

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

**Offices located in
Amarillo, Texas**

**PANHANDLE REGIONAL PLANNING COMMISSION
AMARILLO, TEXAS**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended September 30, 2020

Prepared by

The Department of Finance

Trenton Taylor
Director of Finance

**PANHANDLE REGIONAL PLANNING COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 2020

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INTRODUCTORY SECTION



March 1, 2021

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, 2020, 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 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 2020, the Commission's 92 members included all 26 counties, 62 cities, and 6 special districts. These units of government in 2020 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 162 - 163.

The 2020 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 192.

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, 2019. This was the 35th 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.

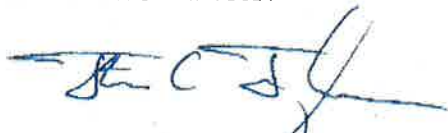
Acknowledgments:

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

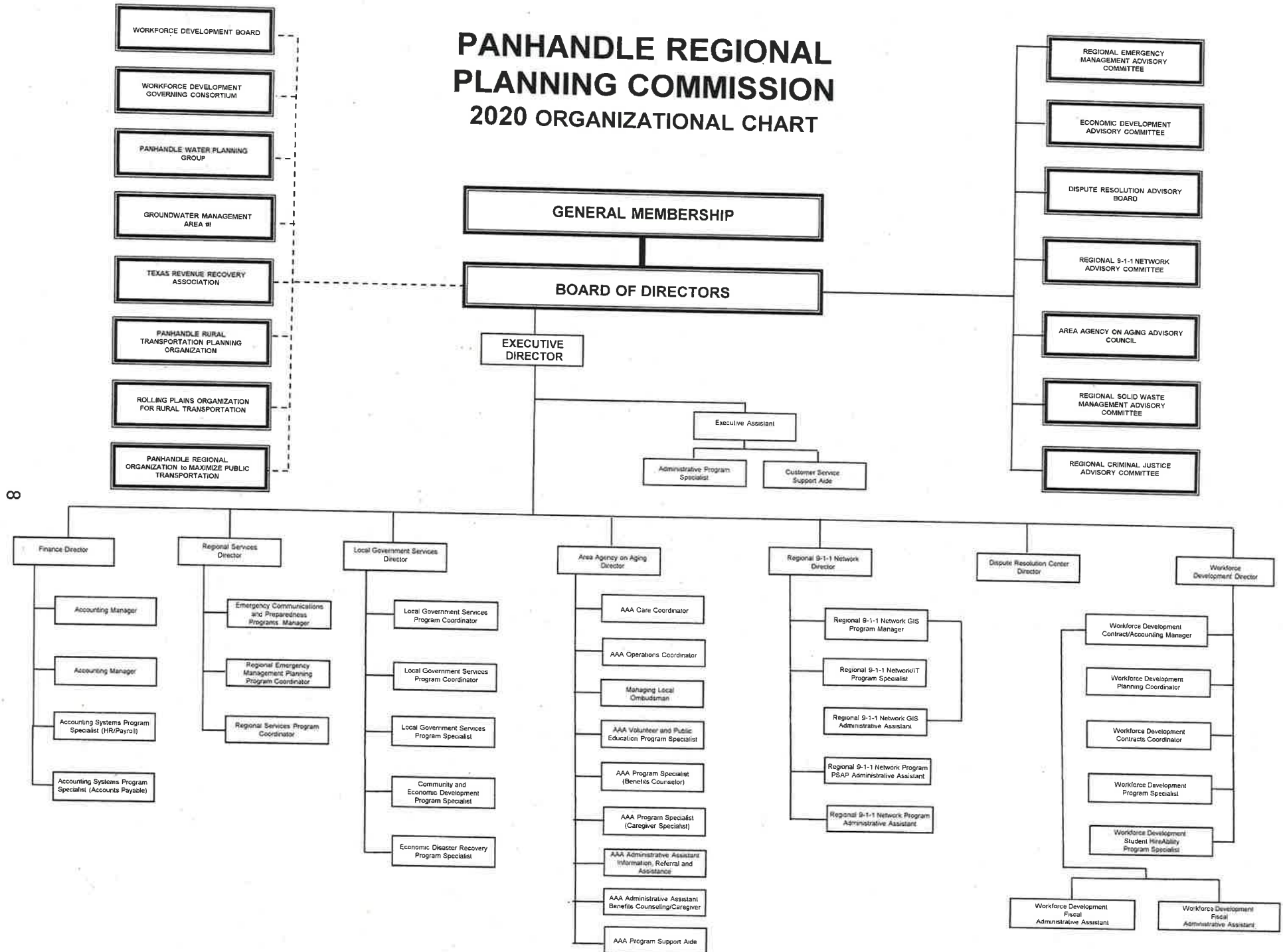
September 30, 2019

Christopher P. Morill

Executive Director/CEO

PANHANDLE REGIONAL PLANNING COMMISSION

2020 ORGANIZATIONAL CHART



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

OFFICERS

| | |
|-------------------------|--|
| CHAIRMAN | William L. Hallerberg, Ph.D., Canadian River Municipal Water |
| VICE-CHAIRMAN | Winston Sauls, Borger |
| SECRETARY/TREASURER | Judge Dan Looten, County of Carson |
| IMMEDIATE PAST CHAIRMAN | Ricky White, Mayor, City of Friona |

MEMBERS

| | | |
|-------|---|--|
| PSA-1 | Dallam, Hartley, Moore, Oldham, Sherman | Don Allred, Judge, County of Oldham Ronnie Gordon, Judge, County of Hartley Pat Sims, Commissioner, 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 |

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, 2020, 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, 2020, 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 8, 2021, 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 8, 2021

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, 2020. Please read it in conjunction with the PRPC's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

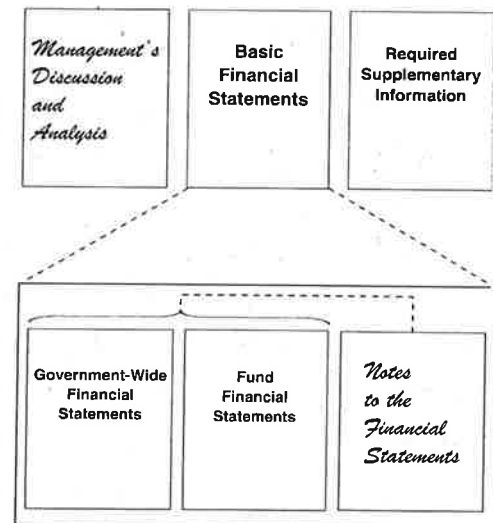
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$6,277,762 (net position). Of this amount, \$2,349,582 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position increased by \$394,549. This increase is principally due to the increase in the net investment in capital assets.
- The governmental funds reported a fund balance this year of \$2,707,370, which is a decrease of \$43,410 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$978,854.

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 \$6,277,762 at September 30, 2020. (See Table A-1.)

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

| | Governmental Activities | |
|-------------------------------------|----------------------------|---------------------|
| | 2020 | 2019 |
| Current and other assets | \$ 5,820,780 | \$ 5,650,797 |
| Capital assets, net | 3,828,244 | 3,480,059 |
| Total assets | <u>9,649,024</u> | <u>9,130,856</u> |
| Current liabilities | 2,668,201 | 2,468,840 |
| Noncurrent liabilities | 703,061 | 778,803 |
| Total liabilities | <u>3,371,262</u> | <u>3,247,643</u> |
| Net position | | |
| Net investment in capital assets | 3,522,421 | 3,110,545 |
| Restricted | 405,759 | 397,696 |
| Unrestricted | 2,349,582 | 2,374,970 |
| Total net position | <u>\$ 6,277,762</u> | <u>\$ 5,883,211</u> |

The \$2,349,582 of unrestricted net position at September 30, 2020 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.

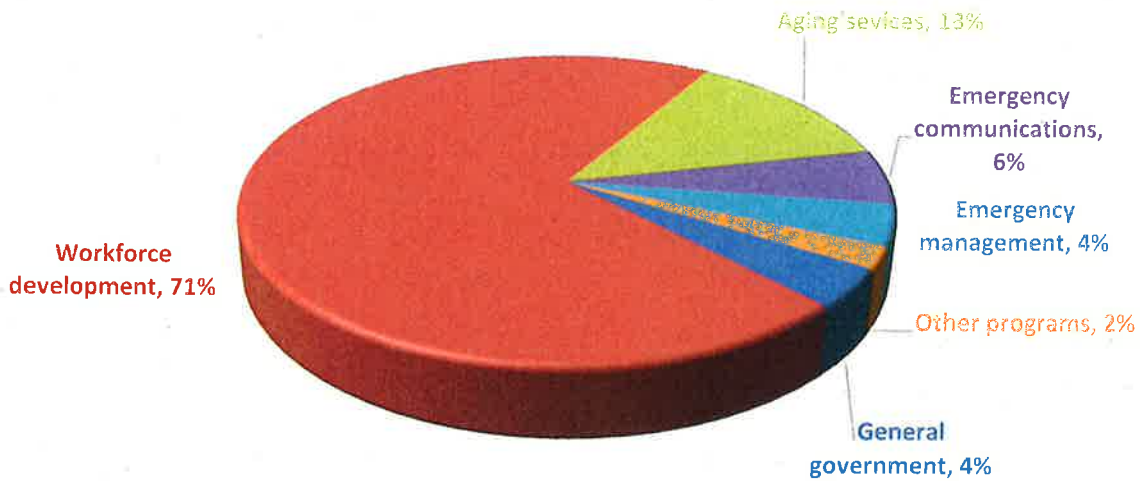
Changes in net position. The PRPC's total revenues, both program and general, were \$29,589,521. A significant portion, 93%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 6% with the other categories combined making up 1% of the PRPC's total revenues.

The total cost of all programs was \$29,194,972; 71% of these costs were for the workforce development program, 13% for the aging program, 6% for emergency communications, 4% for general government, and all the other governmental programs making up 6%. (See Figure A-4.)

**FIGURE A-3
SOURCES OF REVENUE FOR FISCAL YEAR 2020**



**FIGURE A-4
FUNCTIONAL EXPENSES FOR FISCAL YEAR 2020**



Governmental Activities

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2020 year compared to 2019. Intergovernmental grants and contracts increased \$4,944,642 primarily in the Texas Workforce Commission and Texas Health and Human Services additional grants from the CARES act and other funding as a result of COVID relief. Cost also increased in these areas as a result of additional services provided. Revenue from local contracts and in-kind decreased \$74,095 in 2020 primarily due to a decrease in Texas Department of Public Safety - Hazard Mitigation grants.

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

| | Governmental Activities | |
|--|----------------------------|---------------------|
| | 2020 | 2019 |
| Revenues | | |
| Program revenues | | |
| Intergovernmental grants and contracts | \$ 27,396,764 | \$ 22,452,122 |
| Local contracts and in-kind | 1,878,390 | 1,952,485 |
| Program income | | |
| PRPC | 33,273 | 39,732 |
| Subcontractor | 150,392 | 170,934 |
| Total program revenues | <u>29,458,819</u> | <u>24,615,273</u> |
| General revenues | | |
| Membership dues | 68,125 | 68,380 |
| Interest income | 22,521 | 44,084 |
| Miscellaneous | 40,056 | 50,942 |
| Total general revenues | <u>130,702</u> | <u>163,406</u> |
| Total revenues | <u>29,589,521</u> | <u>24,778,679</u> |
| Expenses | | |
| General government | 1,166,260 | 985,115 |
| Workforce development | 20,643,357 | 17,164,764 |
| Aging services | 3,810,117 | 2,884,188 |
| Emergency communications | 1,687,363 | 1,795,897 |
| Emergency management | 1,237,727 | 1,431,455 |
| Water planning development | 224,349 | 170,473 |
| Economic development | 138,796 | 122,853 |
| Criminal justice programs | 87,858 | 121,998 |
| Solid waste planning | 152,320 | 178,035 |
| Transportation planning | 46,825 | 140,356 |
| Total expenses | <u>29,194,972</u> | <u>24,995,134</u> |
| Increase (decrease) in net position | 394,549 | (216,455) |
| Net position – beginning | <u>5,883,213*</u> | <u>6,099,668*</u> |
| Net position - ending | <u>\$ 6,277,762</u> | <u>\$ 5,883,213</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 2020 and 2019. The net cost reflects what was funded by local dollars.

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

| | Governmental Programs | | Net Cost of Programs | |
|--------------------------|-----------------------|------------|----------------------|-----------|
| | 2020 | 2019 | 2020 | 2019 |
| General government | \$ 1,166,017 | \$ 985,115 | (\$111,049) | \$ 86,729 |
| Workforce development | 20,643,600 | 17,164,764 | 690,244 | 17,767 |
| Aging services | 3,810,117 | 2,884,188 | (14,862) | (29,047) |
| Emergency management | 1,237,727 | 1,431,455 | (387,091) | (523,580) |
| Emergency communications | 1,687,363 | 1,795,897 | 117,995 | 57,433 |

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, 2020 was \$2,690,960 of which \$978,854 was unassigned and had a increase of \$27,491 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$1,306,347 had a decrease of \$95,172 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 \$405,759 is restricted for use in the micro-loan programs of the PRPC and had an increase of \$8,063.

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 2020, \$21,333,844 of funds were expended for these purposes which was an increase of \$4,151,313 from the previous year. Most of this increase is attributable to the additional funding due to the COVID pandemic. 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 2020 on pages 162 - 163.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the PRPC had invested in capital assets totaling \$3,828,243 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. This year additional land was purchased for a new tower site. 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 | |
|--|----------------------------|---------------------|
| | 2020 | 2019 |
| Land | \$ 137,633 | \$ 98,000 |
| Buildings, systems and improvements, net | 249,718 | 289,164 |
| Furniture and equipment, net | 3,440,891 | 3,092,895 |
| Total | <u>\$ 3,828,242</u> | <u>\$ 3,480,059</u> |

Long-term Debt

At year-end, the PRPC had a \$305,823 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 | |
|--|----------------------------|-------------------|
| | 2020 | 2019 |
| Note payable - due in less than one year | \$ 66,758 | \$ 63,643 |
| Note payable - due in more than one year | 239,065 | 305,871 |
| Total | <u>\$ 305,823</u> | <u>\$ 369,514</u> |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2020, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2010 census remained fairly constant at \$68,125. The 2021 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 2021 with the aging services anticipated to require cash match from PRPC.
- Anticipated revenues for intergovernmental grants and contracts and associated proposed expenditures is anticipated to decrease approximately \$2,200,000 overall for 2021, due to anticipated decrease in COVID funding for year-ended September 30, 2021.

Those indicators that were known when preparing the budget for fiscal year 2020-21 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, 2020

| | <u>Governmental Activities</u> |
|--|------------------------------------|
| Assets | |
| Cash and cash equivalents | \$ 2,780,193 |
| Receivables: | |
| Due from grantors | 2,687,079 |
| Accounts | 103,768 |
| Other assets | 249,740 |
| Capital assets not being depreciated | 137,633 |
| Capital assets net of accumulated depreciation | 3,690,611 |
| Total assets | <u>9,649,024</u> |
| | |
| Liabilities | |
| Accounts payable | 1,695,604 |
| Unearned grant revenue | 905,839 |
| Noncurrent liabilities: | |
| Due in less than one year | 71,776 |
| Due in more than one year | 698,043 |
| Total liabilities | <u>3,371,262</u> |
| | |
| Net Position | |
| Net investment in capital assets | 3,522,421 |
| Restricted for micro-loan programs | 405,759 |
| Unrestricted | 2,349,582 |
| Total net position | <u>\$ 6,277,762</u> |

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Activities For the Year Ended September 30, 2020

| Functions/Programs | Direct Expenses | Indirect Cost Allocation |
|-------------------------------|--------------------|-----------------------------|
| Primary government: | | |
| Governmental activities: | | |
| General government | \$ 1,543,476 | (377,459) |
| Workforce development | 20,500,252 | 143,348 |
| Aging services | 3,705,341 | 104,776 |
| Emergency communications | 1,619,580 | 67,783 |
| Emergency management | 1,203,765 | 33,962 |
| Water planning development | 224,349 | - |
| Solid waste planning | 147,355 | 4,965 |
| Economic development | 124,652 | 14,144 |
| Criminal justice programs | 83,779 | 4,079 |
| Transportation planning | 42,423 | 4,402 |
| Total governmental activities | 29,194,972 | - |
| Total primary government | \$ 29,194,972 | - |

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 |
| 1,166,017 | 1,054,968 | - | (111,049) |
| 20,643,600 | 245,186 | 21,088,658 | 690,244 |
| 3,810,117 | 748,532 | 3,046,723 | (14,862) |
| 1,687,363 | 749 | 1,804,609 | 117,995 |
| 1,237,727 | - | 850,636 | (387,091) |
| 224,349 | - | 223,958 | (391) |
| 152,320 | - | 153,091 | 771 |
| 138,796 | 38,952 | 102,237 | 2,393 |
| 87,858 | 4,610 | 84,180 | 932 |
| 46,825 | - | 42,672 | (4,153) |
| <u>29,194,972</u> | <u>2,092,997</u> | <u>27,396,764</u> | <u>294,789</u> |
| <u>29,194,972</u> | <u>2,092,997</u> | <u>27,396,764</u> | <u>294,789</u> |
| | | | 68,125 |
| | | | 22,521 |
| | | | <u>9,114</u> |
| | | | <u>99,760</u> |
| | | | 394,549 |
| | | | 5,883,213 |
| | | | <u>\$ 6,277,762</u> |

FUND FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Balance Sheet - Governmental Funds September 30, 2020

| | General | Texas Workforce Commission | Texas Health and Human Services Commission | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|----------------------------------|--|--------------------------------|--------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 2,355,458 | 249,427 | - | 59,023 | 2,663,908 |
| Receivables (net): | | | | | |
| Accounts receivable | 91,931 | - | - | - | 91,931 |
| Due from grantors | - | 1,260,240 | 1,083,611 | 343,228 | 2,687,079 |
| Due from other funds | 1,197,886 | - | - | - | 1,197,886 |
| Other assets | 170,446 | 15,241 | - | 50,113 | 235,800 |
| Total assets | \$ 3,815,721 | 1,524,908 | 1,083,611 | 452,364 | 6,876,604 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 75,301 | 1,246,280 | 166,708 | 170,858 | 1,659,147 |
| Due to other funds | 463,995 | - | 916,899 | 223,354 | 1,604,248 |
| Unearned grant revenue | 585,465 | 278,628 | 4 | 41,742 | 905,839 |
| Total liabilities | 1,124,761 | 1,524,908 | 1,083,611 | 435,954 | 4,169,234 |
| Fund balances: | | | | | |
| Restricted | 405,759 | - | - | - | 405,759 |
| Assigned | 1,306,347 | - | - | 16,410 | 1,322,757 |
| Unassigned | 978,853 | - | - | - | 978,853 |
| Total fund balances | 2,690,960 | - | - | 16,410 | 2,707,370 |
| Total liabilities and fund balances | \$ 3,815,721 | 1,524,908 | 1,083,611 | 452,364 | 6,876,604 |

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, 2020

| | | |
|---|------------------|---------------------|
| Total fund balances - governmental funds | | \$ 2,707,370 |
| Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. Capital assets at year-end consist of: | | |
| Gross capital assets | \$ 9,194,035 | |
| Related accumulated depreciation | <u>5,835,422</u> | 3,358,613 |
| 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. | | 11,837 |
| An internal service fund is used by management to charge costs associated with various activities to individual funds. The assets and liabilities, net of due to and from other funds, of the internal service fund are included in governmental activities in the statement of net position. | | <u>199,942</u> |
| Total net position - governmental activities | | <u>\$ 6,277,762</u> |

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Year Ended September 30, 2020

| | General | Texas Workforce Commission | Texas Health and Human Services Commission | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|----------------------------------|--|--------------------------------|--------------------------------|
| Revenues | | | | | |
| Intergovernmental grants and contracts | \$ - | 21,088,658 | 3,046,723 | 3,261,383 | 27,396,764 |
| Local cash and in-kind | 1,012,344 | 245,186 | 589,985 | 39,701 | 1,887,216 |
| Program income: | | | | | |
| PRPC | 20,508 | - | 8,155 | 4,610 | 33,273 |
| Subcontractor | - | - | 150,392 | - | 150,392 |
| Membership dues | 68,125 | - | - | - | 68,125 |
| Interest income | 20,860 | - | - | 1,661 | 22,521 |
| Miscellaneous | 30,942 | - | - | - | 30,942 |
| Total revenues | <u>1,152,779</u> | <u>21,333,844</u> | <u>3,795,255</u> | <u>3,307,355</u> | <u>29,589,233</u> |
| Expenditures | | | | | |
| General government | 1,538,676 | - | - | - | 1,538,676 |
| Workforce development | - | 21,190,496 | - | - | 21,190,496 |
| Aging services | - | - | 3,725,851 | - | 3,725,851 |
| Emergency communications | - | - | - | 1,738,372 | 1,738,372 |
| Water planning development | - | - | - | 224,405 | 224,405 |
| Emergency management | - | - | - | 811,180 | 811,180 |
| Solid waste planning | - | - | - | 148,543 | 148,543 |
| Transportation planning | - | - | - | 43,364 | 43,364 |
| Economic development | - | - | - | 127,045 | 127,045 |
| Criminal justice programs | - | - | - | 84,711 | 84,711 |
| Total expenditures | <u>1,538,676</u> | <u>21,190,496</u> | <u>3,725,851</u> | <u>3,177,620</u> | <u>29,632,643</u> |
| Excess of revenues over (under) expenditures | (385,897) | 143,348 | 69,404 | 129,735 | (43,410) |
| Other financing sources (uses): | | | | | |
| Transfers in | 377,459 | - | 35,372 | 5,094 | 417,925 |
| Transfers out | (40,466) | (143,348) | (104,776) | (129,335) | (417,925) |
| Net change in fund balances | (48,904) | - | - | 5,494 | (43,410) |
| Fund balances, beginning | <u>2,739,864</u> | <u>-</u> | <u>-</u> | <u>10,916</u> | <u>2,750,780</u> |
| Fund balances, ending | <u>\$ 2,690,960</u> | <u>-</u> | <u>-</u> | <u>16,410</u> | <u>2,707,370</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, 2020

| | | | |
|--|----------------|---------|-------------------|
| Net change in fund balances - total governmental funds | | | \$ (43,410) |
| 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 | \$ 947,331 | | |
| Depreciation expense for the year | <u>627,520</u> | 319,811 | |
| Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities. | | | (8,826) |
| 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>126,973</u> |
| Change in net position of governmental activities | | | <u>\$ 394,549</u> |

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Net Position Proprietary Fund September 30, 2020

| | Governmental Activities Internal Service Fund |
|--|--|
| Assets | |
| Current assets: | |
| Cash | \$ 116,285 |
| Due from other funds | 463,995 |
| Other current assets | 13,939 |
| Total current assets | <u>594,219</u> |
| Noncurrent assets: | |
| Capital assets not being depreciated | 137,633 |
| Capital assets net of accumulated depreciation | 331,997 |
| Total noncurrent assets | <u>469,630</u> |
| Total assets | <u>1,063,849</u> |
| Liabilities | |
| Current liabilities: | |
| Accounts payable - trade | 36,456 |
| Due to other funds | 57,633 |
| Loan payable - due in less than one year | 66,757 |
| Total current liabilities | <u>160,846</u> |
| Noncurrent liabilities: | |
| Accrued expenses - due in more than one year | 463,995 |
| Loan payable - due in more than one year | 239,066 |
| Total noncurrent liabilities | <u>703,061</u> |
| Total liabilities | <u>863,907</u> |
| Net Position | |
| Net investment in capital assets | 163,807 |
| Unrestricted | 36,135 |
| Total net position | <u>\$ 199,942</u> |

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Fund For the Year Ended September 30, 2020

| | Governmental Activities Internal Service Fund |
|------------------------------------|--|
| Operating revenues: | |
| Charges for services | \$ 958,075 |
| Local Resources | 1,170 |
| Rent income | 7,942 |
| Total operating revenues | <u>967,187</u> |
| Operating expenses: | |
| Salaries and benefits | 593,915 |
| Travel | 2,842 |
| Supplies and materials | 11,868 |
| Equipment rental and maintenance | 72,190 |
| Utilities | 29,672 |
| Communications | 10,301 |
| Insurance | 13,348 |
| Depreciation | 59,587 |
| Contract services | 11,809 |
| Furniture & Equipment Over \$5,000 | 8,010 |
| Miscellaneous expenses | 10,620 |
| Total operating expenses | <u>824,162</u> |
| Income from operations | <u>143,025</u> |
| Non-operating expense: | |
| Interest | <u>(16,052)</u> |
| Change in net position | 126,973 |
| Total net position - beginning | <u>72,969</u> |
| Total net position - ending | <u>\$ 199,942</u> |

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Cash Flows Proprietary Fund For the Year Ended September 30, 2020

| | Governmental Activities Internal Service Fund |
|---|--|
| Cash flows from operating activities: | |
| Cash received from service users | \$ 959,245 |
| Cash received from tenants | 7,942 |
| Cash payments to employees | (593,915) |
| Cash payments for goods and services | (150,347) |
| Net cash provided by operating activities | 222,925 |
| Cash flows from capital and related financing activities: | |
| Payments for interest on mortgage debt | (16,052) |
| Repayment of mortgage debt principal | (63,691) |
| Purchase of capital assets | (48,329) |
| Net cash used by capital and related financing activities | (128,071) |
| Net Increase in cash | 94,854 |
| Cash, beginning of year | 21,431 |
| Cash, end of year | \$ 116,285 |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | |
| Operating income | \$ 143,025 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Depreciation | 59,587 |
| Change in current assets and liabilities: | |
| Other current assets | (7,846) |
| Accrued liabilities | 28,159 |
| Total adjustments | 79,900 |
| Net cash provided by operating activities | \$ 222,925 |

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements September 30, 2020

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, 2020

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, 2020

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, 2020

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 \$40,466 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 2020 were both approximately \$2.5 million. During the year, the Commission contributed approximately \$357,500 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$127,662 (5% of covered payroll).

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2020

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 2020, 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 Position

Governmental Fund balances are classified as follows:

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The Commission had no nonspendable fund balance as of September 30, 2020.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2020

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 \$405,759 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, 2020.

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 \$1,322,757 as of September 30, 2020.

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 \$978,854 as of September 30, 2020.

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, 2020

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, 2020, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$2,780,193 while the bank balances were \$2,822,699. 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, 2020

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, 2020

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020 is as follows:

| <u>Primary Government</u> | <u>Beginning</u> | | <u>Decrease</u> | <u>Ending</u> |
|--|--------------------|------------------|-----------------|--------------------|
| Governmental Activities: | <u>Balance</u> | <u>Increase</u> | | <u>Balance</u> |
| Capital assets not being depreciated: | | | | |
| Land | \$ 98,000 | \$ 39,633 | \$ - | \$ 137,633 |
| Capital assets being depreciated: | | | | |
| Building and improvements | 1,221,242 | 19,495 | - | 1,240,737 |
| Furniture and equipment | <u>8,510,808</u> | <u>976,165</u> | <u>57,116</u> | <u>9,429,857</u> |
| Total capital assets being depreciated | <u>9,732,050</u> | <u>995,660</u> | <u>57,116</u> | <u>10,670,594</u> |
| Less accumulated depreciation for: | | | | |
| Building and improvements | 948,617 | 42,402 | - | 991,019 |
| Furniture and equipment | <u>5,401,375</u> | <u>644,706</u> | <u>57,116</u> | <u>5,988,965</u> |
| Total accumulated depreciation | <u>6,349,992</u> | <u>687,108</u> | <u>57,116</u> | <u>6,979,984</u> |
| Total capital assets being depreciated, net | <u>3,382,058</u> | <u>308,552</u> | <u>-</u> | <u>3,690,610</u> |
| Governmental activities capital assets, net | <u>\$3,480,058</u> | <u>\$348,185</u> | <u>\$ -</u> | <u>\$3,828,243</u> |

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

| | |
|--|------------------|
| General Government | \$89,183 |
| Workforce Development | 68,912 |
| Emergency Communications | 108,568 |
| Emergency Management | <u>420,445</u> |
| Total depreciation expense – governmental activities | <u>\$687,108</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2020

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, 2020, one (1) new loan for \$30,000, was issued to a qualified borrower through these programs. Interest income totaling \$9,206 was received. The Commission can use \$7,399 to offset general expenditures and the other \$1,807 is reinvested into the program. No loans were in default as of September 30, 2020.

Based on an analysis of each outstanding loan at September 30, 2020, management has established an allowance for bad debts of \$14,601 relative to the \$175,859 of loans outstanding as of September 30, 2020. The net outstanding balance, \$161,258 at September 30, 2020, 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, 2020, the due to and due from other funds consisted of the following:

| | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|--|----------------------------------|-------------------------------|
| General Fund | \$1,197,886 | \$463,995 |
| Texas Health and Human Services Commission | - | 916,899 |
| Other Governmental Funds | - | 223,354 |
| Internal Service Fund | <u>463,995</u> | <u>57,633</u> |
| Totals | <u>\$1,661,881</u> | <u>\$1,661,881</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, 2020

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

2. Transfers To and From Other Funds

Transfers to and from other funds during 2019-20 consisted of the following:

| <u>Transfers From</u> | <u>Transfers To</u> | <u>Amount</u> | <u>Reason</u> |
|--|--|------------------|---------------------------|
| Other Governmental Funds | General Fund | \$129,335 | Indirect cost allocations |
| Texas Health and Human Services Commission | General Fund | 104,776 | Indirect cost allocations |
| Texas Workforce Commission | General Fund | 143,348 | Indirect cost allocations |
| General Fund | Texas Health and Human Services Commission | 35,372 | Cash match requirements |
| General Fund | Texas Department of Transportation | 5,094 | Cash match requirements |
| Total | | <u>\$417,925</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:

| | |
|--------|-----------------|
| 2021 | \$11,637 |
| 2022 | <u>2,624</u> |
| Totals | <u>\$14,261</u> |

Lease expense incurred for 2020 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 \$13,813 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, 2020 is as follows:

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2020

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 | \$369,514 | \$ - | \$ 63,691 | \$305,823 | \$66,758 |
| Compensated absences (Note 9) * | <u>409,291</u> | <u>268,327</u> | <u>213,623</u> | <u>463,995</u> | <u>5,018</u> |
| Total long-term obligations | <u>\$778,805</u> | <u>\$268,327</u> | <u>\$277,314</u> | <u>\$769,818</u> | <u>\$71,776</u> |

* Compensated absences are liquidated by the Internal Service Fund.

Debt service requirements of the note for the years subsequent to September 30, 2020 are as follows:

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------|------------------|-----------------|------------------|
| 2021 | \$ 66,758 | \$12,983 | \$ 79,741 |
| 2022 | 69,974 | 9,767 | 79,741 |
| 2023 | 73,345 | 6,396 | 79,741 |
| 2024 | 76,870 | 2,871 | 79,741 |
| 2025 | <u>18,876</u> | <u>203</u> | <u>19,079</u> |
| Total | <u>\$305,823</u> | <u>\$32,220</u> | <u>\$338,043</u> |

Interest expense incurred on the note for 2020 was \$16,097. 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, 2020

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 \$463,995 at September 30, 2020. 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, 2020, 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, 2020.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2020

NOTE 13 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2020 on the balance sheet – governmental funds consist of the following:

| | <u>General Fund</u> |
|---|-------------------------|
| <u>Restricted:</u> | |
| Microloan Programs | <u>\$ 405,759</u> |
| <u>Assigned:</u> | |
| Local Cash | \$ 863,002 |
| Intergovernmental Grants and Contracts | 222,585 |
| Other | <u>237,170</u> |
| Total Assigned | <u>\$1,322,757</u> |

COMBINING FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2020

| | Commission on State Emergency Communications | Texas Water Development Board | Office of the Governor Homeland Security Grant Division |
|--|---|--|---|
| Assets | | | |
| Cash and cash equivalents | \$ - | 40,863 | - |
| Receivables (net): | | | |
| Due from grantors | 124,266 | 20,632 | 66,001 |
| Other assets | 48,458 | - | 1,655 |
| Total assets | \$ 172,724 | 61,495 | 67,656 |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 99,536 | 61,495 | 4,123 |
| Due to other funds | 45,772 | - | 63,533 |
| Unearned revenue | 27,416 | - | - |
| Total liabilities | 172,724 | 61,495 | 67,656 |
| Fund balances: | | | |
| Assigned | - | - | - |
| Total fund balances | - | - | - |
| Total liabilities and fund balances | \$ 172,724 | 61,495 | 67,656 |

| <u>Texas Department of Public Safety</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>Total Nonmajor Governmental Funds</u> |
|--|--|---|--|---|--|
| - | 18,160 | - | - | - | 59,023 |
| 21,929 | - | 45,031 | 49,737 | 15,632 | 343,228 |
| - | - | - | - | - | 50,113 |
| <u>21,929</u> | <u>18,160</u> | <u>45,031</u> | <u>49,737</u> | <u>15,632</u> | <u>452,364</u> |
| 1 | 3,834 | - | 313 | 1,556 | 170,858 |
| 5,518 | - | 45,031 | 49,424 | 14,076 | 223,354 |
| - | 14,326 | - | - | - | 41,742 |
| <u>5,519</u> | <u>18,160</u> | <u>45,031</u> | <u>49,737</u> | <u>15,632</u> | <u>435,954</u> |
| 16,410 | - | - | - | - | 16,410 |
| <u>16,410</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>16,410</u> |
| <u>21,929</u> | <u>18,160</u> | <u>45,031</u> | <u>49,737</u> | <u>15,632</u> | <u>452,364</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2020

| | 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 | \$ 1,804,609 | 223,958 | 460,710 | 389,926 |
| Local cash and in-kind | 749 | - | - | - |
| Program income: | | | | |
| PRPC | - | - | - | - |
| Interest income | 797 | 447 | - | - |
| Total revenues | <u>1,806,155</u> | <u>224,405</u> | <u>460,710</u> | <u>389,926</u> |
| Expenditures | | | | |
| Emergency communications | 1,738,372 | - | - | - |
| Water development planning | - | 224,405 | - | - |
| Emergency management | - | - | 428,387 | 382,793 |
| Solid waste planning | - | - | - | - |
| Transportation planning | - | - | - | - |
| Economic development | - | - | - | - |
| Criminal justice programs | - | - | - | - |
| Total expenditures | <u>1,738,372</u> | <u>224,405</u> | <u>428,387</u> | <u>382,793</u> |
| Excess of revenues over (under) expenditures | 67,783 | - | 32,323 | 7,133 |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (67,783) | - | (32,323) | (1,639) |
| Net change in fund balances | - | - | - | 5,494 |
| Fund balances, beginning | - | - | - | 10,916 |
| Fund balances, ending | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>16,410</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>Total Nonmajor Governmental Funds</u> |
|--|---|--|---|--|
| 153,091 | 42,672 | 102,237 | 84,180 | 3,261,383 |
| - | - | 38,952 | - | 39,701 |
| - | - | - | 4,610 | 4,610 |
| 417 | - | - | - | 1,661 |
| <u>153,508</u> | <u>42,672</u> | <u>141,189</u> | <u>88,790</u> | <u>3,307,355</u> |
| - | - | - | - | 1,738,372 |
| - | - | - | - | 224,405 |
| - | - | - | - | 811,180 |
| 148,543 | - | - | - | 148,543 |
| - | 43,364 | - | - | 43,364 |
| - | - | 127,045 | - | 127,045 |
| - | - | - | 84,711 | 84,711 |
| <u>148,543</u> | <u>43,364</u> | <u>127,045</u> | <u>84,711</u> | <u>3,177,620</u> |
| 4,965 | (692) | 14,144 | 4,079 | 129,735 |
| - | 5,094 | - | - | 5,094 |
| <u>(4,965)</u> | <u>(4,402)</u> | <u>(14,144)</u> | <u>(4,079)</u> | <u>(129,335)</u> |
| - | - | - | - | 5,494 |
| - | - | - | - | 10,916 |
| - | - | - | - | 16,410 |

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.

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 - 160 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, 2020

| <u>Assets</u> | <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> |
|--|---|---|---|--|--|--|
| Cash | \$ 249,427 | - | - | 40,863 | - | - |
| Due from grantor agencies | 1,260,240 | 1,083,611 | 124,266 | 20,632 | 66,001 | 21,929 |
| Accounts receivable | - | - | - | - | - | - |
| Other assets | 15,241 | - | 48,458 | - | 1,655 | - |
| Total assets | <u>\$ 1,524,908</u> | <u>1,083,611</u> | <u>172,724</u> | <u>61,495</u> | <u>67,656</u> | <u>21,929</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$ 1,246,280 | 166,708 | 99,536 | 61,495 | 4,123 | 1 |
| Due to general fund | - | 916,899 | 45,772 | - | 63,533 | 5,518 |
| Unearned revenue | 278,628 | 4 | 27,416 | - | - | - |
| Total liabilities | <u>1,524,908</u> | <u>1,083,611</u> | <u>172,724</u> | <u>61,495</u> | <u>67,656</u> | <u>5,519</u> |
| Fund balances: | | | | | | |
| Assigned | - | - | - | - | - | 16,410 |
| Total liabilities and fund balances | <u>\$ 1,524,908</u> | <u>1,083,611</u> | <u>172,724</u> | <u>61,495</u> | <u>67,656</u> | <u>21,929</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>Total</u> |
|--|---|--|---|------------------|
| 18,160 | - | - | - | 308,450 |
| - | 45,031 | 49,737 | 15,632 | 2,687,079 |
| - | - | - | - | - |
| - | - | - | - | 65,354 |
| <u>18,160</u> | <u>45,031</u> | <u>49,737</u> | <u>15,632</u> | <u>3,060,883</u> |
| 3,834 | - | 313 | 1,556 | 1,583,846 |
| - | 45,031 | 49,424 | 14,076 | 1,140,253 |
| <u>14,326</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>320,374</u> |
| <u>18,160</u> | <u>45,031</u> | <u>49,737</u> | <u>15,632</u> | <u>3,044,473</u> |
| - | - | - | - | 16,410 |
| <u>18,160</u> | <u>45,031</u> | <u>49,737</u> | <u>15,632</u> | <u>3,060,883</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year ended September 30, 2020

| | Texas Workforce Commission | Texas Health and Human Services Commission | Commission on State Emergency Communications | Texas Water Development Board |
|---|----------------------------------|--|---|--|
| Revenues: | | | | |
| Federal grants | \$ - | - | - | - |
| State grants: | | | | |
| Federal flow-through | 18,520,394 | 2,906,143 | - | - |
| Non-federal | 2,568,264 | 140,580 | 1,804,609 | 223,958 |
| Local cash and in-kind | 245,186 | 589,985 | 749 | - |
| Program income: | | | | |
| PRPC | - | 8,155 | - | - |
| Subcontractor | - | 150,392 | - | - |
| Interest income | - | - | 797 | 447 |
| Total revenues | <u>21,333,844</u> | <u>3,795,255</u> | <u>1,806,155</u> | <u>224,405</u> |
| Expenditures - Current: | | | | |
| Salaries and benefits | 540,833 | 674,571 | 414,487 | - |
| Travel | 16,283 | 5,229 | 4,474 | - |
| Supplies and materials | 103,015 | 7,595 | 20,098 | - |
| Internal service charges | 374,387 | 166,725 | 125,773 | 451 |
| Equipment rental and maintenance | 214 | - | 6,553 | - |
| Miscellaneous and other costs | 56,210 | 56,971 | 18,029 | 1,762 |
| Client payments | 256,864 | - | - | - |
| Client supportive services | 14,022,612 | 2,214,607 | - | - |
| Client training | 886,262 | - | - | - |
| Local cash, in-kind and program income | 154,206 | 600,153 | - | - |
| Subcontractor costs | 3,845,033 | - | - | 222,192 |
| Workforce center costs | 155,806 | - | - | - |
| 9-1-1 system expenditures | - | - | 1,072,000 | - |
| Capital outlay | 779,014 | - | 76,958 | - |
| Total expenditures | <u>21,190,739</u> | <u>3,725,851</u> | <u>1,738,372</u> | <u>224,405</u> |
| Excess (deficiency) of revenues over expenditures | <u>143,105</u> | <u>69,404</u> | <u>67,783</u> | <u>-</u> |
| Other financing sources (uses): | | | | |
| Transfers from other funds | - | 35,372 | - | - |
| Transfers to other funds | (143,105) | (104,776) | (67,783) | - |
| Total other financing sources (uses) | <u>(143,105)</u> | <u>(69,404)</u> | <u>(67,783)</u> | <u>-</u> |
| Excess revenues and other sources over (under) expenditures and other uses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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> |

| Office of the Governor Homeland Security Grant Division | 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 | Total |
|---|--|---|---|--------------------------------------|--|-------------------|
| - | - | - | - | 102,237 | - | 102,237 |
| 460,710 | 389,926 | - | 42,672 | - | 3,757 | 22,323,602 |
| - | - | 153,091 | - | - | 80,423 | 4,970,925 |
| - | - | - | - | 38,952 | - | 874,872 |
| - | - | - | - | - | 4,610 | 12,765 |
| - | - | - | - | - | - | 150,392 |
| - | - | 417 | - | - | - | 1,661 |
| <u>460,710</u> | <u>389,926</u> | <u>153,508</u> | <u>42,672</u> | <u>141,189</u> | <u>88,790</u> | <u>28,436,454</u> |
| 239,829 | 3,955 | 28,060 | 30,536 | 94,847 | 26,747 | 2,053,865 |
| 4,546 | - | 3,693 | - | 3,930 | - | 38,155 |
| 247 | - | 86 | - | 1,188 | 1,156 | 133,385 |
| 34,728 | 10,119 | 9,653 | 7,648 | 19,451 | 7,574 | 756,509 |
| - | - | - | - | - | - | 6,767 |
| 10,384 | 179 | 1,677 | 86 | 3,578 | - | 148,876 |
| - | - | - | - | - | - | 256,864 |
| - | - | - | - | - | - | 16,237,219 |
| - | - | - | - | - | - | 886,262 |
| - | - | - | - | - | - | 754,359 |
| 138,653 | 368,540 | 105,374 | 5,094 | - | 49,234 | 4,734,120 |
| - | - | - | - | - | - | 155,806 |
| - | - | - | - | - | - | 1,072,000 |
| - | - | - | - | 4,051 | - | 860,023 |
| <u>428,387</u> | <u>382,793</u> | <u>148,543</u> | <u>43,364</u> | <u>127,045</u> | <u>84,711</u> | <u>28,094,210</u> |
| <u>32,323</u> | <u>7,133</u> | <u>4,965</u> | <u>(692)</u> | <u>14,144</u> | <u>4,079</u> | <u>342,244</u> |
| - | - | - | 5,094 | - | - | 40,466 |
| <u>(32,323)</u> | <u>(1,639)</u> | <u>(4,965)</u> | <u>(4,402)</u> | <u>(14,144)</u> | <u>(4,079)</u> | <u>(377,216)</u> |
| <u>(32,323)</u> | <u>(1,639)</u> | <u>(4,965)</u> | <u>692</u> | <u>(14,144)</u> | <u>(4,079)</u> | <u>(336,750)</u> |
| - | 5,494 | - | - | - | - | 5,494 |
| - | 10,916 | - | - | - | - | 10,916 |
| - | <u>16,410</u> | - | - | - | - | <u>16,410</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, 2020

| | WIOA | Child Care | Other Programs | Total |
|--------------------------------------|------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 2,574,932 | 14,077,005 | 1,868,457 | 18,520,394 |
| Non-federal | - | 2,199,889 | 368,375 | 2,568,264 |
| Local cash and in-kind | 165,186 | 80,000 | - | 245,186 |
| Total Revenues | 2,740,118 | 16,356,894 | 2,236,832 | 21,333,844 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 94,463 | 374,885 | 71,485 | 540,833 |
| Travel | 4,098 | 7,616 | 4,569 | 16,283 |
| Supplies and materials | 53,211 | 24,096 | 25,708 | 103,015 |
| Internal service charges | 117,229 | 188,497 | 68,661 | 374,387 |
| Equipment rental and maintenance | 55 | 98 | 61 | 214 |
| Miscellaneous and other costs | 12,886 | 19,372 | 23,952 | 56,210 |
| Indirect cost allocation | 38,208 | 75,730 | 29,167 | 143,105 |
| Client payments | 179,270 | - | 77,594 | 256,864 |
| Client supportive services | 48,083 | 13,900,500 | 74,029 | 14,022,612 |
| Client training | 600,809 | 157,299 | 128,154 | 886,262 |
| Local cash and in-kind | 154,206 | - | - | 154,206 |
| Subcontractor costs | 1,149,291 | 1,415,232 | 1,280,510 | 3,845,033 |
| Workforce center costs | 50,300 | 43,964 | 61,542 | 155,806 |
| Capital outlay | 238,009 | 149,605 | 391,400 | 779,014 |
| Total Expenditures | 2,740,118 | 16,356,894 | 2,236,832 | 21,333,844 |
| 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, 2020

| | 2020 Trade Act | 2018 Adult | 2019 Adult | 2019 Rapid Response | 2020 Rapid Response | 2020 Reemploy- ment |
|--------------------------------------|----------------------|---------------|----------------|---------------------------|---------------------------|---------------------------|
| Revenues: | | | | | | |
| State grants | | | | | | |
| Federal flow-through | \$ 16,000 | 25,276 | 502,146 | 13,583 | 4,097 | 103,027 |
| Local cash and in-kind | - | - | - | - | - | - |
| Total Revenues | 16,000 | 25,276 | 502,146 | 13,583 | 4,097 | 103,027 |
| Expenditures: | | | | | | |
| Current | | | | | | |
| Salaries and benefits | - | 6,681 | 21,093 | - | - | - |
| Travel | - | - | 1,128 | - | - | 323 |
| Supplies and materials | - | - | 4,211 | - | - | 1,018 |
| Internal service charges | 238 | 14,597 | 16,383 | - | - | 6,142 |
| Equipment rental and maintenance | - | - | 15 | - | - | 4 |
| Miscellaneous and other costs | - | 1,247 | 2,231 | - | - | 645 |
| Indirect cost allocation | 27 | 2,590 | 6,009 | - | - | 1,756 |
| Client payments | - | - | - | - | - | - |
| Client supportive services | - | - | 26,954 | - | - | - |
| Client training | 15,735 | - | 343,727 | - | - | - |
| Local cash and in-kind | - | - | - | - | - | - |
| Subcontractor costs | - | 161 | 29,098 | 13,583 | 4,097 | 78,337 |
| Workforce center costs | - | - | 14,664 | - | - | 7,132 |
| Capital outlay | - | - | 36,633 | - | - | 7,670 |
| Total Expenditures | 16,000 | 25,276 | 502,146 | 13,583 | 4,097 | 103,027 |
| Excess of revenues over expenditures | - | - | - | - | - | - |
| Fund balance beginning of year | - | - | - | - | - | - |
| Fund balance end of year | \$ - | - | - | - | - | - |

| 2018 Youth | 2019 Youth | 2020 Youth | Disaster Recovery Dislocated Worker COVID-19 | Alternative Funding for Statewide Activities | 2018 Dislocated Worker | 2019 Dislocated Worker | COVID-19 Response | Total |
|------------|------------|------------|--|--|------------------------|------------------------|-------------------|-----------|
| 123,243 | 467,442 | 4,208 | 140,139 | 202,199 | 170,005 | 652,394 | 151,173 | 2,574,932 |
| - | - | - | - | 165,186 | - | - | - | 165,186 |
| 123,243 | 467,442 | 4,208 | 140,139 | 367,385 | 170,005 | 652,394 | 151,173 | 2,740,118 |
| 6,776 | 17,486 | - | 1,011 | 15,511 | 7,304 | 18,601 | - | 94,463 |
| - | 1,111 | - | - | 78 | - | 1,458 | - | 4,098 |
| - | 3,850 | - | - | 40,029 | - | 4,103 | - | 53,211 |
| 14,804 | 15,760 | - | 4,040 | 7,002 | 15,959 | 20,365 | 1,939 | 117,229 |
| - | 15 | - | - | 1 | - | 20 | - | 55 |
| 1,264 | 2,030 | 1 | 37 | 188 | 1,363 | 3,880 | - | 12,886 |
| 2,627 | 6,080 | - | 585 | 6,861 | 2,832 | 8,016 | 825 | 38,208 |
| - | 59,797 | 1,550 | 117,923 | - | - | - | - | 179,270 |
| - | 13,834 | - | 681 | - | - | 6,614 | - | 48,083 |
| - | 118,712 | - | - | - | - | 48,588 | 74,047 | 600,809 |
| - | - | - | - | 154,206 | - | - | - | 154,206 |
| 97,772 | 192,486 | 2,657 | 15,862 | 15,500 | 142,547 | 494,390 | 62,801 | 1,149,291 |
| - | 7,592 | - | - | 474 | - | 15,202 | 5,236 | 50,300 |
| - | 28,689 | - | - | 127,535 | - | 31,157 | 6,325 | 238,009 |
| 123,243 | 467,442 | 4,208 | 140,139 | 367,385 | 170,005 | 652,394 | 151,173 | 2,740,118 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0120TRA001 (850)
Grant Term: October 1, 2019 to December 31, 2020

| | 2020 | Actual Prior years | Total |
|--------------------------------------|---------------|-----------------------|---------------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 16,000 | - | 16,000 |
| Total Revenues | 16,000 | - | 16,000 |
| Expenditures: | | | |
| Current | | | |
| Internal service charges | 238 | - | 238 |
| Indirect cost allocation | 27 | - | 27 |
| Client training | 15,735 | - | 15,735 |
| Total Expenditures | 16,000 | - | 16,000 |
| 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, 2020

Grant Name: Trade Act Services for Dislocated Workers
 Grant Number: 0120TRA001 (850)
 Grant Term: October 1, 2019 to December 31, 2020

| | Budget | Actual | | Total |
|---------------------------------------|-----------|--------|-------------|--------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 265 | 265 | - | 265 |
| Direct program-education and training | 15,735 | 15,735 | - | 15,735 |
| Total cost category | \$ 16,000 | 16,000 | - | 16,000 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | <u>2020</u> | <u>Actual Prior years</u> | <u>Total</u> |
|--------------------------------------|---------------|-------------------------------|----------------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 25,276 | 677,977 | 703,253 |
| Total Revenues | <u>25,276</u> | <u>677,977</u> | <u>703,253</u> |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 6,681 | 33,018 | 39,699 |
| Travel | - | 1,714 | 1,714 |
| Supplies and materials | - | 962 | 962 |
| Internal service charges | 14,597 | 25,500 | 40,097 |
| Equipment rental and maintenance | - | 2 | 2 |
| Miscellaneous and other costs | 1,247 | 4,835 | 6,082 |
| Indirect cost allocation | 2,590 | 10,112 | 12,702 |
| Client payments | - | 1,231 | 1,231 |
| Client supportive services | - | 46,986 | 46,986 |
| Client training | - | 399,313 | 399,313 |
| Subcontractor costs | 161 | 135,287 | 135,448 |
| Workforce center costs | - | 18,250 | 18,250 |
| Capital outlay | - | 767 | 767 |
| Total Expenditures | <u>25,276</u> | <u>677,977</u> | <u>703,253</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, 2020

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

| Cost category: | Budget | Actual | | Total |
|---------------------------------------|-------------------|---------------|----------------|----------------|
| | | 2020 | Prior years | |
| Administration | \$ 67,243 | 23,925 | 43,318 | 67,243 |
| Direct program-career services | 134,615 | 161 | 134,454 | 134,615 |
| Direct program-education and training | 399,313 | - | 399,313 | 399,313 |
| Monitoring | 3,082 | 1,190 | 1,892 | 3,082 |
| Program management & support | 29,303 | - | 29,303 | 29,303 |
| Subrecipient operating costs | 21,479 | - | 21,479 | 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 | 25,276 | 677,977 | 703,253 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0119WOA001 (910)
 Grant Term: July 1, 2019 to June 30, 2021

| | Actual | | |
|--------------------------------------|----------------|--------------------|----------------|
| | <u>2020</u> | <u>Prior years</u> | <u>Total</u> |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 502,146 | - | 502,146 |
| Total Revenues | <u>502,146</u> | <u>-</u> | <u>502,146</u> |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 21,093 | - | 21,093 |
| Travel | 1,128 | - | 1,128 |
| Supplies and materials | 4,211 | - | 4,211 |
| Internal service charges | 16,383 | - | 16,383 |
| Equipment rental and maintenance | 15 | - | 15 |
| Miscellaneous and other costs | 2,231 | - | 2,231 |
| Indirect cost allocation | 6,009 | - | 6,009 |
| Client supportive services | 26,954 | - | 26,954 |
| Client training | 343,727 | - | 343,727 |
| Subcontractor costs | 29,098 | - | 29,098 |
| Workforce center costs | 14,664 | - | 14,664 |
| Capital outlay | <u>36,633</u> | <u>-</u> | <u>36,633</u> |
| Total Expenditures | <u>502,146</u> | <u>-</u> | <u>502,146</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, 2020

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0119WOA001 (910)
 Grant Term: July 1, 2019 to June 30, 2021

| Cost category: | Budget | Actual | | Total |
|---------------------------------------|-------------------|----------------|-------------|----------------|
| | | 2020 | Prior years | |
| Administration | \$ 54,480 | 24,372 | - | 24,372 |
| Direct program-career services | 79,891 | 66,495 | - | 66,495 |
| Direct program-education and training | 343,774 | 343,774 | - | 343,774 |
| Monitoring | 86 | 86 | - | 86 |
| Program management & support | 21,861 | 21,861 | - | 21,861 |
| Subrecipient operating costs | 18,651 | 18,651 | - | 18,651 |
| Support services-other | 8,580 | 8,580 | - | 8,580 |
| Support services-transportation | 18,327 | 18,327 | - | 18,327 |
| Total cost category | \$ 545,650 | 502,146 | - | 502,146 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | |
|--------------------------------------|-----------|-------------|--------|
| | 2020 | Prior years | Total |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 13,583 | 2,792 | 16,375 |
| Total Revenues | 13,583 | 2,792 | 16,375 |
| Expenditures: | | | |
| Current | | | |
| Subcontractor costs | 13,583 | 2,792 | 16,375 |
| Total Expenditures | 13,583 | 2,792 | 16,375 |
| 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, 2020

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

| | Budget | Actual | | Total |
|---------------------|-----------|--------|-------------|--------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Rapid response | \$ 16,375 | 13,583 | 2,792 | 16,375 |
| Total cost category | \$ 16,375 | 13,583 | 2,792 | 16,375 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0120WOR001 (921)
Grant Term: July 1, 2020 to June 30, 2021

| | 2020 | Actual Prior years | Total |
|--------------------------------------|----------|-----------------------|-------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 4,097 | - | 4,097 |
| Total Revenues | 4,097 | - | 4,097 |
| Expenditures: | | | |
| Current | | | |
| Subcontractor costs | 4,097 | - | 4,097 |
| Total Expenditures | 4,097 | - | 4,097 |
| 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, 2020

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0120WOR001 (921)
Grant Term: July 1, 2020 to June 30, 2021

| | <u>Budget</u> | <u>Actual</u> | | <u>Total</u> |
|---------------------|------------------|---------------|--------------------|--------------|
| | | <u>2020</u> | <u>Prior years</u> | |
| Cost category: | | | | |
| Rapid response | \$ 16,388 | 4,097 | - | 4,097 |
| Total cost category | <u>\$ 16,388</u> | <u>4,097</u> | <u>-</u> | <u>4,097</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0120REA001 (930)
 Grant Term: October 1, 2019 to September 30, 2020

| | 2020 | Actual Prior years | Total |
|--------------------------------------|------------|-----------------------|---------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 103,027 | - | 103,027 |
| Total Revenues | 103,027 | - | 103,027 |
| Expenditures: | | | |
| Current | | | |
| Travel | 323 | - | 323 |
| Supplies and materials | 1,018 | - | 1,018 |
| Internal service charges | 6,142 | - | 6,142 |
| Equipment rental and maintenance | 4 | - | 4 |
| Miscellaneous and other costs | 645 | - | 645 |
| Indirect cost allocation | 1,756 | - | 1,756 |
| Subcontractor costs | 78,337 | - | 78,337 |
| Workforce center costs | 7,132 | - | 7,132 |
| Capital outlay | 7,670 | - | 7,670 |
| Total Expenditures | 103,027 | - | 103,027 |
| 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, 2020

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0120REA001 (930)
 Grant Term: October 1, 2019 to September 30, 2020

| | Budget | Actual | | Total |
|--------------------------------|------------|---------|-------------|---------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 8,029 | 8,029 | - | 8,029 |
| Direct program-career services | 90,236 | 89,957 | - | 89,957 |
| Program management & support | 608 | 608 | - | 608 |
| Program management & support | 4,433 | 4,433 | - | 4,433 |
| Total cost category | \$ 103,306 | 103,027 | - | 103,027 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | Total |
|--------------------------------------|----------------|----------------|----------------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 123,243 | 589,978 | 713,221 |
| Total Revenues | 123,243 | 589,978 | 713,221 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 6,776 | 29,032 | 35,808 |
| Travel | - | 1,556 | 1,556 |
| Supplies and materials | - | 1,421 | 1,421 |
| Internal service charges | 14,804 | 24,681 | 39,485 |
| Equipment rental and maintenance | - | 2 | 2 |
| Miscellaneous and other costs | 1,264 | 4,175 | 5,439 |
| Indirect cost allocation | 2,627 | 10,255 | 12,882 |
| Client payments | - | 91,242 | 91,242 |
| Client supportive services | - | 13,676 | 13,676 |
| Client training | - | 109,190 | 109,190 |
| Subcontractor costs | 97,772 | 291,856 | 389,628 |
| Workforce center costs | - | 12,814 | 12,814 |
| Capital outlay | - | 78 | 78 |
| Total Expenditures | 123,243 | 589,978 | 713,221 |
| 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, 2020

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

| | Budget | Actual | | Total |
|--|-------------------|----------------|----------------|----------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 68,196 | 24,264 | 43,932 | 68,196 |
| Monitoring | 3,126 | 1,207 | 1,919 | 3,126 |
| In school youth: | | | | |
| Direct program-career services | 41,249 | 11,517 | 29,732 | 41,249 |
| Direct program-education & training | 11,856 | - | 11,856 | 11,856 |
| Program management & support | 2,781 | - | 2,781 | 2,781 |
| Subrecipient operating costs | 1,899 | - | 1,899 | 1,899 |
| Support services-other | 431 | - | 431 | 431 |
| Support services-transportation | 1,129 | - | 1,129 | 1,129 |
| Support services-work related incentives | 403 | - | 403 | 403 |
| Work experience | 8,475 | - | 8,475 | 8,475 |
| Out of school youth: | | | | |
| Direct program-career services | 288,928 | 86,255 | 202,673 | 288,928 |
| Direct program-education & training | 97,334 | - | 97,334 | 97,334 |
| Program management & support | 20,765 | - | 20,765 | 20,765 |
| Subrecipient operating costs | 15,710 | - | 15,710 | 15,710 |
| Support services-other | 3,850 | - | 3,850 | 3,850 |
| Support services-transportation | 4,474 | - | 4,474 | 4,474 |
| Support services-work related incentives | 3,390 | - | 3,390 | 3,390 |
| Work experience | 139,225 | - | 139,225 | 139,225 |
| Total cost category | \$ 713,221 | 123,243 | 589,978 | 713,221 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | |
|--------------------------------------|------------|-------------|---------|
| | 2020 | Prior years | Total |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 467,442 | 30,735 | 498,177 |
| Total Revenues | 467,442 | 30,735 | 498,177 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 17,486 | - | 17,486 |
| Travel | 1,111 | - | 1,111 |
| Supplies and materials | 3,850 | - | 3,850 |
| Internal service charges | 15,760 | - | 15,760 |
| Equipment rental and maintenance | 15 | - | 15 |
| Miscellaneous and other costs | 2,030 | 11 | 2,041 |
| Indirect cost allocation | 6,080 | - | 6,080 |
| Client payments | 59,797 | 22,737 | 82,534 |
| Client supportive services | 13,834 | - | 13,834 |
| Client training | 118,712 | - | 118,712 |
| Subcontractor costs | 192,486 | 7,987 | 200,473 |
| Workforce center costs | 7,592 | - | 7,592 |
| Capital outlay | 28,689 | - | 28,689 |
| Total Expenditures | 467,442 | 30,735 | 498,177 |
| 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, 2020

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

| | Budget | Actual | | Total |
|--|-------------------|----------------|---------------|----------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 55,120 | 24,657 | - | 24,657 |
| Monitoring | 87 | 87 | - | 87 |
| In school youth: | | | | |
| Direct program-career services | 18,980 | 18,980 | - | 18,980 |
| Direct program-education & training | 17,561 | 17,561 | - | 17,561 |
| Program management & support | 2,217 | 2,217 | - | 2,217 |
| Subrecipient operating costs | 1,518 | 1,518 | - | 1,518 |
| Support services-other | 303 | 303 | - | 303 |
| Support services-transportation | 1,000 | 1,000 | - | 1,000 |
| Work experience | 5,342 | 5,342 | - | 5,342 |
| Out of school youth: | | | | |
| Direct program-career services | 192,571 | 169,144 | - | 169,144 |
| Direct program-education & training | 100,933 | 100,933 | - | 100,933 |
| Program management & support | 15,057 | 15,057 | - | 15,057 |
| Subrecipient operating costs | 14,940 | 14,940 | - | 14,940 |
| Support services-other | 5,107 | 5,107 | - | 5,107 |
| Support services-transportation | 5,370 | 5,370 | - | 5,370 |
| Support services-work related incentives | 2,272 | 2,272 | - | 2,272 |
| Work experience | 113,689 | 82,954 | 30,735 | 113,689 |
| Total cost category | \$ 552,067 | 467,442 | 30,735 | 498,177 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Innovation and Opportunity Act - Youth
Grant Number: 0120WOY002 (941)
Grant Term: July 1, 2020 to June 30, 2022

| | Actual | | Total |
|--------------------------------------|----------|-------------|-------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 4,208 | - | 4,208 |
| Total Revenues | 4,208 | - | 4,208 |
| Expenditures: | | | |
| Current | | | |
| Miscellaneous and other costs | 1 | - | 1 |
| Client payments | 1,550 | - | 1,550 |
| Subcontractor costs | 2,657 | - | 2,657 |
| Total Expenditures | 4,208 | - | 4,208 |
| 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, 2020

Grant Name: Workforce Innovation and Opportunity Act - Youth
Grant Number: 0120WOY002 (941)
Grant Term: July 1, 2020 to June 30, 2022

| | Budget | Actual | | Total |
|--------------------------------|------------|--------|-------------|-------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 48,894 | - | - | - |
| In school youth: | | | | |
| Work experience | 4 | 4 | - | 4 |
| Out of school youth: | | | | |
| Direct program-career services | 352,034 | - | - | - |
| Work experience | 88,010 | 4,204 | - | 4,204 |
| | | | | |
| Total cost category | \$ 488,942 | 4,208 | - | 4,208 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: TX-34 - Disaster Recovery Dislocated Worker
Grant - COVID-19

Grant Number: 0120NDW001 (950)

Grant Term: May 5, 2020 to March 31, 2022

| | 2020 | Actual Prior years | Total |
|--------------------------------------|------------|-----------------------|---------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 140,139 | - | 140,139 |
| Total Revenues | 140,139 | - | 140,139 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 1,011 | - | 1,011 |
| Internal service charges | 4,040 | - | 4,040 |
| Miscellaneous and other costs | 37 | - | 37 |
| Indirect cost allocation | 585 | - | 585 |
| Client payments | 117,923 | - | 117,923 |
| Client supportive services | 681 | - | 681 |
| Subcontractor costs | 15,862 | - | 15,862 |
| Total Expenditures | 140,139 | - | 140,139 |
| 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, 2020

Grant Name: TX-34 - Disaster Recovery Dislocated Worker
Grant - COVID-19

Grant Number: 0120NDW001 (950)

Grant Term: May 5, 2020 to March 31, 2022

| | Budget | Actual | | Total |
|-----------------------------|--------------|---------|-------------|---------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 137,202 | 5,636 | - | 5,636 |
| Career services | 1,116,175 | 15,862 | - | 15,862 |
| Participant fringe benefits | 9,149 | 9,149 | - | 9,149 |
| Participant wages | 108,811 | 108,811 | - | 108,811 |
| Supportive services-other | 681 | 681 | - | 681 |
| Total cost category | \$ 1,372,018 | 140,139 | - | 140,139 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Innovation and Opportunity Act -
Alternative Funding for Statewide Activities

Grant Number: 0119WAF001 (960)

Grant Term: July 15, 2019 to August 31, 2021

| | 2020 | Actual Prior years | Total |
|--------------------------------------|------------|-----------------------|---------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 202,199 | - | 202,199 |
| Local cash and in-kind | 165,186 | - | 165,186 |
| | 367,385 | - | 367,385 |
| Total Revenues | | | |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 15,511 | - | 15,511 |
| Travel | 78 | - | 78 |
| Supplies and materials | 40,029 | - | 40,029 |
| Internal service charges | 7,002 | - | 7,002 |
| Equipment rental and maintenance | 1 | - | 1 |
| Miscellaneous and other costs | 188 | - | 188 |
| Indirect cost allocation | 6,861 | - | 6,861 |
| Local cash and in-kind | 154,206 | - | 154,206 |
| Subcontractor costs | 15,500 | - | 15,500 |
| Workforce center costs | 474 | - | 474 |
| Capital outlay | 127,535 | - | 127,535 |
| | 367,385 | - | 367,385 |
| Total Expenditures | | | |
| 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, 2020

Grant Name: Workforce Innovation and Opportunity Act -
Alternative Funding for Statewide Activities
Grant Number: 0119WAF001 (960)
Grant Term: July 15, 2019 to August 31, 2021

| | Budget | Actual | | Total |
|-------------------------------------|------------|---------|-------------|---------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 30,816 | 29,656 | - | 29,656 |
| Direct program-career services | 276,608 | 15,236 | - | 15,236 |
| Direct program-education & training | 156,569 | 156,569 | - | 156,569 |
| Subrecipient operating costs | 738 | 738 | - | 738 |
| Leveraged funds expended | - | 165,186 | - | 165,186 |
| Total cost category | \$ 464,731 | 367,385 | - | 367,385 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | Total |
|--------------------------------------|----------------|----------------|----------------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 170,005 | 598,855 | 768,860 |
| Total Revenues | 170,005 | 598,855 | 768,860 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 7,304 | 27,581 | 34,885 |
| Travel | - | 1,603 | 1,603 |
| Supplies and materials | - | 1,541 | 1,541 |
| Internal service charges | 15,959 | 25,615 | 41,574 |
| Equipment rental and maintenance | - | 2 | 2 |
| Miscellaneous and other costs | 1,363 | 3,836 | 5,199 |
| Indirect cost allocation | 2,832 | 11,057 | 13,889 |
| Client payments | - | 10,318 | 10,318 |
| Client supportive services | - | 4,550 | 4,550 |
| Client training | - | 106,051 | 106,051 |
| Subcontractor costs | 142,547 | 394,598 | 537,145 |
| Workforce center costs | - | 11,362 | 11,362 |
| Capital outlay | - | 741 | 741 |
| Total Expenditures | 170,005 | 598,855 | 768,860 |
| 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, 2020

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 |
|---------------------------------------|-------------------|----------------|----------------|----------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 73,517 | 26,157 | 47,360 | 73,517 |
| Direct program-career services | 336,726 | 142,547 | 194,179 | 336,726 |
| Direct program-education and training | 31,051 | - | 31,051 | 31,051 |
| Monitoring | 3,369 | 1,301 | 2,068 | 3,369 |
| Program management & support | 20,159 | - | 20,159 | 20,159 |
| Subrecipient operating costs | 14,167 | - | 14,167 | 14,167 |
| Support services-other | 3,444 | - | 3,444 | 3,444 |
| Support services-transportation | 1,105 | - | 1,105 | 1,105 |
| Transitional jobs | 10,322 | - | 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 | 170,005 | 598,855 | 768,860 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0119WOD001 (980)
 Grant Term: July 1, 2019 to June 30, 2021

| | 2020 | Actual Prior years | Total |
|--------------------------------------|------------|-----------------------|---------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 652,394 | - | 652,394 |
| Total Revenues | 652,394 | - | 652,394 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 18,601 | - | 18,601 |
| Travel | 1,458 | - | 1,458 |
| Supplies and materials | 4,103 | - | 4,103 |
| Internal service charges | 20,365 | - | 20,365 |
| Equipment rental and maintenance | 20 | - | 20 |
| Miscellaneous and other costs | 3,880 | - | 3,880 |
| Indirect cost allocation | 8,016 | - | 8,016 |
| Client supportive services | 6,614 | - | 6,614 |
| Client training | 48,588 | - | 48,588 |
| Subcontractor costs | 494,390 | - | 494,390 |
| Workforce center costs | 15,202 | - | 15,202 |
| Capital outlay | 31,157 | - | 31,157 |
| Total Expenditures | 652,394 | - | 652,394 |
| 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, 2020

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
Grant Number: 0119WOD001 (980)
Grant Term: July 1, 2019 to June 30, 2021

| | Budget | Actual | | Total |
|---------------------------------------|------------|---------|-------------|---------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 72,684 | 32,510 | - | 32,510 |
| Direct program-career services | 243,823 | 208,401 | - | 208,401 |
| Direct program-education and training | 48,675 | 48,675 | - | 48,675 |
| Monitoring | 114 | 114 | - | 114 |
| Program management & support | 17,849 | 17,849 | - | 17,849 |
| Subrecipient operating costs | 18,854 | 18,854 | - | 18,854 |
| Support services-other | 4,328 | 4,328 | - | 4,328 |
| Support services-transportation | 2,200 | 2,200 | - | 2,200 |
| Transfer: | | | | |
| Direct program-career services | 319,463 | 319,463 | - | 319,463 |
| Total cost category | \$ 727,990 | 652,394 | - | 652,394 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: COVID-19 Response
 Grant Number: 0120COV001 (990)
 Grant Term: June 12, 2020 to June 30, 2021

| | Actual | | |
|--------------------------------------|------------|-------------|---------|
| | 2020 | Prior years | Total |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 151,173 | - | 151,173 |
| Total Revenues | 151,173 | - | 151,173 |
| Expenditures: | | | |
| Current | | | |
| Internal service charges | 1,939 | - | 1,939 |
| Indirect cost allocation | 825 | - | 825 |
| Client training | 74,047 | - | 74,047 |
| Subcontractor costs | 62,801 | - | 62,801 |
| Workforce center costs | 5,236 | - | 5,236 |
| Capital outlay | 6,325 | - | 6,325 |
| Total Expenditures | 151,173 | - | 151,173 |
| 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, 2020

Grant Name: COVID-19 Response
Grant Number: 0120COV001 (990)
Grant Term: June 12, 2020 to June 30, 2021

| | Budget | Actual | | Total |
|-------------------------------------|-------------------|----------------|-------------|----------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 16,500 | 2,764 | - | 2,764 |
| Direct program-career services | 87,139 | 57,048 | - | 57,048 |
| Direct program-education & training | 74,047 | 74,047 | - | 74,047 |
| Rapid response | 14,876 | 14,876 | - | 14,876 |
| Subrecip operating costs | 2,438 | 2,438 | - | 2,438 |
| Total cost category | <u>\$ 195,000</u> | <u>151,173</u> | <u>-</u> | <u>151,173</u> |

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, 2020

| | Child Care Attendance Automation | 2019 Child Care Formula | 2020 Child Care Formula |
|--------------------------------------|--|-------------------------------|-------------------------------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 72,828 | 1,504,812 | 11,082,350 |
| Non-federal | - | - | 1,101,322 |
| Local cash and in-kind | - | - | - |
| | 72,828 | 1,504,812 | 12,183,672 |
| Total Revenues | | | |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | - | 20,515 | 307,453 |
| Travel | - | 1,700 | 5,916 |
| Supplies and materials | - | 78 | 24,018 |
| Internal service charges | - | 12,189 | 176,308 |
| Equipment rental and maintenance | - | 6 | 92 |
| Miscellaneous and other costs | - | 472 | 18,900 |
| Indirect cost allocation | - | 4,020 | 66,315 |
| Client supportive services | - | 1,465,832 | 10,290,385 |
| Client training | - | - | - |
| Subcontractor costs | 72,828 | - | 1,100,716 |
| Workforce center costs | - | - | 43,964 |
| Capital outlay | - | - | 149,605 |
| | 72,828 | 1,504,812 | 12,183,672 |
| Total Expenditures | | | |
| Excess of revenues over expenditures | - | - | - |
| Fund balance beginning of year | - | - | - |
| Fund balance end of year | \$ - | - | - |

| <u>2020 Child Care Local Match</u> | <u>2020 TDFPS Child Care</u> | <u>2021 TDFPS Child Care</u> | <u>2019 CCDF Quality Improvement Activity</u> | <u>2020 CCDF Quality Improvement Activity</u> | <u>Total</u> |
|--|--------------------------------------|--------------------------------------|---|---|-------------------|
| 1,018,028 | - | - | 16,107 | 382,880 | 14,077,005 |
| - | 1,026,111 | 72,456 | - | - | 2,199,889 |
| 80,000 | - | - | - | - | 80,000 |
| <u>1,098,028</u> | <u>1,026,111</u> | <u>72,456</u> | <u>16,107</u> | <u>382,880</u> | <u>16,356,894</u> |
| - | 43,823 | 3,094 | - | - | 374,885 |
| - | - | - | - | - | 7,616 |
| - | - | - | - | - | 24,096 |
| - | - | - | - | - | 188,497 |
| - | - | - | - | - | 98 |
| - | - | - | - | - | 19,372 |
| - | 5,039 | 356 | - | - | 75,730 |
| 1,098,028 | 977,249 | 69,006 | - | - | 13,900,500 |
| - | - | - | 16,107 | 141,192 | 157,299 |
| - | - | - | - | 241,688 | 1,415,232 |
| - | - | - | - | - | 43,964 |
| - | - | - | - | - | 149,605 |
| <u>1,098,028</u> | <u>1,026,111</u> | <u>72,456</u> | <u>16,107</u> | <u>382,880</u> | <u>16,356,894</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Child Care Attendance Automation
Grant Number: 0120CAA001 (730)
Grant Term: October 1, 2019 to November 30, 2020

| | 2020 | Actual Prior years | Total |
|--------------------------------------|-----------|-----------------------|--------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 72,828 | - | 72,828 |
| Total Revenues | 72,828 | - | 72,828 |
| Expenditures: | | | |
| Current | | | |
| Subcontractor costs | 72,828 | - | 72,828 |
| Total Expenditures | 72,828 | - | 72,828 |
| 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, 2020

Grant Name: Child Care Attendance Automation
Grant Number: 0120CAA001 (730)
Grant Term: October 1, 2019 to November 30, 2020

| | Budget | Actual | | Total |
|---------------------------|-----------|--------|-------------|--------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| CCAA direct care tracking | \$ 82,518 | 72,828 | - | 72,828 |
| Total cost category | \$ 82,518 | 72,828 | - | 72,828 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | |
|--------------------------------------|------------------|------------------|------------------|
| | 2020 | Prior years | Total |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 1,504,812 | 7,271,524 | 8,776,336 |
| Non-federal | - | 1,115,201 | 1,115,201 |
| Total Revenues | <u>1,504,812</u> | <u>8,386,725</u> | <u>9,891,537</u> |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 20,515 | 238,503 | 259,018 |
| Travel | 1,700 | 11,242 | 12,942 |
| Supplies and materials | 78 | 5,433 | 5,511 |
| Internal service charges | 12,189 | 158,568 | 170,757 |
| Equipment rental and maintenance | 6 | 10 | 16 |
| Miscellaneous and other costs | 472 | 19,870 | 20,342 |
| Indirect cost allocation | 4,020 | 55,161 | 59,181 |
| Client supportive services | 1,465,832 | 6,757,007 | 8,222,839 |
| 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>1,504,812</u> | <u>8,386,725</u> | <u>9,891,537</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, 2020

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

| Cost category: | Budget | Actual | | Total |
|--|---------------------|------------------|------------------|------------------|
| | | 2020 | Prior years | |
| Administration | \$ 394,526 | 38,980 | 355,546 | 394,526 |
| Operations costs/elig determination | 1,224,760 | - | 1,224,760 | 1,224,760 |
| Direct care at-risk/transitional | 7,464,113 | 1,465,832 | 5,998,281 | 7,464,113 |
| 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 | 1,504,812 | 8,386,725 | 9,891,537 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0120CCF001 (740)
 Grant Term: October 1, 2019 to December 31, 2020

| | Actual | | Total |
|--------------------------------------|-------------------|-------------|-------------------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 11,082,350 | - | 11,082,350 |
| Non-federal | 1,101,322 | - | 1,101,322 |
| Total Revenues | 12,183,672 | - | 12,183,672 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 307,453 | - | 307,453 |
| Travel | 5,916 | - | 5,916 |
| Supplies and materials | 24,018 | - | 24,018 |
| Internal service charges | 176,308 | - | 176,308 |
| Equipment rental and maintenance | 92 | - | 92 |
| Miscellaneous and other costs | 18,900 | - | 18,900 |
| Indirect cost allocation | 66,315 | - | 66,315 |
| Client supportive services | 10,290,385 | - | 10,290,385 |
| Subcontractor costs | 1,100,716 | - | 1,100,716 |
| Workforce center costs | 43,964 | - | 43,964 |
| Capital outlay | 149,605 | - | 149,605 |
| Total Expenditures | 12,183,672 | - | 12,183,672 |
| 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, 2020

Grant Name: Child Care Services Formula Allocation
Grant Number: 0120CCF001 (740)
Grant Term: October 1, 2019 to December 31, 2020

| | Budget | Actual | | Total |
|--|----------------------|-------------------|-------------|-------------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 572,136 | 438,390 | - | 438,390 |
| Operations costs/elig determination | 1,710,165 | 1,454,897 | - | 1,454,897 |
| CARES-direct care at-risk | 1,307,454 | 632,514 | - | 632,514 |
| CARES-direct care at-risk/supplemental | 300,227 | 300,227 | - | 300,227 |
| CARES-enhanced reimbursements direct care only | 1,993,186 | 1,517,688 | - | 1,517,688 |
| Direct care at-risk/transitional | 7,639,765 | 7,207,985 | - | 7,207,985 |
| Direct care Choices (TWIST codes 1,2,4 and 15) | 631,971 | 631,971 | - | 631,971 |
| Total cost category | <u>\$ 14,154,904</u> | <u>12,183,672</u> | <u>-</u> | <u>12,183,672</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Child Care and Development Fund Local Match
Grant Number: 0120CCM001 (750)
Grant Term: October 1, 2019 to December 31, 2020

| | Actual | | |
|--------------------------------------|------------------|-------------|------------------|
| | 2020 | Prior years | Total |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 1,018,028 | - | 1,018,028 |
| Local cash and in-kind | 80,000 | - | 80,000 |
| Total Revenues | <u>1,098,028</u> | <u>-</u> | <u>1,098,028</u> |
| Expenditures: | | | |
| Current | | | |
| Client supportive services | 1,098,028 | - | 1,098,028 |
| Total Expenditures | <u>1,098,028</u> | <u>-</u> | <u>1,098,028</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, 2020

Grant Name: Child Care and Development Fund Local Match
Grant Number: 0120CCM001 (750)
Grant Term: October 1, 2019 to December 31, 2020

| | Budget | Actual | | Total |
|-------------------------------------|--------------|-----------|-------------|-----------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Direct care for certified | \$ 1,208,536 | 918,028 | - | 918,028 |
| Direct care for donated/transferred | 180,000 | 180,000 | - | 180,000 |
| Total cost category | \$ 1,388,536 | 1,098,028 | - | 1,098,028 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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 | | Total |
|--------------------------------------|--------------|-------------|-----------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Non-federal | \$ 1,026,111 | 96,577 | 1,122,688 |
| Total Revenues | 1,026,111 | 96,577 | 1,122,688 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 43,823 | 4,125 | 47,948 |
| Indirect cost allocation | 5,039 | 474 | 5,513 |
| Client supportive services | 977,249 | 91,978 | 1,069,227 |
| Total Expenditures | 1,026,111 | 96,577 | 1,122,688 |
| 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, 2020

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 |
|---------------------------------------|---------------------|------------------|---------------|------------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration for general protective | \$ 24,510 | 22,427 | 2,083 | 24,510 |
| Administration for relative care | 13,264 | 12,220 | 1,044 | 13,264 |
| Administration for Title IV-B | 7,774 | 7,115 | 659 | 7,774 |
| Administration for Title IV-E | 7,913 | 7,100 | 813 | 7,913 |
| Direct care for general protective | 490,209 | 448,559 | 41,650 | 490,209 |
| Direct care for relative care | 265,284 | 244,400 | 20,884 | 265,284 |
| Direct care for Title IV-B | 155,474 | 142,297 | 13,177 | 155,474 |
| Direct care for Title IV-E | 158,260 | 141,993 | 16,267 | 158,260 |
| Total cost category | \$ 1,122,688 | 1,026,111 | 96,577 | 1,122,688 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0121CCP001 (761)
 Grant Term: September 1, 2020 to December 31, 2021

| | Actual | | |
|--------------------------------------|-----------|-------------|--------|
| | 2020 | Prior years | Total |
| Revenues: | | | |
| State grants | | | |
| Non-federal | \$ 72,456 | - | 72,456 |
| Total Revenues | 72,456 | - | 72,456 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 3,094 | - | 3,094 |
| Indirect cost allocation | 356 | - | 356 |
| Client supportive services | 69,006 | - | 69,006 |
| Total Expenditures | 72,456 | - | 72,456 |
| 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, 2020

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0121CCP001 (761)
 Grant Term: September 1, 2020 to December 31, 2021

| | Budget | Actual | | Total |
|---------------------------------------|---------------------|---------------|-------------|---------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration for general protective | \$ 1,607 | 1,607 | - | 1,607 |
| Administration for relative care | 791 | 791 | - | 791 |
| Administration for Title IV-B | 522 | 522 | - | 522 |
| Administration for Title IV-E | 530 | 530 | - | 530 |
| Direct care for general protective | 1,362,377 | 32,133 | - | 32,133 |
| Direct care for relative care | 15,821 | 15,821 | - | 15,821 |
| Direct care for Title IV-B | 10,449 | 10,449 | - | 10,449 |
| Direct care for Title IV-E | 10,603 | 10,603 | - | 10,603 |
| Total cost category | \$ 1,402,700 | 72,456 | - | 72,456 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | Total |
|--------------------------------------|-----------|-------------|---------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 16,107 | 566,031 | 582,138 |
| Total Revenues | 16,107 | 566,031 | 582,138 |
| Expenditures: | | | |
| Current | | | |
| Client supportive services | - | 16,000 | 16,000 |
| Client training | 16,107 | 254,964 | 271,071 |
| Subcontractor costs | - | 295,067 | 295,067 |
| Total Expenditures | 16,107 | 566,031 | 582,138 |
| 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, 2020

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

| | Budget | Actual | | Total |
|--|-------------------|---------------|----------------|----------------|
| | | 2020 | 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 | 16,107 | - | 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 | <u>\$ 582,138</u> | <u>16,107</u> | <u>566,031</u> | <u>582,138</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0120CCQ001 (770)
Grant Term: October 1, 2019 to December 31, 2020

| | 2020 | Actual Prior years | Total |
|--------------------------------------|----------------|-----------------------|----------------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 382,880 | - | 382,880 |
| Total Revenues | 382,880 | - | 382,880 |
| Expenditures: | | | |
| Current | | | |
| Client training | 141,192 | - | 141,192 |
| Subcontractor costs | 241,688 | - | 241,688 |
| Total Expenditures | 382,880 | - | 382,880 |
| 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, 2020

Grant Name: CCDF Quality Improvement Activity
 Grant Number: 0120CCQ001 (770)
 Grant Term: October 1, 2019 to December 31, 2020

| | Budget | Actual | | Total |
|--|-------------------|----------------|-------------|----------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Quality improvement | \$ 226,482 | 170,660 | - | 170,660 |
| TRS personnel cost | 15,000 | 5,227 | - | 5,227 |
| TRS promotion & supports | 1,000 | 358 | - | 358 |
| TRS personnel costs-mentor/assessor funding | 200,000 | 194,215 | - | 194,215 |
| TRS promotions & support-mentor/assessor funding | 34,798 | 12,420 | - | 12,420 |
| Total cost category | <u>\$ 477,280</u> | <u>382,880</u> | <u>-</u> | <u>382,880</u> |

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, 2020

| | 2019 Choices | 2020 Choices | 2020 SNAP | 2019 Employment Services |
|---|-----------------|------------------|----------------|--------------------------------|
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 45,685 | 967,848 | 269,297 | 31,261 |
| Non-federal | - | 133,558 | 47,043 | - |
| Total Revenues | 45,685 | 1,101,406 | 316,340 | 31,261 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 2,021 | 46,151 | 12,110 | - |
| Travel | 275 | 2,978 | 874 | - |
| Supplies and materials | 51 | 6,636 | 1,664 | 11,488 |
| Internal service charges | 2,046 | 36,470 | 11,600 | - |
| Equipment rental and maintenance | 4 | 39 | 12 | - |
| Miscellaneous and other costs | 231 | 10,474 | 3,747 | - |
| Indirect cost allocation | 532 | 15,334 | 4,753 | 1,564 |
| Client payments | - | 71,143 | - | - |
| Client supportive services | - | 35,161 | 29,133 | - |
| Client training | - | - | - | - |
| Subcontractor costs | 40,525 | 761,083 | 221,178 | 2,975 |
| Workforce center costs | - | 30,594 | 11,326 | 2,108 |
| Capital outlay | - | 85,343 | 19,943 | 13,126 |
| Total Expenditures | 45,685 | 1,101,406 | 316,340 | 31,261 |
| Excess of revenues over expenditures | - | - | - | - |
| Fund balance beginning of year | - | - | - | - |
| Fund balance end of year | \$ - | - | - | - |

| <u>2020 Employment Services</u> | <u>2019 Workforce Commission Initiatives</u> | <u>2020 Workforce Commission Initiatives</u> | <u>Skills Development COVID-19</u> | <u>2020 NCPCEP</u> | <u>Total</u> |
|---|--|--|--|------------------------|------------------|
| 142,024 | 281,105 | 37,952 | - | 93,285 | 1,868,457 |
| - | - | - | 127,197 | 60,577 | 368,375 |
| <u>142,024</u> | <u>281,105</u> | <u>37,952</u> | <u>127,197</u> | <u>153,862</u> | <u>2,236,832</u> |
| 6,464 | - | - | - | 4,739 | 71,485 |
| - | - | - | - | 442 | 4,569 |
| 2,435 | 2,109 | - | - | 1,325 | 25,708 |
| 8,148 | - | - | 952 | 9,445 | 68,661 |
| - | - | - | - | 6 | 61 |
| 65 | 243 | 8,000 | - | 1,192 | 23,952 |
| 4,575 | - | - | 109 | 2,300 | 29,167 |
| - | - | - | - | 6,451 | 77,594 |
| - | - | - | - | 9,735 | 74,029 |
| - | 2,018 | - | 126,136 | - | 128,154 |
| 36,411 | 87,544 | 27,243 | - | 103,551 | 1,280,510 |
| 11,956 | - | 2,709 | - | 2,849 | 61,542 |
| 71,970 | 189,191 | - | - | 11,827 | 391,400 |
| <u>142,024</u> | <u>281,105</u> | <u>37,952</u> | <u>127,197</u> | <u>153,862</u> | <u>2,236,832</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | |
|--------------------------------------|---------------|--------------------|------------------|
| | <u>2020</u> | <u>Prior years</u> | <u>Total</u> |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 45,685 | 970,181 | 1,015,866 |
| Non-federal | - | 136,632 | 136,632 |
| | <u>45,685</u> | <u>1,106,813</u> | <u>1,152,498</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 2,021 | 49,824 | 51,845 |
| Travel | 275 | 4,600 | 4,875 |
| Supplies and materials | 51 | 11,443 | 11,494 |
| Internal service charges | 2,046 | 37,412 | 39,458 |
| Equipment rental and maintenance | 4 | 6 | 10 |
| Miscellaneous and other costs | 231 | 10,899 | 11,130 |
| Indirect cost allocation | 532 | 17,198 | 17,730 |
| Client payments | - | 68,542 | 68,542 |
| Client supportive services | - | 48,702 | 48,702 |
| Subcontractor costs | 40,525 | 812,529 | 853,054 |
| Workforce center costs | - | 35,363 | 35,363 |
| Capital outlay | - | 10,295 | 10,295 |
| | <u>45,685</u> | <u>1,106,813</u> | <u>1,152,498</u> |
| Total Expenditures | | | |
| 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, 2020

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

| | Budget | Actual | | Total |
|--|---------------------|---------------|------------------|------------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 79,995 | 5,160 | 74,835 | 79,995 |
| Direct program-career services | 873,009 | 40,525 | 832,484 | 873,009 |
| Monitoring | 6,906 | - | 6,906 | 6,906 |
| Program management & support | 34,954 | - | 34,954 | 34,954 |
| Subrecipient operating costs | 40,207 | - | 40,207 | 40,207 |
| Support services-other than transportation | 17,803 | - | 17,803 | 17,803 |
| Support services-transportation | 20,532 | - | 20,532 | 20,532 |
| Support services-work-related incentives | 10,367 | - | 10,367 | 10,367 |
| Work subsidy | 68,725 | - | 68,725 | 68,725 |
| Total cost category | <u>\$ 1,152,498</u> | <u>45,685</u> | <u>1,106,813</u> | <u>1,152,498</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0120TAF001 (800)
Grant Term: October 1, 2019 to October 31, 2020

| | Actual | | Total |
|--------------------------------------|------------------|-------------|------------------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 967,848 | - | 967,848 |
| Non-federal | 133,558 | - | 133,558 |
| Total Revenues | 1,101,406 | - | 1,101,406 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 46,151 | - | 46,151 |
| Travel | 2,978 | - | 2,978 |
| Supplies and materials | 6,636 | - | 6,636 |
| Internal service charges | 36,470 | - | 36,470 |
| Equipment rental and maintenance | 39 | - | 39 |
| Miscellaneous and other costs | 10,474 | - | 10,474 |
| Indirect cost allocation | 15,334 | - | 15,334 |
| Client payments | 71,143 | - | 71,143 |
| Client supportive services | 35,161 | - | 35,161 |
| Subcontractor costs | 761,083 | - | 761,083 |
| Workforce center costs | 30,594 | - | 30,594 |
| Capital outlay | 85,343 | - | 85,343 |
| Total Expenditures | 1,101,406 | - | 1,101,406 |
| 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, 2020

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0120TAF001 (800)
Grant Term: October 1, 2019 to October 31, 2020

| Cost category: | Budget | Actual | | Total |
|--|---------------------|------------------|-------------|------------------|
| | | 2020 | Prior years | |
| Administration | \$ 81,222 | 72,059 | - | 72,059 |
| Direct program-career services | 849,605 | 839,596 | - | 839,596 |
| Monitoring | 7,634 | 7,634 | - | 7,634 |
| Program management & support | 30,852 | 30,852 | - | 30,852 |
| Subrecipient operating costs | 51,168 | 44,879 | - | 44,879 |
| Support services-other than transportation | 10,646 | 10,646 | - | 10,646 |
| Support services-transportation | 13,349 | 13,349 | - | 13,349 |
| Support services-work-related incentives | 10,865 | 11,166 | - | 11,166 |
| Work subsidy | 71,225 | 71,225 | - | 71,225 |
| Total cost category | \$ 1,126,566 | 1,101,406 | - | 1,101,406 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0120SNE001 (810)

Grant Term: October 1, 2019 to September 30, 2020

| | Actual | | Total |
|--------------------------------------|----------------|-------------|----------------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 269,297 | - | 269,297 |
| Non-federal | 47,043 | - | 47,043 |
| Total Revenues | 316,340 | - | 316,340 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 12,110 | - | 12,110 |
| Travel | 874 | - | 874 |
| Supplies and materials | 1,664 | - | 1,664 |
| Internal service charges | 11,600 | - | 11,600 |
| Equipment rental and maintenance | 12 | - | 12 |
| Miscellaneous and other costs | 3,747 | - | 3,747 |
| Indirect cost allocation | 4,753 | - | 4,753 |
| Client supportive services | 29,133 | - | 29,133 |
| Subcontractor costs | 221,178 | - | 221,178 |
| Workforce center costs | 11,326 | - | 11,326 |
| Capital outlay | 19,943 | - | 19,943 |
| Total Expenditures | 316,340 | - | 316,340 |
| 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, 2020

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0120SNE001 (810)

Grant Term: October 1, 2019 to September 30, 2020

| Cost category: | Budget | Actual | | Total |
|--|-------------------|----------------|-------------|----------------|
| | | 2020 | Prior years | |
| Administration | \$ 11,317 | 11,317 | - | 11,317 |
| Direct program-career services | 152,194 | 116,890 | - | 116,890 |
| Monitoring | 1,331 | 1,331 | - | 1,331 |
| Program management & support | 3,097 | 3,097 | - | 3,097 |
| Subrecipient operating costs | 6,295 | 6,295 | - | 6,295 |
| Support services-other than transportation | 14,035 | 14,035 | - | 14,035 |
| Support services-transportation | 15,099 | 15,099 | - | 15,099 |
| ABAWD administration | 9,985 | 9,985 | - | 9,985 |
| ABAWD direct program-core/intensive services | 124,124 | 124,124 | - | 124,124 |
| ABAWD Monitoring | 1,174 | 1,174 | - | 1,174 |
| ABAWD program management & support | 6,115 | 6,115 | - | 6,115 |
| ABAWD subrecipient operating costs | 6,878 | 6,878 | - | 6,878 |
| Total cost category | \$ 351,644 | 316,340 | - | 316,340 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

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

| | Actual | | |
|--------------------------------------|-----------|-------------|--------|
| | 2020 | Prior years | Total |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 31,261 | 68,723 | 99,984 |
| | 31,261 | 68,723 | 99,984 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | - | 7,924 | 7,924 |
| Supplies and materials | 11,488 | - | 11,488 |
| Internal service charges | - | 8,025 | 8,025 |
| Miscellaneous and other costs | - | 60 | 60 |
| Indirect cost allocation | 1,564 | 7,957 | 9,521 |
| Subcontractor costs | 2,975 | 24,382 | 27,357 |
| Workforce center costs | 2,108 | 20,207 | 22,315 |
| Capital outlay | 13,126 | 168 | 13,294 |
| | 31,261 | 68,723 | 99,984 |
| Total Expenditures | 31,261 | 68,723 | 99,984 |
| 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, 2020

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

| | Budget | Actual | | Total |
|------------------------------------|------------------|---------------|---------------|---------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 24,209 | 242 | 23,967 | 24,209 |
| Direct program-career services | 69,351 | 24,595 | 44,756 | 69,351 |
| TAN direct program-career services | 6,424 | 6,424 | - | 6,424 |
| Total cost category | \$ 99,984 | 31,261 | 68,723 | 99,984 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0120WPA001 (830)
 Grant Term: October 1, 2019 to December 31, 2020

| | 2020 | Actual Prior years | Total |
|--------------------------------------|------------|-----------------------|---------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 142,024 | - | 142,024 |
| Total Revenues | 142,024 | - | 142,024 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 6,464 | - | 6,464 |
| Supplies and materials | 2,435 | - | 2,435 |
| Internal service charges | 8,148 | - | 8,148 |
| Miscellaneous and other costs | 65 | - | 65 |
| Indirect cost allocation | 4,575 | - | 4,575 |
| Subcontractor costs | 36,411 | - | 36,411 |
| Workforce center costs | 11,956 | - | 11,956 |
| Capital outlay | 71,970 | - | 71,970 |
| Total Expenditures | 142,024 | - | 142,024 |
| 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, 2020

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0120WPA001 (830)
 Grant Term: October 1, 2019 to December 31, 2020

| | Budget | Actual | | Total |
|---|-------------------|----------------|-------------|----------------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 19,251 | 19,251 | - | 19,251 |
| Direct program-career services | 109,505 | 76,234 | - | 76,234 |
| Subrecip operating costs | 1,411 | 1,411 | - | 1,411 |
| ADD-TANF-direct program-career services | 28,826 | 28,826 | - | 28,826 |
| ADD-TANF-prog mgmt & support | 6,666 | 6,666 | - | 6,666 |
| ADD-TANF-subrecip operating costs | 1,663 | 1,663 | - | 1,663 |
| TAN direct program-career services | 7,973 | 7,973 | - | 7,973 |
| Total cost category | \$ 175,295 | 142,024 | - | 142,024 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Commission Initiatives
 Grant Number: 0119WCI000 (849)
 Grant Term: October 1, 2018 to May 31, 2021

| | Actual | | |
|--------------------------------------|----------------|--------------------|----------------|
| | <u>2020</u> | <u>Prior years</u> | <u>Total</u> |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 281,105 | 205,246 | 486,351 |
| Total Revenues | <u>281,105</u> | <u>205,246</u> | <u>486,351</u> |
| Expenditures: | | | |
| Current | | | |
| Travel | - | 1,161 | 1,161 |
| Supplies and materials | 2,109 | 3,500 | 5,609 |
| Miscellaneous and other costs | - | 12 | 12 |
| Indirect cost allocation | 243 | - | 243 |
| Client training | 2,018 | 56,186 | 58,204 |
| Subcontractor costs | 87,544 | 142,265 | 229,809 |
| Workforce center costs | - | 2,122 | 2,122 |
| Capital outlay | 189,191 | - | 189,191 |
| Total Expenditures | <u>281,105</u> | <u>205,246</u> | <u>486,351</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, 2020

Grant Name: Workforce Commission Initiatives
 Grant Number: 0119WCI000 (849)
 Grant Term: October 1, 2018 to May 31, 2021

| Cost category: | Budget | Actual | | Total |
|--------------------------------------|-------------------|----------------|----------------|----------------|
| | | 2020 | Prior years | |
| 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 | 280,378 | 150,175 | 430,553 |
| Foster care youth conference | 1,212 | 513 | 699 | 1,212 |
| Red, white and you | 1,100 | - | 890 | 890 |
| TVLP operating grant activities | 2,647 | 214 | 2,362 | 2,576 |
| Total cost category | \$ 491,920 | 281,105 | 205,246 | 486,351 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Commission Initiatives
Grant Number: 0120WCI001 (840)
Grant Term: October 1, 2019 to June 30, 2021

| | 2020 | Actual Prior years | Total |
|--------------------------------------|---------------|-----------------------|---------------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 37,952 | - | 37,952 |
| Total Revenues | 37,952 | - | 37,952 |
| Expenditures: | | | |
| Current | | | |
| Miscellaneous and other costs | 8,000 | - | 8,000 |
| Subcontractor costs | 27,243 | - | 27,243 |
| Workforce center costs | 2,709 | - | 2,709 |
| Total Expenditures | 37,952 | - | 37,952 |
| Excess of revenues over expenditures | - | - | - |
| Fund balance beginning of year | - | - | - |
| Fund balance end of year | \$ - | - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Workforce Commission Initiatives
Grant Number: 0120WCI001 (840)
Grant Term: October 1, 2019 to June 30, 2021

| Cost category: | Budget | Actual | | Total |
|---------------------------------|------------------|---------------|-------------|---------------|
| | | 2020 | Prior years | |
| Careers in Texas | \$ 50,000 | 32,848 | - | 32,848 |
| Child care conference | 1,526 | - | - | - |
| Foster care youth conference | 1,212 | 400 | - | 400 |
| Red, white and you | 2,000 | 1,925 | - | 1,925 |
| TVLP operating grant activities | 2,779 | 2,779 | - | 2,779 |
| Total cost category | \$ 57,517 | 37,952 | - | 37,952 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Skills Development Fund COVID-19 Special Initiative
Grant Number: 0120COS001 (880)
Grant Term: May 6, 2020 to May 31, 2021

| | Actual | | Total |
|--------------------------------------|------------|-------------|---------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Non-federal | \$ 127,197 | - | 127,197 |
| Total Revenues | 127,197 | - | 127,197 |
| Expenditures: | | | |
| Current | | | |
| Internal service charges | 952 | - | 952 |
| Indirect cost allocation | 109 | - | 109 |
| Client training | 126,136 | - | 126,136 |
| Total Expenditures | 127,197 | - | 127,197 |
| 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, 2020

Grant Name: Skills Development Fund COVID-19 Special Initiative
Grant Number: 0120COS001 (880)
Grant Term: May 6, 2020 to May 31, 2021

| | Budget | Actual | | Total |
|---------------------------------------|------------|---------|-------------|---------|
| | | 2020 | Prior years | |
| Cost category: | | | | |
| Administration | \$ 37,500 | 1,061 | - | 1,061 |
| Direct program-education and training | 250,000 | 126,136 | - | 126,136 |
| Total cost category | \$ 287,500 | 127,197 | - | 127,197 |

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2020

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0120NCP001 (890)
 Grant Term: September 1, 2019 to September 30, 2020

| | Actual | | Total |
|--------------------------------------|----------------|-------------|----------------|
| | 2020 | Prior years | |
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 93,285 | - | 93,285 |
| Non-federal | 60,577 | - | 60,577 |
| Total Revenues | 153,862 | - | 153,862 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 4,739 | - | 4,739 |
| Travel | 442 | - | 442 |
| Supplies and materials | 1,325 | - | 1,325 |
| Internal service charges | 9,445 | - | 9,445 |
| Equipment rental and maintenance | 6 | - | 6 |
| Miscellaneous and other costs | 1,192 | - | 1,192 |
| Indirect cost allocation | 2,300 | - | 2,300 |
| Client payments | 6,451 | - | 6,451 |
| Client supportive services | 9,735 | - | 9,735 |
| Subcontractor costs | 103,551 | - | 103,551 |
| Workforce center costs | 2,849 | - | 2,849 |
| Capital outlay | 11,827 | - | 11,827 |
| Total Expenditures | 153,862 | - | 153,862 |
| 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, 2020

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0120NCP001 (890)
 Grant Term: September 1, 2019 to September 30, 2020

| Cost category: | Budget | Actual | | Total |
|--|-------------------|----------------|-------------|----------------|
| | | 2020 | Prior years | |
| Administration | \$ 15,781 | 14,251 | - | 14,251 |
| Direct program-career services | 115,785 | 113,367 | - | 113,367 |
| Program management & support | 3,779 | 3,779 | - | 3,779 |
| Subrecipient operating costs | 6,276 | 6,276 | - | 6,276 |
| Support services-other | 488 | 488 | - | 488 |
| Support services-transportation | 800 | 800 | - | 800 |
| Support services-work-related incentives | 8,447 | 8,447 | - | 8,447 |
| Work subsidy | 6,454 | 6,454 | - | 6,454 |
| Total cost category | \$ 157,810 | 153,862 | - | 153,862 |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSISON

Year ended September 30, 2020

| | Federal and State | Program Income | Other Non-Federal | Total |
|--|----------------------|-------------------|----------------------|------------------|
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 2,906,143 | - | - | 2,906,143 |
| Non-federal funds | 140,580 | - | - | 140,580 |
| Grant matching | | | | |
| PRPC cash match | - | - | 35,372 | 35,372 |
| Program income-PRPC | - | 8,155 | - | 8,155 |
| Program income-subcontractor | - | 150,392 | - | 150,392 |
| Local cash and in-kind | - | - | 589,985 | 589,985 |
| Total Revenues | 3,046,723 | 158,547 | 625,357 | 3,830,627 |
| Expenditures: | | | | |
| Current | | | | |
| Administration | 121,116 | - | 40,372 | 161,488 |
| Ombudsman | 123,984 | - | 3,307 | 127,291 |
| Information, Referral & Assistance | 115,865 | - | - | 115,865 |
| Care Coordination | 162,314 | - | - | 162,314 |
| Legal Assistance | 44,536 | - | - | 44,536 |
| Legal Awareness | 57,571 | - | - | 57,571 |
| Caregiver - Education and Training | 1,652 | - | - | 1,652 |
| MIPPA Outreach & Assistance | 14,513 | - | - | 14,513 |
| Caregiver - Support Coordination | 34,132 | - | - | 34,132 |
| Congregate Meals | 198,143 | 65,387 | 39,910 | 303,440 |
| Home Delivered Meals | 990,564 | 84,435 | 319,871 | 1,394,870 |
| Transportation - Demand Response | 72,581 | 570 | 8,057 | 81,208 |
| Residential Repair | 87,275 | - | 123,614 | 210,889 |
| Telephone Reassurance | 77,833 | - | - | 77,833 |
| Homemaker | 47,102 | 3,572 | 16,409 | 67,083 |
| Personal Assistance | 22,113 | 4,583 | 9,157 | 35,853 |
| Health Maintenance | 19,090 | - | - | 19,090 |
| Nutrition Education | - | - | 10,697 | 10,697 |
| Day Activity | 7,652 | - | 7,785 | 15,437 |
| Caregiver Respite Care - In-Home | 125,528 | - | 42,141 | 167,669 |
| Caregiver Respite Care - Institutional | 4,963 | - | 4,037 | 9,000 |
| Evidenced Based Intervention | 24,529 | - | - | 24,529 |
| HICAP - Assistance | 85,466 | - | - | 85,466 |
| HICAP - Outreach | 43,239 | - | - | 43,239 |
| Transportation - Voucher | 300 | - | - | 300 |
| Caregiver Respite Care - Voucher | 4,076 | - | - | 4,076 |
| Income Support | 415,965 | - | - | 415,965 |
| Data Management | 93,198 | - | - | 93,198 |
| Caregiver - Information Services | 51,423 | - | - | 51,423 |
| Total Expenditures | 3,046,723 | 158,547 | 625,357 | 3,830,627 |
| Excess of revenues over expenditures | - | - | - | - |
| Fund balance beginning of year | - | - | - | - |
| Fund balance end of year | \$ - | - | - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSISON

Year ended September 30, 2020

| | 2020 Area Agency on Aging | 2020 Families First Coronavirus Response Act | 2020 Coronavirus Aid, Relief, and Economic Security Act | Total |
|--------------------------------------|---------------------------------|---|---|------------------|
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 1,790,145 | 317,748 | 798,250 | 2,906,143 |
| Non-federal funds | 140,580 | - | - | 140,580 |
| Grant matching | | | | |
| PRPC cash match | 35,372 | - | - | 35,372 |
| Program income-PRPC | 8,155 | - | - | 8,155 |
| Program income-subcontractor | 150,392 | - | - | 150,392 |
| Local cash and in-kind | 589,985 | - | - | 589,985 |
| Total Revenues | 2,714,629 | 317,748 | 798,250 | 3,830,627 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 660,671 | - | 13,900 | 674,571 |
| Travel | 5,229 | - | - | 5,229 |
| Supplies and materials | 7,298 | - | 297 | 7,595 |
| Internal service charges | 162,755 | - | 3,970 | 166,725 |
| Miscellaneous and other costs | 53,309 | - | 3,662 | 56,971 |
| Indirect cost allocation | 102,266 | - | 2,510 | 104,776 |
| Client supportive services | 1,122,948 | 317,748 | 773,911 | 2,214,607 |
| Local cash and in-kind | 449,762 | - | - | 449,762 |
| Subcontractor program income costs | 150,391 | - | - | 150,391 |
| Total Expenditures | 2,714,629 | 317,748 | 798,250 | 3,830,627 |
| Excess of revenues over expenditures | - | - | - | - |
| Fund balance beginning of year | - | - | - | - |
| Fund balance end of year | \$ - | - | - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2020

Grant Name: 2020 Area Agency on Aging
 Grant Number: 539-16-0001-00001 (500)
 Grant Term: October 1, 2019 to September 30, 2020

| | Budget | Actual 2020 |
|--------------------------------------|--------------|-------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 3,522,610 | 1,790,145 |
| Non-federal funds | 140,580 | 140,580 |
| Grant matching | | |
| PRPC cash match | 40,372 | 35,372 |
| Program income-PRPC | 8,155 | 8,155 |
| Program income-subcontractor | 150,092 | 150,392 |
| Local cash and in-kind | 584,986 | 589,985 |
| Total Revenues | 4,446,795 | 2,714,629 |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 683,415 | 660,671 |
| Travel | 14,100 | 5,229 |
| Supplies and materials | 3,950 | 7,298 |
| Internal service charges | 182,129 | 162,755 |
| Miscellaneous and other costs | 54,250 | 53,309 |
| Indirect cost allocation | 107,852 | 102,266 |
| Client supportive services | 2,846,562 | 1,122,948 |
| Local cash and in-kind | 404,445 | 449,762 |
| Subcontractor program income costs | 150,092 | 150,391 |
| Total Expenditures | 4,446,795 | 2,714,629 |
| Excess of revenues over expenditures | - | - |
| Fund balance beginning of year | - | - |
| Fund balance end of year | \$ - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2020

Grant Name: 2020 Families First Coronavirus Response Act
Grant Number: 539-16-0001-00001 (550)
Grant Term: October 1, 2019 to September 30, 2020

| | <u>Budget</u> | <u>Actual 2020</u> |
|--------------------------------------|----------------|--------------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 317,748 | 317,748 |
| Total Revenues | <u>317,748</u> | <u>317,748</u> |
| Expenditures: | | |
| Current | | |
| Client supportive services | 317,748 | 317,748 |
| Total Expenditures | <u>317,748</u> | <u>317,748</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 HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2020

Grant Name: 2020 Coronavirus Aid, Relief, and Economic Security Act
 Grant Number: 539-16-0001-00001 (560)
 Grant Term: October 1, 2019 to September 30, 2020

| | <u>Budget</u> | <u>Actual 2020</u> |
|--------------------------------------|----------------|--------------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 970,958 | 798,250 |
| Total Revenues | <u>970,958</u> | <u>798,250</u> |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 13,900 | 13,900 |
| Supplies and materials | 2,969 | 297 |
| Internal service charges | 3,970 | 3,970 |
| Miscellaneous and other costs | 3,662 | 3,662 |
| Indirect cost allocation | 2,510 | 2,510 |
| Client supportive services | 943,947 | 773,911 |
| Total Expenditures | <u>970,958</u> | <u>798,250</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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2020

| | 2019 9-1-1 | 2020 9-1-1 | 2021 9-1-1 | Total |
|--------------------------------------|----------------|------------------|---------------|------------------|
| Revenues: | | | | |
| State grants | | | | |
| Non-federal funds | \$ 278,527 | 1,430,074 | 96,008 | 1,804,609 |
| Local cash | - | 749 | - | 749 |
| Interest income | - | 797 | - | 797 |
| Total Revenues | 278,527 | 1,431,620 | 96,008 | 1,806,155 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | - | 378,219 | 36,268 | 414,487 |
| Travel | - | 4,318 | 156 | 4,474 |
| Supplies and materials | 7,484 | 12,540 | 74 | 20,098 |
| Internal service charges | - | 114,235 | 11,538 | 125,773 |
| Equipment rental and maintenance | 3,444 | 3,109 | - | 6,553 |
| Miscellaneous and other costs | 2,255 | 15,671 | 103 | 18,029 |
| Indirect cost allocation | 1,516 | 60,731 | 5,536 | 67,783 |
| 9-1-1 system expenditures | 263,828 | 765,839 | 42,333 | 1,072,000 |
| Capital outlay | - | 76,958 | - | 76,958 |
| Total Expenditures | 278,527 | 1,431,620 | 96,008 | 1,806,155 |
| 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, 2020

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

| | Budget | 2020 | Actual Prior years | Total |
|--------------------------------------|------------------|----------------|-----------------------|------------------|
| Revenues: | | | | |
| State grants | | | | |
| Non-federal funds | \$ 2,047,559 | 278,527 | 1,765,660 | 2,044,187 |
| Local cash | - | - | 562 | 562 |
| Interest income | - | - | 1,720 | 1,720 |
| Total Revenues | 2,047,559 | 278,527 | 1,767,942 | 2,046,469 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 402,711 | - | 384,858 | 384,858 |
| Travel | 18,000 | - | 11,591 | 11,591 |
| Supplies and materials | 3,000 | 7,484 | 42,024 | 49,508 |
| Internal service charges | 128,006 | - | 118,335 | 118,335 |
| Equipment rental and maintenance | - | 3,444 | 4,558 | 8,002 |
| Miscellaneous and other costs | 17,588 | 2,255 | 16,532 | 18,787 |
| Indirect cost allocation | 67,473 | 1,516 | 66,458 | 67,974 |
| 9-1-1 system expenditures | 1,210,781 | 263,828 | 893,201 | 1,157,029 |
| Capital outlay | 200,000 | - | 230,385 | 230,385 |
| Total Expenditures | 2,047,559 | 278,527 | 1,767,942 | 2,046,469 |
| 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, 2020

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

| | Budget | Actual | | Total |
|--------------------------------------|------------------|------------------|---------------|------------------|
| | | 2020 | Prior Years | |
| Revenues: | | | | |
| State grants | | | | |
| Non-federal funds | \$ 1,749,314 | 1,430,074 | 90,478 | 1,520,552 |
| Local cash | - | 749 | - | 749 |
| Interest income | - | 797 | 115 | 912 |
| Total Revenues | 1,749,314 | 1,431,620 | 90,593 | 1,522,213 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 413,546 | 378,219 | 35,022 | 413,241 |
| Travel | 18,500 | 4,318 | 3,720 | 8,038 |
| Supplies and materials | 3,000 | 12,540 | 165 | 12,705 |
| Internal service charges | 131,478 | 114,235 | 10,060 | 124,295 |
| Equipment rental and maintenance | - | 3,109 | - | 3,109 |
| Miscellaneous and other costs | 22,528 | 15,671 | 261 | 15,932 |
| Indirect cost allocation | 67,741 | 60,731 | 5,661 | 66,392 |
| 9-1-1 system expenditures | 1,017,521 | 765,839 | 35,704 | 801,543 |
| Capital outlay | 75,000 | 76,958 | - | 76,958 |
| Total Expenditures | 1,749,314 | 1,431,620 | 90,593 | 1,522,213 |
| 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, 2020

Grant Name: 9-1-1 Management and Planning
Grant Number: (211)
Grant Term: September 1, 2020 to August 31, 2023

| | Budget | Actual 2020 |
|--------------------------------------|--------------|-------------|
| Revenues: | | |
| State grants | | |
| Non-federal funds | \$ 1,683,939 | 96,008 |
| Total Revenues | 1,683,939 | 96,008 |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 424,783 | 36,268 |
| Travel | 9,250 | 156 |
| Supplies and materials | 10,000 | 74 |
| Internal service charges | 136,638 | 11,538 |
| Miscellaneous and other costs | 23,178 | 103 |
| Indirect cost allocation | 69,443 | 5,536 |
| 9-1-1 system expenditures | 960,647 | 42,333 |
| Capital outlay | 50,000 | - |
| Total Expenditures | 1,683,939 | 96,008 |
| Excess of revenues over expenditures | - | - |
| Fund balance beginning of year | - | - |
| Fund balance end of year | \$ - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2020

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>2020</u> | <u>Prior years</u> | <u>Total</u> |
| Revenues: | | | | |
| State grants | | | | |
| Non-federal funds | \$ 671,294 | 223,958 | 434,404 | 658,362 |
| Interest income | - | 447 | 1,335 | 1,782 |
| | <u>671,294</u> | <u>224,405</u> | <u>435,739</u> | <u>660,144</u> |
| Total Revenues | | | | |
| Expenditures: | | | | |
| Current | | | | |
| Supplies and materials | 1,072 | - | 1,072 | 1,072 |
| Internal service charges | 2,291 | 451 | 1,840 | 2,291 |
| Miscellaneous and other costs | 7,637 | 1,762 | 5,644 | 7,406 |
| Subcontractor costs | 660,294 | 222,192 | 427,183 | 649,375 |
| | <u>671,294</u> | <u>224,405</u> | <u>435,739</u> | <u>660,144</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, 2020

| | <u>Regional Planning and Coordination Project</u> | <u>Regional PANCOM M&O SHSP Project</u> |
|--|---|---|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 104,500 | 242,500 |
| Total Revenues | <u>104,500</u> | <u>242,500</u> |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 74,421 | 120,571 |
| Travel | 4,546 | - |
| Supplies and materials | 247 | - |
| Internal service charges | 12,606 | 16,015 |
| Miscellaneous and other costs | 2,026 | 8,324 |
| Indirect cost allocation | 10,654 | 15,807 |
| Subcontractor costs | - | 81,783 |
| Capital Outlay | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>104,500</u> | <u>242,500</u> |
| Excess of revenues over (under) expenditures | - | - |
| Fund balance beginning of year | <u>-</u> | <u>-</u> |
| Fund balance end of year | <u>\$ -</u> | <u>-</u> |

| PARIS Maintenance Project | Non-EMPG Emergency Operations Plan Update Project | Total |
|---------------------------------|---|---------|
| 62,000 | 51,710 | 460,710 |
| 62,000 | 51,710 | 460,710 |
| 2,260 | 42,577 | 239,829 |
| - | - | 4,546 |
| - | - | 247 |
| 2,307 | 3,800 | 34,728 |
| 34 | - | 10,384 |
| 529 | 5,333 | 32,323 |
| 56,870 | - | 138,653 |
| - | - | - |
| 62,000 | 51,710 | 460,710 |
| - | - | - |
| - | - | - |
| - | - | - |

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, 2020

Grant Name: Regional Planning and Coordinaton Project
Grant Number: 2940905 (400-040000)
Grant Term: October 1, 2019 to September 30, 2020

| | <u>Budget</u> | <u>Actual 2020</u> |
|--------------------------------------|----------------|--------------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 104,500 | 104,500 |
| Total Revenues | <u>104,500</u> | <u>104,500</u> |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 75,346 | 74,421 |
| Travel | 12,129 | 4,546 |
| Supplies and materials | 208 | 247 |
| Internal service charges | 5,465 | 12,606 |
| Miscellaneous and other costs | 698 | 2,026 |
| Indirect cost allocation | <u>10,654</u> | <u>10,654</u> |
| Total Expenditures | <u>104,500</u> | <u>104,500</u> |
| Excess of revenues over expenditures | - | - |
| Fund balance beginning of year | <u>-</u> | <u>-</u> |
| Fund balance end of year | <u>\$ -</u> | <u>-</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2020

Grant Name: Regional PANCOM M&O SHSP Project
Grant Number: 2940305 (400-040001)
Grant Term: October 1, 2019 to September 30, 2020

| | Budget | Actual 2020 |
|--------------------------------------|------------|-------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 242,500 | 242,500 |
| Total Revenues | 242,500 | 242,500 |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 112,583 | 120,571 |
| Internal service charges | 13,480 | 16,015 |
| Miscellaneous and other costs | 13,737 | 8,324 |
| Indirect cost allocation | 15,807 | 15,807 |
| Subcontractor costs | 86,893 | 81,783 |
| Total Expenditures | 242,500 | 242,500 |
| Excess of revenues over expenditures | - | - |
| Fund balance beginning of year | - | - |
| Fund balance end of year | \$ - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2020

Grant Name: PARIS Maintenance Project
Grant Number: 2940805 (400-040002)
Grant Term: October 1, 2019 to September 30, 2020

| | Budget | Actual 2020 |
|--------------------------------------|---------------------|-------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 62,000 | 62,000 |
| Total Revenues | 62,000 | 62,000 |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 1,368 | 2,260 |
| Internal service charges | 3,100 | 2,307 |
| Miscellaneous and other costs | 133 | 34 |
| Indirect cost allocation | 529 | 529 |
| Subcontractor costs | 56,870 | 56,870 |
| Total Expenditures | 62,000 | 62,000 |
| 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, 2020

Grant Name: Non-EMPG Emergency Operations Plan Update Project
 Grant Number: 2940705 (400-040003)
 Grant Term: October 1, 2019 to September 30, 2020

| | Budget | Actual 2020 |
|--------------------------------------|-----------|-------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 51,710 | 51,710 |
| Total Revenues | 51,710 | 51,710 |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 42,424 | 42,577 |
| Travel | 700 | - |
| Supplies and materials | 63 | - |
| Internal service charges | 2,816 | 3,800 |
| Indirect cost allocation | 5,707 | 5,333 |
| Total Expenditures | 51,710 | 51,710 |
| Excess of revenues over expenditures | - | - |
| Fund balance beginning of year | - | - |
| Fund balance end of year | \$ - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2020

| | Safe Room Construction Rebate Program | PRPC Residential Safe Room Rebate Program | Total |
|---|--|---|----------------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ 148,831 | 241,095 | 389,926 |
| Local cash and in-kind | - | - | - |
| Total Revenues | 148,831 | 241,095 | 389,926 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | - | 3,955 | 3,955 |
| Supplies and materials | - | - | - |
| Internal service charges | - | 10,119 | 10,119 |
| Miscellaneous and other costs | - | 179 | 179 |
| Indirect cost allocation | - | 1,639 | 1,639 |
| Subcontractor costs | 143,337 | 225,203 | 368,540 |
| Capital outlay | - | - | - |
| Total Expenditures | 143,337 | 241,095 | 384,432 |
| Excess of revenues over (under) expenditures | 5,494 | - | 5,494 |
| Fund balance beginning of year | 10,916 | - | 10,916 |
| Fund balance end of year | \$ 16,410 | - | 16,410 |

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, 2020

Grant Name: Safe Room Construction Rebate Program
Grant Number: DR 1791-234 (451)
Grant Term: November 10, 2010 to December 31, 2020

| | Budget | Actual | | Total |
|--|--------------|---------|-------------|-----------|
| | | 2020 | Prior years | |
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 3,525,000 | 148,831 | 3,075,000 | 3,223,831 |
| Total Revenues | 3,525,000 | 148,831 | 3,075,000 | 3,223,831 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 16,612 | - | 16,612 | 16,612 |
| Supplies and materials | 451 | - | 451 | 451 |
| Internal service charges | 68,108 | - | 68,108 | 68,108 |
| Miscellaneous and other costs | 6,858 | - | 6,858 | 6,858 |
| Indirect cost allocation | 11,255 | - | 11,255 | 11,255 |
| Subcontractor costs | 3,421,716 | 143,337 | 2,960,800 | 3,104,137 |
| Total Expenditures | 3,525,000 | 143,337 | 3,064,084 | 3,207,421 |
| Excess of revenues over (under) expenditures | - | 5,494 | 10,916 | 16,410 |
| Fund balance beginning of year | - | 10,916 | - | - |
| Fund balance end of year | \$ - | 16,410 | 10,916 | 10,916 |

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, 2020

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 | | |
|--|----------------|----------------|----------------|----------------|
| | | 2020 | Prior years | Total |
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 499,100 | 241,095 | 248,874 | 489,969 |
| Total Revenues | <u>499,100</u> | <u>241,095</u> | <u>248,874</u> | <u>489,969</u> |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 9,295 | 3,955 | 5,340 | 9,295 |
| Internal service charges | 29,330 | 10,119 | 19,211 | 29,330 |
| Miscellaneous and other costs | 1,026 | 179 | 847 | 1,026 |
| Indirect cost allocation | 4,566 | 1,639 | 2,927 | 4,566 |
| Subcontractor costs | 454,883 | 225,203 | 220,549 | 445,752 |
| Total Expenditures | <u>499,100</u> | <u>241,095</u> | <u>248,874</u> | <u>489,969</u> |
| Excess of revenues over (under) expenditures | - | - | - | - |
| Fund balance beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance end of year | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>-</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2020

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

| | Budget | Actual | | Total |
|--------------------------------------|----------------|----------------|--------------|----------------|
| | | 2020 | Prior years | |
| Revenues: | | | | |
| State grants | | | | |
| Non-federal funds | \$ 340,634 | 153,091 | 2,900 | 155,991 |
| Interest income | - | 417 | 2,055 | 2,472 |
| Total Revenues | 340,634 | 153,508 | 4,955 | 158,463 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 54,336 | 28,060 | 3,093 | 31,153 |
| Travel | 12,830 | 3,693 | 564 | 4,257 |
| Supplies and materials | 800 | 86 | - | 86 |
| Internal service charges | 10,346 | 9,653 | 693 | 10,346 |
| Miscellaneous and other costs | 16,156 | 1,677 | 94 | 1,771 |
| Indirect cost allocation | 10,792 | 4,965 | 511 | 5,476 |
| Subcontractor costs | 235,374 | 105,374 | - | 105,374 |
| Total Expenditures | 340,634 | 153,508 | 4,955 | 158,463 |
| Excess of revenues over expenditures | - | - | - | - |
| Fund balance beginning of year | - | - | - | - |
| Fund balance end of year | \$ - | - | - | - |

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2020

| | 2020 Federal Planning | 2021 Federal Planning | 2018 Demonstration Project | 2021 Public Education Campaign | Total |
|--------------------------------------|-----------------------------|-----------------------------|----------------------------------|--------------------------------------|---------------|
| Revenues: | | | | | |
| State grants | | | | | |
| Federal flow-through | \$ 32,641 | 6,670 | - | 3,361 | 42,672 |
| PRPC cash match | - | - | 5,094 | - | 5,094 |
| Total Revenues | <u>32,641</u> | <u>6,670</u> | <u>5,094</u> | <u>3,361</u> | <u>47,766</u> |
| Expenditures: | | | | | |
| Current | | | | | |
| Salaries and benefits | 23,156 | 4,995 | - | 2,385 | 30,536 |
| Internal service charges | 6,053 | 982 | - | 613 | 7,648 |
| Miscellaneous and other costs | 65 | 5 | - | 16 | 86 |
| Indirect cost allocation | 3,367 | 688 | - | 347 | 4,402 |
| Subcontractor costs | - | - | 5,094 | - | 5,094 |
| Total Expenditures | <u>32,641</u> | <u>6,670</u> | <u>5,094</u> | <u>3,361</u> | <u>47,766</u> |
| 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> |

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, 2020

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

| | Budget | Actual | | |
|--------------------------------------|-----------|--------|-------------|--------|
| | | 2020 | Prior years | Total |
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 35,000 | 32,641 | 2,359 | 35,000 |
| Total Revenues | 35,000 | 32,641 | 2,359 | 35,000 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 24,661 | 23,156 | 1,505 | 24,661 |
| Internal service charges | 6,664 | 6,053 | 611 | 6,664 |
| Miscellaneous and other costs | 65 | 65 | - | 65 |
| Indirect cost allocation | 3,610 | 3,367 | 243 | 3,610 |
| Total Expenditures | 35,000 | 32,641 | 2,359 | 35,000 |
| 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, 2020

Grant Name: 2021 Federal Planning
Grant Number: 5YR-RCTP-2020-PRPC-00012 (371)
Grant Term: August 20, 2020 to February 28, 2022

| | <u>Budget</u> | <u>Actual 2020</u> |
|--------------------------------------|----------------|--------------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 130,000 | 6,670 |
| Total Revenues | <u>130,000</u> | <u>6,670</u> |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 87,708 | 4,995 |
| Internal service charges | 19,915 | 982 |
| Miscellaneous and other costs | 10,000 | 5 |
| Indirect cost allocation | <u>12,377</u> | <u>688</u> |
| Total Expenditures | <u>130,000</u> | <u>6,670</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, 2020

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

| | Budget | Actual | | Total |
|--------------------------------------|----------------|--------------|----------------|----------------|
| | | 2020 | Prior years | |
| Revenues: | | | | |
| State grants | | | | |
| Federal flow-through | \$ 160,000 | - | 160,000 | 160,000 |
| PRPC cash match | 20,000 | 5,094 | 4,205 | 9,299 |
| Total Revenues | 180,000 | 5,094 | 164,205 | 169,299 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 64,632 | - | 63,420 | 63,420 |
| Internal service charges | 18,580 | - | 18,103 | 18,103 |
| Miscellaneous and other costs | 1,609 | - | 2,168 | 2,168 |
| Indirect cost allocation | 10,179 | - | 9,625 | 9,625 |
| Subcontractor costs | 85,000 | 5,094 | 70,889 | 75,983 |
| Total Expenditures | 180,000 | 5,094 | 164,205 | 169,299 |
| 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, 2020.

Grant Name: 2021 Public Education Campaign
Grant Number: PLN-2020-PRPC-00009 (381)
Grant Term: August 20, 2020 to August 31, 2022

| | <u>Budget</u> | <u>Actual 2020</u> |
|--------------------------------------|----------------|--------------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 125,000 | 3,361 |
| Total Revenues | <u>125,000</u> | <u>3,361</u> |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 54,854 | 2,385 |
| Internal service charges | 16,270 | 613 |
| Miscellaneous and other costs | 45,624 | 16 |
| Indirect cost allocation | <u>8,252</u> | <u>347</u> |
| Total Expenditures | <u>125,000</u> | <u>3,361</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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2020

| | 2019 Planning Assistance | (CARES) Supplemental for Economic Recovery and Resiliency | Total |
|--------------------------------------|--------------------------------|---|----------------|
| Revenues: | | | |
| Federal grants | \$ 70,000 | 32,237 | 102,237 |
| Local cash | 38,952 | - | 38,952 |
| Total Revenues | 108,952 | 32,237 | 141,189 |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 74,988 | 19,859 | 94,847 |
| Travel | 3,774 | 156 | 3,930 |
| Supplies and materials | - | 1,188 | 1,188 |
| Internal service charges | 15,448 | 4,003 | 19,451 |
| Miscellaneous and other costs | 3,505 | 73 | 3,578 |
| Indirect cost allocation | 11,237 | 2,907 | 14,144 |
| Capital Outlay | - | 4,051 | 4,051 |
| Total Expenditures | 108,952 | 32,237 | 141,189 |
| 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, 2020

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

| | Budget | Actual | | |
|--------------------------------------|----------------|----------------|---------------|----------------|
| | | 2020 | Prior years | Total |
| Revenues: | | | | |
| Federal grants | \$ 210,000 | 70,000 | 52,500 | 122,500 |
| Local cash | 140,000 | 38,952 | 39,246 | 78,198 |
| Total Revenues | <u>350,000</u> | <u>108,952</u> | <u>91,746</u> | <u>200,698</u> |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 238,110 | 74,988 | 66,317 | 141,305 |
| Travel | 12,600 | 3,774 | 3,169 | 6,943 |
| Supplies and materials | 450 | - | - | - |
| Internal service charges | 58,691 | 15,448 | 12,252 | 27,700 |
| Miscellaneous and other costs | 4,051 | 3,505 | 546 | 4,051 |
| Indirect cost allocation | 36,098 | 11,237 | 9,462 | 20,699 |
| Total Expenditures | <u>350,000</u> | <u>108,952</u> | <u>91,746</u> | <u>200,698</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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2020

Grant Name: (CARES) Supplemental for Economic Recovery & Resiliency
 Grant Number: ED20AUS3070030 (320)
 Grant Term: July 1, 2020 to June 30, 2022

| | <u>Budget</u> | <u>Actual 2020</u> |
|--------------------------------------|----------------|--------------------|
| Revenues: | | |
| Federal grants | \$ 400,000 | 32,237 |
| Total Revenues | <u>400,000</u> | <u>32,237</u> |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 273,846 | 19,859 |
| Travel | 10,000 | 156 |
| Supplies and materials | 500 | 1,188 |
| Internal service charges | 69,590 | 4,003 |
| Miscellaneous and other costs | 100 | 73 |
| Indirect cost allocation | 40,714 | 2,907 |
| Capital Outlay | <u>5,250</u> | <u>4,051</u> |
| Total Expenditures | <u>400,000</u> | <u>32,237</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, 2020

| | <u>2020 Law Enforcement Education & Training</u> | <u>2020 Specialized GAP Training</u> | <u>Total</u> |
|--------------------------------------|--|--|---------------|
| Revenues: | | | |
| State grants | | | |
| Federal flow-through | \$ - | 3,757 | 3,757 |
| Non-federal funds | 80,423 | - | 80,423 |
| Program income-PRPC | 4,610 | - | 4,610 |
| | <u>85,033</u> | <u>3,757</u> | <u>88,790</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Current | | | |
| Salaries and benefits | 25,438 | 1,309 | 26,747 |
| Supplies and materials | 1,156 | - | 1,156 |
| Internal service charges | 5,513 | 2,061 | 7,574 |
| Indirect cost allocation | 3,692 | 387 | 4,079 |
| Subcontractor costs | 49,234 | - | 49,234 |
| | <u>85,033</u> | <u>3,757</u> | <u>88,790</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

OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2020

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

| | Budget | Actual | | Total |
|--------------------------------------|------------|--------|-------------|--------|
| | | 2020 | Prior years | |
| Revenues: | | | | |
| State grants | | | | |
| Non-federal funds | \$ 110,543 | 80,423 | 5,402 | 85,825 |
| Program income-PRPC | 14,000 | 4,610 | 2,090 | 6,700 |
| Total Revenues | 124,543 | 85,033 | 7,492 | 92,525 |
| Expenditures: | | | | |
| Current | | | | |
| Salaries and benefits | 23,915 | 25,438 | 2,095 | 27,533 |
| Supplies and materials | 1,156 | 1,156 | - | 1,156 |
| Internal service charges | 5,711 | 5,513 | 431 | 5,944 |
| Indirect cost allocation | 3,407 | 3,692 | 290 | 3,982 |
| Subcontractor costs | 90,354 | 49,234 | 4,676 | 53,910 |
| Total Expenditures | 124,543 | 85,033 | 7,492 | 92,525 |
| 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, 2020

Grant Name: 2020 Specialized Criminal Justice GAP Training
Grant Number: 3754601 (260)
Grant Term: October 1, 2019 to March 31, 2021

| | Budget | Actual 2020 |
|--------------------------------------|-----------|-------------|
| Revenues: | | |
| State grants | | |
| Federal flow-through | \$ 29,950 | 3,757 |
| Total Revenues | 29,950 | 3,757 |
| Expenditures: | | |
| Current | | |
| Salaries and benefits | 1,409 | 1,309 |
| Internal service charges | 564 | 2,061 |
| Indirect cost allocation | 227 | 387 |
| Subcontractor costs | 27,750 | - |
| Total Expenditures | 29,950 | 3,757 |
| 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, 2020

| | Major Funds | | | |
|---|----------------------------------|-------------------|--|------------------|
| | Texas Workforce Commission | | Texas Health and Human Services Commission | |
| | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> |
| Revenues: | | | | |
| Federal grants | \$ - | - | - | - |
| State grants: | | | | |
| Federal flow-through | 18,751,311 | 18,520,394 | 2,242,449 | 2,906,143 |
| Non-federal funds | 1,441,719 | 2,568,264 | 133,316 | 140,580 |
| Local cash and in-kind | - | 245,186 | 584,986 | 589,985 |
| Program income: | | | | |
| PRPC | - | - | 4,875 | 8,155 |
| Subcontractor | - | - | 150,092 | 150,392 |
| Membership dues | - | - | - | - |
| Rent income | - | - | - | - |
| Interest income | - | - | - | - |
| Internal service fund charges | - | - | - | - |
| Miscellaneous | 843,770 | - | - | - |
| Total revenues | <u>21,036,800</u> | <u>21,333,844</u> | <u>3,115,718</u> | <u>3,795,255</u> |
| Current expenditures: | | | | |
| Salaries and benefits | 621,458 | 540,833 | 683,415 | 674,571 |
| Travel | 27,174 | 16,283 | 14,100 | 5,229 |
| Supplies and materials | 2,050 | 103,015 | 3,950 | 7,595 |
| Internal service charges | 358,606 | 374,387 | 182,129 | 166,725 |
| Equipment rental and maintenance | - | 214 | - | - |
| Miscellaneous and other costs | 34,342 | 55,967 | 54,250 | 56,971 |
| Client payments, training and supportive services | 15,169,218 | 15,165,738 | 1,500,899 | 2,214,607 |
| Local cash, in-kind and program income | - | 154,206 | 605,078 | 600,153 |
| Subcontractor costs | 4,032,324 | 3,845,033 | - | - |
| Workforce center costs | 602,340 | 155,806 | - | - |
| 9-1-1 system expenditures | - | - | - | - |
| Building occupancy | - | - | - | - |
| Capital outlay | - | 779,014 | - | - |
| Total expenditures | <u>20,847,512</u> | <u>21,190,496</u> | <u>3,043,821</u> | <u>3,725,851</u> |
| Excess (deficiency) of revenues over expenditures | <u>189,288</u> | <u>143,348</u> | <u>71,897</u> | <u>69,404</u> |
| Other financing sources (uses): | | | | |
| Transfers from other funds | - | - | 35,955 | 35,372 |
| Transfers to other funds | (189,288) | (143,348) | (107,852) | (104,776) |
| Total other financing sources (uses) | <u>(189,288)</u> | <u>(143,348)</u> | <u>(71,897)</u> | <u>(69,404)</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 | 102,237 | - | - | 70,000 | 102,237 |
| 857,731 | 897,065 | - | - | 21,851,491 | 22,323,602 |
| 2,180,114 | 2,262,081 | - | - | 3,755,149 | 4,970,925 |
| 850,306 | 1,052,045 | - | 1,170 | 1,435,292 | 1,888,386 |
| - | 25,118 | - | - | 4,875 | 33,273 |
| - | - | - | - | 150,092 | 150,392 |
| 68,380 | 68,125 | - | - | 68,380 | 68,125 |
| - | - | 9,248 | 7,942 | 9,248 | 7,942 |
| 39,770 | 22,521 | - | - | 39,770 | 22,521 |
| - | - | 949,183 | 958,075 | 949,183 | 958,075 |
| 7,553 | 30,942 | - | - | 851,323 | 30,942 |
| <u>4,073,854</u> | <u>4,460,134</u> | <u>958,431</u> | <u>967,187</u> | <u>29,184,803</u> | <u>30,556,420</u> |
| 1,283,904 | 1,675,246 | 613,223 | 593,915 | 3,202,000 | 3,484,565 |
| 53,130 | 46,508 | 7,300 | 2,842 | 101,704 | 70,862 |
| 5,724 | 36,062 | 8,430 | 11,868 | 20,154 | 158,540 |
| 371,117 | 416,956 | - | - | 911,852 | 958,068 |
| 7,820 | 6,553 | 21,550 | 72,190 | 29,370 | 78,957 |
| 123,185 | 195,788 | 93,580 | 20,921 | 305,357 | 329,647 |
| - | - | - | - | 16,670,117 | 17,380,345 |
| - | - | - | - | 605,078 | 754,359 |
| 835,321 | 1,008,268 | - | 11,809 | 4,867,645 | 4,865,110 |
| - | - | - | - | 602,340 | 155,806 |
| 1,017,521 | 1,072,000 | - | - | 1,017,521 | 1,072,000 |
| - | - | 157,036 | 118,660 | 157,036 | 118,660 |
| 125,775 | 258,915 | - | 8,010 | 125,775 | 1,045,939 |
| <u>3,823,497</u> | <u>4,716,296</u> | <u>901,119</u> | <u>840,215</u> | <u>28,615,949</u> | <u>30,472,858</u> |
| <u>250,357</u> | <u>(256,162)</u> | <u>57,312</u> | <u>126,972</u> | <u>568,854</u> | <u>83,562</u> |
| 303,140 | 382,553 | - | - | 339,095 | 417,925 |
| (35,955) | (169,801) | (6,000) | - | (339,095) | (417,925) |
| <u>267,185</u> | <u>212,752</u> | <u>(6,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>517,542</u> | <u>(43,410)</u> | <u>51,312</u> | <u>126,972</u> | <u>568,854</u> | <u>83,562</u> |
| <u>2,872,650</u> | <u>2,872,650</u> | <u>72,968</u> | <u>72,968</u> | <u>2,945,618</u> | <u>2,945,618</u> |
| <u>3,390,192</u> | <u>2,829,240</u> | <u>124,280</u> | <u>199,940</u> | <u>3,514,472</u> | <u>3,029,180</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Indirect Costs

Year ended September 30, 2020
(With comparative totals for 2019)

| | <u>2020</u> | <u>2019</u> <u>(Comparative)</u> |
|--------------------------|-------------------|-------------------------------------|
| Salaries and benefits | \$ 279,043 | \$ 259,652 |
| Contractual services | 41,700 | 37,750 |
| Travel | 20,073 | 28,071 |
| Supplies and materials | 10,680 | 8,041 |
| Internal service charges | 37,067 | 34,559 |
| Printing and publication | 4,325 | 5,974 |
| Insurance | 2,290 | 2,444 |
| Memberships | 9,133 | 8,168 |
| Postage and freight | 7,111 | 7,176 |
| Miscellaneous | 16,430 | 41,465 |
| Total | <u>\$ 427,853</u> | <u>\$ 433,301</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Computation of Indirect Cost Allocation

Year ended September 30, 2020
(With comparative totals for 2019)

| | General | Texas Workforce Commission | Texas Health and Human Services Commission | Other Governmental Funds | Total 2020 | Total 2019 |
|---|------------------|----------------------------------|--|--------------------------------|-------------------|-------------------|
| Basis for allocation | | | | | | |
| Total Expenditures | \$ 1,538,676 | 21,190,496 | 3,725,851 | 3,177,620 | 29,632,643 | 24,567,762 |
| Less: | | | | | | |
| Client payments | - | 256,864 | - | - | 256,864 | 205,188 |
| Client supportive services | - | 14,908,874 | 2,214,607 | - | 17,123,481 | 12,835,050 |
| Subcontractor costs | 119,181 | 3,845,033 | - | 889,087 | 4,853,301 | 4,941,784 |
| Local cash, in-kind and program income | - | 154,206 | 600,153 | - | 754,359 | 631,158 |
| 9-1-1 costs | - | - | - | 1,072,000 | 1,072,000 | 975,599 |
| Capital outlay | 177,906 | 779,014 | - | 81,009 | 1,037,929 | 529,485 |
| Indirect costs | 427,853 | - | - | - | 427,853 | 433,301 |
| Other | 5,770 | - | - | 10,876 | 16,646 | 34,454 |
| | <u>807,966</u> | <u>1,246,505</u> | <u>911,091</u> | <u>1,124,648</u> | <u>4,090,210</u> | <u>3,981,743</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>\$ 92,916</u> | <u>143,348</u> | <u>104,775</u> | <u>129,335</u> | <u>470,374</u> | <u>457,901</u> |
| Transfer from other funds | | | | | 6,000 | 6,000 |
| Costs over (under) allocation | | | | | <u>(48,521)</u> | <u>(30,600)</u> |
| | | | | | <u>\$ 427,853</u> | <u>\$ 433,301</u> |

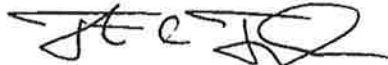
PANHANDLE REGIONAL PLANNING COMMISSION

INDIRECT CAP CERTIFICATION

FOR FISCAL YEAR 2020

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2020 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 1, 2021

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.

| Table of Contents | Page |
|-------------------------------|-------------|
| Financial Trends | 169 |

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

| | |
|-------------------------------|-----|
| Revenue Capacity | 179 |
|-------------------------------|-----|

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

| | |
|----------------------------|-----|
| Debt Capacity | 185 |
|----------------------------|-----|

This schedule presents information intended to help the reader understand the PRPC's current levels of outstanding debt.

| | |
|---|-----|
| Demographic and Economic Information | 186 |
|---|-----|

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 | 189 |
|------------------------------------|-----|

These schedules contain infrastructure data to help the reader understand how the information in PRPC's financial report relates to the activities it performs.

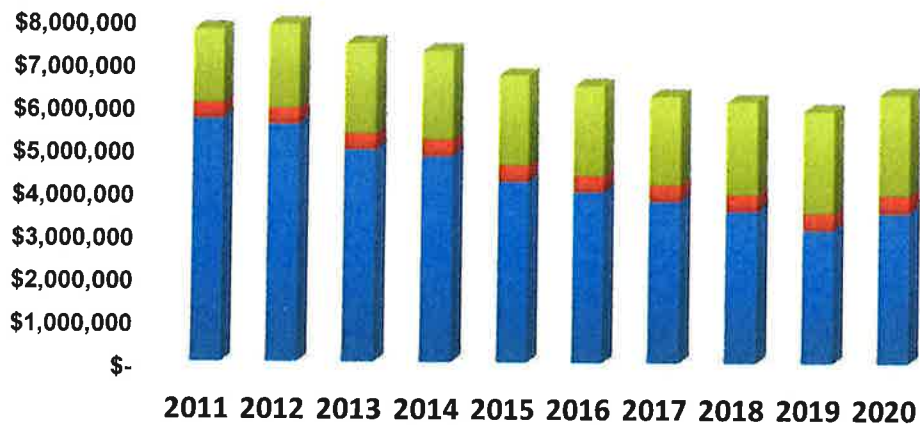
PANHANDLE REGIONAL PLANNING COMMISSION

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|--|---------------------|------------------|------------------|------------------|
| Governmental activities | | | | |
| Net investment in capital assets | \$ 5,673,811 | 5,541,656 | 4,956,574 | 4,810,030 |
| Restricted for micro-loan programs | 370,379 | 374,047 | 377,029 | 379,800 |
| Unrestricted | 1,711,504 | 1,955,168 | 2,098,510 | 2,074,942 |
| Total governmental activities net position | <u>\$ 7,755,694</u> | <u>7,870,871</u> | <u>7,432,113</u> | <u>7,264,772</u> |

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| 4,226,063 | 3,991,512 | 3,775,710 | 3,553,998 | 3,110,545 | 3,522,421 |
| 381,689 | 383,531 | 382,507 | 384,659 | 397,696 | 405,759 |
| 2,095,411 | 2,087,709 | 2,062,541 | 2,161,011 | 2,374,970 | 2,349,582 |
| <u>6,703,163</u> | <u>6,462,752</u> | <u>6,220,758</u> | <u>6,099,668</u> | <u>5,883,211</u> | <u>6,277,762</u> |

Net Position



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

PANHANDLE REGIONAL PLANNING COMMISSION

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

| | 2011 | 2012 | 2013 | 2014 |
|--|----------------------|-------------------|-------------------|-------------------|
| Expenses | | | | |
| Governmental activities: | | | | |
| General government | \$ 718,619 | 510,412 | 529,912 | 624,566 |
| Workforce development | 15,029,693 | 13,032,787 | 13,224,033 | 13,158,058 |
| Aging services | 2,953,549 | 3,049,124 | 2,715,995 | 2,774,270 |
| Emergency communications | 1,884,717 | 1,731,281 | 1,457,750 | 1,678,456 |
| Emergency management | 2,182,883 | 2,507,035 | 2,678,458 | 2,439,881 |
| Solid waste planning | 371,418 | 175,372 | 208,405 | 160,603 |
| Criminal justice programs | 327,255 | 154,179 | 104,638 | 106,606 |
| Economic development | 90,365 | 128,386 | 141,748 | 141,129 |
| Transportation planning | 114,286 | 115,358 | 115,021 | 85,967 |
| Regional bio-terrorism planning | 6,423 | - | - | - |
| Water planning development | 19,221 | 47,237 | 78,646 | 293,014 |
| Environmental education | - | - | 6,075 | 1,565 |
| Total governmental activities expenses | <u>23,698,429</u> | <u>21,451,171</u> | <u>21,260,681</u> | <u>21,464,115</u> |
| Total primary government expenses | <u>\$ 23,698,429</u> | <u>21,451,171</u> | <u>21,260,681</u> | <u>21,464,115</u> |
| Program Revenues | | | | |
| Governmental activities: | | | | |
| Operating grants and contributions | | | | |
| General government | \$ 157,252 | 55,889 | 53,578 | 63,376 |
| Workforce development | 14,921,809 | 12,918,639 | 13,137,417 | 13,087,010 |
| Aging services | 1,855,312 | 1,964,285 | 1,753,834 | 1,785,505 |
| Emergency communications | 2,059,979 | 1,669,958 | 1,347,149 | 1,960,600 |
| Emergency management | 2,176,763 | 2,365,168 | 2,224,917 | 1,956,708 |
| Solid waste planning | 370,110 | 174,783 | 208,787 | 158,639 |
| Criminal justice programs | 323,129 | 148,915 | 100,197 | 100,786 |
| Economic development | 64,277 | 78,007 | 91,789 | 45,000 |
| Transportation planning | 113,183 | 114,991 | 116,025 | 84,098 |
| Regional bio-terrorism planning | 6,228 | - | - | - |
| Water planning development | 19,097 | 47,178 | 78,681 | 292,594 |
| Environmental education | - | - | 4,980 | - |
| Local contracts and in-kind | 2,100,145 | 1,823,617 | 1,563,302 | 1,663,732 |
| Total governmental activities program revenues | <u>24,167,284</u> | <u>21,361,430</u> | <u>20,680,656</u> | <u>21,198,048</u> |
| Total primary government revenues | <u>\$ 24,167,284</u> | <u>21,361,430</u> | <u>20,680,656</u> | <u>21,198,048</u> |
| Total primary government net expense | <u>\$ 468,855</u> | <u>(89,741)</u> | <u>(580,025)</u> | <u>(266,067)</u> |

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 691,425 | 725,092 | 855,736 | 843,371 | 985,115 | 1,166,017 |
| 12,986,502 | 12,862,107 | 13,360,050 | 14,793,388 | 17,164,764 | 20,643,600 |
| 2,654,786 | 2,770,020 | 2,734,852 | 2,517,953 | 2,884,188 | 3,810,117 |
| 2,931,833 | 1,255,729 | 1,805,668 | 1,388,860 | 1,795,897 | 1,687,363 |
| 608,133 | 2,117,397 | 1,085,118 | 1,486,997 | 1,431,455 | 1,237,727 |
| 197,920 | 162,908 | 192,803 | 167,158 | 178,035 | 152,320 |
| 119,811 | 111,747 | 172,986 | 119,028 | 121,998 | 87,858 |
| 143,889 | 78,187 | 87,938 | 136,312 | 122,853 | 138,796 |
| 47,020 | 51,764 | 50,434 | 74,901 | 140,356 | 46,825 |
| - | - | - | - | - | - |
| 251,018 | 66,022 | 71,847 | 190,723 | 170,473 | 224,349 |
| - | - | - | - | - | - |
| <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>29,194,972</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>29,194,972</u> |
| - | - | - | - | - | - |
| 12,880,362 | 12,812,192 | 13,219,679 | 14,634,462 | 16,933,418 | 21,088,658 |
| 1,767,329 | 1,804,450 | 1,679,373 | 1,756,060 | 2,092,739 | 3,046,723 |
| 2,394,943 | 1,560,822 | 1,966,492 | 1,765,375 | 1,852,768 | 1,804,609 |
| 785,561 | 1,518,073 | 645,160 | 826,548 | 907,875 | 850,636 |
| 196,764 | 162,657 | 189,670 | 167,121 | 176,943 | 153,091 |
| 110,798 | 103,318 | 146,562 | 108,798 | 110,465 | 84,180 |
| 60,000 | 75,000 | 52,500 | 70,000 | 70,000 | 102,237 |
| 46,460 | 51,784 | 49,183 | 73,882 | 138,477 | 42,672 |
| - | - | - | - | - | - |
| 251,145 | 65,687 | 71,680 | 190,580 | 169,437 | 223,958 |
| - | - | - | - | - | - |
| <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>2,092,997</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>29,489,761</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>29,489,761</u> |
| <u>(312,113)</u> | <u>(329,203)</u> | <u>(334,771)</u> | <u>(248,298)</u> | <u>(340,190)</u> | <u>294,789</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

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

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|---|-------------------|----------------|------------------|------------------|
| General Revenues | | | | |
| Governmental activities: | | | | |
| Membership dues | \$ 64,245 | 68,380 | 67,945 | 68,210 |
| Interest income | 12,317 | 10,835 | 10,656 | 11,178 |
| Miscellaneous | <u>56,789</u> | <u>125,703</u> | <u>62,666</u> | <u>19,338</u> |
| Total governmental activities | <u>133,351</u> | <u>204,918</u> | <u>141,267</u> | <u>98,726</u> |
| Total primary government change in net position | <u>\$ 602,206</u> | <u>115,177</u> | <u>(438,758)</u> | <u>(167,341)</u> |

| <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|------------------|------------------|------------------|------------------|------------------|----------------|
| 68,052 | 68,380 | 68,210 | 68,125 | 68,380 | 68,125 |
| 11,435 | 12,250 | 16,626 | 27,226 | 44,084 | 22,521 |
| <u>7,942</u> | <u>8,162</u> | <u>7,941</u> | <u>7,942</u> | <u>11,271</u> | <u>9,114</u> |
| <u>87,429</u> | <u>88,792</u> | <u>92,777</u> | <u>103,293</u> | <u>123,735</u> | <u>99,760</u> |
| <u>(224,684)</u> | <u>(240,411)</u> | <u>(241,994)</u> | <u>(145,005)</u> | <u>(216,455)</u> | <u>394,549</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

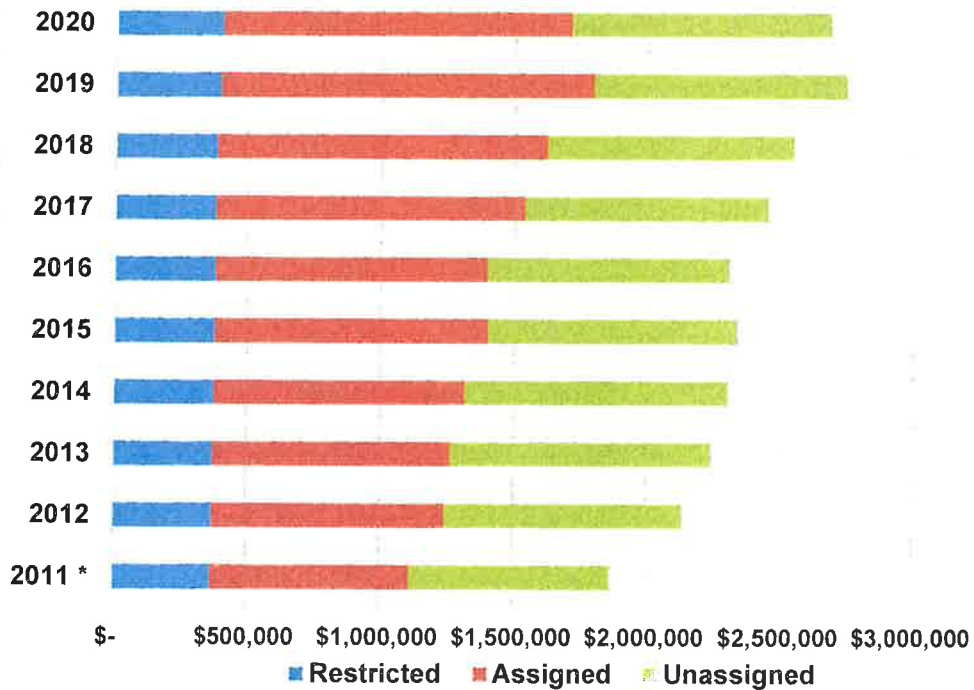
FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

| | 2011 * | 2012 | 2013 | 2014 |
|------------------------------------|--------------|-----------|-----------|-----------|
| General Fund | | | | |
| Restricted | \$ 370,379 | 374,047 | 377,029 | 379,800 |
| Assigned | 744,263 | 870,605 | 887,247 | 937,170 |
| Unassigned | 757,146 | 899,908 | 984,724 | 994,449 |
| Total general fund | \$ 1,871,788 | 2,144,560 | 2,249,000 | 2,311,419 |
| All other Governmental Funds | | | | |
| Assigned | 10,662 | 18,241 | 20,708 | 23,370 |
| Total all other governmental funds | \$ 10,662 | 18,241 | 20,708 | 23,370 |

* Beginning in fiscal year 2011, fund balance categories were reclassified as a result of implementing GASB Statement No. 54.

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| 381,689 | 383,531 | 382,507 | 384,659 | 397,696 | 405,759 |
| 1,022,785 | 1,017,279 | 1,158,052 | 1,238,825 | 1,401,519 | 1,306,347 |
| 937,570 | 912,963 | 912,456 | 928,267 | 951,564 | 978,854 |
| <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> | <u>2,690,960</u> |
| 10,359 | 20,149 | 10,916 | 10,916 | - | 16,410 |
| <u>10,359</u> | <u>20,149</u> | <u>10,916</u> | <u>10,916</u> | <u>-</u> | <u>16,410</u> |

Governmental Fund Balances



PANHANDLE REGIONAL PLANNING COMMISSION

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

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|--|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Intergovernmental grants and contracts | \$ 22,067,139 | 19,537,813 | 19,117,354 | 19,534,316 |
| Local cash and in-kind | 1,719,212 | 1,623,261 | 1,376,429 | 1,358,562 |
| Program income: | | | | |
| PRPC | 67,764 | 55,489 | 56,773 | 142,651 |
| Subcontractor | 220,938 | 190,971 | 154,029 | 155,406 |
| Membership dues | 64,245 | 68,380 | 67,945 | 68,210 |
| Interest income | 13,080 | 11,846 | 12,105 | 12,158 |
| Miscellaneous | 40,875 | 114,309 | 71,931 | 5,293 |
| Total revenues | <u>24,193,253</u> | <u>21,602,069</u> | <u>20,856,566</u> | <u>21,276,596</u> |
| Expenditures | | | | |
| General government | 1,052,049 | 838,024 | 870,214 | 937,664 |
| Workforce development | 14,866,108 | 12,913,878 | 13,114,040 | 12,991,417 |
| Aging services | 2,869,637 | 2,961,172 | 2,637,208 | 2,672,421 |
| Emergency communications | 2,018,882 | 1,627,194 | 1,302,589 | 1,912,712 |
| Emergency management | 2,336,098 | 2,402,463 | 2,207,392 | 1,950,071 |
| Solid waste planning | 360,845 | 165,049 | 202,089 | 153,314 |
| Criminal justice programs | 318,331 | 150,089 | 102,047 | 102,056 |
| Economic development | 79,709 | 114,110 | 127,459 | 123,679 |
| Transportation planning | 101,338 | 102,586 | 103,363 | 74,920 |
| Regional bio-terrorism planning | 5,856 | - | - | - |
| Water planning development | 18,307 | 47,153 | 77,802 | 291,934 |
| Environmental education | - | - | 5,456 | 1,327 |
| Total expenditures | <u>24,027,160</u> | <u>21,321,718</u> | <u>20,749,659</u> | <u>21,211,515</u> |
| Excess of revenues over (under) expenditures | <u>166,093</u> | <u>280,351</u> | <u>106,907</u> | <u>65,081</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 430,449 | 353,940 | 359,687 | 356,462 |
| Transfer out | (458,941) | (353,940) | (359,687) | (356,462) |
| Total other financing sources (uses) | <u>(28,492)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>\$ 137,601</u> | <u>280,351</u> | <u>106,907</u> | <u>65,081</u> |

| <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 18,493,362 | 18,153,983 | 18,020,299 | 19,592,826 | 22,452,122 | 27,396,764 |
| 1,564,137 | 1,545,754 | 1,853,018 | 1,661,826 | 1,940,947 | 1,887,216 |
| 43,944 | 40,047 | 38,586 | 38,508 | 39,732 | 33,273 |
| 145,313 | 116,714 | 146,750 | 155,388 | 170,934 | 150,392 |
| 68,052 | 68,380 | 68,210 | 68,125 | 68,380 | 68,125 |
| 11,435 | 12,250 | 16,626 | 27,226 | 44,084 | 22,521 |
| 84,363 | 24,750 | 19,275 | 22,187 | 39,671 | 30,942 |
| <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> | <u>29,589,233</u> |
| 1,009,294 | 1,105,122 | 1,208,299 | 1,207,244 | 1,316,717 | 1,538,676 |
| 12,854,954 | 12,725,070 | 13,163,376 | 14,681,089 | 17,044,827 | 21,190,496 |
| 2,558,653 | 2,672,003 | 2,604,733 | 2,427,056 | 2,787,247 | 3,725,851 |
| 2,340,463 | 1,501,244 | 1,897,706 | 1,703,817 | 1,788,033 | 1,738,372 |
| 805,635 | 1,466,903 | 615,962 | 790,258 | 925,119 | 811,180 |
| 189,029 | 156,624 | 182,871 | 161,152 | 172,032 | 148,543 |
| 116,195 | 108,009 | 167,549 | 115,641 | 118,417 | 84,711 |
| 127,344 | 69,683 | 76,610 | 122,718 | 110,968 | 127,045 |
| 41,389 | 46,242 | 43,925 | 67,637 | 133,902 | 43,364 |
| - | - | - | - | - | - |
| 249,496 | 65,999 | 71,724 | 190,736 | 170,499 | 224,405 |
| - | - | - | - | - | - |
| <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>29,632,643</u> |
| <u>118,154</u> | <u>44,979</u> | <u>130,009</u> | <u>98,738</u> | <u>188,109</u> | <u>(43,410)</u> |
| 344,444 | 376,461 | 403,392 | 374,474 | 417,455 | 417,925 |
| (444,984) | (439,921) | (403,392) | (374,474) | (417,455) | (417,925) |
| (100,540) | (63,460) | - | - | - | - |
| <u>17,614</u> | <u>(18,481)</u> | <u>130,009</u> | <u>98,738</u> | <u>188,109</u> | <u>(43,410)</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

| COUNTIES | <u>Entity</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|----------|---------------|---------------|---------------|---------------|---------------|
| | 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>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 162 | 162 | 162 | 162 | 162 | 183 |
| 139 | 139 | 139 | 139 | 139 | 152 |
| 525 | 525 | 525 | 525 | 525 | 554 |
| 685 | 685 | 685 | 685 | 685 | 704 |
| 598 | 598 | 598 | 598 | 598 | 653 |
| 260 | 260 | 260 | 260 | 260 | 273 |
| 570 | 570 | 570 | 570 | 570 | 529 |
| 1,647 | 1,647 | 1,647 | 1,647 | 1,647 | 1,578 |
| 313 | 313 | 313 | 313 | 313 | 325 |
| 1,915 | 1,915 | 1,915 | 1,915 | 1,915 | 1,933 |
| 285 | 285 | 285 | 285 | 285 | 321 |
| 477 | 477 | 477 | 477 | 477 | 456 |
| 515 | 515 | 515 | 515 | 515 | 471 |
| 324 | 324 | 324 | 324 | 324 | 285 |
| 1,883 | 1,883 | 1,883 | 1,883 | 1,883 | 2,028 |
| 281 | 281 | 281 | 281 | 281 | 260 |
| 1,862 | 1,862 | 1,862 | 1,862 | 1,862 | 1,710 |
| 869 | 869 | 869 | 869 | 869 | 766 |
| 174 | 174 | 174 | 174 | 174 | 186 |
| 873 | 873 | 873 | 873 | 873 | 851 |
| 10,291 | 10,291 | 10,291 | 10,291 | 10,291 | 9,651 |
| 10,262 | 10,262 | 10,262 | 10,262 | 10,262 | 8,867 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 258 | 258 | 258 | 258 | 258 | 271 |
| 668 | 668 | 668 | 668 | 668 | 712 |
| 460 | 460 | 460 | 460 | 460 | 449 |
| <u>36,380</u> | <u>36,380</u> | <u>36,380</u> | <u>36,380</u> | <u>36,380</u> | <u>34,253</u> |

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

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

| <u>Entity</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</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 |
| 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 |
| 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 |
| SANFORD | 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 | - | - | - | - |
| VEGA | 85 | 85 | 85 | 85 |
| WELLINGTON | 186 | 186 | 186 | 186 |
| WHEELER | 135 | 135 | 135 | 135 |
| WHITE DEER | 85 | 85 | 85 | 85 |
| | <u>31,235</u> | <u>31,235</u> | <u>31,235</u> | <u>31,320</u> |

| <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 85 | 85 | - | - | - | - |
| 1,249 | 1,249 | 1,249 | 1,249 | 1,249 | 1,169 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 116 | 116 | 116 | 116 | 116 | 116 |
| 85 | 85 | 85 | - | 85 | - |
| 350 | 350 | 350 | 350 | 350 | 328 |
| 180 | 180 | 180 | - | 180 | - |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 101 | 101 | 101 | 101 | 101 | 99 |
| 85 | - | 85 | 85 | 85 | 85 |
| 95 | 95 | 95 | 95 | 95 | 102 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 1,306 | 1,306 | 1,306 | 1,306 | 1,306 | 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 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 195 | 195 | 195 | 195 | 195 | 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 | 1,529 | 1,520 |
| 208 | 208 | 208 | 208 | 208 | 220 |
| 748 | 748 | 748 | 748 | 748 | 661 |
| 85 | - | 85 | 85 | 85 | 85 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 162 | 162 | 162 | 162 | 162 | 172 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 85 | 85 | 85 | 85 | 85 | - |
| 286 | 286 | 286 | 286 | 286 | 257 |
| 160 | 160 | 160 | 160 | 160 | 165 |
| 171 | 171 | 171 | 171 | 171 | 169 |
| 164 | 164 | 164 | 164 | 164 | 166 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 422 | 422 | 422 | 422 | 422 | 435 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 85 | 85 | 85 | 85 | 85 | 85 |
| 186 | 186 | 186 | 186 | 186 | 193 |
| 135 | 135 | 135 | 135 | 135 | 117 |
| 85 | 85 | 85 | 85 | 85 | 90 |
| <u>31,490</u> | <u>31,162</u> | <u>31,405</u> | <u>31,140</u> | <u>31,405</u> | <u>29,312</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

| <u>Entity</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</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>\$ 68,125</u> | <u>\$ 68,125</u> | <u>\$ 68,125</u> | <u>\$ 68,210</u> |

| <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</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 |
| <u>510</u> | <u>510</u> | <u>425</u> | <u>425</u> | <u>595</u> | <u>680</u> |
| <u>68,380</u> | <u>68,052</u> | <u>68,210</u> | <u>67,945</u> | <u>68,380</u> | <u>64,245</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> |
|--------------------|----------------------|---|---------------------|
| 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 | 0.00 | 0.83 |
| 2020 | 305,823 | *** | 0.68 |

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 2020.

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> |
|--------------------------|---------------------|--|--|
| 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 | 21,474,612 | 48,267 |
| 2020 | 447,230 | *** | *** |

* US Census Bureau for 2011, Texas State Center for 2012 to 2020 (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

| 2020 | | | 2011 | | |
|--|------------------------|--------------------------------|--------------------------------------|------------------------|--------------------------------|
| Employer | Number of Employees | Percent of Total Employment | Employer | Number of Employees | Percent of Total Employment |
| Affiliated Foods/Tri-State Baking/Plains Dairy | 1205 | 0.60 | Amarillo ISD | 4305 | 1.94 |
| Amarillo ISD | 5364 | 2.67 | Baptist St. Anthonys | 3371 | 1.52 |
| Amarillo VA Health Care System | 1291 | 0.64 | BWXT Pantex LLC | 2970 | 1.34 |
| BSA Health System/Don & Sybil Harrington | 3143 | 1.56 | Conagra Beef Company | 2211 | 1.00 |
| City of Amarillo | 1439 | 0.72 | Excel Corporation | 2358 | 1.06 |
| CNS Pantex | 3203 | 1.59 | IBP Inc. | 3375 | 1.52 |
| Northwest Texas Healthcare System | 1860 | 0.92 | Northwest Texas Healthcare | 1895 | 0.85 |
| Tyson Foods, Inc. | 4400 | 2.19 | Texas Association of Counties | 2630 | 1.18 |
| United Supermarkets | 1604 | 0.80 | Texas Department of Criminal Justice | 3737 | 1.68 |
| Walmart Supercenters | 1359 | 0.68 | Wal-Mart Associates Inc. | 1300 | 0.58 |

Sources:

Texas Workforce Commission Labor Market Information

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

2011 employer information is from the Texas Workforce Commission.

PANHANDLE REGIONAL PLANNING COMMISSION

UNEMPLOYMENT RATE BY COUNTY * LAST TEN FISCAL YEARS

| County | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---------------|------|------|------|------|------|------|------|------|------|------|
| Armstrong | 4.8% | 4.9% | 4.2% | 3.4% | 2.7% | 2.9% | 2.6% | 2.8% | 2.7% | 4.0% |
| Briscoe | 6.2 | 6.1 | 7.0 | 5.4 | 4.0 | 4.3 | 4.8 | 3.9 | 3.7 | 4.5 |
| Carson | 5.4 | 4.5 | 4.4 | 3.7 | 3.1 | 3.4 | 3.4 | 2.9 | 2.6 | 3.9 |
| Castro | 5.6 | 5.2 | 5.2 | 5.0 | 3.7 | 3.1 | 3.5 | 3.0 | 2.9 | 3.4 |
| Childress | 7.1 | 5.5 | 5.2 | 4.5 | 3.4 | 3.2 | 3.0 | 2.8 | 2.4 | 3.8 |
| Collingsworth | 5.9 | 4.9 | 4.7 | 4.3 | 3.7 | 3.5 | 3.7 | 3.4 | 3.1 | 4.1 |
| Dallam | 4.6 | 4.1 | 3.7 | 3.3 | 2.5 | 2.2 | 2.3 | 2.0 | 1.9 | 2.7 |
| Deaf Smith | 5.8 | 5.1 | 4.7 | 4.0 | 3.2 | 3.2 | 3.3 | 2.9 | 2.7 | 3.4 |
| Donley | 6.5 | 5.5 | 5.6 | 4.2 | 4.0 | 4.3 | 4.2 | 3.5 | 3.3 | 4.4 |
| Gray | 6.7 | 5.3 | 4.6 | 3.8 | 4.5 | 6.8 | 6.3 | 4.3 | 3.6 | 6.7 |
| Hall | 9.3 | 8.3 | 7.5 | 6.7 | 5.4 | 6.6 | 7.4 | 4.8 | 3.9 | 5.8 |
| Hansford | 4.6 | 4.0 | 3.9 | 3.1 | 2.7 | 3.1 | 2.9 | 2.4 | 2.3 | 3.0 |
| Hartley | 5.2 | 4.4 | 4.3 | 3.7 | 2.6 | 2.1 | 2.2 | 1.9 | 1.8 | 2.0 |
| Hemphill | 3.1 | 2.5 | 2.3 | 2.1 | 2.5 | 3.7 | 3.1 | 2.1 | 2.2 | 4.1 |
| Hutchinson | 7.5 | 5.9 | 5.4 | 4.4 | 3.7 | 5.3 | 6.3 | 5.3 | 4.4 | 6.7 |
| Lipscomb | 4.9 | 3.9 | 3.5 | 3.4 | 3.6 | 4.6 | 3.9 | 2.9 | 2.6 | 3.8 |
| Moore | 4.9 | 4.3 | 4.2 | 3.6 | 3.1 | 3.1 | 3.1 | 2.8 | 2.4 | 3.5 |
| Ochiltree | 4.6 | 3.6 | 3.2 | 2.8 | 3.4 | 5.0 | 4.6 | 3.0 | 2.6 | 5.1 |
| Oldham | 6.2 | 4.8 | 4.3 | 4.1 | 3.0 | 3.1 | 2.8 | 2.5 | 2.8 | 3.5 |
| Parmer | 4.9 | 4.7 | 4.8 | 4.0 | 2.6 | 2.6 | 2.7 | 2.4 | 2.3 | 2.6 |
| Potter | 6.5 | 5.9 | 5.3 | 4.5 | 3.4 | 3.3 | 3.4 | 2.9 | 2.7 | 4.9 |
| Randall | 5.0 | 4.4 | 4.1 | 3.5 | 2.9 | 3.0 | 3.1 | 2.6 | 2.5 | 4.2 |
| Roberts | 4.5 | 4.0 | 2.9 | 2.2 | 3.7 | 4.2 | 4.4 | 3.0 | 3.3 | 4.3 |
| Sherman | 5.1 | 4.6 | 4.7 | 3.9 | 2.9 | 3.0 | 3.2 | 2.8 | 2.5 | 2.8 |
| Swisher | 6.6 | 5.9 | 7.5 | 6.8 | 4.9 | 4.5 | 4.3 | 4.2 | 3.8 | 4.9 |
| Wheeler | 4.2 | 3.7 | 3.7 | 3.0 | 3.3 | 4.4 | 4.9 | 3.6 | 2.8 | 5.1 |

* Texas Workforce Commission

Panhandle Regional Planning Commission

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

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|----------------------------|--------------|--------------|--------------|--------------|
| General government | 5.90 | 5.81 | 5.77 | 6.81 |
| Workforce development | 8.00 | 6.00 | 7.00 | 7.00 |
| Aging services | 8.88 | 9.05 | 9.08 | 9.51 |
| Emergency communications | 4.00 | 3.86 | 3.99 | 4.98 |
| Solid waste planning | 1.00 | 0.88 | 0.43 | 0.29 |
| Criminal justice programs | 0.41 | 0.30 | 0.29 | 0.39 |
| Water development planning | 0.10 | 0.01 | 0.09 | 0.05 |
| Transportation planning | 1.46 | 1.43 | 1.28 | 0.90 |
| Emergency management | 3.51 | 2.51 | 2.52 | 1.96 |
| Economic development | 1.05 | 1.29 | 1.20 | 1.36 |
| Proprietary fund | 7.58 | 7.24 | 6.78 | 6.89 |
| Environmental education | 0.00 | 0.00 | 0.00 | 0.01 |
| | <u>41.88</u> | <u>38.38</u> | <u>38.40</u> | <u>40.15</u> |

| <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 6.25 | 6.15 | 7.90 | 8.16 | 8.14 | 8.97 |
| 7.00 | 7.00 | 6.97 | 6.92 | 6.94 | 6.96 |
| 9.62 | 10.59 | 9.43 | 9.45 | 9.43 | 9.40 |
| 4.97 | 5.12 | 5.29 | 5.48 | 5.49 | 5.49 |
| 0.43 | 0.32 | 0.31 | 0.29 | 0.29 | 0.29 |
| 0.38 | 0.38 | 0.36 | 0.34 | 0.34 | 0.35 |
| 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.41 | 0.50 | 0.38 | 0.56 | 0.73 | 0.36 |
| 1.84 | 2.07 | 2.44 | 2.29 | 2.35 | 2.24 |
| 1.39 | 1.05 | 0.74 | 1.53 | 1.21 | 2.15 |
| 6.94 | 6.95 | 7.02 | 7.09 | 7.28 | 7.12 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>39.25</u> | <u>40.13</u> | <u>40.85</u> | <u>42.10</u> | <u>42.20</u> | <u>43.32</u> |

PANHANDLE REGIONAL PLANNING COMMISSION
 Listing Of Positions By Pay Group(s)
 September 30, 2020

| | <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 Economic Disaster Recovery 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 Executive Assistant Local Government Services Program 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 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

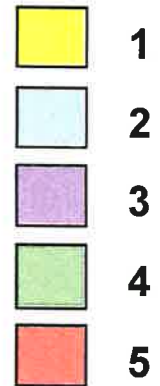
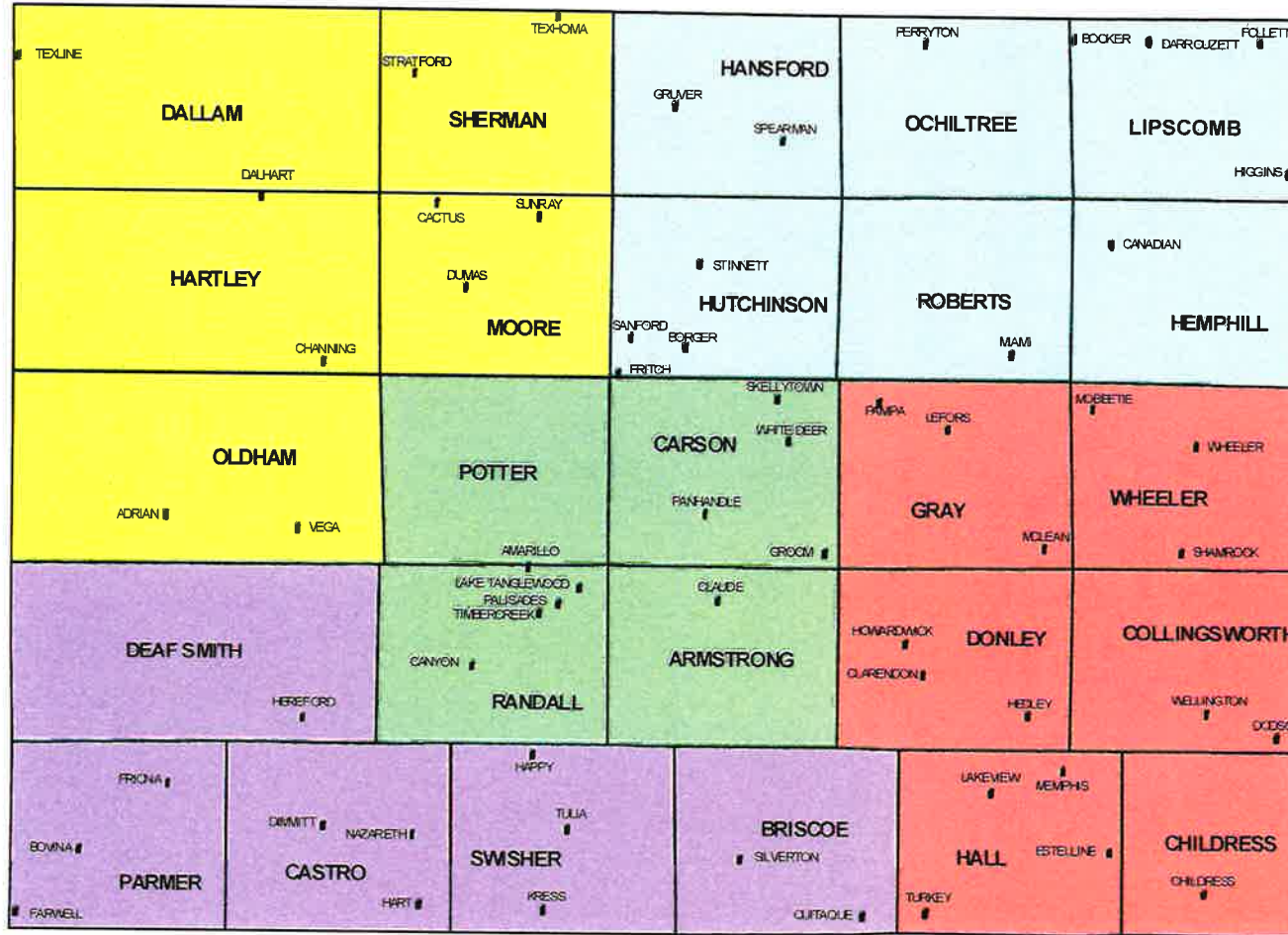
Schedule of Insurance in Force

September 30, 2020

| <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



PANHANDLE REGIONAL PLANNING COMMISSION

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

| | <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> | <u>2020</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>General Government</u> | | | | | | | | | | |
| Building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Furniture and Equipment | 47 | 45 | 30 | 30 | 28 | 28 | 25 | 27 | 22 | 21 |
| Vehicles | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 6 | 6 | 5 |
| <u>Workforce Development</u> | | | | | | | | | | |
| Furniture and Equipment | 170 | 28 | 22 | 21 | 20 | 20 | 19 | 32 | 32 | 43 |
| <u>Emergency Management</u> | | | | | | | | | | |
| Furniture and Equipment | 9 | 12 | 6 | 4 | 3 | 2 | 2 | 2 | 2 | 2 |
| PanCom System | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| PEMSS System | - | - | - | - | - | - | - | - | - | 0 |
| Vehicles | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 |
| <u>Aging Services</u> | | | | | | | | | | |
| Furniture and Equipment | 11 | 10 | 5 | 4 | 3 | 2 | 2 | 3 | 3 | 3 |
| <u>Emergency Communications</u> | | | | | | | | | | |
| Furniture and Equipment | 96 | 80 | 55 | 50 | 46 | 46 | 45 | 47 | 40 | 39 |
| Regional 9-1-1 Network | - | - | - | 1 | - | - | 1 | 1 | 1 | 1 |

SINGLE AUDIT SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2020

| <u>Federal Grantor/Flow-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Flow-through Grantor's Number</u> | <u>PRPC Grant Number</u> | <u>Program Expenditures</u> | <u>Amount Provided to Subrecipients</u> | <u>Amount Related to COVID-19</u> |
|--|----------------------------|--------------------------------------|--------------------------|-----------------------------|---|-----------------------------------|
| U.S. Department of Commerce | | | | | | |
| Economic Development Administration | | | | | | |
| Support for Planning Organizations | 11.302 | ED19AUS3020002 | 319 | \$ 70,000 | \$ - | \$ - |
| Supplemental for Economic Recovery & Resiliency | 11.302 | ED20AUS3070030 | 320 | 32,237 | - | 32,237 |
| Total federal funds-special revenue funds | | | | <u>\$ 102,237</u> | <u>\$ -</u> | <u>\$ 32,237</u> |
| U.S. Department of Agriculture | | | | | | |
| Texas Workforce Commission | | | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 0120SNE001 | 810 | \$ 269,297 | \$ 221,178 | \$ - |
| U.S. Department of Health and Human Services | | | | | | |
| Texas Health and Human Services Commisison | | | | | | |
| 2020 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 | 500 | 669,043 | - | - |
| Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | 539-16-0001-00001 | 560 | 348,914 | - | 348,914 |
| Title III, Part C - Nutrition Services | 93.045 | 539-16-0001-00001 | 500 | 522,222 | - | - |
| Title III, Part C - Nutrition Services | 93.045 | 539-16-0001-00001 | 550 | 317,748 | - | 317,748 |
| Title III, Part C - Nutrition Services | 93.045 | 539-16-0001-00001 | 560 | 351,589 | - | 351,589 |
| Nutrition Services Incentive Program | 93.053 | 539-16-0001-00001 | 500 | 137,666 | - | - |
| Total Aging Cluster | | | | <u>2,347,182</u> | <u>-</u> | <u>1,018,251</u> |
| Title III, Part D - Disease Prevention and Health Promotion Services | 93.043 | 539-16-0001-00001 | 500 | 28,589 | - | - |
| Title III, Part E - National Family Caregiver Support Program | 93.052 | 539-16-0001-00001 | 500 | 257,952 | - | - |
| Title III, Part E - National Family Caregiver Support Program | 93.052 | 539-16-0001-00001 | 560 | 74,073 | - | 74,073 |
| Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation | 93.041 | 539-16-0001-00001 | 500 | 4,455 | - | - |
| Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | 539-16-0001-00001 | 500 | 27,000 | - | - |
| Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | 539-16-0001-00001 | 560 | 23,674 | - | 23,674 |
| CMS Research, Demonstrations, & Evaluations | 93.324 | 539-16-0001-00001 | 500 | 128,705 | - | - |
| Medicare Enrollment Assistance Program MIPPA | 93.071 | 539-16-0001-00001 | 500 | 14,513 | - | - |
| | | | | <u>2,906,143</u> | <u>-</u> | <u>1,115,998</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2020

| <u>Federal Grantor/Flow-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Flow-through Grantor's Number</u> | <u>PRPC Grant Number</u> | <u>Program Expenditures</u> | <u>Amount Provided to Subrecipients</u> | <u>Amount Related to COVID-19</u> |
|--|----------------------------|--------------------------------------|--------------------------|-----------------------------|---|-----------------------------------|
| Texas Workforce Commission | | | | | | |
| Social Services Block Grant | 93.667 | 0120CCF001 | 740 | 30,571 | - | - |
| TANF Cluster: | | | | | | |
| Temporary Assistance for Needy Families | 93.558 | 0119TAF000 | 809 | 45,685 | 40,525 | - |
| Temporary Assistance for Needy Families | 93.558 | 0120TAF001 | 800 | 967,848 | 761,083 | - |
| Temporary Assistance for Needy Families | 93.558 | 0119WPA000 | 839 | 1,794 | - | - |
| Temporary Assistance for Needy Families | 93.558 | 0120WPA001 | 830 | 63,157 | - | - |
| Temporary Assistance for Needy Families | 93.558 | 0119WCI000 | 849 | 43,672 | - | - |
| Temporary Assistance for Needy Families | 93.558 | 0120WCI001 | 840 | 29,075 | 27,243 | - |
| Temporary Assistance for Needy Families | 93.558 | 0120NCP001 | 890 | 93,285 | 93,285 | - |
| Total TANF Cluster | | | | <u>1,244,516</u> | <u>922,136</u> | <u>-</u> |
| CCDF Cluster: | | | | | | |
| Child Care and Development Block Grant | 93.575 | 0120CAA001 | 730 | 72,828 | - | - |
| Child Care and Development Block Grant | 93.575 | 0119CCF000 | 749 | 1,504,812 | - | - |
| Child Care and Development Block Grant | 93.575 | 0120CCF001 | 740 | 8,459,736 | 1,100,716 | 2,629,514 |
| Child Care and Development Block Grant | 93.575 | 0119CCQ000 | 779 | 16,107 | - | - |
| Child Care and Development Block Grant | 93.575 | 0120CCQ001 | 770 | 382,880 | 241,688 | - |
| Child Care and Development Block Grant | 93.575 | 0119WCI000 | 849 | 58,069 | - | - |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | 0120CCF001 | 740 | 2,592,043 | - | - |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | 0120CCM001 | 750 | 1,018,028 | - | - |
| Total CCDF Cluster | | | | <u>14,104,503</u> | <u>1,342,404</u> | <u>2,629,514</u> |
| | | | | <u>15,379,590</u> | <u>2,264,540</u> | <u>2,629,514</u> |
| U.S. Department of Homeland Security | | | | | | |
| Office of the Governor - Homeland Security Grant Division | | | | | | |
| State Homeland Security Grant Program | 97.067 | 2940905 | 400 | 104,500 | - | - |
| State Homeland Security Grant Program | 97.067 | 2940305 | 400 | 242,500 | - | - |
| State Homeland Security Grant Program | 97.067 | 2940805 | 400 | 62,000 | - | - |
| State Homeland Security Grant Program | 97.067 | 2940705 | 400 | 51,710 | - | - |
| | | | | <u>460,710</u> | <u>-</u> | <u>-</u> |
| Texas Department of Public Safety | | | | | | |
| Hazard Mitigation Grant | 97.039 | DR-1791-234 | 451 | 148,831 | - | - |
| Hazard Mitigation Grant | 97.039 | DR-4223-015 | 457 | 241,095 | - | - |
| | | | | <u>389,926</u> | <u>-</u> | <u>-</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2020

| Federal Grantor/Flow-Through Grantor/Program Title | Federal CFDA Number | Flow-through Grantor's Number | PRPC Grant Number | Program Expenditures | Amount Provided to Subrecipients | Amount Related to COVID-19 |
|--|---------------------------|-------------------------------------|-------------------------|-------------------------|--|----------------------------------|
| U.S. Department of Justice | | | | | | |
| Office of the Governor - Criminal Justice Division | | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 3754601 | 260 | 3,757 | - | - |
| U.S. Department of Labor | | | | | | |
| Texas Workforce Commission | | | | | | |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | 0119WPA000 | 839 | 29,467 | 2,975 | - |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | 0120WPA001 | 830 | 78,867 | 36,411 | - |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | 0119WCI000 | 849 | 1,251 | - | - |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | 0120WCI001 | 840 | 8,877 | - | - |
| Unemployment Insurance | 17.225 | 0120REA001 | 930 | 103,027 | 78,337 | - |
| Trade Adjustment Assistance | 17.245 | 0120TRA001 | 850 | 16,000 | - | - |
| WIA Cluster: | | | | | | |
| WIA Adult Program | 17.258 | 0119WCI000 | 849 | 178,113 | 87,544 | - |
| WIA Adult Program | 17.258 | 0119WOA001 | 910 | 502,146 | 29,098 | - |
| WIA Adult Program | 17.258 | 0118WOA000 | 919 | 25,276 | 161 | - |
| WIA Adult Program | 17.258 | 0119WAF001 | 960 | 202,199 | 15,500 | - |
| WIA Adult Program | 17.258 | 0120COV001 | 990 | 72,673 | 62,801 | 72,673 |
| WIA Youth Activities | 17.259 | 0118WOY000 | 949 | 123,243 | 97,772 | - |
| WIA Youth Activities | 17.259 | 0119WOY001 | 940 | 467,442 | 192,486 | - |
| WIA Youth Activities | 17.259 | 0120WOY002 | 941 | 4,208 | 2,657 | - |
| WIOA National Dislocated Worker Grants | | | | | | |
| WIA Dislocated Worker Grants | 17.277 | 0120NDW001 | 950 | 140,139 | 15,862 | 140,139 |
| WIA Dislocated Worker Formula Grants | 17.278 | 0119WOR001 | 920 | 13,583 | 13,583 | - |
| WIA Dislocated Worker Formula Grants | 17.278 | 0120WOR001 | 921 | 4,097 | 4,097 | - |
| WIA Dislocated Worker Formula Grants | 17.278 | 0118WOD000 | 989 | 170,005 | 142,547 | - |
| WIA Dislocated Worker Formula Grants | 17.278 | 0119WOD001 | 980 | 652,394 | 494,390 | - |
| WIA Dislocated Worker Formula Grants | 17.278 | 0120COV001 | 990 | 78,500 | - | 78,500 |
| Total WIA Cluster | | | | <u>2,634,018</u> | <u>1,158,498</u> | <u>291,312</u> |
| | | | | <u>2,871,507</u> | <u>1,276,221</u> | <u>291,312</u> |
| U.S. Department of Transportation | | | | | | |
| Texas Department of Transportation | | | | | | |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505 | 51R08000419 | 370 | 32,641 | - | - |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505 | 5YR-RCTP-2020-PRPC-00012 | 371 | 6,670 | - | - |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505 | PLN-2020-PRPC-00009 | 381 | 3,361 | - | - |
| | | | | <u>42,672</u> | - | - |
| Total federal flow-through funds-special revenue funds | | | | <u>\$ 22,323,602</u> | <u>\$ 3,761,939</u> | <u>\$ 4,036,824</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2020

| <u>Federal Grantor/Flow-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Flow-through Grantor's Number</u> | <u>PRPC Grant Number</u> | <u>Program Expenditures</u> | <u>Amount Provided to Subrecipients</u> | <u>Amount Related to COVID-19</u> |
|--|----------------------------|--------------------------------------|--------------------------|-----------------------------|---|-----------------------------------|
| Commission on State Emergency Communications | | | | | | |
| 9-1-1 | N/A | N/A | 219 | \$ 278,527 | \$ - | \$ - |
| 9-1-1 | N/A | N/A | 210 | 1,430,074 | - | - |
| 9-1-1 | N/A | N/A | 211 | 96,008 | - | - |
| | | | | <u>1,804,609</u> | <u>-</u> | <u>-</u> |
| Office of the Governor - Criminal Justice Division | | | | | | |
| 2020 Criminal Justice LEA | N/A | 1426917 | 240 | 80,423 | - | - |
| Texas Commission on Environmental Quality | | | | | | |
| Solid Waste Program | | | | | | |
| Regional Management Coordination | N/A | 582-20-10219 | 470 | 153,091 | - | - |
| Texas Health and Human Services Commission | | | | | | |
| 2020 Area Agency on Aging | N/A | 539-16-0001-00001 | 500 | 140,581 | - | - |
| Texas Water Development Board | | | | | | |
| 2021 Regional Water Plan | N/A | 1548301829 | 235 | 223,958 | - | - |
| Texas Workforce Commission | | | | | | |
| Child Care and Development Block Grant | N/A | 0120CCF001 | 740 | 1,101,322 | - | - |
| Child Care and Development Block Grant | N/A | 0120CCP001 | 760 | 1,026,111 | - | - |
| Child Care and Development Block Grant | N/A | 0121CCP001 | 761 | 72,456 | - | - |
| Temporary Assistance for Needy Families | N/A | 0120TAF001 | 800 | 133,558 | - | - |
| State Administration Matching Grants for the Supplemental Nutrition Assistance Program | N/A | 0120SNE001 | 810 | 47,043 | - | - |
| Skills Development Fund COVID-19 Special Initiative | N/A | 0120COS001 | 880 | 127,197 | - | 127,197 |
| Temporary Assistance for Needy Families | N/A | 0120NCP001 | 890 | 60,577 | 10,266 | - |
| | | | | <u>2,568,264</u> | <u>10,266</u> | <u>127,197</u> |
| Total nonfederal funds-special revenue funds | | | | <u>\$ 4,970,926</u> | <u>\$ 10,266</u> | <u>\$ 127,197</u> |
| Total all funds | | | | <u>\$ 27,396,765</u> | <u>\$ 3,772,205</u> | <u>\$ 4,196,258</u> |

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal and State Awards September 30, 2020

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, 2020.

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 |

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, 2020

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, 2020

There were no findings in the current year.

PANHANDLE REGIONAL PLANNING COMMISSION

Summary Schedule of Prior Audit Findings Year Ended September 30, 2020

There were no findings in the prior year.



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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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 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, 2020, 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 8, 2021.

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 8, 2021



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
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, 2020. 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, 2020.

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

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 8, 2021