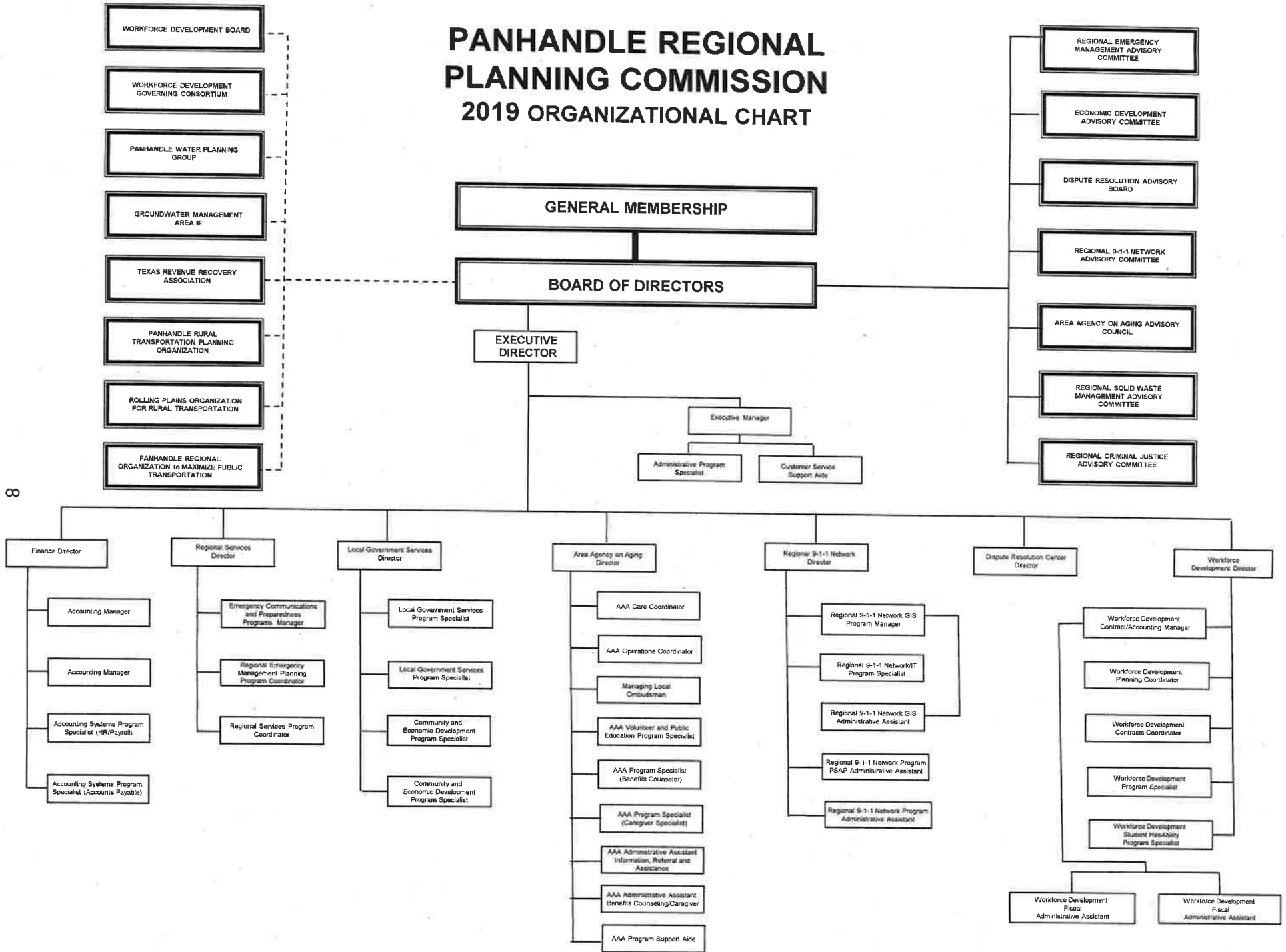
September 30, 2018

Christopher P. Morill

Executive Director/CEO

PANHANDLE REGIONAL PLANNING COMMISSION

2019 ORGANIZATIONAL CHART



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

OFFICERS

CHAIRMAN	Ricky White, Mayor, City of Friona
VICE-CHAIRMAN	William L. Hallerberg, Ph.D., Canadian River Municipal Water Authority
SECRETARY/TREASURER	Winston Sauls, Borger
IMMEDIATE PAST CHAIRMAN	John Howard, M.D., Judge, County of Donley

MEMBERS

PSA-1	Dallam, Hartley, Moore, Oldham, Sherman	Don Allred, Judge, County of Oldham Ronnie Gordon, Judge, County of Hartley Pat Sims, Mayor, City of Dumas Cleo Castro, Cactus
PSA-2	Hansford, Hemphill, Hutchinson, Lipscomb, Ochiltree, Roberts	Buster Davis, Mayor, City of Gruver Bob Gober, Councilman, City of Canadian Kerry Symons, Mayor, City of Perryton Winston Sauls, Borger
PSA-3	Briscoe, Castro, Deaf Smith, Parmer, Swisher	Harold Keeter, Judge, County of Swisher Ricky White, Mayor, City of Friona Wayne Nance, Judge, County of Briscoe Irene Favila, Hereford
PSA-4	Armstrong, Carson, Potter, Randall	Ernie Houdashell, Judge, County of Randall Ginger Nelson, Mayor, City of Amarillo Nancy Tanner, Judge, County of Potter Dan Looten, Judge, County of Carson Raul Hernandez, Amarillo
PSA-5	Childress, Collingsworth, Donley, Gray, Hall, Wheeler	John Howard, M.D., Judge, County of Donley John James, Judge, County of Collingsworth Jay Mayden, Judge, County of Childress Karen Price, Pampa

Minority Elected Representatives

Juan Cantu, Commissioner, County of Lipscomb
Sal Rivera, Sheriff, Castro County
Yolanda Robledo, Alderwoman, City of Bovina

Special District Representatives

Phillip Self, Board Member, Greenbelt Municipal and Industrial Water Authority
William L. Hallerberg, Ph.D., Canadian River Municipal Water Authority

Texas Legislative Representative

Walter "Four" Price, Representative, District 87

EXECUTIVE STAFF

EXECUTIVE DIRECTOR	Kyle Ingham
FINANCE DIRECTOR	Trent Taylor
WORKFORCE DEVELOPMENT DIRECTOR	Marin Rivas
AGING DIRECTOR	Melissa Carter
REGIONAL SERVICES DIRECTOR	John Kiehl
LOCAL GOVERNMENT SERVICES DIRECTOR	Dustin Meyer
DISPUTE RESOLUTION CENTER DIRECTOR	Randy Braidfoot
REGIONAL 9-1-1 NETWORK DIRECTOR	Mike Peters

FINANCIAL SECTION



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

4110 KELL BLVD., SECOND FLOOR ▪ P.O. Box 750
WICHITA FALLS, TEXAS 76307-0750
PH. (940) 766-5550 ▪ FAX (940) 766-5778

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

Independent Auditor's Report

The Board of Directors
Panhandle Regional Planning Commission
Amarillo, Texas

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Panhandle Regional Planning Commission's basic financial statements. The introductory section, combining financial statements, supporting schedules, other supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State of Texas Single Audit Circular*, and is also not a required part of the financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2020, 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 12, 2020

MANAGEMENT’S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

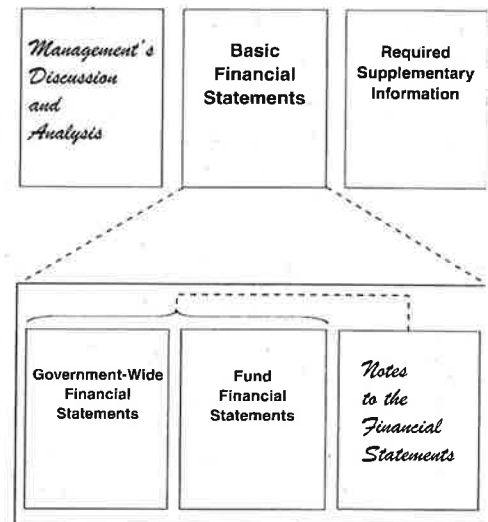
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$5,883,213 (net position). Of this amount, \$2,374,972 (unrestricted net position) may be used to meet the PRPC’s obligations.
- During the year, the PRPC’s total net position decreased by \$216,452. This decrease is principally due to the decrease in the net investment in capital assets.
- The governmental funds reported a fund balance this year of \$2,750,778, which is an increase of \$188,111 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$951,563.

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>	Fund Statements		
	Government-wide	Governmental Funds	Proprietary Funds
<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"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net position • Statement of revenues, expenses, and changes in net position • Statement of cash flows
<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 \$5,883,213 at September 30, 2019. (See Table A-1.)

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

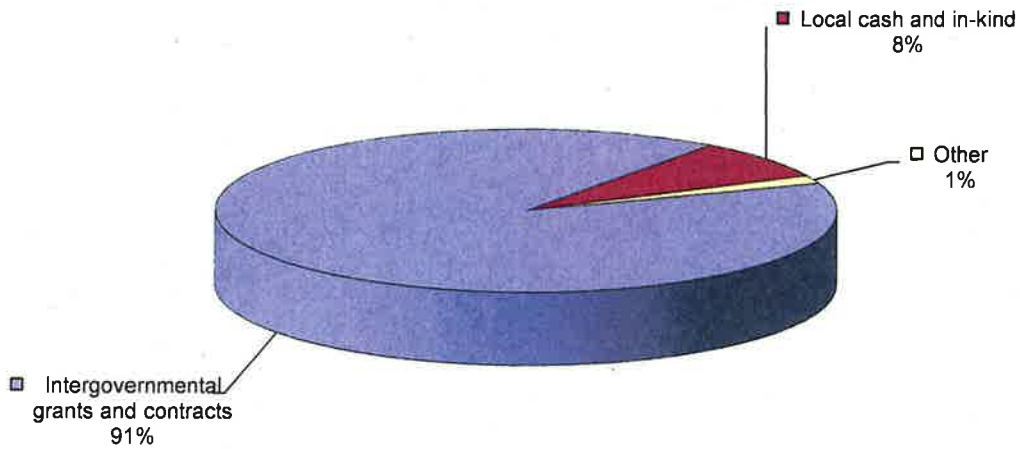
	Governmental Activities	
	2019	2018
Current and other assets	\$ 5,650,797	\$ 5,499,867
Capital assets, net	3,480,059	3,984,274
Total assets	9,130,856	9,484,141
Current liabilities	2,468,840	2,576,535
Noncurrent liabilities	778,803	807,938
Total liabilities	3,247,643	3,384,473
Net position		
Net investment in capital assets	3,110,545	3,553,998
Restricted	397,696	384,659
Unrestricted	2,374,972	2,161,011
Total net position	\$ 5,883,213	\$ 6,099,668

The \$2,374,972 of unrestricted net position at September 30, 2019 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.

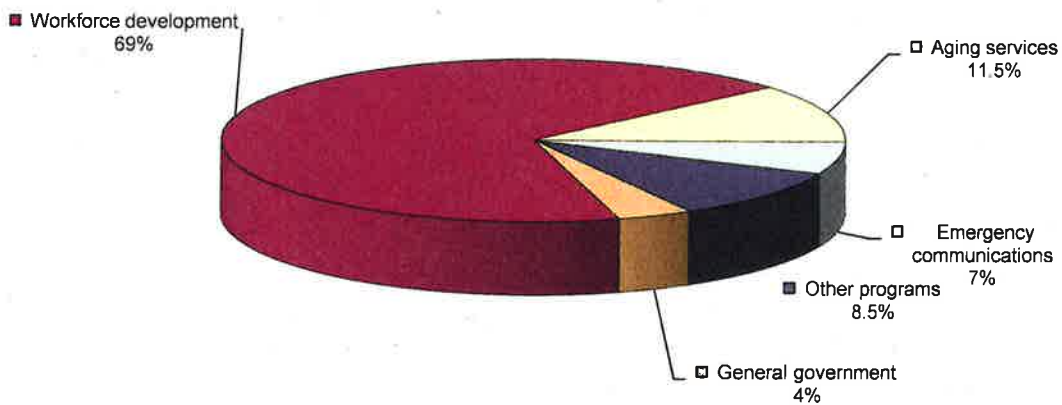
Changes in net position. The PRPC's total revenues, both program and general, were \$24,778,682. A significant portion, 91%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 8% with the other categories combined making up 1% of the PRPC's total revenues.

The total cost of all programs was \$24,995,134; 69% of these costs were for the workforce development program, 11.5% for the aging program, 7% for emergency communications, 4% for general government, and all the other governmental programs making up 8.5%. (See Figure A-4.)

**Figure A-3
Sources of Revenue for Fiscal Year 2019**



**Figure A-4
Functional Expenses for Fiscal Year 2019**



Governmental Activities

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2019 year compared to 2018. Revenue from local contracts and in-kind increased \$291,002 in 2019 primarily due to an increase in General and Aging services.

Table A-2
Changes in Net Position

	Governmental Activities	
	2019	2018
Revenues		
Program revenues		
Intergovernmental grants and contracts	\$ 22,452,122	\$ 19,592,826
Local contracts and in-kind	1,952,485	1,661,483
Program income		
PRPC	39,732	38,508
Subcontractor	170,935	155,388
Total program revenues	<u>24,615,274</u>	<u>21,448,205</u>
General revenues		
Membership dues	68,380	68,125
Interest income	44,084	27,226
Miscellaneous	50,944	30,129
Total general revenues	<u>163,408</u>	<u>125,480</u>
Total revenues	<u>24,778,682</u>	<u>21,573,685</u>
Expenses		
General government	985,115	843,371
Workforce development	17,164,764	14,793,388
Aging services	2,884,188	2,517,953
Emergency communications	1,795,897	1,388,860
Emergency management	1,431,455	1,486,997
Water planning development	170,473	190,723
Economic development	122,853	136,312
Criminal justice programs	121,998	119,028
Solid waste planning	178,035	167,158
Transportation planning	140,356	74,901
Total expenses	<u>24,995,134</u>	<u>21,718,690</u>
Increase (decrease) in net position	(216,452)	(145,005)
Net position – beginning	<u>6,099,665</u>	<u>6,244,670</u>
Net position - ending	<u>\$ 5,883,213</u>	<u>\$ 6,099,665</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 2019 and 2018. The net cost reflects what was funded by local dollars.

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

	Governmental Programs		Net Cost of Programs	
	2019	2018	2019	2018
General government	\$ 985,115	\$ 843,371	\$ 86,729	\$ 46,743
Workforce development	17,164,764	14,793,388	17,767	9,251
Aging services	2,778,519	2,517,953	(29,047)	(20,460)
Emergency management	1,431,455	1,486,998	(523,580)	(660,449)
Emergency communications	1,795,897	1,388,860	57,433	377,146

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

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

The fund balance of the PRPC General Fund at September 30, 2019 was \$2,750,778 of which \$951,563 was unassigned, an increase of \$23,297 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$1,401,519 was an increase of \$162,694 and is designated by management for future projects 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 \$397,696 is restricted for use in the micro-loan programs of the PRPC and had an increase of \$13,037.

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 2019, \$17,182,531 of funds were expended for these purposes which was an increase of \$2,379,892 from the previous year. This program, as well as most of the special revenue fund programs, is on a cost reimbursement basis.

Proprietary Funds

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 2019 on pages 170 - 171.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the PRPC had invested in capital assets totaling \$3,480,059 including land, equipment, buildings, and vehicles. (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 42 of the basic financial statements for additional information related to capital assets.

**Table A-4
Capital Assets**

	Governmental Activities	
	2019	2018
Land	\$ 98,000	\$ 98,000
Buildings, systems and improvements, net	289,164	314,495
Furniture and equipment, net	3,092,895	3,571,778
Total	\$ 3,480,059	\$ 3,984,273

Long-term Debt

At year-end, the PRPC had a \$369,514 note outstanding to finance office building improvements as shown in Table A-5. See note 8 on pages 44-45 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5
Outstanding Debt**

	Governmental Activities	
	2019	2018
Note payable - due in less than one year	\$ 63,643	\$ 60,762
Note payable - due in more than one year	305,871	369,514
Total	\$ 369,514	\$ 430,276

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2019, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2010 census remained fairly constant at \$68,380. The 2020 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 2020 with the aging services and transportation programs the only one anticipated to require cash match from PRPC.
- Anticipated revenues for intergovernmental grants and contracts and associated proposed expenditures is anticipated to increase approximately \$2,700,000 overall for 2020.

Those indicators that were known when preparing the budget for fiscal year 2019-20 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, 2019

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 3,494,406
Receivables:	
Due from grantors	1,720,369
Accounts	153,718
Other assets	282,304
Capital assets not being depreciated	98,000
Capital assets net of accumulated depreciation	<u>3,382,059</u>
Total assets	<u>9,130,856</u>
Liabilities	
Accounts payable	1,617,738
Unearned grant revenue	851,102
Noncurrent liabilities:	
Due in less than one year	68,661
Due in more than one year	710,142
Total liabilities	<u>3,247,643</u>
Net Position	
Net investment in capital assets	3,110,545
Restricted for micro-loan programs	397,696
Unrestricted	<u>2,374,972</u>
Total net position	<u>\$ 5,883,213</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Activities For the Year Ended September 30, 2019

Functions/Programs	Direct Expenses	Indirect Cost Allocation
Primary government:		
Governmental activities:		
General government	\$ 1,362,059	(376,944)
Workforce development	17,027,060	137,704
Aging services	2,778,519	105,669
Emergency communications	1,728,962	66,935
Emergency management	1,395,347	36,108
Water planning development	170,473	-
Solid waste planning	171,448	6,587
Economic development	110,092	12,761
Criminal justice programs	118,130	3,868
Transportation planning	133,044	7,312
Total governmental activities	24,995,134	-
Total primary government	\$ 24,995,134	-
General revenues:		
Membership dues		
Interest income		
Miscellaneous		
Total general revenues		
Change in net position		
Net position - beginning		
Net position - ending		

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
985,115	1,071,844	-	86,729
17,164,764	249,113	16,933,418	17,767
2,884,188	762,402	2,092,739	(29,047)
1,795,897	562	1,852,768	57,433
1,431,455	-	907,875	(523,580)
170,473	-	169,437	(1,036)
178,035	-	176,943	(1,092)
122,853	53,729	70,000	876
121,998	65,172	110,465	53,639
140,356	-	138,477	(1,879)
<u>24,995,134</u>	<u>2,202,822</u>	<u>22,452,122</u>	<u>(340,190)</u>
<u>24,995,134</u>	<u>2,202,822</u>	<u>22,452,122</u>	<u>(340,190)</u>
			68,380
			44,084
			11,274
			<u>123,738</u>
			(216,452)
			6,099,665
			<u>\$ 5,883,213</u>

FUND FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Balance Sheet - Governmental Funds

September 30, 2019

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 3,028,288	306,654	-	138,034	3,472,976
Receivables (net):					
Accounts receivable	132,695	-	-	360	133,055
Due from grantors	-	893,747	484,543	342,079	1,720,369
Due from other funds	469,197	-	-	-	469,197
Other assets	178,109	14,851	-	83,251	276,211
Total assets	\$ 3,808,289	1,215,252	484,543	563,724	6,071,808
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 46,957	1,172,427	111,278	278,779	1,609,441
Due to other funds	409,290	-	371,970	79,227	860,487
Unearned grant revenue	601,264	42,825	1,295	205,718	851,102
Total liabilities	1,057,511	1,215,252	484,543	563,724	3,321,030
Fund balances:					
Restricted	397,696	-	-	-	397,696
Assigned	1,401,519	-	-	-	1,401,519
Unassigned	951,563	-	-	-	951,563
Total fund balances	2,750,778	-	-	-	2,750,778
Total liabilities and fund balances	\$ 3,808,289	1,215,252	484,543	563,724	6,071,808

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, 2019

Total fund balances - governmental funds \$ 2,750,778

Amounts reported for *governmental activities* in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not financial resources and therefore not
reported in the funds. Capital assets at year-end consist of:

Gross capital assets	\$ 8,266,810	
Related accumulated depreciation	<u>5,228,007</u>	3,038,803

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. 20,665

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. 72,969

Total net position - governmental activities \$ 5,883,213

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, 2019**

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Other Governmental Funds	Total Governmental Funds
Revenues					
Intergovernmental grants and contracts	\$ -	16,933,418	2,062,484	3,456,220	22,452,122
Local cash and in-kind	998,047	249,113	586,144	107,643	1,940,947
Program income:					
PRPC	22,588	-	5,324	11,820	39,732
Subcontractor	-	-	170,934	-	170,934
Membership dues	68,380	-	-	-	68,380
Interest income	39,708	-	-	4,376	44,084
Miscellaneous	39,673	-	-	-	39,673
Total revenues	<u>1,168,396</u>	<u>17,182,531</u>	<u>2,824,886</u>	<u>3,580,059</u>	<u>24,755,872</u>
Expenditures					
General government	1,316,717	-	-	-	1,316,717
Workforce development	-	17,044,827	-	-	17,044,827
Aging services	-	-	2,759,368	27,879	2,787,247
Emergency communications	-	-	-	1,788,033	1,788,033
Water planning development	-	-	-	170,499	170,499
Emergency management	-	-	-	925,119	925,119
Solid waste planning	-	-	-	172,032	172,032
Transportation planning	-	-	-	133,902	133,902
Economic development	-	-	-	110,968	110,968
Criminal justice programs	-	-	-	118,417	118,417
Total expenditures	<u>1,316,717</u>	<u>17,044,827</u>	<u>2,759,368</u>	<u>3,446,849</u>	<u>24,567,761</u>
Excess of revenues over (under) expenditures	(148,321)	137,704	65,518	133,210	188,111
Other financing sources (uses):					
Transfers in	376,944	-	37,775	2,737	417,456
Transfers out	<u>(40,512)</u>	<u>(137,704)</u>	<u>(103,293)</u>	<u>(135,947)</u>	<u>(417,456)</u>
Net change in fund balances	188,111	-	-	-	188,111
Fund balances, beginning	<u>2,562,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,562,667</u>
Fund balances, ending	<u>\$ 2,750,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,750,778</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, 2019

Net change in fund balances - total governmental funds		\$ 188,111
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	\$ 289,070	
Depreciation expense for the year	<u>574,414</u>	(285,344)
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.		(190,023)
Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.		11,538
An internal service fund is used by management to charge costs associated with various activities to individual funds. The change in net position of the internal service fund is not reported in the governmental funds.		<u>59,265</u>
Change in net position of governmental activities		<u>\$ (216,452)</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Net Position Proprietary Fund September 30, 2019

	Governmental Activities Internal Service Fund
Assets	
Current assets:	
Cash	\$ 21,430
Due from other funds	409,290
Other current assets	6,093
Total current assets	436,813
Noncurrent assets:	
Capital assets not being depreciated	98,000
Capital assets net of accumulated depreciation	343,256
Total noncurrent assets	441,256
Total assets	878,069
Liabilities	
Current liabilities:	
Accounts payable - trade	8,297
Due to other funds	18,000
Loan payable - due in less than one year	61,325
Total current liabilities	87,622
Noncurrent liabilities:	
Accrued expenses - due in more than one year	409,290
Loan payable - due in more than one year	308,188
Total noncurrent liabilities	717,478
Total liabilities	805,100
Net Position	
Net investment in capital assets	71,743
Unrestricted	1,226
Total net position	\$ 72,969

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, 2019

	Governmental Activities Internal Service Fund
Operating revenues:	
Charges for services	\$ 880,455
Local resources	3,329
Rent income	7,942
Total operating revenues	891,726
 Operating expenses:	
Salaries and benefits	555,299
Travel	14,241
Supplies and materials	31,330
Equipment rental and maintenance	71,674
Utilities	34,155
Communications	10,356
Insurance	13,020
Depreciation	53,878
Contract services	6,958
Furniture & equipment under \$5,000	1,324
Furniture & equipment over \$5,000	5,770
Miscellaneous expenses	15,787
Total operating expenses	813,792
 Income from operations	77,934
 Non-operating expense:	
Interest	(18,669)
 Change in net position	59,265
 Total net position - beginning	13,705
 Total net position - ending	\$ 72,969

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Cash Flows Proprietary Fund For the Year Ended September 30, 2019

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 883,784
Cash received from tenants	7,942
Cash payments to employees	(555,299)
Cash payments for goods and services	(210,363)
Net cash provided by operating activities	126,064
Cash flows from noncapital financing activities:	
Repayment of interfund loans	(170)
Net cash provided by noncapital financing activities	(170)
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(18,669)
Repayment of mortgage debt principal	(60,765)
Purchase of capital assets	(25,030)
Net cash used by capital and related financing activities	(104,464)
Net increase in cash	21,430
Cash, beginning of year	-
Cash, end of year	\$ 21,430
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	\$ 77,934
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	53,878
Change in current assets and liabilities:	
Other current assets	(2,079)
Accrued liabilities	(3,669)
Total adjustments	48,130
Net cash provided by operating activities	\$ 126,064

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements September 30, 2019

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, 2019

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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

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 includes the cost of personnel and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

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

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

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2019

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

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

D. Cash Match Allocations

In accordance with terms and provisions of the various grant contracts, the Commission is generally required to provide a specified percentage of matching funds to support the grant programs. Matching funds of \$40,511 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 40 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 ICMA Retirement Corporation and adopted ICMA's prototype plan. Under this arrangement, employees deal directly with ICMA 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 2019 were both approximately \$2.4 million. During the year, the Commission contributed approximately \$343,000 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$122,637 (5% of covered payroll).

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

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 2019, the Commission submitted its indirect cost plan to its federal cognizant agency, Texas Workforce Commission and the United State 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

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 Assets

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, 2019.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

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 \$397,696 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, 2019.

Assigned fund balance – represents amounts which the Commission intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Board of Directors or by the 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 \$1,401,519 as of September 30, 2019.

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 \$951,564 as of September 30, 2019.

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 three months or less when purchased to be cash equivalents.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

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

L. Annual Budgets

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

NOTE 2 - CASH AND CASH EQUIVALENTS

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

At September 30, 2019, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$3,449,480 while the bank balances were \$3,591,932. Of the bank balances, \$500,000 was covered by federal depository insurance and the remainder was collateralized with securities from the Federal Home Loan Mortgage Corporation for \$5,000,000 and a Federal Home Loan Bank security for \$500,000 all of which were held by the pledging financial institution's agent in the Commission's name.

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

a. Credit Risk

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

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, 2019

NOTE 4 - CAPITAL ASSETS

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

<u>Primary Government</u>	<u>Beginning</u> <u>Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending</u> <u>Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 98,000	\$ -	\$ -	\$ 98,000
Capital assets being depreciated:				
Building and improvements	1,221,242	-	-	1,221,242
Furniture and equipment	<u>8,765,089</u>	<u>314,100</u>	<u>568,391</u>	<u>8,510,808</u>
Total capital assets being depreciated	<u>9,986,331</u>	<u>314,100</u>	<u>568,391</u>	<u>9,732,050</u>
Less accumulated depreciation for:				
Building and improvements	906,747	41,869	-	948,616
Furniture and equipment	<u>5,193,311</u>	<u>586,423</u>	<u>378,358</u>	<u>5,401,376</u>
Total accumulated depreciation	<u>6,100,058</u>	<u>628,292</u>	<u>378,358</u>	<u>6,349,992</u>
Total capital assets being depreciated, net	<u>3,886,273</u>	(314,192)	(190,023)	<u>3,382,058</u>
Governmental activities capital assets, net	<u>\$ 3,984,273</u>	(\$314,192)	(\$190,023)	<u>\$3,480,058</u>

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

General Government	\$ 58,063
Workforce Development	37,380
Aging Services	6,113
Emergency Communications	50,339
Emergency Management	474,850
Water Planning Development	374
Solid Waste Planning	377
Economic Development	243
Criminal Justice Programs	259
Transportation Planning	<u>294</u>
Total depreciation expense – governmental activities	<u>\$628,292</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

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, 2019, one (1) new loan for \$40,000, was issued to a qualified borrower through these programs. Interest income totaling \$12,217 was received. The Commission can use \$10,237 to offset general expenditures and the other \$1,980 is reinvested into the program. No loans were in default as of September 30, 2019.

Based on an analysis of each outstanding loan at September 30, 2019, management has established an allowance for bad debts of \$19,570 relative to the \$192,131 of loans outstanding as of September 30, 2019. The net outstanding balance, \$172,561 at September 30, 2019, 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, 2019, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$469,197	\$409,290
Texas Health and Human Services Commission	-	371,970
Other Governmental Funds	-	79,227
Internal Service Fund	<u>409,290</u>	<u>18,000</u>
 Totals	 <u>\$878,487</u>	 <u>\$878,487</u>

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

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

2. Transfers To and From Other Funds

Transfers to and from other funds during 2018-19 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 135,947	Indirect cost allocations
Texas Health and Human Services Commission	General Fund	103,293	Indirect cost allocations
Texas Workforce Commission	General Fund	137,704	Indirect cost allocations
General Fund	Texas Health and Human Services Commission	37,775	Cash match requirements
General Fund	Texas Department of Transportation	2,737	Cash match requirements
Total		<u>\$417,455</u>	

NOTE 7 - LEASE COMMITMENTS

The Commission leases office equipment under operating lease agreements which have lease terms in excess of one year with yearly commitments as follows:

2020	\$11,604
2021	11,604
2022	<u>7,244</u>
Totals	<u>\$30,452</u>

Lease expense incurred for 2019 under all non-cancellable operating leases was \$11,604. Such amount is included in equipment rental and maintenance, primarily in the Internal Service and Special Revenue Funds. In addition, approximately \$29,332 of satellite office rental not governed by long-term contracts is included in workforce center costs of certain Texas Workforce Commission programs.

NOTE 8 - LONG-TERM OBLIGATIONS

The Commission has financed the acquisition of its office building and improvements through long-term borrowings. In addition, the Commission has a liability for compensated absences. Activity for the year ended September 30, 2019 is as follows:

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2019

NOTE 8 - LONG-TERM OBLIGATIONS (CONT'D.)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
4.65% real estate lien note, due 11/11/24, including interest, secured by lien on real property	\$430,276	\$ -	\$ 60,762	\$369,514	\$63,643
Compensated absences (Note 9) *	<u>377,662</u>	<u>224,960</u>	<u>193,331</u>	<u>409,291</u>	<u>5,018</u>
Total long-term obligations	<u>\$807,938</u>	<u>\$222,960</u>	<u>\$254,093</u>	<u>\$778,805</u>	<u>\$68,661</u>

* Compensated absences are liquidated by the Internal Service Fund.

Debt service requirements of the note for the years subsequent to September 30, 2019 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 63,644	\$16,097	\$ 79,741
2021	66,755	12,986	79,741
2022	69,971	9,770	79,741
2023	73,342	6,398	79,740
2024 – 25	<u>95,802</u>	<u>3,019</u>	<u>98,821</u>
Total	<u>\$369,514</u>	<u>\$48,270</u>	<u>\$417,784</u>

Interest expense incurred on the note for 2019 was \$18,979. The Internal Service Fund is used to repay this note.

NOTE 9 - 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 10).

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, 2019

NOTE 9 - 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 \$409,290 at September 30, 2019. All compensated absences for vacation and sick leave are advance funded to ensure funds are available.

NOTE 10 - 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 ICMA Retirement Corporation, an independent administrator which makes all investment decisions. 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 11 - CONTINGENCIES

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

NOTE 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, 2019, 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, 2019.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2019

NOTE 13 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2019 on the balance sheet – governmental funds consist of the following:

	<u>General Fund</u>
<u>Restricted:</u>	
Microloan Programs	<u>\$ 397,696</u>
<u>Assigned:</u>	
Local Cash	\$ 999,664
Intergovernmental Grants and Contracts	183,211
Other	<u>218,644</u>
Total Assigned	<u>\$1,401,519</u>

COMBINING FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2019

	Commission on State Emergency Communications	Texas Water Development Board	Office of the Governor Homeland Security Grant Division	Texas Department of Public Safety
Assets				
Cash and cash equivalents	\$ -	64,167	-	6,171
Receivables (net):				
Due from grantors	90,478	-	178,600	20,579
Accounts receivable	-	-	-	-
Other assets	83,251	-	-	-
Total assets	\$ 173,729	64,167	178,600	26,750
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 44,729	25,532	147,867	11,909
Due to other funds	26,776	-	20,394	-
Unearned revenue	102,224	38,635	10,339	14,841
Total liabilities	173,729	64,167	178,600	26,750
Fund balances:				
Assigned	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 173,729	64,167	178,600	26,750

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Commerce</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Nortex Regional Planning Commission</u>	<u>Total Nonmajor Governmental Funds</u>
65,577	-	-	2,119	-	138,034
-	32,057	-	20,365	-	342,079
-	-	-	360	-	360
-	-	-	-	-	83,251
<u>65,577</u>	<u>32,057</u>	<u>-</u>	<u>22,844</u>	<u>-</u>	<u>563,724</u>
25,898	-	-	22,844	-	278,779
-	32,057	-	-	-	79,227
39,679	-	-	-	-	205,718
<u>65,577</u>	<u>32,057</u>	<u>-</u>	<u>22,844</u>	<u>-</u>	<u>563,724</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>65,577</u>	<u>32,057</u>	<u>-</u>	<u>22,844</u>	<u>-</u>	<u>563,724</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2019

	Commission on State Emergency Communications	Texas Water Development Board	Office of the Governor Homeland Security Grant Division	Texas Department of Public Safety
Revenues				
Intergovernmental grants and contracts	\$ 1,852,768	169,437	521,644	386,231
Local cash and in-kind	562	-	-	53,352
Program income:				
PRPC	-	-	-	-
Interest income	1,638	1,062	-	-
Total revenues	<u>1,854,968</u>	<u>170,499</u>	<u>521,644</u>	<u>439,583</u>
Expenditures				
Emergency communications	1,788,033	-	-	-
Water development planning	-	170,499	-	-
Emergency management	-	-	487,523	437,596
Solid waste planning	-	-	-	-
Transportation planning	-	-	-	-
Economic development	-	-	-	-
Criminal justice programs	-	-	-	-
Aging services	-	-	-	-
Total expenditures	<u>1,788,033</u>	<u>170,499</u>	<u>487,523</u>	<u>437,596</u>
Excess of revenues over (under) expenditures	66,935	-	34,121	1,987
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(66,935)	-	(34,121)	(1,987)
Net change in fund balances	-	-	-	-
Fund balances, beginning	-	-	-	-
Fund balances, ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Commerce</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Nortex Regional Planning Commission</u>	<u>Total Nonmajor Governmental Funds</u>
176,943	138,477	70,000	110,465	30,255	3,456,220
-	-	53,729	-	-	107,643
-	-	-	11,820	-	11,820
1,676	-	-	-	-	4,376
<u>178,619</u>	<u>138,477</u>	<u>123,729</u>	<u>122,285</u>	<u>30,255</u>	<u>3,580,059</u>
-	-	-	-	-	1,788,033
-	-	-	-	-	170,499
-	-	-	-	-	925,119
172,032	-	-	-	-	172,032
-	133,902	-	-	-	133,902
-	-	110,968	-	-	110,968
-	-	-	118,417	-	118,417
-	-	-	-	27,879	27,879
<u>172,032</u>	<u>133,902</u>	<u>110,968</u>	<u>118,417</u>	<u>27,879</u>	<u>3,446,849</u>
6,587	4,575	12,761	3,868	2,376	133,210
-	2,737	-	-	-	2,737
<u>(6,587)</u>	<u>(7,312)</u>	<u>(12,761)</u>	<u>(3,868)</u>	<u>(2,376)</u>	<u>(135,947)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

SUPPORTING SCHEDULES

COMBINING FINANCIAL SCHEDULES
ALL SPECIAL REVENUE FUNDS

PANHANDLE REGIONAL PLANNING COMMISSION

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

This subsection presents statements for all Special Revenue Funds. Additionally, to comply with information required by grantors, combining schedules of revenues, expenditures and changes in fund balances and/or supplemental schedules of revenues, expenditures and changes in fund balances for individual grants are included, which have been prepared to conform to grant reporting requirements. The difference between these schedules and the combining schedules of revenues, expenditures and changes in fund balances is that the Commission's cash match and the indirect cost allocated to Special Revenue Funds have been classified as revenues and expenditures in the supplemental schedules on pages 64 - 168 to conform to grant reporting requirements but have been classified as transfers to and from the general fund in the combining statement of revenues and expenditures on pages 59 - 60.

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet - All Special Revenue Funds

September 30, 2019

	<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>Office of the Governor Homeland Security Grant Division</u>	<u>Texas Department of Public Safety</u>
<u>Assets</u>						
Cash	\$ 306,654	-	-	64,167	-	6,171
Due from grantor agencies	893,747	484,543	90,478	-	178,600	20,579
Accounts receivable	-	-	-	-	-	-
Other assets	14,851	-	83,251	-	-	-
Total assets	<u>\$ 1,215,252</u>	<u>484,543</u>	<u>173,729</u>	<u>64,167</u>	<u>178,600</u>	<u>26,750</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 1,172,427	111,278	44,729	25,532	147,867	11,909
Due to general fund	-	371,970	26,776	-	20,394	-
Unearned revenue	42,825	1,295	102,224	38,635	10,339	14,841
Total liabilities	<u>1,215,252</u>	<u>484,543</u>	<u>173,729</u>	<u>64,167</u>	<u>178,600</u>	<u>26,750</u>
Fund balances:						
Assigned	-	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 1,215,252</u>	<u>484,543</u>	<u>173,729</u>	<u>64,167</u>	<u>178,600</u>	<u>26,750</u>

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Commerce</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Nortex Regional Planning Commisison</u>	<u>Total</u>
65,577	-	-	2,119	-	444,688
-	32,057	-	20,365	-	1,720,369
-	-	-	360	-	360
-	-	-	-	-	98,102
<u>65,577</u>	<u>32,057</u>	<u>-</u>	<u>22,844</u>	<u>-</u>	<u>2,263,519</u>
25,898	-	-	22,844	-	1,562,484
-	32,057	-	-	-	451,197
<u>39,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>249,838</u>
<u>65,577</u>	<u>32,057</u>	<u>-</u>	<u>22,844</u>	<u>-</u>	<u>2,263,519</u>
-	-	-	-	-	-
<u>65,577</u>	<u>32,057</u>	<u>-</u>	<u>22,844</u>	<u>-</u>	<u>2,263,519</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year ended September 30, 2019

	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Texas Water Development Board	Office of the Governor Homeland Security Grant Division
Revenues:					
Federal grants	\$ -	-	-	-	-
State grants:					
Federal flow-through	14,307,252	1,924,209	-	-	521,644
Non-federal	2,626,166	138,275	1,852,768	169,437	-
Local cash and in-kind	249,113	586,144	562	-	-
Program income:					
PRPC	-	5,324	-	-	-
Subcontractor	-	170,934	-	-	-
Interest income	-	-	1,638	1,062	-
Total revenues	<u>17,182,531</u>	<u>2,824,886</u>	<u>1,854,968</u>	<u>170,499</u>	<u>521,644</u>
Expenditures - Current:					
Salaries and benefits	524,800	627,642	387,464	-	238,779
Travel	24,869	30,022	13,210	-	11,353
Supplies and materials	72,863	15,962	40,200	-	300
Internal service charges	325,922	155,033	118,179	523	34,903
Equipment rental and maintenance	25	-	4,558	-	-
Miscellaneous and other costs	49,239	69,539	18,438	752	11,375
Client payments	205,188	-	-	-	-
Client supportive services	10,599,061	1,217,766	-	-	-
Client training	999,001	-	-	-	-
Local cash, in-kind and program income	12,001	631,158	-	-	-
Subcontractor costs	3,758,494	-	-	169,224	184,509
Workforce center costs	199,710	-	-	-	-
9-1-1 system expenditures	-	-	975,599	-	-
Capital outlay	273,654	12,246	230,385	-	6,304
Total expenditures	<u>17,044,827</u>	<u>2,759,368</u>	<u>1,788,033</u>	<u>170,499</u>	<u>487,523</u>
Excess (deficiency) of revenues over expenditures	<u>137,704</u>	<u>65,518</u>	<u>66,935</u>	<u>-</u>	<u>34,121</u>
Other financing sources (uses):					
Transfers from other funds	-	37,775	-	-	-
Transfers to other funds	(137,704)	(103,293)	(66,935)	-	(34,121)
Total other financing sources (uses)	<u>(137,704)</u>	<u>(65,518)</u>	<u>(66,935)</u>	<u>-</u>	<u>(34,121)</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Texas Department of Public Safety	Texas Commission on Environmental Quality	Texas Department of Transportation	U.S. Department of Commerce	Office of the Governor Criminal Justice Division	Nortex Regional Planning Commission	Total
-	-	-	70,000	-	-	70,000
386,231	-	138,477	-	-	11,722	17,289,535
-	176,943	-	-	110,465	18,533	5,092,587
53,352	-	-	53,729	-	-	942,900
-	-	-	-	11,820	-	17,144
-	-	-	-	-	-	170,934
-	1,676	-	-	-	-	4,376
<u>439,583</u>	<u>178,619</u>	<u>138,477</u>	<u>123,729</u>	<u>122,285</u>	<u>30,255</u>	<u>23,587,476</u>
3,650	40,907	47,289	88,028	24,696	12,584	1,995,839
-	3,322	-	3,169	-	491	86,436
668	201	-	-	3,698	-	133,892
12,640	10,718	15,731	16,062	5,244	5,074	700,029
-	-	-	-	-	-	4,583
316	2,124	566	3,709	-	2,509	158,567
-	-	-	-	-	-	205,188
-	-	-	-	-	7,221	11,824,048
-	-	-	-	-	-	999,001
-	-	-	-	-	-	643,159
417,437	114,760	70,316	-	84,779	-	4,799,519
-	-	-	-	-	-	199,710
-	-	-	-	-	-	975,599
2,885	-	-	-	-	-	525,474
<u>437,596</u>	<u>172,032</u>	<u>133,902</u>	<u>110,968</u>	<u>118,417</u>	<u>27,879</u>	<u>23,251,044</u>
<u>1,987</u>	<u>6,587</u>	<u>4,575</u>	<u>12,761</u>	<u>3,868</u>	<u>2,376</u>	<u>336,432</u>
-	-	2,737	-	-	-	40,512
<u>(1,987)</u>	<u>(6,587)</u>	<u>(7,312)</u>	<u>(12,761)</u>	<u>(3,868)</u>	<u>(2,376)</u>	<u>(376,944)</u>
<u>(1,987)</u>	<u>(6,587)</u>	<u>(4,575)</u>	<u>(12,761)</u>	<u>(3,868)</u>	<u>(2,376)</u>	<u>(336,432)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

	WIOA	Child Care	Other Programs	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,191,259	10,287,594	1,828,399	14,307,252
Non-federal	-	2,381,156	245,010	2,626,166
Local cash and in-kind	102,001	147,112	-	249,113
Total Revenues	2,293,260	12,815,862	2,073,409	17,182,531
Expenditures:				
Current				
Salaries and benefits	83,926	361,379	79,495	524,800
Travel	5,197	11,242	8,430	24,869
Supplies and materials	47,832	5,433	19,598	72,863
Internal service charges	89,190	164,576	72,156	325,922
Equipment rental and maintenance	6	10	9	25
Miscellaneous and other costs	12,820	20,234	16,185	49,239
Indirect cost allocation	32,113	70,024	35,567	137,704
Client payments	106,143	-	99,045	205,188
Client supportive services	65,237	10,397,532	136,292	10,599,061
Client training	624,021	318,794	56,186	999,001
Local cash and in-kind	12,001	-	-	12,001
Subcontractor costs	937,740	1,407,933	1,412,821	3,758,494
Workforce center costs	40,267	46,030	113,413	199,710
Capital outlay	236,767	12,675	24,212	273,654
Total Expenditures	2,293,260	12,815,862	2,073,409	17,182,531
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, 2019

	2018 Trade Act	2019 Trade Act	High Demand Job Training - Dalhart	High Demand Job Training - Borger	2018 Adult	2018 Rapid Response
Revenues:						
State grants						
Federal flow-through	\$ 4,518	5,173	99,997	88,655	659,733	11,947
Local cash and in-kind	-	-	12,001	90,000	-	-
Total Revenues	4,518	5,173	111,998	178,655	659,733	11,947
Expenditures:						
Current						
Salaries and benefits	-	-	-	-	30,173	-
Travel	-	-	-	-	1,650	-
Supplies and materials	-	-	12,049	31,687	948	-
Internal service charges	60	118	-	-	24,453	-
Equipment rental and maintenance	-	-	-	-	2	-
Miscellaneous and other costs	-	-	-	-	4,542	-
Indirect cost allocation	7	14	-	-	9,429	-
Client payments	-	-	-	-	1,231	-
Client supportive services	25	-	-	-	46,986	-
Client training	4,426	5,041	-	-	399,313	-
Local cash and in-kind	-	-	12,001	-	-	-
Subcontractor costs	-	-	-	-	127,116	11,947
Workforce center costs	-	-	-	-	13,123	-
Capital outlay	-	-	87,948	146,968	767	-
Total Expenditures	4,518	5,173	111,998	178,655	659,733	11,947
Excess of revenues over expenditures	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-
Fund balance end of year	\$ -	-	-	-	-	-

2019 Rapid Response	2018 Reemploy- ment	2019 Reemploy- ment	2017 Youth	2018 Youth	2019 Youth	2017 Dislocated Worker	2018 Dislocated Worker	Total
2,792	225	82,554	2,512	543,016	30,735	61,296	598,106	2,191,259
-	-	-	-	-	-	-	-	102,001
2,792	225	82,554	2,512	543,016	30,735	61,296	598,106	2,293,260
-	-	-	-	26,172	-	-	27,581	83,926
-	-	432	-	1,512	-	-	1,603	5,197
-	-	196	-	1,411	-	-	1,541	47,832
-	11	5,878	226	23,894	-	8,935	25,615	89,190
-	-	-	-	2	-	-	2	6
-	-	461	-	3,970	11	-	3,836	12,820
-	1	1,738	26	9,563	-	1,027	10,308	32,113
-	-	-	-	71,857	22,737	-	10,318	106,143
-	-	-	-	13,676	-	-	4,550	65,237
-	-	-	-	109,190	-	-	106,051	624,021
-	-	-	-	-	-	-	-	12,001
2,792	213	65,440	2,260	274,053	7,987	51,334	394,598	937,740
-	-	8,144	-	7,638	-	-	11,362	40,267
-	-	265	-	78	-	-	741	236,767
2,792	225	82,554	2,512	543,016	30,735	61,296	598,106	2,293,260
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Trade Act Services for Dislocated Workers
 Grant Number: 0118TRA000 (858)
 Grant Term: October 1, 2017 to December 31, 2018

	<u>Actual</u>		
	<u>2019</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 4,518	5,482	10,000
Total Revenues	<u>4,518</u>	<u>5,482</u>	<u>10,000</u>
Expenditures:			
Current			
Internal service charges	60	144	204
Indirect cost allocation	7	17	24
Client supportive services	25	-	25
Client training	4,426	5,321	9,747
Total Expenditures	<u>4,518</u>	<u>5,482</u>	<u>10,000</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, 2019

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0118TRA000 (858)
Grant Term: October 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 228	67	161	228
Direct program-education and training	9,772	4,451	5,321	9,772
Total cost category	<u>\$ 10,000</u>	<u>4,518</u>	<u>5,482</u>	<u>10,000</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0119TRA000 (859)
Grant Term: October 1, 2018 to December 31, 2019

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 5,173	-	5,173
Total Revenues	5,173	-	5,173
Expenditures:			
Current			
Internal service charges	118	-	118
Indirect cost allocation	14	-	14
Client training	5,041	-	5,041
Total Expenditures	5,173	-	5,173
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, 2019

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0119TRA000 (859)
Grant Term: October 1, 2018 to December 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 476	132	-	132
Direct program-education and training	9,524	5,041	-	5,041
Total cost category	\$ 10,000	5,173	-	5,173

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: High-Demand Job Training Grant - Dalhart
 Grant Number: 0118HJT000 (878)
 Grant Term: June 1, 2018 to May 31, 2019

	<u>Actual</u>		
	<u>2019</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 99,997	-	99,997
Local cash and in-kind	12,001	88,177	100,178
Total Revenues	<u>111,998</u>	<u>88,177</u>	<u>200,175</u>
Expenditures:			
Current			
Supplies and materials	12,049	-	12,049
Local cash and in-kind	12,001	88,177	100,178
Capital outlay	87,948	-	87,948
Total Expenditures	<u>111,998</u>	<u>88,177</u>	<u>200,175</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, 2019

Grant Name: High-Demand Job Training Grant - Dalhart
Grant Number: 0118HJT000 (878)
Grant Term: June 1, 2018 to May 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Direct program-career services	\$ 99,997	99,997	-	99,997
Supplemental:				
Leveraged funds expended	100,178	12,001	88,177	100,178
Total cost category	<u>\$ 200,175</u>	<u>111,998</u>	<u>88,177</u>	<u>200,175</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: High-Demand Job Training Grant - Borger
Grant Number: 0118HJT001 (888)
Grant Term: August 7, 2018 to April 30, 2019

	<u>2019</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 88,655	-	88,655
Local cash and in-kind	<u>90,000</u>	<u>-</u>	<u>90,000</u>
Total Revenues	<u>178,655</u>	<u>-</u>	<u>178,655</u>
Expenditures:			
Current			
Supplies and materials	31,687	-	31,687
Capital outlay	<u>146,968</u>	<u>-</u>	<u>146,968</u>
Total Expenditures	<u>178,655</u>	<u>-</u>	<u>178,655</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, 2019

Grant Name: High-Demand Job Training Grant - Borger
 Grant Number: 0118HJT001 (888)
 Grant Term: August 7, 2018 to April 30, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Direct program-career services	\$ 90,000	88,655	-	88,655
Supplemental:				
Leveraged funds expended	90,000	90,000	-	90,000
Total cost category	<u>\$ 180,000</u>	<u>178,655</u>	<u>-</u>	<u>178,655</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0118WOA000 (919)
 Grant Term: July 1, 2018 to June 30, 2020

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 659,733	18,244	677,977
Total Revenues	659,733	18,244	677,977
Expenditures:			
Current			
Salaries and benefits	30,173	2,845	33,018
Travel	1,650	64	1,714
Supplies and materials	948	14	962
Internal service charges	24,453	1,047	25,500
Equipment rental and maintenance	2	-	2
Miscellaneous and other costs	4,542	293	4,835
Indirect cost allocation	9,429	683	10,112
Client payments	1,231	-	1,231
Client supportive services	46,986	-	46,986
Client training	399,313	-	399,313
Subcontractor costs	127,116	8,171	135,287
Workforce center costs	13,123	5,127	18,250
Capital outlay	767	-	767
Total Expenditures	659,733	18,244	677,977
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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0118WOA000 (919)
 Grant Term: July 1, 2018 to June 30, 2020

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 68,433	42,635	683	43,318
Direct program-career services	134,615	125,408	9,046	134,454
Direct program-education and training	399,313	399,313	-	399,313
Monitoring	1,892	1,892	-	1,892
Program management & support	29,303	24,819	4,484	29,303
Subrecipient operating costs	21,479	17,448	4,031	21,479
Support services-other	19,449	19,449	-	19,449
Support services-transportation	27,537	27,537	-	27,537
Transitional jobs	1,232	1,232	-	1,232
Total cost category	\$ 703,253	659,733	18,244	677,977

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
 Grant Number: 0118WOR000 (929)
 Grant Term: July 1, 2018 to June 30, 2019

	<u>2019</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 11,947	14	11,961
Total Revenues	<u>11,947</u>	<u>14</u>	<u>11,961</u>
Expenditures:			
Current			
Subcontractor costs	11,947	14	11,961
Total Expenditures	<u>11,947</u>	<u>14</u>	<u>11,961</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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0118WOR000 (929)
Grant Term: July 1, 2018 to June 30, 2019

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2019</u>	<u>Prior years</u>	
Cost category:				
Rapid response	<u>\$ 23,814</u>	<u>11,947</u>	<u>14</u>	<u>11,961</u>
Total cost category	<u>\$ 23,814</u>	<u>11,947</u>	<u>14</u>	<u>11,961</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
 Grant Number: 0119WOR001 (920)
 Grant Term: July 1, 2019 to June 30, 2020

	<u>2019</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 2,792	-	2,792
Total Revenues	<u>2,792</u>	<u>-</u>	<u>2,792</u>
Expenditures:			
Current			
Subcontractor costs	2,792	-	2,792
Total Expenditures	<u>2,792</u>	<u>-</u>	<u>2,792</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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0119WOR001 (920)
Grant Term: July 1, 2019 to June 30, 2020

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2019</u>	<u>Prior years</u>	
Cost category:				
Rapid response	<u>\$ 16,375</u>	<u>2,792</u>	<u>-</u>	<u>2,792</u>
Total cost category	<u>\$ 16,375</u>	<u>2,792</u>	<u>-</u>	<u>2,792</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0118REA000 (938)
 Grant Term: November 1, 2017 to October 31, 2018

	<u>2019</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 225	78,466	78,691
Total Revenues	<u>225</u>	<u>78,466</u>	<u>78,691</u>
Expenditures:			
Current			
Internal service charges	11	4,614	4,625
Indirect cost allocation	1	530	531
Subcontractor costs	<u>213</u>	<u>73,322</u>	<u>73,535</u>
Total Expenditures	<u>225</u>	<u>78,466</u>	<u>78,691</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, 2019

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0118REA000 (938)
 Grant Term: November 1, 2017 to October 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 5,156	12	5,144	5,156
Direct program-career services	73,535	213	73,322	73,535
Total cost category	<u>\$ 78,691</u>	<u>225</u>	<u>78,466</u>	<u>78,691</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0119REA000 (939)
 Grant Term: October 1, 2018 to September 30, 2019

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 82,554	-	82,554
Total Revenues	82,554	-	82,554
Expenditures:			
Current			
Travel	432	-	432
Supplies and materials	196	-	196
Internal service charges	5,878	-	5,878
Miscellaneous and other costs	461	-	461
Indirect cost allocation	1,738	-	1,738
Subcontractor costs	65,440	-	65,440
Workforce center costs	8,144	-	8,144
Capital outlay	265	-	265
Total Expenditures	82,554	-	82,554
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, 2019

Grant Name: Reemployment Services and Eligibility Assessment
Grant Number: 0119REA000 (939)
Grant Term: October 1, 2018 to September 30, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 7,738	7,738	-	7,738
Direct program-career services	73,765	73,765	-	73,765
Program management & support	1,051	1,051	-	1,051
Total cost category	\$ 82,554	82,554	-	82,554

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0117WOY000 (948)
 Grant Term: July 1, 2017 to June 30, 2019

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 2,512	490,970	493,482
Total Revenues	2,512	490,970	493,482
Expenditures:			
Current			
Salaries and benefits	-	18,304	18,304
Travel	-	1,470	1,470
Supplies and materials	-	147	147
Internal service charges	226	31,850	32,076
Equipment rental and maintenance	-	5	5
Miscellaneous and other costs	-	2,585	2,585
Indirect cost allocation	26	7,772	7,798
Client payments	-	83,238	83,238
Client supportive services	-	18,505	18,505
Client training	-	103,775	103,775
Subcontractor costs	2,260	215,505	217,765
Workforce center costs	-	7,702	7,702
Capital outlay	-	112	112
Total Expenditures	2,512	490,970	493,482
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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0117WOY000 (948)
 Grant Term: July 1, 2017 to June 30, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 48,222	248	47,974	48,222
Monitoring	1,127	4	1,123	1,127
In school youth:				
Direct program-career services	47,838	-	47,838	47,838
Direct program-education & training	18,797	-	18,797	18,797
Program management & support	2,011	-	2,011	2,011
Subrecipient operating costs	2,675	-	2,675	2,675
Support services-other	84	-	84	84
Support services-transportation	1,680	-	1,680	1,680
Support services-work related incentives	304	-	304	304
Work experience	19,973	-	19,973	19,973
Out of school youth:				
Direct program-career services	118,289	2,260	116,029	118,289
Direct program-education & training	84,979	-	84,979	84,979
Program management & support	11,233	-	11,233	11,233
Subrecipient operating costs	7,195	-	7,195	7,195
Support services-other	9,025	-	9,025	9,025
Support services-transportation	4,985	-	4,985	4,985
Support services-work related incentives	2,426	-	2,426	2,426
Work experience	112,639	-	112,639	112,639
Total cost category	\$ 493,482	2,512	490,970	493,482

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0118WOY000 (949)
 Grant Term: July 1, 2018 to June 30, 2020

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 543,016	46,962	589,978
Total Revenues	543,016	46,962	589,978
Expenditures:			
Current			
Salaries and benefits	26,172	2,860	29,032
Travel	1,512	44	1,556
Supplies and materials	1,411	10	1,421
Internal service charges	23,894	787	24,681
Equipment rental and maintenance	2	-	2
Miscellaneous and other costs	3,970	205	4,175
Indirect cost allocation	9,563	692	10,255
Client payments	71,857	19,385	91,242
Client supportive services	13,676	-	13,676
Client training	109,190	-	109,190
Subcontractor costs	274,053	17,803	291,856
Workforce center costs	7,638	5,176	12,814
Capital outlay	78	-	78
Total Expenditures	543,016	46,962	589,978
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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0118WOY000 (949)
 Grant Term: July 1, 2018 to June 30, 2020

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 69,403	43,240	692	43,932
Monitoring	1,919	1,919	-	1,919
In school youth:				
Direct program-career services	33,405	25,600	4,132	29,732
Direct program-education & training	13,016	11,856	-	11,856
Program management & support	3,085	2,321	460	2,781
Subrecipient operating costs	2,237	1,540	359	1,899
Support services-other	431	431	-	431
Support services-transportation	1,279	1,129	-	1,129
Support services-work related incentives	403	403	-	403
Work experience	8,475	7,719	756	8,475
Out of school youth:				
Direct program-career services	237,541	196,626	6,047	202,673
Direct program-education & training	125,300	97,334	-	97,334
Program management & support	22,739	17,168	3,597	20,765
Subrecipient operating costs	19,532	13,557	2,153	15,710
Support services-other	4,120	3,850	-	3,850
Support services-transportation	5,399	4,474	-	4,474
Support services-work related incentives	3,692	3,390	-	3,390
Work experience	161,245	110,459	28,766	139,225
Total cost category	\$ 713,221	543,016	46,962	589,978

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0119WOY001 (940)
 Grant Term: July 1, 2019 to June 30, 2021

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 30,735	-	30,735
Total Revenues	30,735	-	30,735
Expenditures:			
Current			
Miscellaneous and other costs	11	-	11
Client payments	22,737	-	22,737
Subcontractor costs	7,987	-	7,987
Total Expenditures	30,735	-	30,735
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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Youth
Grant Number: 0119WOY001 (940)
Grant Term: July 1, 2019 to June 30, 2021

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 55,207	-	-	-
In school youth:				
Direct program-career services	56,404	-	-	-
Direct program-education & training	858	-	-	-
Subrecipient operating costs	9,670	-	-	-
Work experience	20,000	-	-	-
Out of school youth:				
Direct program-career services	297,636	-	-	-
Direct program-education & training	188	-	-	-
Subrecipient operating costs	11,257	-	-	-
Support services-other	847	-	-	-
Work experience	100,000	30,735	-	30,735
Total cost category	\$ 552,067	30,735	-	30,735

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0117WOD000 (988)
 Grant Term: July 1, 2017 to June 30, 2019

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 61,296	607,950	669,246
Total Revenues	61,296	607,950	669,246
Expenditures:			
Current			
Salaries and benefits	-	20,057	20,057
Travel	-	1,742	1,742
Supplies and materials	-	181	181
Internal service charges	8,935	37,657	46,592
Equipment rental and maintenance	-	8	8
Miscellaneous and other costs	-	3,047	3,047
Indirect cost allocation	1,027	8,942	9,969
Client supportive services	-	12,943	12,943
Client training	-	41,419	41,419
Subcontractor costs	51,334	466,391	517,725
Workforce center costs	-	15,411	15,411
Capital outlay	-	152	152
Total Expenditures	61,296	607,950	669,246
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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0117WOD000 (988)
 Grant Term: July 1, 2017 to June 30, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 65,396	9,964	55,432	65,396
Direct program-career services	242,200	51,334	190,866	242,200
Direct program-education and training	41,281	-	41,281	41,281
Monitoring	1,528	(2)	1,530	1,528
Program management & support	15,230	-	15,230	15,230
Subrecipient operating costs	15,530	-	15,530	15,530
Support services-other	8,741	-	8,741	8,741
Support services-transportation	4,340	-	4,340	4,340
Transfer:				
Direct program-career services	275,000	-	275,000	275,000
Total cost category	\$ 669,246	61,296	607,950	669,246

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0118WOD000 (989)
 Grant Term: July 1, 2018 to June 30, 2020

	<u>2019</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 598,106	749	598,855
Total Revenues	<u>598,106</u>	<u>749</u>	<u>598,855</u>
Expenditures:			
Current			
Salaries and benefits	27,581	-	27,581
Travel	1,603	-	1,603
Supplies and materials	1,541	-	1,541
Internal service charges	25,615	-	25,615
Equipment rental and maintenance	2	-	2
Miscellaneous and other costs	3,836	-	3,836
Indirect cost allocation	10,308	749	11,057
Client payments	10,318	-	10,318
Client supportive services	4,550	-	4,550
Client training	106,051	-	106,051
Subcontractor costs	394,598	-	394,598
Workforce center costs	11,362	-	11,362
Capital outlay	741	-	741
Total Expenditures	<u>598,106</u>	<u>749</u>	<u>598,855</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, 2019

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0118WOD000 (989)
 Grant Term: July 1, 2018 to June 30, 2020

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 74,818	46,611	749	47,360
Direct program-career services	326,333	194,179	-	194,179
Direct program-education and training	35,961	31,051	-	31,051
Monitoring	2,068	2,068	-	2,068
Program management & support	22,402	20,159	-	20,159
Subrecipient operating costs	16,908	14,167	-	14,167
Support services-other	3,444	3,444	-	3,444
Support services-transportation	1,505	1,105	-	1,105
Transitional jobs	10,421	10,322	-	10,322
Transfer:				
Direct program-career services	200,000	200,000	-	200,000
Direct program-education and training	75,000	75,000	-	75,000
Total cost category	\$ 768,860	598,106	749	598,855

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, 2019

	Child Care Attendance Automation	2018 Child Care Formula	2019 Child Care Formula	2018 Child Care Local Match
Revenues:				
State grants				
Federal flow-through	\$ 80,052	83,828	7,271,524	966,305
Non-federal	-	-	1,115,201	-
Local cash and in-kind	-	-	-	67,112
	80,052	83,828	8,386,725	1,033,417
Expenditures:				
Current				
Salaries and benefits	-	68,810	238,503	-
Travel	-	-	11,242	-
Supplies and materials	-	-	5,433	-
Internal service charges	-	6,008	158,568	-
Equipment rental and maintenance	-	-	10	-
Miscellaneous and other costs	-	364	19,870	-
Indirect cost allocation	-	8,646	55,161	-
Client payments	-	-	-	-
Client supportive services	-	(631)	6,757,007	1,033,417
Client training	-	631	49,412	-
Subcontractor costs	80,052	-	1,032,814	-
Workforce center costs	-	-	46,030	-
Capital outlay	-	-	12,675	-
	80,052	83,828	8,386,725	1,033,417
Total Expenditures	80,052	83,828	8,386,725	1,033,417
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

<u>2019 Child Care Local Match</u>	<u>2019 TDFPS Child Care</u>	<u>2020 TDFPS Child Care</u>	<u>2018 CCDF Quality Improvement Activity</u>	<u>2019 CCDF Quality Improvement Activity</u>	<u>Total</u>
1,306,067	-	-	13,787	566,031	10,287,594
-	1,169,378	96,577	-	-	2,381,156
80,000	-	-	-	-	147,112
<u>1,386,067</u>	<u>1,169,378</u>	<u>96,577</u>	<u>13,787</u>	<u>566,031</u>	<u>12,815,862</u>
-	49,941	4,125	-	-	361,379
-	-	-	-	-	11,242
-	-	-	-	-	5,433
-	-	-	-	-	164,576
-	-	-	-	-	10
-	-	-	-	-	20,234
-	5,743	474	-	-	70,024
-	-	-	-	-	-
1,386,067	1,113,694	91,978	-	16,000	10,397,532
-	-	-	13,787	254,964	318,794
-	-	-	-	295,067	1,407,933
-	-	-	-	-	46,030
-	-	-	-	-	12,675
<u>1,386,067</u>	<u>1,169,378</u>	<u>96,577</u>	<u>13,787</u>	<u>566,031</u>	<u>12,815,862</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Child Care Attendance Automation
 Grant Number: 0119CAA000 (739)
 Grant Term: October 1, 2018 to November 30, 2019

	<u>2019</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 80,052	-	80,052
Total Revenues	<u>80,052</u>	<u>-</u>	<u>80,052</u>
Expenditures:			
Current			
Subcontractor costs	80,052	-	80,052
Total Expenditures	<u>80,052</u>	<u>-</u>	<u>80,052</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, 2019

Grant Name: Child Care Attendance Automation
 Grant Number: 0119CAA000 (739)
 Grant Term: October 1, 2018 to November 30, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
CCAA direct care tracking	\$ 82,518	80,052	-	80,052
Total cost category	\$ 82,518	80,052	-	80,052

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0118CCF000 (748)
 Grant Term: October 1, 2017 to December 31, 2018

	Actual		Total
	2019	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 83,828	6,733,050	6,816,878
Non-federal	-	1,127,031	1,127,031
Total Revenues	83,828	7,860,081	7,943,909
Expenditures:			
Current			
Salaries and benefits	68,810	215,288	284,098
Travel	-	7,413	7,413
Supplies and materials	-	851	851
Internal service charges	6,008	129,281	135,289
Equipment rental and maintenance	-	197	197
Miscellaneous and other costs	364	15,784	16,148
Indirect cost allocation	8,646	48,728	57,374
Client supportive services	(631)	6,389,747	6,389,116
Subcontractor costs	631	997,639	998,270
Workforce center costs	-	54,907	54,907
Capital outlay	-	246	246
Total Expenditures	83,828	7,860,081	7,943,909
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, 2019

Grant Name: Child Care Services Formula Allocation
Grant Number: 0118CCF000 (748)
Grant Term: October 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 381,536	83,829	297,707	381,536
Operations costs/elig determination	1,078,454	505	1,077,949	1,078,454
Direct care (TWIST codes 1,2,4 and 15)	1,055,955	-	1,055,955	1,055,955
Direct care at-risk	5,262,351	(631)	5,262,982	5,262,351
Direct care transitional	70,811	-	70,811	70,811
Quality improvement	17,623	121	17,502	17,623
TRS personnel cost	56,482	4	56,478	56,482
TRS promotion and supports	20,697	-	20,697	20,697
Total cost category	<u>\$ 7,943,909</u>	<u>83,828</u>	<u>7,860,081</u>	<u>7,943,909</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0119CCF000 (749)
 Grant Term: October 1, 2018 to December 31, 2019

	Actual		Total
	2019	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 7,271,524	-	7,271,524
Non-federal	1,115,201	-	1,115,201
Total Revenues	<u>8,386,725</u>	<u>-</u>	<u>8,386,725</u>
Expenditures:			
Current			
Salaries and benefits	238,503	-	238,503
Travel	11,242	-	11,242
Supplies and materials	5,433	-	5,433
Internal service charges	158,568	-	158,568
Equipment rental and maintenance	10	-	10
Miscellaneous and other costs	19,870	-	19,870
Indirect cost allocation	55,161	-	55,161
Client supportive services	6,757,007	-	6,757,007
Client training	49,412	-	49,412
Subcontractor costs	1,032,814	-	1,032,814
Workforce center costs	46,030	-	46,030
Capital outlay	12,675	-	12,675
Total Expenditures	<u>8,386,725</u>	<u>-</u>	<u>8,386,725</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, 2019

Grant Name: Child Care Services Formula Allocation
Grant Number: 0119CCF000 (749)
Grant Term: October 1, 2018 to December 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 571,306	355,546	-	355,546
Operations costs/elig determination	1,242,147	1,224,760	-	1,224,760
Direct care at-risk/transitional	7,269,946	5,998,281	-	5,998,281
Direct care Choices (TWIST codes 1,2,4 and 15)	758,726	758,726	-	758,726
Quality improvement	49,412	49,412	-	49,412
Total cost category	\$ 9,891,537	8,386,725	-	8,386,725

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Child Care and Development Fund Local Match
 Grant Number: 0118CCM000 (758)
 Grant Term: October 1, 2017 to December 31, 2018

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 966,305	388,658	1,354,963
Local cash and in-kind	67,112	-	67,112
Total Revenues	1,033,417	388,658	1,422,075
Expenditures:			
Current			
Client supportive services	1,033,417	388,658	1,422,075
Total Expenditures	1,033,417	388,658	1,422,075
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, 2019

Grant Name: Child Care and Development Fund Local Match
Grant Number: 0118CCM000 (758)
Grant Term: October 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Direct care for certified	\$ 1,225,913	914,553	311,360	1,225,913
Direct care for donated/transferred	196,162	118,864	77,298	196,162
Total cost category	<u>\$ 1,422,075</u>	<u>1,033,417</u>	<u>388,658</u>	<u>1,422,075</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Child Care and Development Fund Local Match
Grant Number: 0119CCM000 (759)
Grant Term: October 1, 2018 to December 31, 2019

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,306,067	-	1,306,067
Local cash and in-kind	80,000	-	80,000
Total Revenues	<u>1,386,067</u>	<u>-</u>	<u>1,386,067</u>
Expenditures:			
Current			
Client supportive services	1,386,067	-	1,386,067
Total Expenditures	<u>1,386,067</u>	<u>-</u>	<u>1,386,067</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, 2019

Grant Name: Child Care and Development Fund Local Match
 Grant Number: 0119CCM000 (759)
 Grant Term: October 1, 2018 to December 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Direct care for certified	\$ 1,147,008	1,147,008	-	1,147,008
Direct care for donated/transferred	239,059	239,059	-	239,059
Total cost category	<u>\$ 1,386,067</u>	<u>1,386,067</u>	<u>-</u>	<u>1,386,067</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0119CCP000 (769)
 Grant Term: September 1, 2018 to December 31, 2019

	Actual		Total
	2019	Prior years	
Revenues:			
State grants			
Non-federal	\$ 1,169,378	115,028	1,284,406
Total Revenues	1,169,378	115,028	1,284,406
Expenditures:			
Current			
Salaries and benefits	49,941	4,913	54,854
Indirect cost allocation	5,743	565	6,308
Client supportive services	1,113,694	109,550	1,223,244
Total Expenditures	1,169,378	115,028	1,284,406
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, 2019

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0119CCP000 (769)
 Grant Term: September 1, 2018 to December 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration for general protective	\$ 30,310	27,248	3,062	30,310
Administration for relative care	13,813	12,582	1,231	13,813
Administration for Title IV-B	8,256	7,702	554	8,256
Administration for Title IV-E	8,783	8,153	630	8,783
Direct care for general protective	606,212	544,978	61,234	606,212
Direct care for relative care	276,255	251,628	24,627	276,255
Direct care for Title IV-B	165,124	154,030	11,094	165,124
Direct care for Title IV-E	175,653	163,057	12,596	175,653
Total cost category	\$ 1,284,406	1,169,378	115,028	1,284,406

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0120CCP001 (760)
 Grant Term: September 1, 2019 to December 31, 2020

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 96,577	-	96,577
Total Revenues	96,577	-	96,577
Expenditures:			
Current			
Salaries and benefits	4,125	-	4,125
Indirect cost allocation	474	-	474
Client supportive services	91,978	-	91,978
Total Expenditures	96,577	-	96,577
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, 2019

Grant Name: Texas Department of Family and Protective Services Child Care
Grant Number: 0120CCP001 (760)
Grant Term: September 1, 2019 to December 31, 2020

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration for general protective	\$ 2,083	2,083	-	2,083
Administration for relative care	1,044	1,044	-	1,044
Administration for Title IV-B	659	659	-	659
Administration for Title IV-E	813	813	-	813
Direct care for general protective	1,091,673	41,650	-	41,650
Direct care for relative care	20,884	20,884	-	20,884
Direct care for Title IV-B	13,177	13,177	-	13,177
Direct care for Title IV-E	16,267	16,267	-	16,267
Total cost category	\$ 1,146,600	96,577	-	96,577

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: CCDF Quality Improvement Activity
 Grant Number: 0118CCQ000 (778)
 Grant Term: October 1, 2017 to January 31, 2019

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 13,787	240,675	254,462
Total Revenues	13,787	240,675	254,462
Expenditures:			
Current			
Client payments	-	54,473	54,473
Client training	13,787	121,513	135,300
Subcontractor costs	-	64,689	64,689
Total Expenditures	13,787	240,675	254,462
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, 2019

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0118CCQ000 (778)
Grant Term: October 1, 2017 to January 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Quality improvement	\$ 189,773	13,787	175,986	189,773
TRS personnel cost-mentor/assessor funding	59,003	-	59,003	59,003
TRS promotions & support-mentor/assessor funding	5,686	-	5,686	5,686
Total cost category	<u>\$ 254,462</u>	<u>13,787</u>	<u>240,675</u>	<u>254,462</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: CCDF Quality Improvement Activity
 Grant Number: 0119CCQ000 (779)
 Grant Term: October 1, 2018 to April 30, 2020

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 566,031	-	566,031
Total Revenues	566,031	-	566,031
Expenditures:			
Current			
Client supportive services	16,000	-	16,000
Client training	254,964	-	254,964
Subcontractor costs	295,067	-	295,067
Total Expenditures	566,031	-	566,031
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, 2019

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0119CCQ000 (779)
Grant Term: October 1, 2018 to April 30, 2020

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Infant & toddler quality activities	\$ 55,598	55,598	-	55,598
Quality improvement	259,790	259,790	-	259,790
Child care shared services	16,107	-	-	-
TRS personnel cost	19,388	19,388	-	19,388
TRS promotion & supports	4,944	4,944	-	4,944
TRS personnel costs-mentor/assessor funding	204,149	204,149	-	204,149
TRS promotions & support-mentor/assessor funding	22,162	22,162	-	22,162
Total cost category	\$ 582,138	566,031	-	566,031

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, 2019

	2018 Choices	2019 Choices	2019 SNAP	2018 Employment Services	2019 Employment Services
Revenues:					
State grants					
Federal flow-through	\$ 79,037	970,181	298,789	30,196	68,723
Non-federal	-	136,632	54,569	-	-
Total Revenues	79,037	1,106,813	353,358	30,196	68,723
Expenditures:					
Current					
Salaries and benefits	4,355	49,824	11,327	-	7,924
Travel	488	4,600	1,524	-	-
Supplies and materials	110	11,443	3,607	-	-
Internal service charges	2,550	37,412	12,013	-	8,025
Equipment rental and maintenance	-	6	2	-	-
Miscellaneous and other costs	355	10,899	3,331	-	60
Indirect cost allocation	1,119	17,198	4,745	1,787	7,957
Client payments	445	68,542	-	-	-
Client supportive services	4,420	48,702	58,983	-	-
Client training	-	-	-	-	-
Subcontractor costs	63,323	812,529	247,626	-	24,382
Workforce center costs	1,872	35,363	9,459	15,540	20,207
Capital outlay	-	10,295	741	12,869	168
Total Expenditures	79,037	1,106,813	353,358	30,196	68,723
Excess of revenues over expenditures	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>2019 Workforce Commission Initiatives</u>	<u>2018 SNAP-A</u>	<u>2019 NCPCEP</u>	<u>Employment Services Reimbursement Fee</u>	<u>2018 Incentive Choices Employment</u>	<u>2019 Incentive Choices Employment</u>	<u>Total</u>
205,246	-	97,114	26,180	22,933	30,000	1,828,399
-	258	53,551	-	-	-	245,010
<u>205,246</u>	<u>258</u>	<u>150,665</u>	<u>26,180</u>	<u>22,933</u>	<u>30,000</u>	<u>2,073,409</u>
-	-	6,065	-	-	-	79,495
1,161	-	657	-	-	-	8,430
3,500	-	938	-	-	-	19,598
-	-	9,465	-	-	2,691	72,156
-	-	1	-	-	-	9
12	-	1,528	-	-	-	16,185
-	-	2,452	-	-	309	35,567
-	-	1,292	-	1,766	27,000	99,045
-	-	13,702	-	10,485	-	136,292
56,186	-	-	-	-	-	56,186
142,265	258	111,756	-	10,682	-	1,412,821
2,122	-	2,670	26,180	-	-	113,413
-	-	139	-	-	-	24,212
<u>205,246</u>	<u>258</u>	<u>150,665</u>	<u>26,180</u>	<u>22,933</u>	<u>30,000</u>	<u>2,073,409</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Temporary Assistance for Needy Families/Choices
 Grant Number: 0118TAN000 (808)
 Grant Term: October 1, 2017 to October 31, 2018

	Actual		Total
	2019	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 79,037	974,498	1,053,535
Non-federal	-	148,526	148,526
	79,037	1,123,024	1,202,061
Total Revenues			
	79,037	1,123,024	1,202,061
Expenditures:			
Current			
Salaries and benefits	4,355	54,309	58,664
Travel	488	3,803	4,291
Supplies and materials	110	429	539
Internal service charges	2,550	37,980	40,530
Miscellaneous and other costs	355	9,794	10,149
Indirect cost allocation	1,119	18,338	19,457
Client payments	445	84,580	85,025
Client supportive services	4,420	49,608	54,028
Client training	-	20	20
Subcontractor costs	63,323	810,438	873,761
Workforce center costs	1,872	53,147	55,019
Capital outlay	-	578	578
	79,037	1,123,024	1,202,061
Total Expenditures	79,037	1,123,024	1,202,061
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, 2019

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0118TAN000 (808)
Grant Term: October 1, 2017 to October 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 82,468	6,196	76,272	82,468
Direct program-career services	875,803	59,671	814,732	874,403
Monitoring	8,147	166	7,981	8,147
Program management & support	44,663	2,611	42,052	44,663
Subrecipient operating costs	53,263	5,523	47,740	53,263
Support services-other than transportation	19,398	1,364	18,034	19,398
Support services-transportation	27,898	2,955	24,943	27,898
Support services-work-related incentives	6,753	101	6,652	6,753
Work subsidy	85,068	450	84,618	85,068
Total cost category	<u>\$ 1,203,461</u>	<u>79,037</u>	<u>1,123,024</u>	<u>1,202,061</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Temporary Assistance for Needy Families/Choices
 Grant Number: 0119TAF000 (809)
 Grant Term: October 1, 2018 to October 31, 2019

	Actual		Total
	2019	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 970,181	-	970,181
Non-federal	136,632	-	136,632
Total Revenues	1,106,813	-	1,106,813
Expenditures:			
Current			
Salaries and benefits	49,824	-	49,824
Travel	4,600	-	4,600
Supplies and materials	11,443	-	11,443
Internal service charges	37,412	-	37,412
Equipment rental and maintenance	6	-	6
Miscellaneous and other costs	10,899	-	10,899
Indirect cost allocation	17,198	-	17,198
Client payments	68,542	-	68,542
Client supportive services	48,702	-	48,702
Subcontractor costs	812,529	-	812,529
Workforce center costs	35,363	-	35,363
Capital outlay	10,295	-	10,295
Total Expenditures	1,106,813	-	1,106,813
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, 2019

Grant Name: Temporary Assistance for Needy Families/Choices
 Grant Number: 0119TAF000 (809)
 Grant Term: October 1, 2018 to October 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 108,344	74,835	-	74,835
Direct program-career services	841,527	832,484	-	832,484
Monitoring	6,906	6,906	-	6,906
Program management & support	37,061	34,954	-	34,954
Subrecipient operating costs	40,207	40,207	-	40,207
Support services-other than transportation	18,610	17,803	-	17,803
Support services-transportation	20,557	20,532	-	20,532
Support services-work-related incentives	10,367	10,367	-	10,367
Work subsidy	68,919	68,725	-	68,725
Total cost category	\$ 1,152,498	1,106,813	-	1,106,813

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0119SNE000 (819)

Grant Term: October 1, 2018 to September 30, 2019

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 298,789	-	298,789
Non-federal	54,569	-	54,569
	353,358	-	353,358
Expenditures:			
Current			
Salaries and benefits	11,327	-	11,327
Travel	1,524	-	1,524
Supplies and materials	3,607	-	3,607
Internal service charges	12,013	-	12,013
Equipment rental and maintenance	2	-	2
Miscellaneous and other costs	3,331	-	3,331
Indirect cost allocation	4,745	-	4,745
Client supportive services	58,983	-	58,983
Subcontractor costs	247,626	-	247,626
Workforce center costs	9,459	-	9,459
Capital outlay	741	-	741
	353,358	-	353,358
Total Expenditures	353,358	-	353,358
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, 2019

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0119SNE000 (819)

Grant Term: October 1, 2018 to September 30, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 14,525	10,649	-	10,649
Direct program-career services	101,190	101,190	-	101,190
Monitoring	579	579	-	579
Program management & support	3,534	3,534	-	3,534
Subrecipient operating costs	4,906	4,906	-	4,906
Support services-other than transportation	30,675	30,675	-	30,675
Support services-transportation	28,308	28,308	-	28,308
ABAWD administration	10,275	10,275	-	10,275
ABAWD direct program-core/intensive services	148,646	148,646	-	148,646
ABAWD Monitoring	559	559	-	559
ABAWD program management & support	6,651	6,651	-	6,651
ABAWD subrecipient operating costs	7,386	7,386	-	7,386
Total cost category	<u>\$ 357,234</u>	<u>353,358</u>	<u>-</u>	<u>353,358</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0118WPA000 (838)
 Grant Term: October 1, 2017 to December 31, 2018

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 30,196	34,186	64,382
Total Revenues	<u>30,196</u>	<u>34,186</u>	<u>64,382</u>
Expenditures:			
Current			
Salaries and benefits	-	3,956	3,956
Internal service charges	-	6,359	6,359
Miscellaneous and other costs	-	22	22
Indirect cost allocation	1,787	3,459	5,246
Client supportive services	-	37	37
Subcontractor costs	-	3,726	3,726
Workforce center costs	15,540	16,627	32,167
Capital outlay	<u>12,869</u>	<u>-</u>	<u>12,869</u>
Total Expenditures	<u>30,196</u>	<u>34,186</u>	<u>64,382</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, 2019

Grant Name: Wagner-Peyser Employment Services
Grant Number: 0118WPA000 (838)
Grant Term: October 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 15,583	1,787	13,796	15,583
Direct program-career services	42,361	21,971	20,390	42,361
TAN direct program-career services	6,438	6,438	-	6,438
Total cost category	\$ 64,382	30,196	34,186	64,382

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0119WPA000 (839)
 Grant Term: October 1, 2018 to December 31, 2019

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 68,723	-	68,723
Total Revenues	68,723	-	68,723
Expenditures:			
Current			
Salaries and benefits	7,924	-	7,924
Internal service charges	8,025	-	8,025
Miscellaneous and other costs	60	-	60
Indirect cost allocation	7,957	-	7,957
Subcontractor costs	24,382	-	24,382
Workforce center costs	20,207	-	20,207
Capital outlay	168	-	168
Total Expenditures	68,723	-	68,723
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, 2019

Grant Name: Wagner-Peyser Employment Services
Grant Number: 0119WPA000 (839)
Grant Term: October 1, 2018 to December 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 23,967	23,967	-	23,967
Direct program-career sevices	69,593	44,756	-	44,756
TAN direct program-career services	6,424	-	-	-
Total cost category	<u>\$ 99,984</u>	<u>68,723</u>	<u>-</u>	<u>68,723</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Workforce Commission Initiatives
 Grant Number: 0119WCI000 (849)
 Grant Term: October 1, 2018 to May 31, 2020

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 205,246	-	205,246
Total Revenues	205,246	-	205,246
Expenditures:			
Current			
Travel	1,161	-	1,161
Supplies and materials	3,500	-	3,500
Miscellaneous and other costs	12	-	12
Client training	56,186	-	56,186
Subcontractor costs	142,265	-	142,265
Workforce center costs	2,122	-	2,122
Total Expenditures	205,246	-	205,246
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, 2019

Grant Name: Workforce Commission Initiatives
Grant Number: 0119WCI000 (849)
Grant Term: October 1, 2018 to May 31, 2020

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Careers in Texas	\$ 50,000	49,959	-	49,959
Child care conference	1,526	1,161	-	1,161
Excellence in rural service delivery	435,435	150,175	-	150,175
Foster care youth conference	1,212	699	-	699
Red, white and you	1,100	890	-	890
TVLP operating grant activities	2,647	2,362	-	2,362
Total cost category	<u>\$ 491,920</u>	<u>205,246</u>	<u>-</u>	<u>205,246</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0118SNEA00 (868)

Grant Term: October 1, 2017 to September 30, 2018

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ -	83,752	83,752
Non-federal	258	39,306	39,564
	258	123,058	123,316
Total Revenues	258	123,058	123,316
Expenditures:			
Current			
Salaries and benefits	-	5,020	5,020
Travel	-	517	517
Supplies and materials	-	58	58
Internal service charges	-	7,029	7,029
Miscellaneous and other costs	-	1,455	1,455
Indirect cost allocation	-	2,221	2,221
Client supportive services	-	11,121	11,121
Subcontractor costs	258	90,398	90,656
Workforce center costs	-	5,230	5,230
Capital outlay	-	9	9
	258	123,058	123,316
Total Expenditures	258	123,058	123,316
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, 2019

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0118SNEA00 (868)

Grant Term: October 1, 2017 to September 30, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 3,594	18	3,576	3,594
Direct program-career services	25,060	281	24,752	25,033
Monitoring	1,015	-	1,015	1,015
Program management & support	1,485	-	1,485	1,485
Subrecipient operating costs	1,537	12	1,525	1,537
Support services-other than transportation	3,064	-	3,064	3,064
Support services-transportation	8,056	-	8,056	8,056
ABAWD administration	6,684	(18)	6,702	6,684
ABAWD direct program-core/intensive services	64,980	(32)	65,012	64,980
ABAWD program management & support	3,742	-	3,742	3,742
ABAWD subrecipient operating costs	4,126	(3)	4,129	4,126
Total cost category	\$ 123,343	258	123,058	123,316

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0119NCP000 (899)
 Grant Term: September 1, 2018 to September 30, 2019

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 97,114	-	97,114
Non-federal	53,551	-	53,551
	150,665	-	150,665
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	6,065	-	6,065
Travel	657	-	657
Supplies and materials	938	-	938
Internal service charges	9,465	-	9,465
Equipment rental and maintenance	1	-	1
Miscellaneous and other costs	1,528	-	1,528
Indirect cost allocation	2,452	-	2,452
Client payments	1,292	-	1,292
Client supportive services	13,702	-	13,702
Subcontractor costs	111,756	-	111,756
Workforce center costs	2,670	-	2,670
Capital outlay	139	-	139
	150,665	-	150,665
Total Expenditures	150,665	-	150,665
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, 2019

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0119NCP000 (899)
 Grant Term: September 1, 2018 to September 30, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 15,781	15,066	-	15,066
Direct program-career services	115,710	109,280	-	109,280
Program management & support	5,118	5,118	-	5,118
Subrecipient operating costs	6,205	6,205	-	6,205
Support services-other	809	809	-	809
Support services-transportation	2,629	2,629	-	2,629
Support services-work-related incentives	10,265	10,265	-	10,265
Work subsidy	1,293	1,293	-	1,293
Total cost category	\$ 157,810	150,665	-	150,665

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Wagner-Peyser Employment Services Reimbursement Fee
Grant Number: 0119WPA001 (959)
Grant Term: March 8, 2019 to December 31, 2019

	Actual		Total
	2019	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 26,180	-	26,180
Total Revenues	26,180	-	26,180
Expenditures:			
Current			
Workforce center costs	26,180	-	26,180
Total Expenditures	26,180	-	26,180
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, 2019

Grant Name: Wagner-Peyser Employment Services Reimbursement Fee
Grant Number: 0119WPA001 (959)
Grant Term: March 8, 2019 to December 31, 2019

	<u>Budget</u>	<u>2019</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category:				
Direct program-career services	<u>\$ 26,180</u>	<u>26,180</u>	<u>-</u>	<u>26,180</u>
Total cost category	<u>\$ 26,180</u>	<u>26,180</u>	<u>-</u>	<u>26,180</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Performance Incentive Award Choices Employment
Grant Number: 0118PAB000 (978)
Grant Term: January 1, 2018 to December 31, 2018

	Actual		
	2019	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 22,933	7,067	30,000
Total Revenues	<u>22,933</u>	<u>7,067</u>	<u>30,000</u>
Expenditures:			
Current			
Salaries and benefits	-	394	394
Internal service charges	-	2,290	2,290
Miscellaneous and other costs	-	71	71
Indirect cost allocation	-	317	317
Client payments	1,766	3,995	5,761
Client supportive services	10,485	-	10,485
Subcontractor costs	10,682	-	10,682
Total Expenditures	<u>22,933</u>	<u>7,067</u>	<u>30,000</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, 2019

Grant Name: Performance Incentive Award Choices Employment
Grant Number: 0118PAB000 (978)
Grant Term: January 1, 2018 to December 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 3,000	-	3,000	3,000
Direct program-career services	10,682	10,682	-	10,682
Support services-other	2,308	2,308	-	2,308
Support services-transportation	5,359	5,359	-	5,359
Support services-work related incentives	2,819	2,819	-	2,819
Work subsidy	5,832	1,765	4,067	5,832
Total cost category	<u>\$ 30,000</u>	<u>22,933</u>	<u>7,067</u>	<u>30,000</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2019

Grant Name: Performance Incentive Award Choices Employment
 Grant Number: 0119PAB001 (979)
 Grant Term: January 1, 2019 to December 31, 2019

	2019	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 30,000	-	30,000
Total Revenues	30,000	-	30,000
Expenditures:			
Current			
Internal service charges	2,691	-	2,691
Indirect cost allocation	309	-	309
Client payments	27,000	-	27,000
Total Expenditures	30,000	-	30,000
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, 2019

Grant Name: Performance Incentive Award Choices Employment
Grant Number: 0119PAB001 (979)
Grant Term: January 1, 2019 to December 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Cost category:				
Administration	\$ 3,000	3,000	-	3,000
Work subsidy	27,000	27,000	-	27,000
Total cost category	<u>\$ 30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2019

Grant Name: 2019 Area Agency on Aging
 Grant Number: 539-16-0001-00001 (509)
 Grant Term: October 1, 2018 to September 30, 2019

	Budget	Actual 2019
Revenues:		
State grants		
Federal flow-through	\$ 2,305,226	1,924,209
Non-federal funds	137,913	138,275
Grant matching		
PRPC cash match	42,775	37,775
Program income-PRPC	12,725	5,324
Program income-subcontractor	163,533	170,934
Local cash and in-kind	581,145	586,144
	<u>3,243,317</u>	<u>2,862,661</u>
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	683,894	627,642
Travel	22,978	30,022
Supplies and materials	7,650	15,962
Internal service charges	179,356	155,033
Miscellaneous and other costs	49,453	69,539
Indirect cost allocation	108,483	103,293
Client supportive services	1,471,479	1,217,766
Local cash and in-kind	544,245	460,224
Subcontractor program income costs	163,533	170,934
Capital outlay	12,246	12,246
	<u>3,243,317</u>	<u>2,862,661</u>
Total Expenditures		
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2019

	Federal and State	Program Income	Other Non-Federal	Total
Revenues:				
State grants				
Federal flow-through	\$ 1,924,209	-	-	1,924,209
Non-federal funds	138,275	-	-	138,275
Grant matching				
PRPC cash match	-	-	37,775	37,775
Program income-PRPC	-	5,324	-	5,324
Program income-subcontractor	-	170,934	-	170,934
Local cash and in-kind	-	-	586,144	586,144
Total Revenues	2,062,484	176,258	623,919	2,862,661
Expenditures:				
Current				
Administration	128,324	-	42,775	171,099
Ombudsman	118,455	-	6,285	124,740
Information, Referral & Assistance	97,711	-	-	97,711
Care Coordination	81,442	-	-	81,442
Legal Assistance	106,832	-	-	106,832
Legal Awareness	127,098	-	-	127,098
Caregiver - Education and Training	2,892	-	-	2,892
MIPPA Outreach & Assistance	14,337	-	-	14,337
Caregiver - Support Coordination	36,840	-	-	36,840
Congregate Meals	406,063	111,928	69,455	587,446
Home Delivered Meals	365,913	56,986	280,280	703,179
Transportation - Demand Response	67,516	2,020	4,559	74,095
Residential Repair	81,431	-	149,663	231,094
Homemaker	22,903	4,571	7,828	35,302
Personal Assistance	8,241	753	3,244	12,238
Health Maintenance	6,335	-	-	6,335
Nutrition Education	-	-	13,741	13,741
Day Activity	19,360	-	13,915	33,275
Caregiver Respite Care - In-Home	68,612	-	22,658	91,270
Caregiver Respite Care - Institutional	19,737	-	9,516	29,253
Evidenced Based Intervention	31,617	-	-	31,617
HICAP - Assistance	56,902	-	-	56,902
HICAP - Outreach	34,925	-	-	34,925
Transportation - Voucher	600	-	-	600
Caregiver Respite Care - Voucher	5,934	-	-	5,934
Income Support	18,675	-	-	18,675
Data Management	79,981	-	-	79,981
Caregiver - Information Services	53,808	-	-	53,808
Total Expenditures	2,062,484	176,258	623,919	2,862,661
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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2019

	2017 9-1-1	2018 9-1-1	2019 9-1-1	2020 9-1-1	Total
Revenues:					
State grants					
Non-federal funds	\$ 79,507	23,844	1,658,939	90,478	1,852,768
Local cash	-	-	562	-	562
Interest income	-	-	1,523	115	1,638
Total Revenues	79,507	23,844	1,661,024	90,593	1,854,968
Expenditures:					
Current					
Salaries and benefits	-	-	352,442	35,022	387,464
Travel	-	-	9,490	3,720	13,210
Supplies and materials	-	-	40,035	165	40,200
Internal service charges	-	-	108,119	10,060	118,179
Equipment rental and maintenance	-	-	4,558	-	4,558
Miscellaneous and other costs	-	1,746	16,431	261	18,438
Indirect cost allocation	-	201	61,073	5,661	66,935
9-1-1 system expenditures	79,507	21,897	838,491	35,704	975,599
Capital outlay	-	-	230,385	-	230,385
Total Expenditures	79,507	23,844	1,661,024	90,593	1,854,968
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, 2019

Grant Name: 9-1-1 Management and Planning
 Grant Number: (217)
 Grant Term: September 1, 2016 to August 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 2,336,966	79,507	2,255,597	2,335,104
Local cash	-	-	841	841
Interest income	-	-	1,021	1,021
Total Revenues	2,336,966	79,507	2,257,459	2,336,966
Expenditures:				
Current				
Salaries and benefits	357,135	-	347,482	347,482
Travel	20,500	-	14,491	14,491
Supplies and materials	10,000	-	70,000	70,000
Internal service charges	126,621	-	120,367	120,367
Equipment rental and maintenance	-	-	1,246	1,246
Miscellaneous and other costs	18,788	-	17,963	17,963
Indirect cost allocation	65,298	-	69,983	69,983
9-1-1 system expenditures	1,201,049	79,507	866,913	946,420
Capital outlay	537,575	-	749,014	749,014
Total Expenditures	2,336,966	79,507	2,257,459	2,336,966
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, 2019

Grant Name: 9-1-1 Management and Planning
 Grant Number: (218)
 Grant Term: September 1, 2017 to August 31, 2020

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 1,353,091	23,844	1,327,411	1,351,255
Local cash	-	-	631	631
Interest income	-	-	1,205	1,205
Total Revenues	1,353,091	23,844	1,329,247	1,353,091
Expenditures:				
Current				
Salaries and benefits	391,244	-	378,646	378,646
Travel	16,650	-	21,500	21,500
Supplies and materials	7,000	-	14,649	14,649
Internal service charges	134,737	-	118,793	118,793
Equipment rental and maintenance	-	-	1,091	1,091
Miscellaneous and other costs	21,409	1,746	14,798	16,544
Indirect cost allocation	66,522	201	63,551	63,752
9-1-1 system expenditures	715,529	21,897	716,219	738,116
Total Expenditures	1,353,091	23,844	1,329,247	1,353,091
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, 2019

Grant Name: 9-1-1 Management and Planning
 Grant Number: (219)
 Grant Term: September 1, 2018 to August 31, 2021

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 2,047,559	1,658,939	106,721	1,765,660
Local cash	-	562	-	562
Interest income	-	1,523	197	1,720
Total Revenues	2,047,559	1,661,024	106,918	1,767,942
Expenditures:				
Current				
Salaries and benefits	402,711	352,442	32,416	384,858
Travel	18,000	9,490	2,101	11,591
Supplies and materials	3,000	40,035	1,989	42,024
Internal service charges	128,006	108,119	10,216	118,335
Equipment rental and maintenance	-	4,558	-	4,558
Miscellaneous and other costs	17,588	16,431	101	16,532
Indirect cost allocation	67,473	61,073	5,385	66,458
9-1-1 system expenditures	1,210,781	838,491	54,710	893,201
Capital outlay	200,000	230,385	-	230,385
Total Expenditures	2,047,559	1,661,024	106,918	1,767,942
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, 2019

Grant Name: 9-1-1 Management and Planning
Grant Number: (210)
Grant Term: September 1, 2019 to August 31, 2022

	<u>Budget</u>	<u>Actual 2019</u>
Revenues:		
State grants		
Non-federal funds	\$ 1,749,314	90,478
Interest income	-	115
	<u>1,749,314</u>	<u>90,593</u>
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	413,546	35,022
Travel	18,500	3,720
Supplies and materials	3,000	165
Internal service charges	131,478	10,060
Miscellaneous and other costs	22,528	261
Indirect cost allocation	67,741	5,661
9-1-1 system expenditures	1,017,521	35,704
Capital outlay	75,000	-
	<u>1,749,314</u>	<u>90,593</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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2019

Grant Name: 2021 Regional Water Plan
Grant Number: 1548301829 (235)
Grant Term: April 10, 2015 to March 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Total</u>
		2019	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 671,294	169,437	264,967	434,404
Interest income	-	1,062	273	1,335
	<u>671,294</u>	<u>170,499</u>	<u>265,240</u>	<u>435,739</u>
Total Revenues				
Expenditures:				
Current				
Travel	6,000	-	-	-
Supplies and materials	1,072	-	1,072	1,072
Internal service charges	1,840	523	1,317	1,840
Miscellaneous and other costs	67,088	752	4,892	5,644
Subcontractor costs	595,294	169,224	257,959	427,183
	<u>671,294</u>	<u>170,499</u>	<u>265,240</u>	<u>435,739</u>
Total Expenditures				
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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, 2019

	Regional PANCOM M&O SHSP Project	Regional Statement of Work Planning Project
Revenues:		
State grants		
Federal flow-through	\$ 55,388	104,172
Total Revenues	55,388	104,172
Expenditures:		
Current		
Salaries and benefits	2	68,012
Travel	185	11,168
Supplies and materials	-	300
Internal service charges	-	12,466
Miscellaneous and other costs	-	1,482
Indirect cost allocation	21	10,744
Subcontractor costs	48,876	-
Capital Outlay	6,304	-
Total Expenditures	55,388	104,172
Excess of revenues over (under) expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

<u>Regional PANCOM M&O SHSP Project</u>	<u>PARIS Maintenance Project</u>	<u>Non-EMPG Emergency Operations Plan Update Project</u>	<u>Total</u>
<u>253,000</u>	<u>58,000</u>	<u>51,084</u>	<u>521,644</u>
<u>253,000</u>	<u>58,000</u>	<u>51,084</u>	<u>521,644</u>
125,924	2,789	42,052	238,779
-	-	-	11,353
-	-	-	300
16,174	2,820	3,443	34,903
9,532	41	320	11,375
17,437	650	5,269	34,121
83,933	51,700	-	184,509
-	-	-	6,304
<u>253,000</u>	<u>58,000</u>	<u>51,084</u>	<u>521,644</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, 2019

Grant Name: Regional PANCOM M&O SHSP Project
 Grant Number: 2940303 (408-840001)
 Grant Term: October 1, 2017 to February 28, 2019

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 257,373	55,388	201,985	257,373
Total Revenues	257,373	55,388	201,985	257,373
Expenditures:				
Current				
Salaries and benefits	49,006	2	49,004	49,006
Travel	2,832	185	2,647	2,832
Supplies and materials	-	-	-	-
Internal service charges	3,191	-	6,812	6,812
Miscellaneous and other costs	4,231	-	9,109	9,109
Indirect cost allocation	7,793	21	7,771	7,792
Subcontractor costs	142,125	48,876	84,751	133,627
Capital outlay	48,195	6,304	41,891	48,195
Total Expenditures	257,373	55,388	201,985	257,373
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2019

Grant Name: Regional Statement of Work Planning Project
 Grant Number: 2940904 (409-940000)
 Grant Term: October 1, 2018 to September 30, 2019

	Budget	Actual 2019
Revenues:		
State grants		
Federal flow-through	\$ 104,172	104,172
Total Revenues	104,172	104,172
Expenditures:		
Current		
Salaries and benefits	67,898	68,012
Travel	11,400	11,168
Supplies and materials	200	300
Internal service charges	12,217	12,466
Miscellaneous and other costs	1,328	1,482
Indirect cost allocation	11,129	10,744
Total Expenditures	104,172	104,172
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, 2019

Grant Name: Regional PANCOM M&O SHSP Project
Grant Number: 2940304 (409-940001)
Grant Term: October 1, 2018 to September 30, 2019

	<u>Budget</u>	<u>Actual 2019</u>
Revenues:		
State grants		
Federal flow-through	\$ 253,000	253,000
Total Revenues	<u>253,000</u>	<u>253,000</u>
Expenditures:		
Current		
Salaries and benefits	118,479	125,924
Internal service charges	16,934	16,174
Miscellaneous and other costs	9,884	9,532
Indirect cost allocation	17,436	17,437
Subcontractor costs	<u>90,267</u>	<u>83,933</u>
Total Expenditures	<u>253,000</u>	<u>253,000</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, 2019

Grant Name: PARIS System Maintenance Project
Grant Number: 2940804 (409-940002)
Grant Term: October 1, 2018 to September 30, 2019

	Budget	Actual 2019
Revenues:		
State grants		
Federal flow-through	\$ 58,000	58,000
Total Revenues	58,000	58,000
Expenditures:		
Current		
Salaries and benefits	2,725	2,789
Internal service charges	2,850	2,820
Miscellaneous and other costs	50	41
Indirect cost allocation	675	650
Subcontractor costs	51,700	51,700
Total Expenditures	58,000	58,000
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

**OFFICE OF THE GOVERNOR
HOMELAND SECURITY GRANT DIVISION**

Year ended September 30, 2019

Grant Name: Non-EMPG Emergency Operations Plan Update Project
Grant Number: 2940704 (409-940003)
Grant Term: October 1, 2018 to September 30, 2019

	<u>Budget</u>	<u>Actual 2019</u>
Revenues:		
State grants		
Federal flow-through	\$ 51,084	51,084
Total Revenues	<u>51,084</u>	<u>51,084</u>
Expenditures:		
Current		
Salaries and benefits	41,063	42,052
Travel	700	-
Internal service charges	3,448	3,443
Miscellaneous and other costs	400	320
Indirect cost allocation	5,473	5,269
Total Expenditures	<u>51,084</u>	<u>51,084</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2019

	Regional Hazard Mitigation Planning Project	Hazard Mitigation Project - Mass Notification	PRPC Residential Safe Room Rebate Program	Total
Revenues:				
State grants				
Federal flow-through	\$ 253	149,165	236,813	386,231
Local cash and in-kind	-	53,352	-	53,352
Total Revenues	253	202,517	236,813	439,583
Expenditures:				
Current				
Salaries and benefits	-	-	3,650	3,650
Supplies and materials	-	668	-	668
Internal service charges	227	1,793	10,620	12,640
Miscellaneous and other costs	-	-	316	316
Indirect cost allocation	26	283	1,678	1,987
Subcontractor costs	-	196,888	220,549	417,437
Capital outlay	-	2,885	-	2,885
Total Expenditures	253	202,517	236,813	439,583
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 PUBLIC SAFETY

Year ended September 30, 2019

Grant Name: Regional Hazard Mitigation Planning Project
 Grant Number: DR-1791-210 (440)
 Grant Term: August 25, 2010 to August 28, 2019

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 169,627	253	132,046	132,299
Local cash and in-kind	56,543	-	51,016	51,016
Total Revenues	226,170	253	183,062	183,315
Expenditures:				
Current				
Salaries and benefits	36,420	-	45,998	45,998
Travel	13,328	-	4,986	4,986
Supplies and materials	-	-	552	552
Internal service charges	14,518	227	42,237	42,464
Miscellaneous and other costs	15,600	-	4,027	4,027
Indirect cost allocation	13,262	26	11,873	11,899
Subcontractor costs	75,000	-	20,992	20,992
Local in-kind	56,542	-	51,016	51,016
Capital outlay	1,500	-	1,381	1,381
Total Expenditures	226,170	253	183,062	183,315
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 PUBLIC SAFETY

Year ended September 30, 2019

Grant Name: Hazard Mitigation Project - Mass Notification
Grant Number: DR-1791-130 (461)
Grant Term: September 13, 2010 to May 31, 2017

	<u>Budget</u>	<u>2019</u>	<u>Prior years</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 912,185	149,165	763,021	912,186
PRPC cash match	23,847	-	23,847	23,847
Local cash and in-kind	293,845	53,352	240,492	293,844
Total Revenues	<u>1,229,877</u>	<u>202,517</u>	<u>1,027,360</u>	<u>1,229,877</u>
Expenditures:				
Current				
Salaries and benefits	-	-	9,253	9,253
Travel	-	-	142	142
Supplies and materials	668	668	2,342	3,010
Internal service charges	5,454	1,793	4,737	6,530
Miscellaneous and other costs	-	-	24,850	24,850
Indirect cost allocation	722	283	5,056	5,339
Subcontractor costs	1,215,648	196,888	921,428	1,118,316
Local in-kind	4,500	-	59,552	59,552
Capital outlay	2,885	2,885	-	2,885
Total Expenditures	<u>1,229,877</u>	<u>202,517</u>	<u>1,027,360</u>	<u>1,229,877</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2019

Grant Name: PRPC Residential Safe Room Rebate Program
 Grant Number: DR-4223-015 (457)
 Grant Term: April 14, 2017 to May 29, 2020

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 499,100	236,813	12,061	248,874
Total Revenues	499,100	236,813	12,061	248,874
Expenditures:				
Current				
Salaries and benefits	135	3,650	1,690	5,340
Internal service charges	593	10,620	8,591	19,211
Miscellaneous and other costs	-	316	531	847
Indirect cost allocation	89	1,678	1,249	2,927
Subcontractor costs	498,283	220,549	-	220,549
Total Expenditures	499,100	236,813	12,061	248,874
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, 2019

	<u>2018/2019</u> Regional Coordination	<u>2020/2021</u> Regional Coordination	<u>Total</u>
Revenues:			
State grants			
Non-federal funds	\$ 174,043	2,900	176,943
Interest income	(379)	2,055	1,676
	<u>173,664</u>	<u>4,955</u>	<u>178,619</u>
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	37,814	3,093	40,907
Travel	2,758	564	3,322
Supplies and materials	201	-	201
Internal service charges	10,025	693	10,718
Miscellaneous and other costs	2,030	94	2,124
Indirect cost allocation	6,076	511	6,587
Subcontractor costs	114,760	-	114,760
	<u>173,664</u>	<u>4,955</u>	<u>178,619</u>
Total Expenditures			
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 Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2019

Grant Name: Solid Waste - Regional Coordination
Grant Number: 582-18-80544 (478)
Grant Term: September 1, 2017 to August 31, 2019

	Budget	Actual	Actual	Total
		2019	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 346,338	174,043	172,295	346,338
Interest income	-	(379)	1,238	859
Total Revenues	346,338	173,664	173,533	347,197
Expenditures:				
Current				
Salaries and benefits	66,720	37,814	37,804	75,618
Travel	14,412	2,758	7,144	9,902
Supplies and materials	366	201	77	278
Internal service charges	12,783	10,025	12,783	22,808
Miscellaneous and other costs	18,655	2,030	2,770	4,800
Indirect cost allocation	13,552	6,076	7,006	13,082
Subcontractor costs	219,850	114,760	105,949	220,709
Total Expenditures	346,338	173,664	173,533	347,197
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 COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2019

Grant Name: Solid Waste - Regional Coordination
 Grant Number: 582-20-10219 (470)
 Grant Term: September 1, 2019 to August 31, 2021

	<u>Budget</u>	<u>Actual 2019</u>
Revenues:		
State grants		
Non-federal funds	\$ 340,634	2,900
Interest income	-	2,055
	<u>340,634</u>	<u>4,955</u>
Total Revenues	340,634	4,955
Expenditures:		
Current		
Salaries and benefits	54,336	3,093
Travel	12,830	564
Supplies and materials	800	-
Internal service charges	693	693
Miscellaneous and other costs	25,809	94
Indirect cost allocation	10,792	511
Subcontractor costs	235,374	-
	<u>340,634</u>	<u>4,955</u>
Total Expenditures	340,634	4,955
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2019

	2019 Federal Planning	2020 Federal Planning	2018 Demonstration Project	Total
Revenues:				
State grants				
Federal flow-through	\$ 22,118	2,359	114,000	138,477
PRPC cash match	-	-	2,737	2,737
Total Revenues	22,118	2,359	116,737	141,214
Expenditures:				
Current				
Salaries and benefits	13,363	1,505	32,421	47,289
Internal service charges	6,467	611	8,653	15,731
Miscellaneous and other costs	7	-	559	566
Indirect cost allocation	2,281	243	4,788	7,312
Subcontractor costs	-	-	70,316	70,316
Total Expenditures	22,118	2,359	116,737	141,214
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, 2019

Grant Name: 2019 Federal Planning
Grant Number: 51R08000419 (379)
Grant Term: September 1, 2018 to August 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 25,000	22,118	2,882	25,000
Total Revenues	25,000	22,118	2,882	25,000
Expenditures:				
Current				
Salaries and benefits	16,768	13,363	1,945	15,308
Internal service charges	5,483	6,467	634	7,101
Miscellaneous and other costs	170	7	6	13
Indirect cost allocation	2,579	2,281	297	2,578
Total Expenditures	25,000	22,118	2,882	25,000
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2019

Grant Name: 2020 Federal Planning
Grant Number: 51R08000419 (370)
Grant Term: September 1, 2019 to August 31, 2020

	<u>Budget</u>	<u>Actual 2019</u>
Revenues:		
State grants		
Federal flow-through	\$ 35,000	2,359
Total Revenues	<u>35,000</u>	<u>2,359</u>
Expenditures:		
Current		
Salaries and benefits	34,146	1,505
Internal service charges	611	611
Indirect cost allocation	243	243
Total Expenditures	<u>35,000</u>	<u>2,359</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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2019

Grant Name: 2018 Demonstration Project
Grant Number: 51R08010418 (388)
Grant Term: October 20, 2017 to August 31, 2019

	Budget	Actual		
		2019	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 160,000	114,000	46,000	160,000
PRPC cash match	20,000	2,737	1,468	4,205
Total Revenues	180,000	116,737	47,468	164,205
Expenditures:				
Current				
Salaries and benefits	64,632	32,421	30,999	63,420
Internal service charges	18,580	8,653	9,450	18,103
Miscellaneous and other costs	1,609	559	1,609	2,168
Indirect cost allocation	10,179	4,788	4,837	9,625
Subcontractor costs	85,000	70,316	573	70,889
Total Expenditures	180,000	116,737	47,468	164,205
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 COMMERCE

Year ended September 30, 2019

	2017 Planning Assistance	2019 Planning Assistance	Total
Revenues:			
Federal grants	\$ 17,500	52,500	70,000
Local cash	14,483	39,246	53,729
Total Revenues	31,983	91,746	123,729
Expenditures:			
Current			
Salaries and benefits	21,711	66,317	88,028
Travel	-	3,169	3,169
Internal service charges	3,810	12,252	16,062
Miscellaneous and other costs	3,163	546	3,709
Indirect cost allocation	3,299	9,462	12,761
Total Expenditures	31,983	91,746	123,729
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, 2019

Grant Name: 2017 Planning Assistance Grant
 Grant Number: ED17AUS3020017 (317)
 Grant Term: January 1, 2017 to December 31, 2018

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
Federal grants	\$ 140,000	17,500	122,500	140,000
Local cash	93,334	14,483	78,850	93,333
Total Revenues	233,334	31,983	201,350	233,333
Expenditures:				
Current				
Salaries and benefits	147,988	21,711	142,684	164,395
Travel	13,818	-	7,099	7,099
Supplies and materials	294	-	-	-
Internal service charges	45,212	3,810	25,924	29,734
Miscellaneous and other costs	558	3,163	4,489	7,652
Indirect cost allocation	25,464	3,299	21,154	24,453
Total Expenditures	233,334	31,983	201,350	233,333
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, 2019

Grant Name: 2019 Planning Assistance Grant
Grant Number: ED19AUS3020002 (319)
Grant Term: January 1, 2019 to December 31, 2021

	<u>Budget</u>	<u>Actual 2019</u>
Revenues:		
Federal grants	\$ 210,000	52,500
Local cash	140,000	39,246
Total Revenues	<u>350,000</u>	<u>91,746</u>
Expenditures:		
Current		
Salaries and benefits	238,110	66,317
Travel	12,600	3,169
Supplies and materials	450	-
Internal service charges	58,691	12,252
Miscellaneous and other costs	4,051	546
Indirect cost allocation	36,098	9,462
Total Expenditures	<u>350,000</u>	<u>91,746</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2019

	<u>2018</u>	<u>2020</u>	
	Law Enforcement Education & Training	Law Enforcement Education & Training	Total
Revenues:			
State grants			
Non-federal funds	\$ 105,063	5,402	110,465
Program income-PRPC	9,730	2,090	11,820
Total Revenues	<u>114,793</u>	<u>7,492</u>	<u>122,285</u>
Expenditures:			
Current			
Salaries and benefits	22,601	2,095	24,696
Supplies and materials	3,698	-	3,698
Internal service charges	4,813	431	5,244
Indirect cost allocation	3,578	290	3,868
Subcontractor costs	80,103	4,676	84,779
Total Expenditures	<u>114,793</u>	<u>7,492</u>	<u>122,285</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 Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2019

Grant Name: 2018 Law Enforcement Education and Training
 Grant Number: 1426916 (248)
 Grant Term: September 1, 2017 to August 31, 2019

	Budget	Actual		Total
		2019	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 221,086	105,063	116,023	221,086
Program income-PRPC	20,690	9,730	10,960	20,690
Total Revenues	241,776	114,793	126,983	241,776
Expenditures:				
Current				
Salaries and benefits	49,312	22,601	25,464	48,065
Supplies and materials	6,692	3,698	2,994	6,692
Internal service charges	9,236	4,813	5,670	10,483
Indirect cost allocation	7,529	3,578	3,951	7,529
Subcontractor costs	169,007	80,103	88,904	169,007
Total Expenditures	241,776	114,793	126,983	241,776
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, 2019

Grant Name: 2020 Law Enforcement Education and Training
 Grant Number: 1426917 (240)
 Grant Term: September 1, 2019 to August 31, 2021

	Budget	Actual 2019
Revenues:		
State grants		
Non-federal funds	\$ 110,543	5,402
Program income-PRPC	14,000	2,090
	124,543	7,492
Total Revenues	124,543	7,492
Expenditures:		
Current		
Salaries and benefits	23,915	2,095
Internal service charges	5,711	431
Indirect cost allocation	3,407	290
Subcontractor costs	91,510	4,676
	124,543	7,492
Total Expenditures	124,543	7,492
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

NORTEX REGIONAL PLANNING COMMISSION

Year ended September 30, 2019

Grant Name: 2019 Aging and Disability Resource Center (ADRC)
 Grant Number: (549-954010, 954020, 954030, 954040)
 Grant Term: September 1, 2018 to September 30, 2020

	Budget	Actual		
		2019	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 24,798	11,722	-	11,722
Non-federal funds	22,421	18,533	2,135	20,668
Total Revenues	47,219	30,255	2,135	32,390
Expenditures:				
Current				
Salaries and benefits	20,304	12,584	1,473	14,057
Travel	944	491	-	491
Supplies and materials	-	-	-	-
Internal service charges	8,027	5,074	439	5,513
Miscellaneous and other costs	3,778	2,509	3	2,512
Indirect cost allocation	3,778	2,376	220	2,596
Client supportive services	10,388	7,221	-	7,221
Total Expenditures	47,219	30,255	2,135	32,390
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, 2019

	Major Funds			
	Texas Workforce Commission		Texas Health and Human Services Commission	
	Budget	Actual	Budget	Actual
Revenues:				
Federal grants	\$ -	-	-	-
State grants:				
Federal flow-through	15,607,011	14,307,252	2,305,226	1,924,209
Non-federal funds	1,654,639	2,626,166	137,913	138,275
Local cash and in-kind	80,000	249,113	592,494	586,144
Program income:				
PRPC	-	-	12,725	5,324
Subcontractor	-	-	163,533	170,934
Membership dues	-	-	-	-
Rent income	-	-	-	-
Interest income	-	-	-	-
Internal service fund charges	-	-	-	-
Miscellaneous	5,333	-	-	-
Total revenues	<u>17,346,983</u>	<u>17,182,531</u>	<u>3,211,891</u>	<u>2,824,886</u>
Current expenditures:				
Salaries and benefits	600,344	524,800	683,894	627,642
Travel	41,526	24,869	22,978	30,022
Supplies and materials	2,000	72,863	7,650	15,962
Internal service charges	346,464	325,922	179,356	155,033
Equipment rental and maintenance	-	25	-	-
Miscellaneous and other costs	31,547	49,239	49,453	69,539
Client payments, training and supportive services	12,136,790	11,803,250	1,471,479	1,217,766
Local cash, in-kind and program income	-	12,001	707,778	631,158
Subcontractor costs	3,832,670	3,758,494	-	-
Workforce center costs	195,758	199,710	-	-
9-1-1 system expenditures	-	-	-	-
Building occupancy	-	-	-	-
Capital outlay	19,857	273,654	12,246	12,246
Total expenditures	<u>17,206,956</u>	<u>17,044,827</u>	<u>3,134,834</u>	<u>2,759,368</u>
Excess (deficiency) of revenues over expenditures	<u>140,027</u>	<u>137,704</u>	<u>77,057</u>	<u>65,518</u>
Other financing sources (uses):				
Transfers from other funds	-	-	31,426	37,775
Transfers to other funds	(140,027)	(137,704)	(108,483)	(103,293)
Total other financing sources (uses)	<u>(140,027)</u>	<u>(137,704)</u>	<u>(77,057)</u>	<u>(65,518)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<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>

Other Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual
70,000	70,000	-	-	70,000	70,000
1,147,737	1,058,074	-	-	19,059,974	17,289,535
2,046,840	2,328,146	-	-	3,839,392	5,092,587
700,379	1,105,690	-	3,329	1,372,873	1,944,276
	34,408	-	-	12,725	39,732
-	-	-	-	163,533	170,934
68,380	68,380	-	-	68,380	68,380
-	-	9,248	7,942	9,248	7,942
27,095	44,084	-	-	27,095	44,084
-	-	921,719	880,455	921,719	880,455
7,511	39,671	-	-	12,844	39,671
<u>4,067,942</u>	<u>4,748,453</u>	<u>930,967</u>	<u>891,726</u>	<u>25,557,783</u>	<u>25,647,596</u>
1,219,287	1,575,911	555,936	555,299	3,059,461	3,283,652
52,422	82,860	8,905	14,241	125,831	151,992
5,922	58,969	7,843	31,330	23,415	179,124
360,464	399,449	-	-	886,284	880,404
-	4,558	19,500	71,674	19,500	76,257
99,707	231,943	81,412	26,143	262,119	376,864
-	7,221	-	-	13,608,269	13,028,237
-	-	-	-	707,778	643,159
1,100,940	1,183,290	37,750	6,958	4,971,360	4,948,742
-	-	-	-	195,758	199,710
935,405	975,599	-	-	935,405	975,599
-	-	158,909	119,724	158,909	119,724
65,800	243,585	-	7,094	97,903	536,579
<u>3,839,947</u>	<u>4,763,385</u>	<u>870,255</u>	<u>832,463</u>	<u>25,051,992</u>	<u>25,400,043</u>
<u>227,995</u>	<u>(14,932)</u>	<u>60,712</u>	<u>59,263</u>	<u>505,791</u>	<u>247,553</u>
254,510	379,680	-	-	285,936	417,455
(31,426)	(176,458)	(6,000)	-	(285,936)	(417,455)
<u>223,084</u>	<u>203,222</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>451,079</u>	<u>188,290</u>	<u>54,712</u>	<u>59,263</u>	<u>505,791</u>	<u>247,553</u>
<u>2,684,360</u>	<u>2,684,360</u>	<u>13,705</u>	<u>13,705</u>	<u>2,698,065</u>	<u>2,698,065</u>
<u>3,135,439</u>	<u>2,872,650</u>	<u>68,417</u>	<u>72,968</u>	<u>3,203,856</u>	<u>2,945,618</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Indirect Costs

Year ended September 30, 2019
(With comparative totals for 2018)

	<u>2019</u>	<u>2018</u> <u>(Comparative)</u>
Salaries and benefits	\$ 259,652	\$ 237,958
Contractual services	37,750	4,127
Travel	28,071	27,415
Supplies and materials	8,041	8,785
Equipment Rental	-	88
Internal service charges	34,559	34,883
Printing and publication	5,974	6,364
Insurance	2,444	13,025
Memberships	8,168	8,229
Postage and freight	7,176	6,298
Miscellaneous	41,465	36,551
Total	<u>\$ 433,301</u>	<u>383,724</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Computation of Indirect Cost Allocation

Year ended September 30, 2019
(With comparative totals for 2018)

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Other Governmental Funds	Total 2019	Total 2018
Basis for allocation						
Total Expenditures	\$ 1,316,717	17,044,827	2,759,369	3,446,849	24,567,762	21,467,348
Less:						
Client payments	-	205,188	-	-	205,188	265,398
Client supportive services	-	11,610,063	1,217,766	7,221	12,835,050	10,923,374
Subcontractor costs	142,265	3,758,494	-	1,041,025	4,941,784	4,293,496
Local cash, in-kind and program income	-	-	631,158	-	631,158	637,638
9-1-1 costs	-	-	-	975,599	975,599	764,106
Capital outlay	4,011	273,654	12,246	239,574	529,485	569,236
Indirect costs	433,301	-	-	-	433,301	383,724
Other	33,179	-	-	1,275	34,454	43,920
	<u>703,961</u>	<u>1,197,428</u>	<u>898,199</u>	<u>1,182,155</u>	<u>3,981,743</u>	<u>3,586,456</u>
	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>	<u>0.1150</u>
	<u>80,956</u>	<u>137,704</u>	<u>103,293</u>	<u>135,948</u>	457,901	412,442
Transfer from other funds					6,000	6,000
Costs over (under) allocation					<u>(30,600)</u>	<u>(34,719)</u>
					\$ <u>433,301</u>	\$ <u>383,723</u>

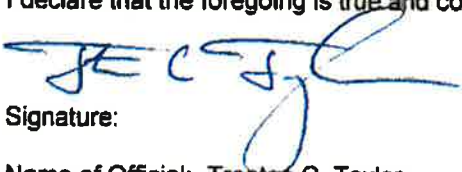
PANHANDLE REGIONAL PLANNING COMMISSION

INDIRECT CAP CERTIFICATION

FOR FISCAL YEAR 2019

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2019 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 3, 2020

STATISTICAL SECTION

**PANHANDLE REGIONAL PLANNING COMMISSION
STATISTICAL SECTION**

This part of the Panhandle Regional Planning Commission’s (PRPC) comprehensive annual 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.

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

Revenue Capacity	187
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This schedule contains information intended to help the reader assess the PRPC’s most significant local revenue source, membership dues.

Debt Capacity	193
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This schedule presents information intended to help the reader understand the PRPC’s current levels of outstanding debt.

Demographic and Economic Information	194
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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.

Operating Information	197
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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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities				
Net investment in capital assets	\$ 5,298,406	5,673,811	5,541,656	4,956,574
Restricted for micro-loan programs	365,874	370,379	374,047	377,029
Unrestricted	<u>1,489,208</u>	<u>1,711,504</u>	<u>1,955,168</u>	<u>2,098,510</u>
Total governmental activities net position	<u>\$ 7,153,488</u>	<u>7,755,694</u>	<u>7,870,871</u>	<u>7,432,113</u>

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
4,810,030	4,226,063	3,991,512	3,775,710	3,553,998	3,110,545
379,800	381,689	383,531	382,507	384,659	397,696
<u>2,074,942</u>	<u>2,095,411</u>	<u>2,087,709</u>	<u>2,062,541</u>	<u>2,161,011</u>	<u>2,374,970</u>
<u><u>7,264,772</u></u>	<u><u>6,703,163</u></u>	<u><u>6,462,752</u></u>	<u><u>6,220,758</u></u>	<u><u>6,099,668</u></u>	<u><u>5,883,211</u></u>

PANHANDLE REGIONAL PLANNING COMMISSION

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

	2010	2011	2012	2013
Expenses				
Governmental activities:				
General government	\$ 765,134	718,619	510,412	529,912
Workforce development	16,831,617	15,029,693	13,032,787	13,224,033
Aging services	3,151,909	2,953,549	3,049,124	2,715,995
Emergency communications	3,689,478	1,884,717	1,731,281	1,457,750
Emergency management	1,188,870	2,182,883	2,507,035	2,678,458
Solid waste planning	360,585	371,418	175,372	208,405
Criminal justice programs	159,311	327,255	154,179	104,638
Procurement and technical assistance	89,414	-	-	-
Economic development	87,990	90,365	128,386	141,748
Transportation planning	110,154	114,286	115,358	115,021
Regional bio-terrorism planning	8,719	6,423	-	-
Water planning development	306,705	19,221	47,237	78,646
Environmental education	-	-	-	6,075
Total governmental activities expenses	<u>26,749,886</u>	<u>23,698,429</u>	<u>21,451,171</u>	<u>21,260,681</u>
Total primary government expenses	<u>\$ 26,749,886</u>	<u>23,698,429</u>	<u>21,451,171</u>	<u>21,260,681</u>
Program Revenues				
Governmental activities:				
Operating grants and contributions				
General government	\$ 219,736	157,252	55,889	53,578
Workforce development	16,652,827	14,921,809	12,918,639	13,137,417
Aging services	1,933,063	1,855,312	1,964,285	1,753,834
Emergency communications	3,597,336	2,059,979	1,669,958	1,347,149
Emergency management	1,820,631	2,176,763	2,365,168	2,224,917
Solid waste planning	359,789	370,110	174,783	208,787
Criminal justice programs	156,531	323,129	148,915	100,197
Procurement and technical assistance	51,618	-	-	-
Economic development	64,102	64,277	78,007	91,789
Transportation planning	109,477	113,183	114,991	116,025
Regional bio-terrorism planning	8,582	6,228	-	-
Water planning development	306,336	19,097	47,178	78,681
Environmental education	-	-	-	4,980
Local contracts and in-kind	2,049,670	2,100,145	1,823,617	1,563,302
Total governmental activities program revenues	<u>27,329,698</u>	<u>24,167,284</u>	<u>21,361,430</u>	<u>20,680,656</u>
Total primary government revenues	<u>\$ 27,329,698</u>	<u>24,167,284</u>	<u>21,361,430</u>	<u>20,680,656</u>
Total primary government net expense	<u>\$ 579,812</u>	<u>468,855</u>	<u>(89,741)</u>	<u>(580,025)</u>

2014	2015	2016	2017	2018	2019
624,566	691,425	725,092	855,736	843,371	985,115
13,158,058	12,986,502	12,862,107	13,360,050	14,793,388	17,164,764
2,774,270	2,654,786	2,770,020	2,734,852	2,517,953	2,884,188
1,678,456	2,931,833	1,255,729	1,805,668	1,388,860	1,795,897
2,439,881	608,133	2,117,397	1,085,118	1,486,997	1,431,455
160,603	197,920	162,908	192,803	167,158	178,035
106,606	119,811	111,747	172,986	119,028	121,998
-	-	-	-	-	-
141,129	143,889	78,187	87,938	136,312	122,853
85,967	47,020	51,764	50,434	74,901	140,356
-	-	-	-	-	-
293,014	251,018	66,022	71,847	190,723	170,473
1,565	-	-	-	-	-
<u>21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>
<u>21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>
63,376	-	-	-	-	-
13,087,010	12,880,362	12,812,192	13,219,679	14,634,462	16,933,418
1,785,505	1,767,329	1,804,450	1,679,373	1,756,060	2,092,739
1,960,600	2,394,943	1,560,822	1,966,492	1,765,375	1,852,768
1,956,708	785,561	1,518,073	645,160	826,548	907,875
158,639	196,764	162,657	189,670	167,121	176,943
100,786	110,798	103,318	146,562	108,798	110,465
-	-	-	-	-	-
45,000	60,000	75,000	52,500	70,000	70,000
84,098	46,460	51,784	49,183	73,882	138,477
-	-	-	-	-	-
292,594	251,145	65,687	71,680	190,580	169,437
-	-	-	-	-	-
<u>1,663,732</u>	<u>1,826,862</u>	<u>1,717,787</u>	<u>2,062,362</u>	<u>1,877,566</u>	<u>2,202,822</u>
<u>21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>
<u>21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>
<u>(266,067)</u>	<u>(312,113)</u>	<u>(329,203)</u>	<u>(334,771)</u>	<u>(248,298)</u>	<u>(340,190)</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Revenues				
Governmental activities:				
Membership dues	\$ 64,435	64,245	68,380	67,945
Interest income	13,157	12,317	10,835	10,656
Miscellaneous	19,847	56,789	125,703	62,666
Loss from disposition of property	-	-	-	-
Total governmental activities	<u>97,439</u>	<u>133,351</u>	<u>204,918</u>	<u>141,267</u>
Total primary government change in net position	<u>\$ 677,251</u>	<u>602,206</u>	<u>115,177</u>	<u>(438,758)</u>

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
68,210	68,052	68,380	68,210	68,125	68,380
11,178	11,435	12,250	16,626	27,226	44,084
19,338	7,942	8,162	7,941	7,942	11,271
-	-	-	-	-	-
<u>98,726</u>	<u>87,429</u>	<u>88,792</u>	<u>92,777</u>	<u>103,293</u>	<u>123,735</u>
<u>(167,341)</u>	<u>(224,684)</u>	<u>(240,411)</u>	<u>(241,994)</u>	<u>(145,005)</u>	<u>(216,455)</u>

PANHANDLE REGIONAL PLANNING COMMISSION

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	2010	2011 *	2012	2013
General Fund				
Restricted	\$ 365,874	370,379	374,047	377,029
Assigned	-	744,263	870,605	887,247
Unassigned	1,335,194	757,146	899,908	984,724
Total general fund	\$ 1,701,068	1,871,788	2,144,560	2,249,000
All other Governmental Funds				
Reserved	\$ -	-	-	-
Assigned	-	10,662	18,241	20,708
Unreserved, reported in special revenue funds	43,781	-	-	-
Total all other governmental funds	\$ 43,781	10,662	18,241	20,708

* Beginning in fiscal year 2011, fund balance categories were reclassified as a result of implementing GASB Statement No. 54. Fund balance was not restated to the new categories for prior years.

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
379,800	381,689	383,531	382,507	384,659	397,696
937,170	1,022,785	1,017,279	1,158,052	1,238,825	1,401,519
994,449	937,570	912,963	912,456	928,267	951,564
<u>2,311,419</u>	<u>2,342,044</u>	<u>2,313,773</u>	<u>2,453,015</u>	<u>2,551,751</u>	<u>2,750,779</u>
-	-	-	-	-	-
23,370	10,359	20,149	10,916	10,916	-
-	-	-	-	-	-
<u>23,370</u>	<u>10,359</u>	<u>20,149</u>	<u>10,916</u>	<u>10,916</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Revenues				
Intergovernmental grants and contracts	\$25,280,028	22,067,139	19,537,813	19,117,354
Local cash and in-kind	1,733,767	1,719,212	1,623,261	1,376,429
Program income:				
PRPC	77,841	67,764	55,489	56,773
Subcontractor	237,240	220,938	190,971	154,029
Membership dues	64,435	64,245	68,380	67,945
Interest income	13,979	13,080	11,846	12,105
Miscellaneous	10,521	40,875	114,309	71,931
Total revenues	<u>27,417,811</u>	<u>24,193,253</u>	<u>21,602,069</u>	<u>20,856,566</u>
Expenditures				
General government	1,120,040	1,052,049	838,024	870,214
Workforce development	16,606,890	14,866,108	12,913,878	13,114,040
Aging services	3,065,615	2,869,637	2,961,172	2,637,208
Emergency communications	3,561,525	2,018,882	1,627,194	1,302,589
Emergency management	1,874,525	2,336,098	2,402,463	2,207,392
Solid waste planning	349,615	360,845	165,049	202,089
Criminal justice programs	154,801	318,331	150,089	102,047
Procurement and technical assistance	79,394	-	-	-
Economic development	78,003	79,709	114,110	127,459
Transportation planning	97,849	101,338	102,586	103,363
Regional bio-terrorism planning	7,981	5,856	-	-
Water planning development	303,580	18,307	47,153	77,802
Environmental education	-	-	-	5,456
Total expenditures	<u>27,299,818</u>	<u>24,027,160</u>	<u>21,321,718</u>	<u>20,749,659</u>
Excess of revenues over (under) expenditures	<u>117,993</u>	<u>166,093</u>	<u>280,351</u>	<u>106,907</u>
Other Financing Sources (Uses)				
Transfers in	422,470	430,449	353,940	359,687
Transfer out	(525,136)	(458,941)	(353,940)	(359,687)
Total other financing sources (uses)	<u>(102,666)</u>	<u>(28,492)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 15,327</u>	<u>137,601</u>	<u>280,351</u>	<u>106,907</u>

2014	2015	2016	2017	2018	2019
19,534,316	18,493,362	18,153,983	18,020,299	19,592,826	22,452,122
1,358,562	1,564,137	1,545,754	1,853,018	1,661,826	1,940,947
142,651	43,944	40,047	38,586	38,508	39,732
155,406	145,313	116,714	146,750	155,388	170,934
68,210	68,052	68,380	68,210	68,125	68,380
12,158	11,435	12,250	16,626	27,226	44,084
5,293	84,363	24,750	19,275	22,187	39,671
<u>21,276,596</u>	<u>20,410,606</u>	<u>19,961,878</u>	<u>20,162,764</u>	<u>21,566,086</u>	<u>24,755,870</u>
937,664	1,009,294	1,105,122	1,208,299	1,207,244	1,316,717
12,991,417	12,854,954	12,725,070	13,163,376	14,681,089	17,044,827
2,672,421	2,558,653	2,672,003	2,604,733	2,427,056	2,787,247
1,912,712	2,340,463	1,501,244	1,897,706	1,703,817	1,788,033
1,950,071	805,635	1,466,903	615,962	790,258	925,119
153,314	189,029	156,624	182,871	161,152	172,032
102,056	116,195	108,009	167,549	115,641	118,417
-	-	-	-	-	-
123,679	127,344	69,683	76,610	122,718	110,968
74,920	41,389	46,242	43,925	67,637	133,902
-	-	-	-	-	-
291,934	249,496	65,999	71,724	190,736	170,499
1,327	-	-	-	-	-
<u>21,211,515</u>	<u>20,292,452</u>	<u>19,916,899</u>	<u>20,032,755</u>	<u>21,467,348</u>	<u>24,567,761</u>
<u>65,081</u>	<u>118,154</u>	<u>44,979</u>	<u>130,009</u>	<u>98,738</u>	<u>188,109</u>
356,462	344,444	376,461	403,392	374,474	417,455
(356,462)	(444,984)	(439,921)	(403,392)	(374,474)	(417,455)
-	(100,540)	(63,460)	-	-	-
<u>65,081</u>	<u>17,614</u>	<u>(18,481)</u>	<u>130,009</u>	<u>98,738</u>	<u>188,109</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	Entity	2019	2018	2017	2016
	ARMSTRONG	\$ 162	162	162	162
	BRISCOE	139	139	139	139
	CARSON	525	525	525	525
	CASTRO	685	685	685	685
	CHILDRESS	598	598	598	598
	COLLINGSWORTH	260	260	260	260
	DALLAM	570	570	570	570
	DEAF SMITH	1,647	1,647	1,647	1,647
	DONLEY	313	313	313	313
	GRAY	1,915	1,915	1,915	1,915
	HALL	285	285	285	285
	HANSFORD	477	477	477	477
	HARTLEY	515	515	515	515
	HEMPHILL	324	324	324	324
	HUTCHINSON	1,883	1,883	1,883	1,883
	LIPSCOMB	281	281	281	281
	MOORE	1,862	1,862	1,862	1,862
	OCHILTREE	869	869	869	869
	OLDHAM	174	174	174	174
	PARMER	873	873	873	873
	POTTER	10,291	10,291	10,291	10,291
	RANDALL	10,262	10,262	10,262	10,262
	ROBERTS	85	85	85	85
	SHERMAN	258	258	258	258
	SWISHER	668	668	668	668
	WHEELER	460	460	460	460
		<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>

CITIES

ADRIAN	85	85	85	85
AMARILLO	16,209	16,209	16,209	16,209
BISHOP HILLS	85	85	85	85
BOOKER	129	129	129	129
BORGER	1,126	1,126	1,126	1,126
BOVINA	159	159	159	159
CACTUS	270	270	270	270
CANADIAN	225	225	225	225
CANYON	1,131	1,131	1,131	1,131
CHANNING	85	85	85	85
CHILDRESS	519	519	519	519
CLARENDON	172	172	172	172
CLAUDE	102	102	102	102
DALHART	674	674	674	674
DARROUZETT	85	85	85	85
DIMMITT	373	373	373	373

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
162	162	162	162	183	183
139	139	139	139	152	152
525	525	525	525	554	554
685	685	685	685	704	704
598	598	598	598	653	653
260	260	260	260	273	273
570	570	570	570	529	529
1,647	1,647	1,647	1,647	1,578	1,578
313	313	313	313	325	325
1,915	1,915	1,915	1,915	1,933	1,933
285	285	285	285	321	321
477	477	477	477	456	456
515	515	515	515	471	471
324	324	324	324	285	285
1,883	1,883	1,883	1,883	2,028	2,028
281	281	281	281	260	260
1,862	1,862	1,862	1,862	1,710	1,710
869	869	869	869	766	766
174	174	174	174	186	186
873	873	873	873	851	851
10,291	10,291	10,291	10,291	9,651	9,651
10,262	10,262	10,262	10,262	8,867	8,867
85	85	85	85	85	85
258	258	258	258	271	271
668	668	668	668	712	712
460	460	460	460	449	449
<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>34,253</u>	<u>34,253</u>

85	85	85	85	85	85
16,209	16,209	16,209	16,209	14,758	14,758
85	85	85	85	85	85
129	129	129	129	112	112
1,126	1,126	1,126	1,126	1,216	1,216
-	159	159	159	159	159
270	270	270	270	216	216
225	225	225	225	190	190
1,131	1,131	1,131	1,131	1,094	1,094
85	85	85	85	85	85
519	519	519	519	576	576
172	172	172	172	168	168
102	102	102	102	112	112
674	674	674	674	615	615
85	85	85	85	85	85
373	373	373	373	372	372

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
DODSON	85	85	85	85
DUMAS	1,249	1,249	1,249	1,249
ESTELLINE	85	85	-	85
FARWELL	116	116	116	116
FOLLETT	85	85	85	85
FRIONA	350	350	350	350
FRITCH	180	180	180	180
GROOM	85	85	85	85
GRUVER	101	101	101	101
HAPPY	85	85	85	85
HART	95	95	95	95
HEDLEY	85	85	85	85
HEREFORD	1,306	1,306	1,306	1,306
HIGGINS	85	85	85	85
HOWARDWICK	85	85	85	85
KRESS	85	85	85	85
LAKE TANGLEWOOD	85	85	85	85
LAKEVIEW	85	85	85	85
LEFORS	85	85	85	85
McLEAN	85	85	85	85
MEMPHIS	195	195	195	195
MIAMI	85	85	85	85
MOBEETIE	85	85	85	85
NAZARETH	85	85	85	85
PALISADES	85	85	85	85
PAMPA	1,529	1,529	1,529	1,529
PANHANDLE	208	208	208	208
PERRYTON	748	748	748	748
QUITAQUE	85	-	85	85
SANFORD	85	-	85	85
SHAMROCK	162	162	162	162
SILVERTON	85	85	85	85
SKELLYTOWN	85	85	85	85
SPEARMAN	286	286	286	286
STINNETT	160	160	160	160
STRATFORD	171	171	171	171
SUNRAY	164	164	164	164
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	422	422	422	422
TURKEY	85	-	-	85
VEGA	85	85	85	85
WELLINGTON	186	186	186	186
WHEELER	135	135	135	135
WHITE DEER	85	85	85	85
	<u>31,490</u>	<u>31,235</u>	<u>31,320</u>	<u>31,490</u>

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
85	-	-	-	-	-
1,249	1,249	1,249	1,249	1,169	1,169
85	85	85	85	85	-
116	116	116	116	116	116
85	85	-	85	-	85
350	350	350	350	328	328
180	180	-	180	-	190
85	85	85	85	85	85
101	101	101	101	99	99
-	85	85	85	85	85
95	95	95	95	102	102
85	85	85	85	85	85
1,306	1,306	1,306	1,306	1,241	1,241
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	211	211
85	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	1,520	1,520
208	208	208	208	220	220
748	748	748	748	661	661
-	85	85	85	85	-
85	85	85	85	85	85
162	162	162	162	172	172
85	85	85	85	85	85
85	85	85	85	-	85
286	286	286	286	257	257
160	160	160	160	165	165
171	171	171	171	169	169
164	164	164	164	166	166
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
422	422	422	422	435	435
85	85	85	85	85	85
85	85	85	85	85	85
186	186	186	186	193	193
135	135	135	135	117	117
85	85	85	85	90	90
<u>31,162</u>	<u>31,405</u>	<u>31,140</u>	<u>31,405</u>	<u>29,312</u>	<u>29,502</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
SPECIAL DISTRICTS				
CANADIAN RIVER MWA	85	85	85	85
GREENBELT MCIWA	85	85	85	85
HIGH PLAINS RC & D AREA	-	-	-	-
MACKENZIE MWA	85	85	85	85
NORTH ROLLING PLAINS RC&D	-	-	-	-
PALO DURO RIVER AUTHORITY	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>\$ 68,380</u>	<u>\$ 68,125</u>	<u>\$ 68,210</u>	<u>68,380</u>

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</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	-	-	85	85	85
<u>510</u>	<u>425</u>	<u>425</u>	<u>595</u>	<u>680</u>	<u>680</u>
<u>68,052</u>	<u>68,210</u>	<u>67,945</u>	<u>68,380</u>	<u>64,245</u>	<u>64,435</u>

PANHANDLE REGIONAL PLANNING COMMISSION

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Notes Payable</u>	<u>Percentage of Personal Income*</u>	<u>Per Capita**</u>
2010	\$ 825,836	0.01%	1.94
2011	783,993	0.00	1.83
2012	740,549	0.00	1.71
2013	694,262	0.00	1.59
2014	646,401	0.00	1.47
2015	596,135	0.00	1.34
2016	543,643	0.00	1.22
2017	488,308	0.00	1.08
2018	430,276	0.00	0.97
2019	369,514	***	0.83

See note 8 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 2019.

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>
2010	425,507	\$ 15,158,852	\$ 35,625
2011	427,927	16,410,338	38,348
2012	434,262	17,304,140	39,847
2013	437,515	18,039,321	41,231
2014	440,830	19,009,896	43,123
2015	444,095	20,587,219	46,358
2016	447,228	19,155,242	42,831
2017	450,440	19,359,827	42,980
2018	442,606	19,945,949	45,065
2019	444,915	***	***

* Texas State Data Center for 2010, US Census Bureau for 2011, Texas State Center for 2012 to 2019 (projected)

** 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

2019			2010
Employer	Number of Employees	Percent of Total Employment	Employer
Affiliated Foods	1200	0.58	Amarillo ISD
Amarillo ISD	5300	2.55	City of Amarillo
Baptist St. Anthony's Hospital	3200	1.54	Baptist St. Anthony's Hospital Corporation
Bell Helicopter Textron	700	0.34	B&W Technical Service Pantex
Canyon ISD	1550	0.74	Cargill Meat Solutions
City of Amarillo	2300	1.11	Conoco Phillips Refinery
CNS Pantex	3200	1.54	JBS Swift & Company
Northwest Texas Healthcare System	1800	0.86	Northwest Texas Healthcare System
Texas Department of Criminal Justice	1400	0.67	Texas Department of Criminal Justice
Tyson Fresh Meats	4400	2.11	Tyson Fresh Meats Inc.

Sources:

Texas Workforce Commission Labor Market Information

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

2010 employer information is from the Amarillo Economic Development Corporation and Employers.

Number of employees and percent of total employment is unavailable.

PANHANDLE REGIONAL PLANNING COMMISSION

UNEMPLOYMENT RATE BY COUNTY * LAST TEN FISCAL YEARS

<u>County</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Armstrong	4.8%	4.8%	4.9%	4.2%	3.4%	2.7%	2.9%	2.6%	2.8%	2.7%
Briscoe	6.2	6.2	6.1	7.0	5.4	4.0	4.3	4.8	3.9	3.7
Carson	5.4	5.4	4.5	4.4	3.7	3.1	3.4	3.4	2.9	2.6
Castro	5.7	5.6	5.2	5.2	5.0	3.7	3.1	3.5	3.0	2.9
Childress	6.7	7.1	5.5	5.2	4.5	3.4	3.2	3.0	2.8	2.4
Collingsworth	5.2	5.9	4.9	4.7	4.3	3.7	3.5	3.7	3.4	3.1
Dallam	5.5	4.6	4.1	3.7	3.3	2.5	2.2	2.3	2.0	1.9
Deaf Smith	5.8	5.8	5.1	4.7	4.0	3.2	3.2	3.3	2.9	2.7
Donley	6.7	6.5	5.5	5.6	4.2	4.0	4.3	4.2	3.5	3.3
Gray	7.8	6.7	5.3	4.6	3.8	4.5	6.8	6.3	4.3	3.6
Hall	9.5	9.3	8.3	7.5	6.7	5.4	6.6	7.4	4.8	3.9
Hansford	4.8	4.6	4.0	3.9	3.1	2.7	3.1	2.9	2.4	2.3
Hartley	4.8	5.2	4.4	4.3	3.7	2.6	2.1	2.2	1.9	1.8
Hemphill	3.2	3.1	2.5	2.3	2.1	2.5	3.7	3.1	2.1	2.2
Hutchinson	7.3	7.5	5.9	5.4	4.4	3.7	5.3	6.3	5.3	4.4
Lipscomb	5.8	4.9	3.9	3.5	3.4	3.6	4.6	3.9	2.9	2.6
Moore	5.1	4.9	4.3	4.2	3.6	3.1	3.1	3.1	2.8	2.4
Ochiltree	5.6	4.6	3.6	3.2	2.8	3.4	5.0	4.6	3.0	2.6
Oldham	6.1	6.2	4.8	4.3	4.1	3.0	3.1	2.8	2.5	2.8
Parmer	4.9	4.9	4.7	4.8	4.0	2.6	2.6	2.7	2.4	2.3
Potter	6.5	6.5	5.9	5.3	4.5	3.4	3.3	3.4	2.9	2.7
Randall	4.9	5.0	4.4	4.1	3.5	2.9	3.0	3.1	2.6	2.5
Roberts	5.3	4.5	4.0	2.9	2.2	3.7	4.2	4.4	3.0	3.3
Sherman	5.2	5.1	4.6	4.7	3.9	2.9	3.0	3.2	2.8	2.5
Swisher	6.5	6.6	5.9	7.5	6.8	4.9	4.5	4.3	4.2	3.8
Wheeler	4.9	4.2	3.7	3.7	3.0	3.3	4.4	4.9	3.6	2.8

* Texas Workforce Commission

Panhandle Regional Planning Commission

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General government	8.34	5.90	5.81	5.77
Workforce development	9.00	8.00	6.00	7.00
Aging services	8.75	8.88	9.05	9.08
Emergency communications	3.00	4.00	3.86	3.99
Solid waste planning	1.10	1.00	0.88	0.43
Criminal justice programs	0.32	0.41	0.30	0.29
Water development planning	0.21	0.10	0.01	0.09
Transportation planning	1.28	1.46	1.43	1.28
Emergency management	2.78	3.51	2.51	2.52
Economic development	1.25	1.05	1.29	1.20
Procurement and technical assistance	1.25	0.00	0.00	0.00
Proprietary fund	7.48	7.58	7.24	6.78
Environmental education	0.00	0.00	0.00	0.00
	<u>44.75</u>	<u>41.88</u>	<u>38.38</u>	<u>38.40</u>

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
6.81	6.25	6.15	7.90	8.16	8.14
7.00	7.00	7.00	6.97	6.92	6.94
9.51	9.62	10.59	9.43	9.45	9.43
4.98	4.97	5.12	5.29	5.48	5.49
0.29	0.43	0.32	0.31	0.29	0.29
0.39	0.38	0.38	0.36	0.34	0.34
0.05	0.02	0.00	0.00	0.00	0.00
0.90	0.41	0.50	0.38	0.56	0.73
1.96	1.84	2.07	2.44	2.29	2.35
1.36	1.39	1.05	0.74	1.53	1.21
0.00	0.00	0.00	0.00	0.00	0.00
6.89	6.94	6.95	7.02	7.09	7.28
0.01	0.00	0.00	0.00	0.00	0.00
<u>40.15</u>	<u>39.25</u>	<u>40.13</u>	<u>40.85</u>	<u>42.10</u>	<u>42.20</u>

PANHANDLE REGIONAL PLANNING COMMISSION
 Listing Of Positions By Pay Group(s)
 September 30, 2019

	<u>Annual Rate Pay Range</u>
<u>GROUP 1/2:</u> Vacant	\$23,856 – 34,428
<u>GROUP 3/4:</u> Area Agency on Aging Program Support Aide Customer Service Support Aide	28,864 – 41,660
<u>GROUP 5/6:</u> Area Agency on Aging Benefits Counseling/Caregiver Administrative Assistant Area Agency on Aging Information, Referral & Assistance Admin. Assistant Regional 9-1-1 Network GIS Administrative Assistant Regional 9-1-1 Network Program Administrative Assistant Regional 9-1-1 Network Program PSAP Administrative Assistant Workforce Development Fiscal Administrative Assistant – Contract Services Workforce Development Fiscal Administrative Assistant – Program Services	34,926 – 50,412
<u>GROUP 6/7:</u> Accounting Systems Program Specialist (Accounts Payable Specialist) Accounting Systems Program Specialist (HR/Payroll Specialist) Administrative Program Specialist Area Agency on Aging Program Specialist (Benefits Counselor) Area Agency on Aging Program Specialist (Caregiver Specialist) Area Agency on Aging Program Specialist (Volunteer & Public Education) Community and Economic Development Program Specialist Local Government Services Program Specialist Regional 9-1-1 Network/Information Technology Program Specialist Workforce Development Program Specialist Workforce Development Student HireAbility Navigator Program Specialist	38,420 – 55,450
<u>GROUP 8/9:</u> Area Agency on Aging Care Coordinator Area Agency on Aging Operations Coordinator Managing Local Ombudsman Regional Emergency Management Planning Program Coordinator Regional Services Program Coordinator Workforce Development Contracts Coordinator Workforce Development Planning Coordinator	48,846 – 67,091
<u>GROUP 10/11:</u> Accounting Manager Executive Manager Regional 9-1-1 Network GIS Program Manager Regional Emergency Communications & Preparedness Programs Manager Workforce Development Contract/Accounting Manager	56,248 – 81,182
<u>GROUP 13/14:</u> Area Agency on Aging Director Dispute Resolution Center Director Finance Director Local Government Services Director Regional 9-1-1 Network Director/Assistant to the Executive Director Regional Services Director/Assistant to the Executive Director Workforce Development Director	74,868 – 108,053
<u>EXEMPT:</u> Executive Director	106,500 – 171,688

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Insurance in Force

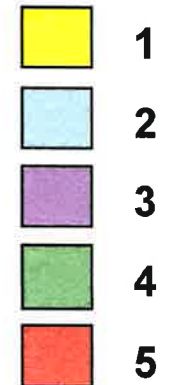
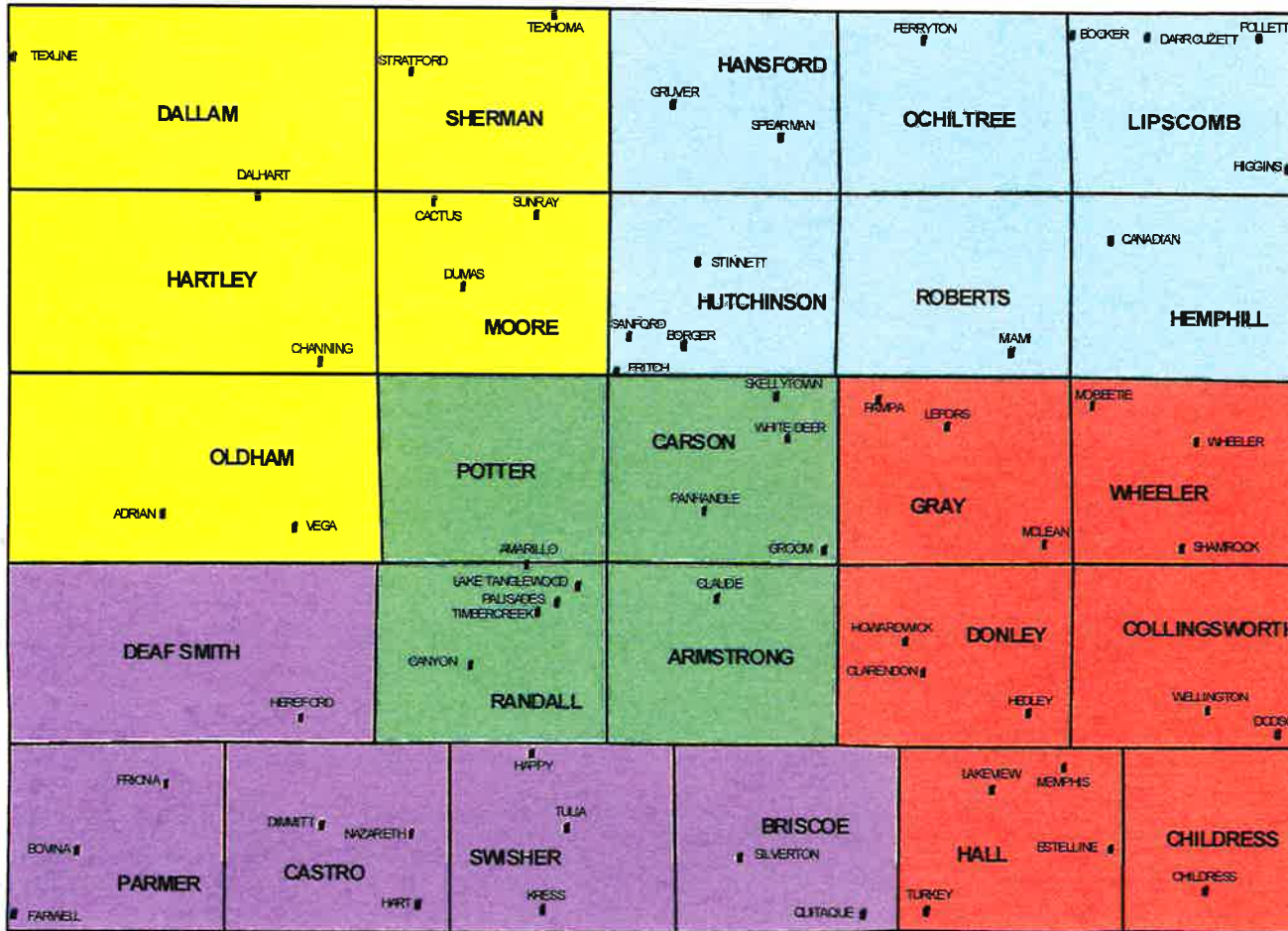
September 30, 2019

<u>Company</u>	<u>Coverage</u>	<u>Details</u>
Texas Municipal League	Group Health Insurance	Medical Expenses
Texas Municipal League	Group Dental Insurance	Dental Expenses
Texas Municipal League	Worker's Compensation	As Required by Law
Texas Municipal League	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
Texas Municipal League	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

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PANHANDLE REGIONAL PLANNING COMMISSION

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>General Government</u>										
Building	1	1	1	1	1	1	1	1	1	1
Furniture and Equipment	55	47	45	30	30	28	28	25	27	22
Vehicles	6	5	5	4	4	5	5	5	6	6
<u>Workforce Development</u>										
Furniture and Equipment	209	170	28	22	21	20	20	19	32	32
<u>Emergency Management</u>										
Furniture and Equipment	11	9	12	6	4	3	2	2	2	2
PanCom System	1	1	1	1	1	1	1	1	1	1
PEMSS System	-	-	-	-	-	-	-	-	-	-
Vehicles	-	1	1	1	1	1	1	1	2	1
<u>Aging Services</u>										
Furniture and Equipment	19	11	10	5	4	3	2	2	3	3
<u>Emergency Communications</u>										
Furniture and Equipment	75	96	80	55	50	46	46	45	47	40
Regional 9-1-1 Network	-	-	-	-	1	-	-	1	1	1

SINGLE AUDIT SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
U.S. Department of Commerce					
Economic Development Administration					
Support for Planning Organizations	11.302	ED17AUS3020017	317	\$ 17,500	\$ -
Support for Planning Organizations	11.302	ED19AUS3020002	319	52,500	-
Total federal funds-special revenue funds				<u>\$ 70,000</u>	<u>\$ -</u>
U.S. Department of Agriculture					
Texas Workforce Commission					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0119SNE000	819	\$ 298,789	\$ 247,626
U.S. Department of Health and Human Services					
Texas Health and Human Services Commission					
2019 Area Agency on Aging					
Special Programs for the Aging- Aging Cluster:					
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	539-16-0001-00001	509	668,179	-
Title III, Part C - Nutrition Services	93.045	539-16-0001-00001	509	778,801	-
Title III, Part D - Disease Prevention and Nutrition Services Incentive Program	93.053	539-16-0001-00001	509	134,162	-
Total Aging Cluster				<u>1,581,142</u>	<u>-</u>
Health Promotion Services	93.043	539-16-0001-00001	509	28,747	-
Title III, Part E - National Family Caregiver Support Program	93.052	539-16-0001-00001	509	178,487	-
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	539-16-0001-00001	509	4,455	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	539-16-0001-00001	509	25,214	-
CMS Research, Demonstrations, & Evaluations	93.324	539-16-0001-00001	509	91,827	-
Medicare Enrollment Assistance Program MIPPA	93.071	539-16-0001-00001	509	14,337	-
				<u>1,924,209</u>	<u>-</u>
Nortex Regional Planning Commission					
Medicare Enrollment Assistance Program					
MIPPA - Aging and Disability Resource Center	93.071	954010	549	9,599	-
Money Follows the Rebalancing Demonstration	93.791	954030	549	2,123	-
				<u>11,722</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
Texas Workforce Commission					
Social Services Block Grant	93.667	0119CCF000	749	31,271	-
TANF Cluster:					
Temporary Assistance for Needy Families	93.558	0118TAN000	808	79,037	63,323
Temporary Assistance for Needy Families	93.558	0119TAF000	809	970,181	812,529
Temporary Assistance for Needy Families	93.558	0118WPA000	838	6,438	-
Temporary Assistance for Needy Families	93.558	0119WPA000	839	8,204	-
Temporary Assistance for Needy Families	93.558	0119WCI000	849	7,500	-
Temporary Assistance for Needy Families	93.558	0119NCP000	899	97,114	97,114
Temporary Assistance for Needy Families	93.558	0118PAB000	978	22,933	10,682
Temporary Assistance for Needy Families	93.558	0119PAB001	979	30,000	-
Total TANF Cluster				1,221,407	983,648
CCDF Cluster:					
Child Care and Development Block Grant	93.575	0119CAA000	739	80,052	-
Child Care and Development Block Grant	93.575	0118CCF000	748	83,828	631
Child Care and Development Block Grant	93.575	0119CCF000	749	4,942,422	1,032,814
Child Care and Development Block Grant	93.575	0118CCQ000	778	13,787	-
Child Care and Development Block Grant	93.575	0119CCQ000	779	566,031	295,067
Child Care and Development Block Grant	93.575	0119WCI000	849	51,953	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0119CCF000	749	2,297,831	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0118CCM000	758	966,305	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0119CCM000	759	1,306,067	-
Total CCDF Cluster				10,308,276	1,328,512
				11,560,954	2,312,160
U.S. Department of Homeland Security					
Office of the Governor - Homeland Security Grant Division					
State Homeland Security Grant Program	97.067	2940303	408	55,388	-
State Homeland Security Grant Program	97.067	2940904	409	104,172	-
State Homeland Security Grant Program	97.067	2940304	409	253,000	-
State Homeland Security Grant Program	97.067	2940804	409	58,000	-
State Homeland Security Grant Program	97.067	2940704	409	51,084	-
				521,644	-
Texas Department of Public Safety					
Hazard Mitigation Grant	97.039	DR-4223-015	457	236,813	-
Hazard Mitigation Grant	97.039	DR-1791-130	461	149,165	-
Hazard Mitigation Grant	97.039	DR-1791-210	440	253	-
				386,231	-

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
U.S. Department of Labor					
Texas Workforce Commission					
Employment Service/Wagner-Peyser Funded Activities	17.207	0118WPA000	838	23,758	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0119WPA000	839	60,519	24,382
Employment Service/Wagner-Peyser Funded Activities	17.207	0119WCI000	849	2,000	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0119WPA001	959	26,180	-
Unemployment Insurance	17.225	0118REA000	938	225	213
Unemployment Insurance	17.225	0119REA000	939	82,554	65,440
Trade Adjustment Assistance	17.245	0118TRA000	858	4,518	-
Trade Adjustment Assistance	17.245	0119TRA000	859	5,173	-
WIA Cluster:					
WIA Adult Program	17.258	0119WCI000	849	143,793	142,265
WIA Adult Program	17.258	0118HJT000	878	99,997	-
WIA Adult Program	17.258	0118HJT001	888	88,655	-
WIA Adult Program	17.258	0118WOA000	919	659,733	127,116
WIA Youth Activities	17.259	0117WOY000	948	2,512	2,260
WIA Youth Activities	17.259	0118WOY000	949	543,016	274,053
WIA Youth Activities	17.259	0119WOY001	940	30,735	7,987
WIA Dislocated Worker Formula Grants	17.278	0118WOR000	929	11,947	11,947
WIA Dislocated Worker Formula Grants	17.278	0119WOR001	920	2,792	2,792
WIA Dislocated Worker Formula Grants	17.278	0117WOD000	988	61,296	51,334
WIA Dislocated Worker Formula Grants	17.278	0118WOD000	989	598,106	394,598
Total WIA Cluster				<u>2,242,582</u>	<u>1,014,352</u>
				<u>2,447,509</u>	<u>1,104,387</u>
U.S. Department of Transportation					
Texas Department of Transportation					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51R08000419	379	22,118	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51R08000419	370	2,359	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51R08010418	388	114,000	-
				<u>138,477</u>	-
Total federal flow-through funds-special revenue funds				<u>\$ 17,289,535</u>	<u>\$ 3,664,173</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2019

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients
Commission on State Emergency Communications					
9-1-1	N/A	N/A	217	79,507	-
9-1-1	N/A	N/A	218	23,844	-
9-1-1	N/A	N/A	219	1,658,939	-
9-1-1	N/A	N/A	210	90,478	-
				<u>1,852,768</u>	<u>-</u>
Nortex Regional Planning Commission					
Aging and Disability Resource Center	N/A	954020	549	13,447	-
Aging and Disability Resource Center	N/A	954040	549	5,086	-
				<u>18,533</u>	<u>-</u>
Office of the Governor - Criminal Justice Division					
2018 Criminal Justice LEA	N/A	1426916	248	105,063	-
2020 Criminal Justice LEA	N/A	1426917	240	5,402	-
				<u>110,465</u>	<u>-</u>
Texas Commission on Environmental Quality					
Solid Waste Program					
Regional Management Coordination	N/A	582-18-80544	478	174,043	-
Regional Management Coordination	N/A	582-20-10219	470	2,900	-
				<u>176,943</u>	<u>-</u>
Texas Health and Human Services Commission					
2019 Area Agency on Aging	N/A	539-16-0001-00001	509	138,275	-
Texas Water Development Board					
2021 Regional Water Plan	N/A	1548301829	235	169,437	-
Texas Workforce Commission					
Child Care and Development Block Grant	N/A	0119CCF000	749	1,115,201	-
Child Care and Development Block Grant	N/A	0119CCP000	769	1,169,378	-
Child Care and Development Block Grant	N/A	0120CCP001	760	96,577	-
Temporary Assistance for Needy Families	N/A	0119TAF000	809	136,632	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	N/A	0119SNE000	819	54,569	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	N/A	0118SNEA00	868	258	258
Temporary Assistance for Needy Families	N/A	0119NCP000	899	53,551	14,642
				<u>2,626,166</u>	<u>14,900</u>
Total nonfederal funds-special revenue funds				<u>\$ 5,092,587</u>	<u>\$ 14,900</u>
Total all funds				<u>\$ 22,452,122</u>	<u>\$ 3,679,073</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal and State Awards September 30, 2019

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, 2019.

PANHANDLE REGIONAL PLANNING COMMISSION

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

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? Yes X None reported

Noncompliance material to the financial statements noted? Yes X No

2. Federal and State Awards

Internal control over major programs:

One of more material weaknesses identified? Yes X No

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

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

Any audit findings disclosed that are required to be reported under CFR Section 200.516(a) and the State of Texas Single Audit Circular? Yes X No

Identification of major programs:

Federal Programs:	
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
TANF Cluster:	
Temporary Assistance for Needy Families	93.558
State Programs:	
Child Care and Development Block Grant	(State)

PANHANDLE REGIONAL PLANNING COMMISSION

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

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

Dollar threshold used to distinguish between
Type A and Type B state programs: \$300,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings

None

C. Federal/State Award Findings and Questioned Costs

None

PANHANDLE REGIONAL PLANNING COMMISSION

Audit Corrective Action Plan Year Ended September 30, 2019

There were no findings in the current year.

PANHANDLE REGIONAL PLANNING COMMISSION

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

There were no findings in the prior year.



EDGIN, PARKMAN, FLEMING & FLEMING, PC

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DAVID L. PARKMAN, CPA
A. PAUL FLEMING, 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, 2019, 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 12, 2020.

Internal Control Over Financial Reporting

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

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

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

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 12, 2020



EDGIN, PARKMAN, FLEMING & FLEMING, PC

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A. PAUL FLEMING, CPA

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

The Board of Directors
Panhandle Regional Planning Commission
Amarillo, Texas

Report on Compliance for Each Major Federal Program

We have audited Panhandle Regional Planning Commission's compliance with the types of compliance requirements described in the *Uniform Guidance* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2019. 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.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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, 2019.

Report on Internal Control Over Compliance

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

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

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

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


EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 12, 2020