

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**Offices located in
Amarillo, Texas**



PPANHANDLE
RREGIONAL
PPLANNING
CCOMMISSION

**PANHANDLE REGIONAL PLANNING COMMISSION
AMARILLO, TEXAS**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal year ended September 30, 2022

Prepared by

The Department of Finance

Trenton Taylor
Director of Finance

PANHANDLE REGIONAL PLANNING COMMISSION
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended September 30, 2022
TABLE OF CONTENTS

INTRODUCTORY SECTION	<u>Page</u>
Letter of Transmittal.....	1
Certificate of Achievement for Excellence in Financial Reporting.....	7
Organizational Chart.....	8
Governing Board and Executive Staff.....	9
 FINANCIAL SECTION	
Independent Auditor's Report.....	11
Management's Discussion and Analysis.....	14
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position.....	23
Statement of Activities.....	24
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	27
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	28
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	29
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities.....	30
Statement of Net Position - Proprietary Fund.....	31
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Fund.....	32
Statement of Cash Flows - Proprietary Fund.....	33
Notes to Financial Statements.....	34
Combining Financial Statements	
Combining Balance Sheet – Nonmajor Governmental Funds.....	50
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds.....	52
Supporting Schedules	
<u>Combining Financial Schedules - All Special Revenue Funds</u>	
Combining Balance Sheet - All Special Revenue Funds.....	58
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - All Special Revenue Funds.....	60
Texas Workforce Commission	
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance.....	62
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Workforce Innovation and Opportunity Act.....	63
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance and Supplemental Schedules of Expenditures by Cost Category and Expense Classification - Budget and Actual:	
Trade Act Services for Dislocated Workers 0121TRA001 (851).....	65
Trade Act Services for Dislocated Workers 0122TRA001 (852).....	67
High Demand Job Training Program 0121HJT001 (871).....	69
Workforce Innovation and Opportunity Act - Adult 0120WOA001 (911).....	71

TABLE OF CONTENTS

FINANCIAL SECTION – Continued

Workforce Innovation and Opportunity Act - Adult 0121WOA001 (912).....	73
Workforce Innovation and Opportunity Act - Adult 0122WOA001 (913).....	75
Workforce Innovation and Opportunity Act – Rapid Response 0121WOR001 (922).....	77
Workforce Innovation and Opportunity Act – Rapid Response 0122WOR001 (923).....	79
Reemployment Services and Eligibility Assessment 0122REA001 (932).....	81
Workforce Innovation and Opportunity Act - Youth 0120WOY002 (941).....	83
Workforce Innovation and Opportunity Act - Youth 0121WOY001 (942).....	85
Workforce Innovation and Opportunity Act - Youth 0122WOY001 (943).....	87
TX-34 – Disaster Recovery Dislocated Worker Grant – COVID-19 0120NDW001 (950).....	89
Workforce Innovation and Opportunity Act – Dislocated Worker 0120WOD001 (981).....	91
Workforce Innovation and Opportunity Act – Dislocated Worker 0121WOD001 (982).....	93
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Child Care	95
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance and Supplemental Schedules of Expenditures by Cost Category and Expense Classification - Budget and Actual:	
Child Care Services Formula Allocation 0121CCF001 (741).....	97
Child Care Services Formula Allocation 0122CCF001 (742).....	99
Child Care and Development Fund Local Match 0121CCM001 (751).....	101
Child Care and Development Fund Local Match 0122CCM001 (752).....	103
Texas Department of Family and Protective Services Child Care 0122CCP001 (762).....	105
Texas Department of Family and Protective Services Child Care 0123CCP001 (763).....	107
CCDF Quality Improvement Activity 0122CCQ001 (772).....	109
Child Care Service Industry Recovery 0122CCX001 (782).....	111
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Other Programs	113
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance and Supplemental Schedules of Expenditures by Cost Category and Expense Classification - Budget and Actual:	
Temporary Assistance for Needy Families/Choices 0121TAF001 (801).....	115
Temporary Assistance for Needy Families/Choices 0122TAF001 (802).....	117
Supplemental Nutrition Assistance Program Employment & Training 0122SNE001 (812).....	119
Texas Veterans Commission – Resource Administration Grant 0122TVC001 (822).....	121
Wagner-Peyser Employment Services 0121WPA001 (831).....	123
Wagner-Peyser Employment Services 0122WPA001 (832).....	125

TABLE OF CONTENTS

FINANCIAL SECTION – Continued

Workforce Commission Initiatives 0122WCI001 (842)	127
Non-Custodial Parent Choices Program 0122NCP001 (892)	129
Commission on State Emergency Communications	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	131
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
9-1-1 Management and Planning (219)	132
9-1-1 Management and Planning (210)	133
9-1-1 Management and Planning (211)	134
9-1-1 Management and Planning (212)	135
9-1-1 Management and Planning (213)	136
Texas Health and Human Services Commission	
Supplemental Schedule of Expenditures by Service Category and Changes	
in Fund Balance	137
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	138
Supplemental Schedule of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
2022 Area Agency on Aging HHS000874100020 (502)	139
2022 American Rescue Plan HHS000874100020 (522)	140
Texas Water Development Board	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	141
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
2026 Regional Water Plan 2148302553 (231)	142
Regional Flood Planning 2101792487 (361)	143
Texas Department of Public Safety	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	144
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
PRPC Residential Safe Room Rebate Program DR-4223-015 (457)	145
Office of the Governor Homeland Security Grant Division	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	146
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
PANCOM Tower Project 3985501 (401-140004)	148
Regional Planning and Coordination Project 2940907 (402-240000)	149
Regional PANCOM M&O SHSP Project 2940307 (402-240001)	150
PARIS Maintenance Project 2940807 (402-240002)	151
Non-EMPG Emergency Operations Plan Update Project 2940707	
(402-240003)	152
Regional Cybersecurity Planning Project 4202601 (402-240005)	153
Regional AFIS Enhancement Database Server Project 4213001 (402-	
240006)	154
Regional AFIS Enhancement AFIS Workstations, Part 1	
4213201 (402-240007)	155

TABLE OF CONTENTS

FINANCIAL SECTION – Continued

Office of the Governor Criminal Justice Division

Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	156
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
2022 Law Enforcement Education and Training 1426918 (242).....	157
2022 Specialized Criminal Justice GAP Training 3754603 (262)	158
Coronavirus Emergency Supplemental Funding 4350901 (301)	159

U.S. Department of Commerce

Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	160
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
2019 Planning Assistance Grant ED19AUS3020002 (319).....	161
2022 Planning Assistance Grant ED22AUS3020007 (312).....	162
(CARES) Supplemental for Economic Recovery & Resiliency ED20AUS3070030 (320)	163

Texas Department of Transportation

Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	164
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
Regional Return Home from Hospitalization Pilot Program 51008020423 (353).....	165
2021 Federal Planning 5YR-RCTP-2020-PRPC-00012 (371).....	166
District PRPC FY22 Continuation Funds 51008030423 (372).....	167
District PRPC FY23 Continuation Funds 51008050423 (373).....	168
2021 Public Education Campaign PLN-2020-PRPC-00009 (381).....	169

Texas Commission on Environmental Quality

Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	170
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
Solid Waste – Regional Coordination 582-22-30123 (472)	171

Other Supplementary Information

Combined Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	173
Schedule of Indirect Costs	175
Computation of Indirect Cost Allocation	176
Indirect Cap Certification.....	177

STATISTICAL SECTION

Table of Contents	179
Net Position - By Component - Last Ten Fiscal Years	180
Changes in Net Position - Last Ten Fiscal Years	182
Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	186
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	188
Membership Dues by Entity - Last Ten Fiscal Years.....	190
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	196
Selected Statistics - Last Ten Years	197
Top Ten Public and Private Employers – Current Year and Nine Years Ago	198
Unemployment Rate by County - Last Ten Fiscal Years	199

TABLE OF CONTENTS

STATISTICAL SECTION – Continued

Full-Time Equivalent Government Employees by Function/Program - Last Ten Fiscal Years	200
Listing Of Positions By Pay Group(s)	202
Schedule of Insurance in Force	203
Planning and Service Area Boundaries.....	204
Capital Asset Statistics by Function – Last Ten Fiscal Years	205

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal and State Awards	207
Notes to Schedule of Expenditures of Federal and State Awards	211
Schedule of Findings and Questioned Costs	212
Audit Corrective Action Plan	214
Summary Schedule of Prior Audit Findings.....	215
Independent Auditor's Reports 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.....	216
Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular	218

INTRODUCTORY SECTION

March 23, 2023

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

Dear Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) of the Panhandle Regional Planning Commission (the "Commission" or "PRPC") for the fiscal year ended September 30, 2022, is submitted herewith. All disclosures necessary to enable the reader to gain an understanding of the Commission's financial activities have been included. Additional information can be found in the Management's Discussion and Analysis. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the PRPC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations.

The ACFR is presented in four sections:

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

Profile of the PRPC

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

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 2022, the Commission's 94 members included all 26 counties, 62 cities, and 6 special districts. These units of government in 2022 represented an estimated population of 431,983 and an area of almost 26,000 square miles.

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

Major Initiatives

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

Workforce Development:

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

Aging:

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

Emergency Communications:

The Regional 9-1-1 Network provides emergency communications services for residents in 24 Panhandle counties through a network of twenty-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 173 – 174.

The 2022 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 203.

Independent Audit:

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

Awards and Acknowledgements

Certificate of Achievement:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Panhandle Regional Planning Commission for its annual comprehensive financial report for the fiscal year ended September 30, 2021. This was the 37th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive 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,


Dustin Meyer
Executive Director


Trenton C. Taylor
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Panhandle Regional Planning Commission
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

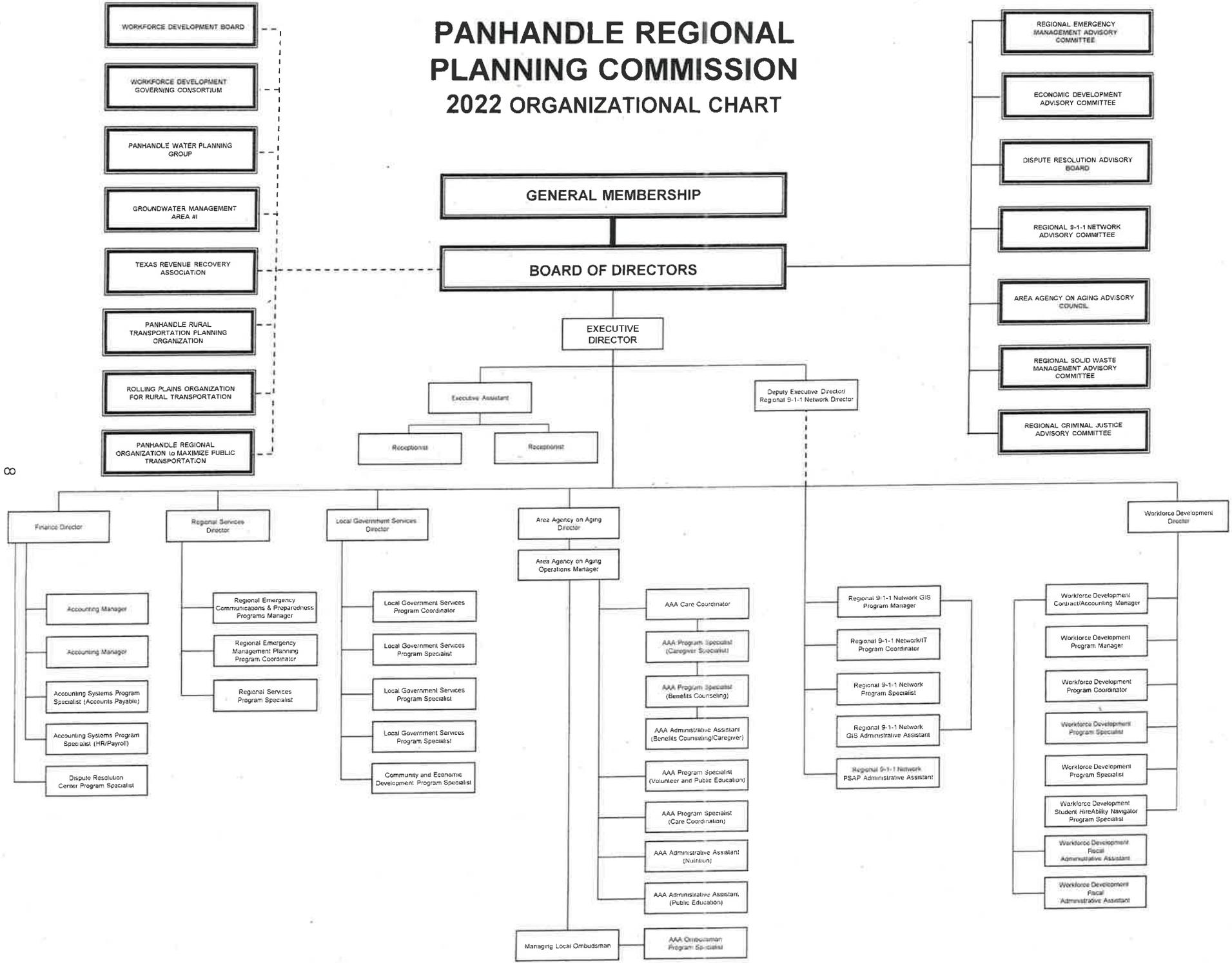
September 30, 2021

Christopher P. Morrill

Executive Director/CEO

PANHANDLE REGIONAL PLANNING COMMISSION

2022 ORGANIZATIONAL CHART



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

OFFICERS

CHAIRMAN	Judge Dan Looten, County of Carson
VICE-CHAIRMAN	Mayor Tobe Shields, City of Spearman
SECRETARY/TREASURER	Salvador Rivera, Sheriff, County of Castro
IMMEDIATE PAST CHAIRMAN	Winston Sauls, City of Borger

MEMBERS

PSA-1	Dallam, Hartley, Moore, Oldham, Sherman	Don Allred, Judge, County of Oldham Ronnie Gordon, Judge, County of Hartley Pat Sims, Mayor Pro-Tem, City of Dumas
PSA-2	Hansford, Hemphill, Hutchinson, Lipscomb, Ochiltree, Roberts	Kerry Symons, Mayor, City of Perryton Buster Davis, Mayor, City of Gruver Tobe Shields, Mayor, City of Spearman
PSA-3	Briscoe, Castro, Deaf Smith, Parmer, Swisher	Harold Keeter, Judge, County of Swisher Ricky White, Former Mayor, City of Friona Wayne Nance, Judge, County of Briscoe
PSA-4	Armstrong, Carson, Potter, Randall	Christy Dyer, Judge, County of Randall Ginger Nelson, Mayor, City of Amarillo Nancy Tanner, Judge, County of Potter Dan Looten, Judge, County of Carson
PSA-5	Childress, Collingsworth, Donley, Gray, Hall, Wheeler	John Howard, M.D., Judge, County of Donley John James, Judge, County of Collingsworth Kimberly Jones, Judge, County of Childress

Minority Elected Representatives

Juan Cantu, Commissioner, County of Lipscomb (PSA-2)
Sal Rivera, Sheriff, Castro County (PSA-3)
Yolanda Robledo, Alderwoman, City of Bovina (PSA-3)
Steven Cortez, Hereford (PSA-3)
Winston Sauls, City of Borger (PSA-2)
Cleo Castro, Cactus (PSA-1)
Oscar Ostos, Amarillo (PSA-4)
Karen Price, City of Pampa (PSA-5)

Special District Representatives

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

Texas Legislative Representative

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

EXECUTIVE STAFF

EXECUTIVE DIRECTOR	Dustin Meyer
FINANCE DIRECTOR	Trent Taylor
WORKFORCE DEVELOPMENT DIRECTOR	Marin Rivas
AGING DIRECTOR	Sundee Rossi
REGIONAL SERVICES DIRECTOR	Lori Gunn
LOCAL GOVERNMENT SERVICES DIRECTOR	Alex Guerrero
REGIONAL 9-1-1 NETWORK DIRECTOR	Mike Peters

FINANCIAL SECTION



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Independent Auditor's Report

The Board of Directors
Panhandle Regional Planning Commission
Amarillo, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Panhandle Regional Planning Commission (Commission) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The combining financial statements, supporting schedules, and other supplementary information are presented for purposes of additional analysis are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State of Texas Single Audit Circular*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements, supporting schedules, other supplementary information and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2023, 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

Wichita Falls, Texas
March 14, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Panhandle Regional Planning Commission (PRPC), we offer readers of the PRPC's Annual Comprehensive Financial Report this narrative overview and analysis of the PRPC's financial performance during the fiscal year ended September 30, 2022. Please read it in conjunction with the PRPC's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

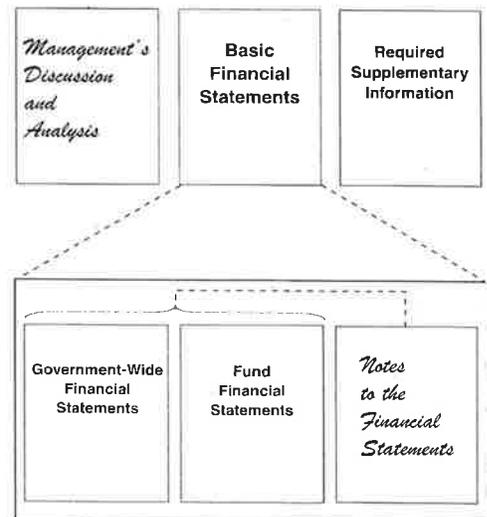
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$7,124,959 (net position). Of this amount, \$3,557,680 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position increased by \$435,101. This increase is principally due to the increase in unrestricted net assets.
- The governmental funds reported a fund balance this year of \$3,414,121, which is an increase of \$420,181 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$987,410.

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

Type of Statements	Fund Statements		
	Government-wide	Governmental Funds	Proprietary Funds
Scope	Entire PRPC's government	The activities of the PRPC that are not proprietary	Activities the PRPC operates similar to private businesses - the internal services
Required financial statements	<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
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	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
Type of inflow/outflow information	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 \$7,124,959 at September 30, 2022. (See Table A-1.)

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

	Governmental Activities	
	2022	2021
Current and other assets	\$ 7,637,323	\$ 7,475,957
Capital assets, net	6,189,709	3,733,968
Total assets	13,827,032	11,209,925
Current liabilities	3,526,976	3,913,994
Noncurrent liabilities	3,175,097	606,370
Total liabilities	6,702,073	4,520,364
Net position		
Net investment in capital assets	3,159,390	3,494,903
Restricted	407,889	406,285
Unrestricted	3,557,680	2,788,373
Total net position	\$ 7,124,959	\$ 6,689,561

The \$3,557,680 of unrestricted net position at September 30, 2022 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.

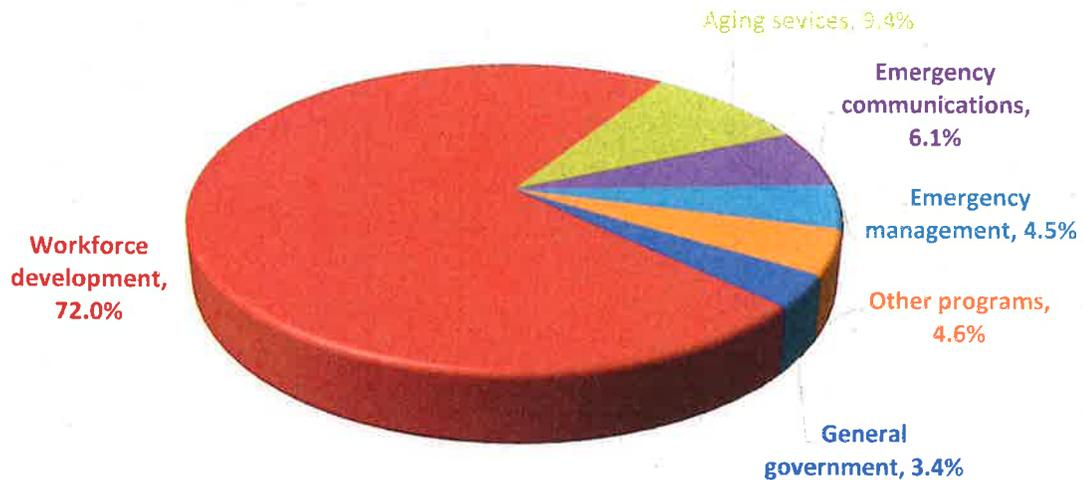
Changes in net position. The PRPC's total revenues, both program and general, were \$34,318,995. A significant portion, 92.7%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 6.9% with the other categories combined making up .4% of the PRPC's total revenues.

The total cost of all programs was \$33,883,594; 72% of these costs were for the workforce development program, 9.4% for the aging program, 6.1% for emergency communications, 4.5% for emergency management, 3.4% for general government, and all the other governmental programs making up 4.6%. (See Figure A-4.)

**FIGURE A-3
SOURCES OF REVENUE FOR FISCAL YEAR 2022**



**FIGURE A-4
FUNCTIONAL EXPENSES FOR FISCAL YEAR 2022**



Governmental Activities

Table A-2 presents the various revenue categories and gross costs of each of the Commission's functional areas for the 2022 year compared to 2021. Intergovernmental grants and contracts increased \$5,434,154 primarily in the Texas Workforce Commission in additional Child Care Formula funds. Costs also increased in these areas as a result of the fluctuation in funding for additional services. Revenue from local contracts and in-kind decreased \$336,036 mainly due to a decrease in General Funds – Local Resources.

Table A-2
Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues		
Program revenues		
Intergovernmental grants and contracts	\$ 31,817,925	\$ 26,383,771
Local contracts and in-kind	2,366,518	2,702,554
Total program revenues	<u>34,184,443</u>	<u>29,086,325</u>
General revenues		
Membership dues	68,380	68,295
Interest income	19,440	9,996
Miscellaneous	46,732	10,355
Total general revenues	<u>134,552</u>	<u>88,646</u>
Total revenues	<u>34,318,995</u>	<u>29,174,971</u>
Expenses		
General government	1,144,672	1,451,093
Workforce development	24,401,236	19,824,899
Aging services	3,175,553	3,052,354
Emergency communications	2,057,545	1,786,948
Emergency management	1,533,941	1,236,352
Eviction Diversion	0	288,612
Water planning development	833,512	308,575
Economic development	291,902	283,918
Criminal justice programs	153,326	224,833
Solid waste planning	146,021	186,948
Transportation planning	145,886	118,640
Total expenses	<u>33,883,594</u>	<u>28,763,172</u>
Increase (decrease) in net position	435,401	411,799
Net position – beginning	6,689,558	6,277,759
Net position - ending	<u>\$ 7,124,959</u>	<u>\$ 6,689,558</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 2022 and 2021. The net cost reflects what was funded by local dollars.

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

	Governmental Programs		Net Cost of Programs	
	2022	2021	2022	2021
General government	\$ 1,144,672	\$ 1,451,093	\$ 414,831	\$243,158
Workforce development	24,401,236	19,824,899	(165,749)	355,278
Aging services	3,175,553	3,052,354	41,507	(2,109)
Emergency management	2,057,545	1,236,352	(140,014)	(175,813)
Emergency communications	1,533,941	1,786,948	126,412	(99,228)

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, 2022 was \$3,342,223 of which \$987,410 was unassigned and had a increase of \$50,318 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$1,946,924 had an increase of \$324,475 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 \$407,889 is restricted for use in the micro-loan programs of the PRPC and had an increase of \$1,604.

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 2022, \$24,235,487 of funds were expended for these purposes which was an increase of \$4,075,310, following a decrease of \$1,173,667 from the previous year. Most of this fluctuation is attributable to the additional funding primarily for child care. This program, as well as most of the special revenue fund programs, is on a cost reimbursement basis.

Proprietary Fund

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

General Fund Budgetary Highlights

The PRPC budget is prepared based upon the various grants and contracts estimated to be in effect for the fiscal year. Although this budget is not legally adopted, it is submitted to the membership at the General Assembly meeting for their approval and adoption. Included in the body of this report is a comparison of that budget to actuals for the year 2022 on pages 173 – 174.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022, the PRPC had invested in capital assets totaling \$6,189,709 including land, buildings, furniture and equipment, and right-to-use leased assets. (See Table A-4.) In 1992, the PRPC purchased the land and building located in Amarillo, Texas for the benefit of providing economical office space for the various programs. In 2015, land was purchased in the amount of \$18,000 for the emergency management program. In 2021 additional land was purchased for a new tower site. 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	
	2022	2021
Land	\$ 168,247	\$ 168,247
Buildings, systems and improvements, net	168,903	205,691
Furniture and equipment, net	2,991,381	3,360,029
Right-to-use leased assets, net	2,861,178	2,990,771
Total	\$ 6,189,709	\$ 6,724,738

Long-term Debt

At year-end, the PRPC had a \$3,030,318 of outstanding debt as shown in Table A-5. See note 7 on pages 44-46 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5
Outstanding Debt**

	Governmental Activities	
	2022	2021
Note payable - due in less than one year	\$ 73,362	\$ 69,974
Right-to-use lease liability - due in less than one year	187,897	169,484
Note payable - due in more than one year	95,778	169,092
Right-to-use lease liability - due in more than one year	2,673,281	2,821,288
Total	\$ 3,030,318	\$ 3,229,838

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2022, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2020 census remained fairly constant at \$68,380. The 2023 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 2023 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 maintain funding streams overall for 2023, due to continued increased COVID funding.

Those indicators that were known when preparing the budget for fiscal year 2022-23 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, 2022

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 3,760,579
Receivables:	
Due from grantors	3,191,890
Accounts	368,540
Other assets	316,314
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	6,021,462
Total assets	<u>13,827,032</u>
Liabilities	
Accounts payable	1,620,021
Unearned grant revenue	1,605,282
Noncurrent liabilities:	
Due in less than one year	301,673
Due in more than one year	3,175,097
Total liabilities	<u>6,702,073</u>
Net Position	
Net investment in capital assets	3,159,390
Restricted for micro-loan programs	407,889
Unrestricted	3,557,680
Total net position	<u>\$ 7,124,959</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Activities For the Year Ended September 30, 2022

Functions/Programs	Direct Expenses	Indirect Cost Allocation
Primary government:		
Governmental activities:		
General government	\$ 1,605,954	(461,282)
Workforce development	24,231,276	169,960
Aging services	3,048,260	127,293
Emergency communications	1,991,074	66,471
Emergency management	1,493,748	40,193
Water planning development	826,976	6,536
Solid waste planning	141,281	4,740
Economic development	260,630	31,272
Criminal justice programs	148,966	4,360
Transportation planning	135,429	10,457
Total governmental activities	33,883,594	-
Total primary government	\$ 33,883,594	-
	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
1,144,672	1,559,503	-	414,831
24,401,236	114,648	24,120,839	(165,749)
3,175,553	663,906	2,553,154	41,507
2,057,545	540	1,916,991	(140,014)
1,533,941	-	1,660,353	126,412
833,512	-	837,512	4,000
146,021	-	147,944	1,923
291,902	19,671	283,528	11,297
153,326	8,250	147,003	1,927
145,886	-	150,601	4,715
<u>33,883,594</u>	<u>2,366,518</u>	<u>31,817,925</u>	<u>300,849</u>
<u>33,883,594</u>	<u>2,366,518</u>	<u>31,817,925</u>	<u>300,849</u>
			68,380
			19,440
			46,732
			<u>134,552</u>
			435,401
			6,689,558
			<u>\$ 7,124,959</u>

FUND FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Balance Sheet - Governmental Funds September 30, 2022

	General	Texas Workforce Commission	Commission on State Emergency Communications	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 2,926,767	-	81,103	228,763	3,236,633
Receivables (net):					
Accounts receivable	254,161	-	-	1,154	255,315
Due from grantors	-	1,828,632	189,089	1,174,169	3,191,890
Due from other funds	1,170,999	-	-	-	1,170,999
Other assets	82,682	30,967	188,289	3,864	305,802
Total assets	<u>\$ 4,434,609</u>	<u>1,859,599</u>	<u>458,481</u>	<u>1,407,950</u>	<u>8,160,639</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 33,713	1,243,933	40,933	293,454	1,612,033
Due to other funds	446,451	231,211	-	851,541	1,529,203
Unearned grant revenue	612,222	384,455	417,548	191,057	1,605,282
Total liabilities	<u>1,092,386</u>	<u>1,859,599</u>	<u>458,481</u>	<u>1,336,052</u>	<u>4,746,518</u>
Fund balances:					
Restricted	407,889	-	-	-	407,889
Assigned	1,946,924	-	-	71,898	2,018,822
Unassigned	987,410	-	-	-	987,410
Total fund balances	<u>3,342,223</u>	<u>-</u>	<u>-</u>	<u>71,898</u>	<u>3,414,121</u>
Total liabilities and fund balances	<u>\$ 4,434,609</u>	<u>1,859,599</u>	<u>458,481</u>	<u>1,407,950</u>	<u>8,160,639</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position September 30, 2022

Total fund balances - governmental funds		\$ 3,414,121
Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. Capital assets at year-end consist of:		
Gross capital assets	\$ 13,243,066	
Related accumulated depreciation	<u>7,459,453</u>	5,783,613
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.		113,225
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of right-to-use lease liabilities.		(2,848,696)
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>662,696</u>
Total net position - governmental activities		<u>\$ 7,124,959</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, 2022**

	General	Texas Workforce Commission	Commission on State Emergency Communications	Other Governmental Funds	Total Governmental Funds
Revenues					
Intergovernmental grants and contracts	\$ -	24,120,839	1,916,991	5,780,095	31,817,925
Local cash and in-kind	1,437,734	114,648	540	521,687	2,074,609
Program income:					
PRPC	19,194	-	-	11,367	30,561
Subcontractor	-	-	-	158,773	158,773
Membership dues	68,380	-	-	-	68,380
Interest income	18,079	-	811	550	19,440
Miscellaneous	38,806	-	-	-	38,806
Total revenues	<u>1,582,193</u>	<u>24,235,487</u>	<u>1,918,342</u>	<u>6,472,472</u>	<u>34,208,494</u>
Expenditures					
General government	1,651,961	-	-	-	1,651,961
Workforce development	-	24,065,527	-	-	24,065,527
Emergency communications	-	-	1,851,871	-	1,851,871
Aging services	-	-	-	3,093,453	3,093,453
Water development planning	-	-	-	831,165	831,165
Emergency management	-	-	-	1,620,160	1,620,160
Criminal justice programs	-	-	-	150,893	150,893
Economic development	-	-	-	271,928	271,928
Transportation planning	-	-	-	140,145	140,145
Solid waste planning	-	-	-	143,565	143,565
Total expenditures	<u>1,651,961</u>	<u>24,065,527</u>	<u>1,851,871</u>	<u>6,251,309</u>	<u>33,820,668</u>
Excess of revenues over (under) expenditures	<u>(69,768)</u>	<u>169,960</u>	<u>66,471</u>	<u>221,163</u>	<u>387,826</u>
Other financing sources (uses):					
Issuance of right-to-use lease agreements	32,355	-	-	-	32,355
Transfers in	461,281	-	-	3,687	464,968
Transfers out	(3,687)	(169,960)	(66,471)	(224,850)	(464,968)
Total other financing sources (uses)	<u>489,949</u>	<u>(169,960)</u>	<u>(66,471)</u>	<u>(221,163)</u>	<u>32,355</u>
Net change in fund balances	420,181	-	-	-	420,181
Fund balances, beginning	<u>2,922,043</u>	<u>-</u>	<u>-</u>	<u>71,898</u>	<u>2,993,941</u>
Fund balances, ending	<u>\$ 3,342,224</u>	<u>-</u>	<u>-</u>	<u>71,898</u>	<u>3,414,122</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, 2022

Net change in fund balances - total governmental funds		\$ 420,181
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	\$ 588,427	
Depreciation expense for the year	1,072,532	(484,105)
The issuance of long-term debt provides current financial resources to governmental funds. However, the issuance increases long-term liabilities in the Statement of Net Position. The Commission entered into right-to-use lease agreements during the year.		
		(32,355)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Principal payments on right-to-use lease liabilities in the current fiscal year were:		
		174,429
Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.		
		102,575
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.		
		254,676
Change in net position of governmental activities		\$ 435,401

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Net Position Proprietary Fund September 30, 2022

	Governmental Activities Internal Service Fund
Assets	
Current assets:	
Cash	\$ 523,946
Due from other funds	446,451
Other current assets	10,511
Total current assets	980,908
Noncurrent assets:	
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	237,849
Total noncurrent assets	406,096
Total assets	1,387,004
Liabilities	
Current liabilities:	
Accounts payable - trade	7,987
Due to other funds	88,247
Accrued expenses - due in less than one year	40,414
Loan payable - due in less than one year	73,362
Right-to-use lease liability - due in less than one year	2,840
Total current liabilities	212,850
Noncurrent liabilities:	
Accrued expenses - due in more than one year	406,037
Loan payable - due in more than one year	95,779
Right-to-use lease liability - due in more than one year	9,642
Total noncurrent liabilities	511,458
Total liabilities	724,308
Net Position	
Net investment in capital assets	224,473
Unrestricted	438,223
Total net position	\$ 662,696

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, 2022

	Governmental Activities Internal Service Fund
Operating revenues:	
Charges for services	\$ 1,146,552
Rent income	7,942
Total operating revenues	<u>1,154,494</u>
Operating expenses:	
Salaries and benefits	587,670
Travel	9,164
Supplies and materials	16,712
Equipment rental and maintenance	106,679
Utilities	45,076
Communications	8,924
Insurance	10,894
Depreciation	63,406
Contract services	26,836
Miscellaneous expenses	14,371
Total operating expenses	<u>889,732</u>
Income from operations	<u>264,762</u>
Non-operating expense:	
Interest	<u>(10,086)</u>
Change in net position	254,676
Total net position - beginning	<u>408,020</u>
Total net position - ending	<u>\$ 662,696</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, 2022

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 1,146,552
Cash received from tenants	7,942
Cash payments to employees	(587,670)
Cash payments for goods and services	(262,620)
Net cash provided by operating activities	304,204
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(10,086)
Repayment of mortgage debt principal	(69,925)
Net cash used by capital and related financing activities	(80,011)
Net increase in cash	224,193
Cash, beginning of year	299,753
Cash, end of year	\$ 523,946
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	\$ 264,762
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	63,406
Change in current assets and liabilities:	
Other current assets	(7,510)
Accrued liabilities	(16,454)
Total adjustments	39,442
Net cash provided by operating activities	\$ 304,204

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements September 30, 2022

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, 2022

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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

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

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

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

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

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

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2022

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 \$3,687 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 45 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 Heritage Square Retirement Corporation and adopted Heritage Square's prototype plan. Under this arrangement, employees deal directly with Heritage Square in all matters except for transfer of contributions. Upon payment of its annual contribution to the plan, the Commission has no further liability relating to pension matters. The amount of the contribution is not based on an actuarial determination.

The Commission's total payroll and covered payroll in fiscal year 2022 were both approximately \$2.6 million. During the year, the Commission contributed approximately \$396,474 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$135,441 (5% of covered payroll).

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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 2022, the Commission submitted its indirect cost plan to its federal cognizant agency, Texas Workforce Commission and the United States Department of Commerce, Economic Development Administration.

H. Capital Assets

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

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

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

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

I. Unearned Revenues

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

J. Governmental Fund Balances and Proprietary Fund Net Position

Governmental Fund balances are classified as follows:

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The Commission had no nonspendable fund balance as of September 30, 2022.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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 \$407,889 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, 2022.

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 \$1,946,294 as of September 30, 2022.

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 \$987,410 as of September 30, 2022.

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, 2022

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.

M. New Accounting Standard Adopted

For fiscal year 2022, the Commission implemented GASB Statement No. 87, "Leases". This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Due to the implementation of GASB Statement No. 87, certain leases with an initial noncancelable period of more than one year that were reported as operating leases prior to the implementation of GASB Statement No. 87, will be reported as right-to-use leased assets and right-to-use lease liabilities.

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, 2022, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$3,760,579 while the bank balances were \$4,539,957. 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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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

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.

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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 is as follows (beginning balances restated for effects of GASB Statement No. 87):

<u>Primary Government</u>	<u>Beginning</u>			<u>Ending</u>
Governmental Activities:	<u>Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u>
Capital assets not being depreciated:				
Land	\$ 168,247	\$ -	\$ -	\$ 168,247
Capital assets being depreciated:				
Building and improvements	1,240,737	-	-	1,240,737
Furniture and equipment	9,966,465	556,073	183,751	10,338,786
Right-to-use leased assets	<u>3,101,441</u>	<u>46,618</u>	<u>-</u>	<u>3,148,059</u>
Total capital assets being depreciated	<u>14,308,643</u>	<u>602,691</u>	<u>183,751</u>	<u>14,727,582</u>
Less accumulated depreciation for:				
Building and improvements	1,035,046	36,789	-	1,071,835
Furniture and equipment	6,606,436	924,720	183,751	7,347,405
Right-to-use leased assets	<u>110,670</u>	<u>176,211</u>	<u>-</u>	<u>286,881</u>
Total accumulated depreciation	<u>7,752,152</u>	<u>1,137,720</u>	<u>183,751</u>	<u>8,706,121</u>
Total capital assets being depreciated, net	<u>6,556,491</u>	<u>(535,030)</u>	<u>-</u>	<u>6,021,461</u>
Governmental activities capital assets, net	<u>\$6,724,738</u>	<u>\$ (535,030)</u>	<u>\$ -</u>	<u>\$6,189,708</u>

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

General Government	\$ 65,188
Workforce Development	516,899
Emergency Management	134,843
Emergency Communications	<u>420,790</u>
Total depreciation expense – governmental activities	<u>\$1,137,720</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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, 2022, no new loans were issued to qualified borrowers through these programs. Interest income totaling \$7,824 was received. The Commission can use \$6,270 to offset general expenditures and the other \$1,554 is reinvested into the program. No loans were in default as of September 30, 2022.

Based on an analysis of each outstanding loan at September 30, 2022, management has established an allowance for bad debts of \$11,760 relative to the \$86,383 of loans outstanding as of September 30, 2022. The net outstanding balance, \$74,623 at September 30, 2022, 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, 2022, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$1,170,999	\$446,450
Texas Workforce Commission	-	231,211
Other Governmental Funds	-	851,541
Internal Service Fund	<u>446,451</u>	<u>88,248</u>
 Totals	 <u>\$1,617,450</u>	 <u>\$1,617,450</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, 2022

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

2. Transfers To and From Other Funds

Transfers to and from other funds during 2021-22 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 224,850	Indirect cost allocations
Commission on State Emergency Communications	General Fund	66,471	Indirect cost allocations
Texas Workforce Commission	General Fund	169,960	Indirect cost allocations
General Fund	Other Government Funds	3,687	Cash match requirements
Total		<u>\$464,968</u>	

NOTE 7 - LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended September 30, 2022 was as follows (beginning balances restated for effects of GASB Statement No. 87):

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Note payable	\$ 239,066	\$ -	\$ 69,925	\$ 169,141	\$73,362
Right-to-use lease liabilities	2,990,772	46,617	176,211	2,861,178	187,897
Compensated absences (Note 8) *	<u>474,681</u>	<u>342,569</u>	<u>370,799</u>	<u>446,451</u>	<u>40,414</u>
Total long-term obligations	<u>\$3,704,519</u>	<u>\$389,186</u>	<u>\$616,935</u>	<u>\$3,476,770</u>	<u>\$301,673</u>

* Compensated absences are liquidated by the Internal Service Fund.

Note Payable

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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

Debt service requirements of the note for the years subsequent to September 30, 2022 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 73,362	\$6,379	\$ 79,741
2024	76,869	2,872	79,741
2025	<u>18,910</u>	<u>145</u>	<u>19,055</u>
Total	<u>\$169,141</u>	<u>\$9,396</u>	<u>\$178,537</u>

Interest expense incurred on the note for 2022 was \$9,816.

Right-to-Use Lease Liabilities

A tower lease is in place with the Valley ISD as part of the PANCOM network. The lease is for a period of thirty years, beginning March 24, 2016 and expiring March 17, 2045. The lease payment is \$200 per month. The total value of this lease at inception was \$3,920 and the remaining balance is \$3,289 as of September 30, 2022. An interest rate of 3% is imputed for this lease agreement.

The Commission also leases a copier for office use. The lease is for a period of five years, beginning February 11, 2022 and expiring December 17, 2026. The total value of this lease at inception was \$14,263 and the remaining balance is \$12,482 as of September 30, 2022. An interest rate of 3% is imputed for this lease agreement.

The Commission leases a building for the WorkForce activities in Amarillo, Texas. The lease is for a period of fifteen years, beginning February 1, 2021 and expiring January 1, 2036. The total value of this lease at inception was \$3,097,521 and the remaining balance is \$2,817,998 as of September 30, 2022. An interest rate of 3% is imputed for this lease agreement.

The Commission also leases a building for the WorkForce activities in Borger, Texas. The lease is for a period of three years, beginning April 1, 2022 and expiring March 1, 2025. The total value of this lease at inception was \$32,355 and the remaining balance is \$27,409 as of September 30, 2022. An interest rate of 3% is imputed for this lease agreement.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2022

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

Debt service requirements of the right-to-use leases for the years subsequent to September 30, 2022 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 187,796	\$ 83,270	\$ 271,066
2024	193,965	77,551	271,516
2025	194,131	71,685	265,816
2026	194,060	65,906	259,966
2027	197,894	60,022	257,916
2028-2032	1,077,926	206,529	1,284,455
2033-2037	814,003	42,634	856,637
2038-2042	838	162	1,000
2043-2047	<u>565</u>	<u>35</u>	<u>600</u>
Total	<u>\$2,861,178</u>	<u>\$607,794</u>	<u>\$3,468,972</u>

Interest expense incurred on the leases for 2022 was \$88,131.

NOTE 8 - ACCRUED VACATION AND SICK LEAVE

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

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

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

Accrued annual vacation leave and sick leave included in the accrued expenses/expenditures caption in the government-wide statement of net position and the governmental activities Internal Service Fund statement of net position was \$446,451 at September 30, 2022. All compensated absences for vacation and sick leave are advance funded to ensure funds are available.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2022

NOTE 9 - DEFERRED COMPENSATION PLAN

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

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

NOTE 10 - CONTINGENCIES

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

NOTE 11 - 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, 2022, 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, 2022.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2022

NOTE 12 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2022 on the balance sheet – governmental funds consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Restricted:</u>			
Microloan Programs	\$ 407,889	\$ -	\$ 407,889
<u>Assigned:</u>			
Local Cash	\$1,355,711	\$ -	\$1,355,711
Intergovernmental Grants and Contracts	240,926	71,898	312,824
Other	<u>350,287</u>	<u>-</u>	<u>350,287</u>
Total Assigned	<u>\$1,946,924</u>	<u>\$71,898</u>	<u>\$2,018,822</u>

COMBINING FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2022

	<u>Texas Health and Human Services Commission</u>	<u>Texas Water Development Board</u>	<u>Texas Department of Public Safety</u>	<u>Office of the Governor Homeland Security Grant Division</u>
Assets				
Cash and cash equivalents	\$ -	-	36,904	-
Receivables (net):				
Accounts receivable	624.00	-	-	-
Due from grantors	658,629	135,840	34,994	168,716
Other assets	1,937	-	-	177
Total assets	<u>\$ 661,190</u>	<u>135,840</u>	<u>71,898</u>	<u>168,893</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 160,427	107,226	-	840
Due to other funds	500,735	28,614	-	168,053
Unearned revenue	28	-	-	-
Total liabilities	<u>661,190</u>	<u>135,840</u>	<u>-</u>	<u>168,893</u>
Fund balances:				
Assigned	-	-	71,898	-
Total fund balances	<u>-</u>	<u>-</u>	<u>71,898</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 661,190</u>	<u>135,840</u>	<u>71,898</u>	<u>168,893</u>

Office of the Governor Criminal Justice Division	U.S. Department of Commerce	Texas Department of Transportation	Texas Commission on Environmental Quality	Total Nonmajor Governmental Funds
-	-	-	191,859	228,763
530	-	-	-	1,154
50,069	17,500	108,421	-	1,174,169
-	1,750	-	-	3,864
<u>50,599</u>	<u>19,250</u>	<u>108,421</u>	<u>191,859</u>	<u>1,407,950</u>
24,131	-	-	830	293,454
26,468	19,250	108,421	-	851,541
-	-	-	191,029	191,057
<u>50,599</u>	<u>19,250</u>	<u>108,421</u>	<u>191,859</u>	<u>1,336,052</u>
-	-	-	-	71,898
-	-	-	-	71,898
<u>50,599</u>	<u>19,250</u>	<u>108,421</u>	<u>191,859</u>	<u>1,407,950</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2022

	Texas Health and Human Services Commission	Texas Water Development Board	Texas Department of Public Safety	Office of the Governor Homeland Security Grant Division
Revenues				
Intergovernmental grants and contracts	\$ 2,553,154	837,512	834,247	826,106
Local cash and in-kind	502,016	-	-	-
Program income:				
PRPC	3,117	-	-	-
Subcontractor	158,773	-	-	-
Interest income	-	189	-	-
Total revenues	<u>3,217,060</u>	<u>837,701</u>	<u>834,247</u>	<u>826,106</u>
Expenditures				
Aging services	3,093,453	-	-	-
Water development planning	-	831,165	-	-
Emergency management	-	-	831,928	788,232
Solid waste planning	-	-	-	-
Transportation planning	-	-	-	-
Economic development	-	-	-	-
Criminal justice programs	-	-	-	-
Total expenditures	<u>3,093,453</u>	<u>831,165</u>	<u>831,928</u>	<u>788,232</u>
Excess of revenues over (under) expenditures	123,607	6,536	2,319	37,874
Other financing sources (uses):				
Transfers in	3,687	-	-	-
Transfers out	<u>(127,294)</u>	<u>(6,536)</u>	<u>(2,319)</u>	<u>(37,874)</u>
Net change in fund balances	-	-	-	-
Fund balances, beginning	-	-	71,898	-
Fund balances, ending	<u>\$ -</u>	<u>-</u>	<u>71,898</u>	<u>-</u>

Office of the Governor Criminal Justice Division	U.S. Department of Commerce	Texas Department of Transportation	Texas Commission on Environmental Quality	Total Nonmajor Governmental Funds
147,003	283,528	150,601	147,944	5,780,095
-	19,671	-	-	521,687
8,250	-	-	-	11,367
-	-	-	-	158,773
-	-	-	361	550
<u>155,253</u>	<u>303,199</u>	<u>150,601</u>	<u>148,305</u>	<u>6,472,472</u>
-	-	-	-	3,093,453
-	-	-	-	831,165
-	-	-	-	1,620,160
-	-	-	143,565	143,565
-	-	140,145	-	140,145
-	271,928	-	-	271,928
150,893	-	-	-	150,893
<u>150,893</u>	<u>271,928</u>	<u>140,145</u>	<u>143,565</u>	<u>6,251,309</u>
4,360	31,271	10,456	4,740	221,163
-	-	-	-	3,687
<u>(4,360)</u>	<u>(31,271)</u>	<u>(10,456)</u>	<u>(4,740)</u>	<u>(224,850)</u>
-	-	-	-	-
-	-	-	-	71,898
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,898</u>

SUPPORTING SCHEDULES

COMBINING FINANCIAL SCHEDULES
ALL SPECIAL REVENUE FUNDS

PANHANDLE REGIONAL PLANNING COMMISSION

Special Revenue Funds

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

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

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

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

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 Texas Grant Management Standards.

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

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

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

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

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

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

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 65 – 171 to conform to grant reporting requirements but have been classified as transfers to and from the general fund in the combining statement of revenues and expenditures on pages 60 – 61.

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet - All Special Revenue Funds

September 30, 2022

	<u>Texas Workforce Commission</u>	<u>Commission on State Emergency Communications</u>	<u>Texas Health and Human Services Commission</u>	<u>Texas Water Development Board</u>	<u>Texas Department of Public Safety</u>	<u>Office of the Governor Homeland Security Grant Division</u>
<u>Assets</u>						
Cash	\$ -	81,103	-	-	36,904	-
Due from grantor agencies	1,828,632	189,089	658,629	135,840	34,994	168,716
Accounts receivable	-	-	624	-	-	-
Other assets	30,967	188,289	1,937	-	-	177
Total assets	<u>\$ 1,859,599</u>	<u>458,481</u>	<u>661,190</u>	<u>135,840</u>	<u>71,898</u>	<u>168,893</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 1,243,933	40,933	160,427	107,226	-	840
Due to general fund	231,211	-	500,735	28,614	-	168,053
Unearned revenue	384,455	417,548	28	-	-	-
Total liabilities	<u>1,859,599</u>	<u>458,481</u>	<u>661,190</u>	<u>135,840</u>	<u>-</u>	<u>168,893</u>
Fund balances:						
Assigned	-	-	-	-	71,898	-
Total liabilities and fund balances	<u>\$ 1,859,599</u>	<u>458,481</u>	<u>661,190</u>	<u>135,840</u>	<u>71,898</u>	<u>168,893</u>

Office of the Governor Criminal Justice Division	U.S. Department of Commerce	Texas Department of Transportation	Texas Commission on Environmental Quality	Total
-	-	-	191,859	309,866
50,069	17,500	108,421	-	3,191,890
530	-	-	-	1,154
-	1,750	-	-	223,120
<u>50,599</u>	<u>19,250</u>	<u>108,421</u>	<u>191,859</u>	<u>3,726,030</u>
24,131	-	-	830	1,578,320
26,468	19,250	108,421	-	1,082,752
-	-	-	191,029	993,060
<u>50,599</u>	<u>19,250</u>	<u>108,421</u>	<u>191,859</u>	<u>3,654,132</u>
-	-	-	-	71,898
<u>50,599</u>	<u>19,250</u>	<u>108,421</u>	<u>191,859</u>	<u>3,726,030</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year ended September 30, 2022

	Texas Workforce Commission	Commission on State Emergency Communications	Texas Health and Human Services Commission	Texas Water Development Board
Revenues:				
Federal grants	\$ -	-	-	-
State grants:				
Federal flow-through	22,832,270	-	2,352,639	-
Non-federal	1,288,569	1,916,991	200,515	837,512
Local cash and in-kind	114,648	540	502,016	-
Program income:				
PRPC	-	-	3,117	-
Subcontractor	-	-	158,773	-
Interest income	-	811	-	189
Total revenues	<u>24,235,487</u>	<u>1,918,342</u>	<u>3,217,060</u>	<u>837,701</u>
Expenditures - Current:				
Salaries and benefits	591,056	413,410	826,460	33,829
Travel	15,260	9,795	13,380	2,599
Supplies and materials	6,640	6,732	3,908	-
Internal service charges	418,492	129,276	209,917	19,460
Equipment rental and maintenance	-	2,962	-	-
Miscellaneous and other costs	31,130	15,838	53,230	946
Client payments	393,489	-	-	-
Client supportive services	15,519,551	-	1,467,873	-
Client training	2,979,575	-	-	-
Local cash, in-kind and program income	138,641	-	359,912	-
Subcontractor costs	3,479,662	-	158,773	774,331
Workforce center costs	415,333	-	-	-
9-1-1 system expenditures	-	1,132,098	-	-
Capital outlay	76,698	141,760	-	-
Total expenditures	<u>24,065,527</u>	<u>1,851,871</u>	<u>3,093,453</u>	<u>831,165</u>
Excess (deficiency) of revenues over expenditures	<u>169,960</u>	<u>66,471</u>	<u>123,607</u>	<u>6,536</u>
Other financing sources (uses):				
Transfers from other funds	-	-	3,687	-
Transfers to other funds	(169,960)	(66,471)	(127,294)	(6,536)
Total other financing sources (uses)	<u>(169,960)</u>	<u>(66,471)</u>	<u>(123,607)</u>	<u>(6,536)</u>
Excess revenues and other sources over (under) expenditures and other uses	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Texas Department of Public Safety	Office of the Governor Homeland Security Grant Division	Office of the Governor Criminal Justice Division	U.S. Department of Commerce	Texas Department of Transportation	Texas Commission on Environmental Quality	Total
-	-	-	283,528	-	-	283,528
834,247	640,329	41,461	-	150,601	-	26,851,547
-	185,777	105,542	-	-	147,944	4,682,850
-	-	-	19,671	-	-	636,875
-	-	8,250	-	-	-	11,367
-	-	-	-	-	-	158,773
-	-	-	-	-	361	1,361
<u>834,247</u>	<u>826,106</u>	<u>155,253</u>	<u>303,199</u>	<u>150,601</u>	<u>148,305</u>	<u>32,626,301</u>
5,069	260,162	28,166	202,327	68,917	25,156	2,454,552
-	9,563	-	5,918	-	2,764	59,279
566	32	753	232	-	160	19,023
13,770	47,460	8,950	52,478	21,907	10,609	932,319
-	-	-	-	-	-	2,962
765	13,006	45	10,973	106	2,529	128,568
-	-	-	-	-	-	393,489
-	-	-	-	-	-	16,987,424
-	-	-	-	-	-	2,979,575
-	-	-	-	-	-	498,553
811,758	264,170	102,900	-	49,215	102,347	5,743,156
-	-	-	-	-	-	415,333
-	-	-	-	-	-	1,132,098
-	193,839	10,079	-	-	-	422,376
<u>831,928</u>	<u>788,232</u>	<u>150,893</u>	<u>271,928</u>	<u>140,145</u>	<u>143,565</u>	<u>32,168,707</u>
2,319	37,874	4,360	31,271	10,456	4,740	457,594
-	-	-	-	-	-	3,687
(2,319)	(37,874)	(4,360)	(31,271)	(10,456)	(4,740)	(461,281)
(2,319)	(37,874)	(4,360)	(31,271)	(10,456)	(4,740)	(457,594)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

	WIOA	Child Care	Other Programs	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,162,396	19,054,566	1,615,308	22,832,270
Non-federal	-	1,054,256	234,313	1,288,569
Local cash and in-kind	114,648	-	-	114,648
Total Revenues	2,277,044	20,108,822	1,849,621	24,235,487
Expenditures:				
Current				
Salaries and benefits	154,718	361,363	74,975	591,056
Travel	3,079	7,632	4,549	15,260
Supplies and materials	1,782	2,367	2,491	6,640
Internal service charges	127,345	218,810	72,337	418,492
Miscellaneous and other costs	8,607	12,407	10,116	31,130
Indirect cost allocation	44,846	86,295	38,819	169,960
Client payments	284,266	-	109,223	393,489
Client supportive services	81,490	15,358,448	79,613	15,519,551
Client training	488,748	2,447,205	43,622	2,979,575
Local cash and in-kind	138,641	-	-	138,641
Subcontractor costs	799,943	1,453,016	1,226,703	3,479,662
Workforce center costs	94,436	147,811	173,086	415,333
Capital outlay	49,143	13,468	14,087	76,698
Total Expenditures	2,277,044	20,108,822	1,849,621	24,235,487
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, 2022

	2021 Trade Act	2022 Trade Act	2021 High Demand	2020 Adult	2021 Adult	2022 Adult
Revenues:						
State grants						
Federal flow-through	\$ 775	\$ 43,804	69,818	34,082	316,230	39,785
Local cash and in-kind	-	-	114,648	-	-	-
Total Revenues	775	43,804	184,466	34,082	316,230	39,785
Expenditures:						
Current						
Salaries and benefits	-	-	-	15,982	26,504	-
Travel	-	-	-	411	413	-
Supplies and materials	-	-	-	29	460	-
Internal service charges	162	287	-	12,205	18,935	-
Miscellaneous and other costs	-	-	-	1,940	525	-
Indirect cost allocation	19	297	-	3,515	7,661	-
Client payments	-	-	-	-	-	-
Client supportive services	-	36	-	-	31,619	-
Client training	594	16,896	31,403	-	161,755	-
Local cash and in-kind	-	23,992	114,649	-	-	-
Subcontractor costs	-	-	-	-	30,620	39,785
Workforce center costs	-	2,296	-	-	35,983	-
Capital outlay	-	-	38,414	-	1,755	-
Total Expenditures	775	43,804	184,466	34,082	316,230	39,785
Excess of revenues over expenditures	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-
Fund balance end of year	\$ -	\$ -	-	-	-	-

2021 Rapid Response	2022 Rapid Response	2022 Reemploy- ment	2020 Youth	2021 Youth	2022 Youth	Disaster Recovery Dislocated Worker COVID-19	2020 Dislocated Worker	2021 Dislocated Worker	Total
4,736	4,621	125,588	101,558	342,444	53,215	368,277	52,363	605,100	2,162,396
-	-	-	-	-	-	-	-	-	114,648
4,736	4,621	125,588	101,558	342,444	53,215	368,277	52,363	605,100	2,277,044
-	-	1,336	16,201	21,536	3,147	17,285	24,553	28,174	154,718
-	-	396	416	319	26	-	631	467	3,079
-	-	41	29	35	7	-	45	1,136	1,782
-	-	6,728	12,373	17,507	617	15,865	18,752	23,914	127,345
-	-	163	1,968	375	61	79	2,981	515	8,607
-	-	2,428	3,563	7,735	-	3,821	5,401	10,406	44,846
-	-	-	45,434	13,382	-	25,450	-	200,000	284,266
-	-	-	-	14,898	2,128	27,085	-	5,724	81,490
-	-	-	-	85,485	-	104,884	-	87,731	488,748
-	-	-	-	-	-	-	-	-	138,641
4,736	4,621	102,013	21,574	165,565	44,015	173,808	-	213,206	799,943
-	-	12,449	-	11,317	3,214	-	-	29,177	94,436
-	-	34	-	4,290	-	-	-	4,650	49,143
4,736	4,621	125,588	101,558	342,444	53,215	368,277	52,363	605,100	2,277,044
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0121TRA001 (851)
Grant Term: October 1, 2020 to December 31, 2021

	<u>Actual</u>		
	<u>2022</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 775	15,877	16,652
Total Revenues	<u>775</u>	<u>15,877</u>	<u>16,652</u>
Expenditures:			
Current			
Internal service charges	162	162	324
Indirect cost allocation	19	19	38
Client training	594	15,696	16,290
Total Expenditures	<u>775</u>	<u>15,877</u>	<u>16,652</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, 2022

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0121TRA001 (851)
Grant Term: October 1, 2020 to December 31, 2021

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 857	181	181	362
Direct program-education and training	17,143	594	15,696	16,290
Total cost category	<u>\$ 18,000</u>	<u>775</u>	<u>15,877</u>	<u>16,652</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0122TRA001 (852)
Grant Term: October 1, 2021 to December 31, 2022

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 43,804	-	43,804
Total Revenues	43,804	-	43,804
Expenditures:			
Current			
Internal service charges	287	-	287
Indirect cost allocation	297	-	297
Client supportive services	36	-	36
Client training	16,896	-	16,896
Subcontractor costs	23,992	-	23,992
Workforce center costs	2,296	-	2,296
Total Expenditures	43,804	-	43,804
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, 2022

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0122TRA001 (852)
Grant Term: October 1, 2021 to December 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 13,457	1,329	-	1,329
Direct program-education and training	269,143	42,475	-	42,475
Total cost category	\$ 282,600	43,804	-	43,804

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: High Demand Job Training Program
 Grant Number: 0121HJT001 (871)
 Grant Term: May 25, 2021 to April 30, 2022

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 69,818	79,844	149,662
Local cash and in-kind	114,648	70,816	185,464
Total Revenues	184,466	150,660	335,126
Expenditures:			
Current			
Client training	31,403	42,274	73,677
Local cash and in-kind	114,649	70,816	185,465
Capital outlay	38,414	37,570	75,984
Total Expenditures	184,466	150,660	335,126
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, 2022

Grant Name: High Demand Job Training Program
Grant Number: 0121HJT001 (871)
Grant Term: May 25, 2021 to April 30, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Direct program-education & training	\$ 150,000	69,818	79,844	149,662
Leveraged funds expended	200,000	114,648	70,816	185,464
Total cost category	\$ 350,000	184,466	150,660	335,126

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0120WOA001 (911)
 Grant Term: July 1, 2020 to June 30, 2022

	Actual		
	2022	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 34,082	448,276	482,358
Total Revenues	34,082	448,276	482,358
Expenditures:			
Current			
Salaries and benefits	15,982	9,728	25,710
Travel	411	135	546
Supplies and materials	29	83	112
Internal service charges	12,205	8,423	20,628
Miscellaneous and other costs	1,940	1,011	2,951
Indirect cost allocation	3,515	5,075	8,590
Client supportive services	-	30,674	30,674
Client training	-	237,018	237,018
Subcontractor costs	-	90,013	90,013
Workforce center costs	-	66,055	66,055
Capital outlay	-	61	61
Total Expenditures	34,082	448,276	482,358
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0120WOA001 (911)
 Grant Term: July 1, 2020 to June 30, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 45,726	31,911	13,815	45,726
Direct program-career services	138,378	-	138,378	138,378
Direct program-education and training	232,520	-	232,520	232,520
Monitoring	2,510	2,171	339	2,510
Program management & support	10,965	-	10,965	10,965
Subrecipient operating costs	17,086	-	17,086	17,086
Support services-other	14,921	-	14,921	14,921
Support services-transportation	15,754	-	15,754	15,754
Transitional jobs	4,498	-	4,498	4,498
Total cost category	\$ 482,358	34,082	448,276	482,358

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Adult
 Grant Number: 0121WOA001 (912)
 Grant Term: July 1, 2021 to June 30, 2023

	Actual		
	2022	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 316,230	\$ 191,493	507,723
Total Revenues	<u>316,230</u>	<u>191,493</u>	<u>507,723</u>
Expenditures:			
Current			
Salaries and benefits	26,504	2,591	29,095
Travel	413	43	456
Supplies and materials	460	-	460
Internal service charges	18,935	1,215	20,150
Miscellaneous and other costs	525	262	787
Indirect cost allocation	7,661	586	8,247
Client supportive services	31,619	17,273	48,892
Client training	161,755	162,647	324,402
Subcontractor costs	30,620	4,339	34,959
Workforce center costs	35,983	2,537	38,520
Capital outlay	<u>1,755</u>	<u>-</u>	<u>1,755</u>
Total Expenditures	<u>316,230</u>	<u>191,493</u>	<u>507,723</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, 2022

Grant Name: Workforce Innovation and Opportunity Act - Adult
Grant Number: 0121WOA001 (912)
Grant Term: July 1, 2021 to June 30, 2023

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 51,423	32,335	586	32,921
Direct program-career services	51,653	49,511	2,142	51,653
Direct program-education and training	324,952	162,305	162,647	324,952
Monitoring	1,199	1,199	-	1,199
Program management & support	24,750	20,639	4,111	24,750
Subrecipient operating costs	23,907	19,173	4,734	23,907
Support services-other	16,981	10,171	8,708	18,879
Support services-transportation	31,361	20,897	8,565	29,462
Total cost category	<u>\$ 526,226</u>	<u>316,230</u>	<u>191,493</u>	<u>507,723</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

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

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 39,785	-	39,785
Total Revenues	39,785	-	39,785
Expenditures:			
Current			
Subcontractor costs	39,785	-	39,785
Total Expenditures	39,785	-	39,785
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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 58,495	-	-	-
Direct program-career services	391,973	39,785	-	39,785
Direct program-education and training	86,847	-	-	-
Program management & support	6,579	-	-	-
Subrecipient operating costs	27,099	-	-	-
Support services-other	6,602	-	-	-
Support services-transportation	7,356	-	-	-
Total cost category	\$ 584,951	39,785	-	39,785

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0121WOR001 (922)
Grant Term: July 1, 2021 to June 30, 2022

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 4,736	\$ 1,251	5,987
Total Revenues	4,736	1,251	5,987
Expenditures:			
Current			
Subcontractor costs	4,736	1,251	5,987
Total Expenditures	4,736	1,251	5,987
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, 2022

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0121WOR001 (922)
Grant Term: July 1, 2021 to June 30, 2022

	<u>Budget</u>	<u>2022</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Cost category: Rapid response	<u>\$ 16,984</u>	<u>4,736</u>	<u>1,251</u>	<u>5,987</u>
Total cost category	<u><u>\$ 16,984</u></u>	<u><u>4,736</u></u>	<u><u>1,251</u></u>	<u><u>5,987</u></u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
 Grant Number: 0122WOR001 (923)
 Grant Term: July 1, 2022 to June 30, 2023

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 4,621	-	4,621
Total Revenues	4,621	-	4,621
Expenditures:			
Current			
Subcontractor costs	4,621	-	4,621
Total Expenditures	4,621	-	4,621
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, 2022

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0122WOR001 (923)
Grant Term: July 1, 2022 to June 30, 2023

	Budget	Actual		Total
		2022	Prior years	
Cost category: Rapid response	\$ 21,226	4,621	-	4,621
Total cost category	\$ 21,226	4,621	-	4,621

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0122REA001 (932)
 Grant Term: October 1, 2021 to December 31, 2022

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 125,588	-	125,588
Total Revenues	125,588	-	125,588
Expenditures:			
Current			
Salaries and benefits	1,336		1,336
Travel	396	-	396
Supplies and materials	41	-	41
Internal service charges	6,728	-	6,728
Miscellaneous and other costs	163	-	163
Indirect cost allocation	2,428	-	2,428
Subcontractor costs	102,013	-	102,013
Workforce center costs	12,449	-	12,449
Capital outlay	34	-	34
Total Expenditures	125,588	-	125,588
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, 2022

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0122REA001 (932)
 Grant Term: October 1, 2021 to December 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 14,153	10,214	-	10,214
Direct program-career services	119,329	107,323	-	107,323
Program management & support	902	902	-	902
Subrecipient operating cost	7,149	7,149	-	7,149
Total cost category	\$ 141,533	125,588	-	125,588

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

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

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 101,558	387,384	488,942
Total Revenues	101,558	387,384	488,942
Expenditures:			
Current			
Salaries and benefits	16,201	7,714	23,915
Travel	416	118	534
Supplies and materials	29	93	122
Internal service charges	12,373	7,925	20,298
Miscellaneous and other costs	1,968	920	2,888
Indirect cost allocation	3,563	5,144	8,707
Client payments	45,434	10,581	56,015
Client supportive services	-	6,894	6,894
Client training	-	77,269	77,269
Subcontractor costs	21,574	232,613	254,187
Workforce center costs	-	38,041	38,041
Capital outlay	-	72	72
Total Expenditures	101,558	387,384	488,942
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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 46,350	32,349	14,001	46,350
Monitoring	2,544	2,201	343	2,544
In school youth:				
Direct program-career services	24,922	579	24,343	24,922
Direct program-education & training	6,723	-	6,723	6,723
Program management & support	1,443	-	1,443	1,443
Subrecipient operating costs	2,262	-	2,262	2,262
Support services-other	247	-	247	247
Support services-transportation	426	-	426	426
Support services-work related incentives	251	-	251	251
Work experience	11,497	9,037	2,460	11,497
Out of school youth:				
Direct program-career services	223,102	-	223,102	223,102
Direct program-education & training	70,545	-	70,545	70,545
Program management & support	6,189	-	6,189	6,189
Subrecipient operating costs	9,957	-	9,957	9,957
Support services-other	1,740	-	1,740	1,740
Support services-transportation	3,576	-	3,576	3,576
Support services-work related incentives	654	-	654	654
Work experience	76,514	57,392	19,122	76,514
Total cost category	\$ 488,942	101,558	387,384	488,942

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0121WOY001 (942)
 Grant Term: July 1, 2021 to June 30, 2023

	Actual		
	2022	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 342,444	110,912	453,356
Total Revenues	342,444	110,912	453,356
Expenditures:			
Current			
Salaries and benefits	21,536	2,426	23,962
Travel	319	45	364
Supplies and materials	35	-	35
Internal service charges	17,507	1,265	18,772
Miscellaneous and other costs	375	274	649
Indirect cost allocation	7,735	591	8,326
Client payments	13,382	-	13,382
Client supportive services	14,898	4,579	19,477
Client training	85,485	79,127	164,612
Subcontractor costs	165,565	15,761	181,326
Workforce center costs	11,317	6,844	18,161
Capital outlay	4,290	-	4,290
Total Expenditures	342,444	110,912	453,356
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, 2022

Grant Name: Workforce Innovation and Opportunity Act - Youth
 Grant Number: 0121WOY001 (942)
 Grant Term: July 1, 2021 to June 30, 2023

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 51,923	32,648	591	33,239
Monitoring	1,211	1,211	-	1,211
In school youth:				
Direct program-career services	34,019	27,572	6,447	34,019
Direct program-education & training	18,951	8,215	10,736	18,951
Program management & support	3,443	2,798	645	3,443
Subrecipient operating costs	3,091	2,665	426	3,091
Support services-other	181	99	181	280
Support services-transportation	1,208	857	351	1,208
Support services-work related incentives	1,057	755	302	1,057
Work experience	21,623	8,046	-	8,046
Out of school youth:				
Direct program-career services	128,701	88,837	11,172	100,009
Direct program-education & training	146,050	77,658	68,391	146,049
Program management & support	14,239	10,875	3,364	14,239
Subrecipient operating costs	14,985	10,425	4,560	14,985
Support services-other	4,937	4,105	832	4,937
Support services-transportation	4,464	3,609	855	4,464
Support services-work related incentives	7,243	5,085	2,059	7,144
Work experience	74,018	56,984	-	56,984
Total cost category	\$ 531,344	342,444	110,912	453,356

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

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

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 53,215	-	53,215
Total Revenues	53,215	-	53,215
Expenditures:			
Current			
Salaries and benefits	3,147	-	3,147
Travel	26	-	26
Supplies and materials	7	-	7
Internal service charges	617	-	617
Miscellaneous and other costs	61	-	61
Client supportive services	2,128	-	2,128
Subcontractor costs	44,015	-	44,015
Workforce center costs	3,214	-	3,214
Total Expenditures	53,215	-	53,215
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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 59,094	-	-	-
In school youth:				
Direct program-career services	32,271	13,239	-	13,239
Direct program-education & training	3,539	-	-	-
Program management & support	1,259	842	-	842
Subrecipient operating costs	5,196	1,033	-	1,033
Support services-other	174	-	-	-
Support services-transportation	452	125	-	125
Support services-work related incentives	253	-	-	-
Work experience	2,833	-	-	-
Out of school youth:				
Direct program-career services	337,429	30,115	-	30,115
Direct program-education & training	21,344	-	-	-
Program management & support	3,729	3,016	-	3,016
Subrecipient operating costs	10,496	2,842	-	2,842
Support services-other	2,328	-	-	-
Support services-transportation	3,630	2,003	-	2,003
Support services-work related incentives	3,375	-	-	-
Work experience	103,536	-	-	-
Total cost category	\$ 590,938	53,215	-	53,215

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

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

Grant Number: 0120NDW001 (950)

Grant Term: May 5, 2020 to March 31, 2023

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 368,277	626,155	994,432
Total Revenues	368,277	626,155	994,432
Expenditures:			
Current			
Salaries and benefits	17,285	23,945	41,230
Internal service charges	15,865	23,552	39,417
Miscellaneous and other costs	79	281	360
Indirect cost allocation	3,821	5,494	9,315
Client payments	25,450	351,410	376,860
Client supportive services	27,085	5,966	33,051
Client training	104,884	92,230	197,114
Subcontractor costs	173,808	123,277	297,085
Total Expenditures	368,277	626,155	994,432
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, 2022

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

Grant Number: 0120NDW001 (950)

Grant Term: May 5, 2020 to March 31, 2023

Cost category:	Budget	Actual		Total
		2022	Prior years	
Administration	\$ 126,763	30,797	51,523	82,320
Career services	482,166	162,402	123,277	285,679
Education and training	218,878	107,887	92,230	200,117
Participant fringe benefits	28,403	659	26,046	26,705
Participant wages	349,070	25,202	325,566	350,768
Program management & support	7,819	6,215	1,603	7,818
Subrecipient operating costs	16,407	11,407	-	11,407
Supportive services-other	38,125	23,708	5,910	29,618
Total cost category	\$ 1,267,631	368,277	626,155	994,432

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0120WOD001 (981)
 Grant Term: July 1, 2020 to June 30, 2022

	Actual		
	2022	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 52,363	688,721	741,084
Total Revenues	52,363	688,721	741,084
Expenditures:			
Current			
Salaries and benefits	24,553	10,883	35,436
Travel	631	165	796
Supplies and materials	45	116	161
Internal service charges	18,752	11,572	30,324
Miscellaneous and other costs	2,981	1,296	4,277
Indirect cost allocation	5,401	7,798	13,199
Client payments	-	9,600	9,600
Client supportive services	-	9,897	9,897
Client training	-	61,204	61,204
Subcontractor costs	-	513,052	513,052
Workforce center costs	-	63,057	63,057
Capital outlay	-	81	81
Total Expenditures	52,363	688,721	741,084
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, 2022

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
Grant Number: 0120WOD001 (981)
Grant Term: July 1, 2020 to June 30, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 73,334	49,028	21,225	70,253
Monitoring	-	3,335	-	3,335
Direct program-career services	316,970	-	316,970	316,970
Direct program-education and training	26,204	-	26,204	26,204
Monitoring	775	-	521	521
Program management & support	10,162	-	10,162	10,162
Subrecipient operating costs	19,139	-	19,139	19,139
Support services-other	6,960	-	6,960	6,960
Support services-transportation	2,937	-	2,937	2,937
Transitional jobs	9,603	-	9,603	9,603
Direct program-career services	240,000	-	240,000	240,000
Direct program-education and training	35,000	-	35,000	35,000
Total cost category	\$ 741,084	52,363	688,721	741,084

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0121WOD001 (982)
 Grant Term: July 1, 2021 to June 30, 2023

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 605,100	13,284	618,384
Total Revenues	605,100	13,284	618,384
Expenditures:			
Current			
Salaries and benefits	28,174	3,246	31,420
Travel	467	40	507
Supplies and materials	1,136	-	1,136
Internal service charges	23,914	1,220	25,134
Miscellaneous and other costs	515	255	770
Indirect cost allocation	10,406	795	11,201
Client payments	200,000	3,937	203,937
Client supportive services	5,724	588	6,312
Client training	87,731	-	87,731
Subcontractor costs	213,206	-	213,206
Workforce center costs	29,177	-	29,177
Capital outlay	4,650	3,203	7,853
Total Expenditures	605,100	13,284	618,384
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, 2022

Grant Name: Workforce Innovation and Opportunity Act - Dislocated Worker
 Grant Number: 0121WOD001 (982)
 Grant Term: July 1, 2021 to June 30, 2023

Cost category:	Budget	Actual		Total
		2022	Prior years	
Administration	\$ 69,839	61,968	795	62,763
Monitoring	1,629	1,629	-	1,629
Direct program-career services	492,779	432,421	-	432,421
Direct program-education and training	95,282	87,731	3,202	90,933
Program management & support	28,988	-	4,757	4,757
Subrecipient operating costs	15,915	15,628	-	15,628
Support services-other	4,504	4,192	313	4,505
Support services-transportation	1,807	1,531	276	1,807
Transitional jobs	3,941	-	3,941	3,941
Total cost category	\$ 714,684	605,100	13,284	618,384

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, 2022

	2021 Child Care Formula	2022 Child Care Formula	2021 Child Care Local Match
Revenues:			
State grants			
Federal flow-through	\$ 593,502	13,995,610	272,368
Non-federal	-	428,645	-
Local cash and in-kind	-	-	-
	593,502	14,424,255	272,368
Expenditures:			
Current			
Salaries and benefits	26,345	308,299	-
Travel	-	7,632	-
Supplies and materials	-	2,367	-
Internal service charges	14,358	204,428	-
Miscellaneous and other costs	114	12,293	-
Indirect cost allocation	4,694	78,526	-
Client supportive services	547,991	12,582,513	272,368
Client training	-	-	-
Subcontractor costs	-	1,066,918	-
Workforce center costs	-	147,811	-
Capital outlay	-	13,468	-
	593,502	14,424,255	272,368
Total Expenditures	593,502	14,424,255	272,368
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

<u>2022 Child Care Local Match</u>	<u>2022 TDFPS Child Care</u>	<u>2023 TDFPS Child Care</u>	<u>2022 CCDF Quality Improvement Activity</u>	<u>2022 Child Care Service Industry Recovery</u>	<u>Total</u>
1,359,756	-	-	751,186	2,082,144	19,054,566
-	573,871	51,740	-	-	1,054,256
-	-	-	-	-	-
<u>1,359,756</u>	<u>573,871</u>	<u>51,740</u>	<u>751,186</u>	<u>2,082,144</u>	<u>20,108,822</u>
-	24,509	2,210	-	-	361,363
-	-	-	-	-	7,632
-	-	-	-	-	2,367
-	-	-	-	24	218,810
-	-	-	-	-	12,407
-	2,818	254	-	3	86,295
1,359,756	546,544	49,276	-	-	15,358,448
-	-	-	365,088	2,082,117	2,447,205
-	-	-	386,098	-	1,453,016
-	-	-	-	-	147,811
-	-	-	-	-	13,468
<u>1,359,756</u>	<u>573,871</u>	<u>51,740</u>	<u>751,186</u>	<u>2,082,144</u>	<u>20,108,822</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0121CCF001 (741)
 Grant Term: October 1, 2020 to December 31, 2021

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 593,502	10,145,737	10,739,239
Non-federal	-	1,234,135	1,234,135
Total Revenues	<u>593,502</u>	<u>11,379,872</u>	<u>11,973,374</u>
Expenditures:			
Current			
Salaries and benefits	26,345	330,358	356,703
Travel	-	941	941
Supplies and materials	-	1,228	1,228
Internal service charges	14,358	205,501	219,859
Equipment rental and maintenance	-	220	220
Miscellaneous and other costs	114	17,761	17,875
Indirect cost allocation	4,694	79,460	84,154
Client payments	-	59	59
Client supportive services	547,991	9,574,011	10,122,002
Client training	-	18,165	18,165
Subcontractor costs	-	885,517	885,517
Workforce center costs	-	265,913	265,913
Capital outlay	-	738	738
Total Expenditures	<u>593,502</u>	<u>11,379,872</u>	<u>11,973,374</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, 2022

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0121CCF001 (741)
 Grant Term: October 1, 2020 to December 31, 2021

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 559,772	45,511	514,261	559,772
Operations costs/elig determination	1,273,435	-	1,273,435	1,273,435
CARES-direct care at-risk/supplemental	527,161	-	527,161	527,161
CARES-enhanced reimbursements direct care only	1,142,375	-	1,088,786	1,088,786
Direct care at-risk/transitional	7,879,094	447,400	7,431,694	7,879,094
Direct care Choices (TWIST codes 1,2,4 and 15)	485,906	-	485,906	485,906
Quality improvement	18,165	-	18,165	18,165
SIR-administration	39,322	-	-	-
SIR-direct care at-risk	747,124	100,591	40,464	141,055
Total cost category	\$ 12,672,354	593,502	11,379,872	11,973,374

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0122CCF001 (742)
 Grant Term: October 1, 2021 to December 31, 2022

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 13,995,610	-	13,995,610
Non-federal	428,645	-	428,645
	14,424,255	-	14,424,255
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	308,299	-	308,299
Travel	7,632	-	7,632
Supplies and materials	2,367	-	2,367
Internal service charges	204,428	-	204,428
Miscellaneous and other costs	12,293	-	12,293
Indirect cost allocation	78,526	-	78,526
Client supportive services	12,582,513	-	12,582,513
Subcontractor costs	1,066,918	-	1,066,918
Workforce center costs	147,811	-	147,811
Capital outlay	13,468	-	13,468
	14,424,255	-	14,424,255
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, 2022

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0122CCF001 (742)
 Grant Term: October 1, 2021 to December 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 743,739	472,976	-	472,976
Operations costs/elig determination	1,368,962	1,368,766	-	1,368,766
CRRSA/ARPA-direct care at-risk supplemental	1,490,585	1,490,585	-	1,490,585
Direct care at-risk/transitional	10,871,955	7,854,076	-	7,854,076
Direct care Choices (TWIST codes 1,2,4 and 15)	330,689	330,688	-	330,688
Provider growth support direct care only	2,929,009	2,907,164	-	2,907,164
Total cost category	\$ 17,734,939	14,424,255	-	14,424,255

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Child Care and Development Fund Local Match
Grant Number: 0121CCM001 (751)
Grant Term: October 1, 2020 to December 31, 2021

	Actual		
	2022	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 272,368	1,113,512	1,385,880
Total Revenues	272,368	1,113,512	1,385,880
Expenditures:			
Current			
Client supportive services	272,368	1,113,512	1,385,880
Total Expenditures	272,368	1,113,512	1,385,880
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, 2022

Grant Name: Child Care and Development Fund Local Match
Grant Number: 0121CCM001 (751)
Grant Term: October 1, 2020 to December 31, 2021

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Direct care for certified	\$ 1,130,880	272,368	858,512	1,130,880
Direct care for donated/transferred	255,000	-	255,000	255,000
Total cost category	\$ 1,385,880	272,368	1,113,512	1,385,880

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Child Care and Development Fund Local Match
 Grant Number: 0122CCM001 (752)
 Grant Term: October 1, 2021 to December 31, 2022

	<u>2022</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 1,359,756	-	1,359,756
Total Revenues	<u>1,359,756</u>	<u>-</u>	<u>1,359,756</u>
Expenditures:			
Current			
Client supportive services	<u>1,359,756</u>	<u>-</u>	<u>1,359,756</u>
Total Expenditures	<u>1,359,756</u>	<u>-</u>	<u>1,359,756</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, 2022

Grant Name: Child Care and Development Fund Local Match
Grant Number: 0122CCM001 (752)
Grant Term: October 1, 2021 to December 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Direct care for certified	\$ 1,113,756	1,113,756	-	1,113,756
Direct care for donated/transferred	246,000	246,000	-	246,000
Total cost category	\$ 1,359,756	1,359,756	-	1,359,756

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Texas Department of Family and Protective Services Child Care
Grant Number: 0122CCP001 (762)
Grant Term: September 1, 2021 to December 31, 2022

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Non-federal	\$ 573,871	52,765	626,636
Total Revenues	573,871	52,765	626,636
Expenditures:			
Current			
Salaries and benefits	24,509	2,254	26,763
Indirect cost allocation	2,818	259	3,077
Client supportive services	546,544	50,252	596,796
Total Expenditures	573,871	52,765	626,636
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, 2022

Grant Name: Texas Department of Family and Protective Services Child Care
Grant Number: 0122CCP001 (762)
Grant Term: September 1, 2021 to December 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration for general protective	\$ 10,743	9,800	943	10,743
Administration for relative care	6,505	6,070	435	6,505
Administration for Title IV-B	3,546	3,149	397	3,546
Administration for Title IV-E	9,046	8,308	738	9,046
Direct care for general protective	540,320	195,998	18,858	214,856
Direct care for relative care	124,047	115,354	8,693	124,047
Direct care for Title IV-B	70,916	62,970	7,946	70,916
Direct care for Title IV-E	186,977	172,222	14,755	186,977
Total cost category	<u>\$ 952,100</u>	<u>573,871</u>	<u>52,765</u>	<u>626,636</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0123CCP001 (763)
 Grant Term: September 1, 2022 to December 31, 2023

	2022	Actual Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 51,740	-	51,740
Total Revenues	51,740	-	51,740
Expenditures:			
Current			
Salaries and benefits	2,210	-	2,210
Indirect cost allocation	254	-	254
Client supportive services	49,276	-	49,276
Total Expenditures	51,740	-	51,740
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Texas Department of Family and Protective Services Child Care
 Grant Number: 0123CCP001 (763)
 Grant Term: September 1, 2022 to December 31, 2023

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration for general protective	\$ 863	863	-	863
Administration for relative care	580	580	-	580
Administration for Title IV-B	337	337	-	337
Administration for Title IV-E	684	684	-	684
Direct care for general protective	750,833	17,273	-	17,273
Direct care for relative care	11,592	11,592	-	11,592
Direct care for Title IV-B	6,733	6,733	-	6,733
Direct care for Title IV-E	13,678	13,678	-	13,678
Total cost category	\$ 785,300	51,740	-	51,740

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: CCDF Quality Improvement Activity
 Grant Number: 0122CCQ001 (772)
 Grant Term: October 1, 2021 to October 31, 2022

	Actual		
	2022	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 751,186	-	751,186
Total Revenues	751,186	-	751,186
Expenditures:			
Current			
Client training	365,088	-	365,088
Subcontractor costs	386,098	-	386,098
Total Expenditures	751,186	-	751,186
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, 2022

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0122CCQ001 (772)
Grant Term: October 1, 2021 to October 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Quality improvement	\$ 196,409	196,409	-	196,409
TRSS Quality improvement	203,537	203,537	-	203,537
TRS personnel cost	25,819	25,819	-	25,819
TRS promotion & supports	169	169	-	169
TRS personnel costs-mentor/assessor funding	633,331	305,640	-	305,640
TRS promotions & support-mentor/assessor funding	19,612	19,612	-	19,612
Total cost category	<u>\$ 1,078,877</u>	<u>751,186</u>	<u>-</u>	<u>751,186</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Child Care - Service Industry Recovery
 Grant Number: 0122CCX001 (782)
 Grant Term: October 1, 2021 to March 31, 2023

	Actual		
	2022	Prior years	Total
Revenues:			
State grants			
Federal flow through	\$ 2,082,144	-	2,082,144
Total Revenues	2,082,144	-	2,082,144
Expenditures:			
Current			
Internal services charges	24	-	24
Indirect cost allocation	3	-	3
Client supportive services	2,082,117	-	2,082,117
Total Expenditures	2,082,144	-	2,082,144
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, 2022

Grant Name: Child Care - Service Industry Recovery
Grant Number: 0122CCX001 (782)
Grant Term: October 1, 2021 to March 31, 2023

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 126,297	23	-	23
Operations costs/elig determination	4	4	-	4
Direct Child Care payments	2,399,717	2,082,117	-	2,082,117
Total cost category	\$ 2,526,018	2,082,144	-	2,082,144

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, 2022

	2021 Choices	2022 Choices	2022 SNAP	2022 Texas Veterans
Revenues:				
State grants				
Federal flow-through	\$ 71,266	835,156	411,400	17,017
Non-federal	-	130,368	43,249	-
	71,266	965,524	454,649	17,017
Expenditures:				
Current				
Salaries and benefits	4,244	44,741	17,299	-
Travel	66	2,775	1,314	-
Supplies and materials	9	665	924	-
Internal service charges	2,392	39,277	13,466	-
Miscellaneous and other costs	65	5,190	2,079	-
Indirect cost allocation	1,407	19,297	7,655	1,695
Client payments	54	100,027	-	-
Client supportive services	1,256	14,024	53,332	-
Client training	-	-	-	-
Subcontractor costs	56,312	662,524	323,714	585
Workforce center costs	5,461	75,151	31,482	14,737
Capital outlay	-	1,853	3,384	-
	71,266	965,524	454,649	17,017
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

2021 Employment Services	2022 Employment Services	2022 Workforce Commission Initiatives	2022 NCPCEP	Total
25,354	79,184	93,682	82,249	1,615,308
-	-	-	60,696	234,313
25,354	79,184	93,682	142,945	1,849,621
893	3,847	-	3,951	74,975
-	-	-	394	4,549
-	-	852	41	2,491
1,438	6,311	-	9,453	72,337
6	1,910	13	853	10,116
1,020	4,859	-	2,886	38,819
-	-	-	9,142	109,223
-	-	1,640	9,361	79,613
-	-	43,622	-	43,622
21,997	28,798	36,343	96,430	1,226,703
-	33,369	2,485	10,401	173,086
-	90	8,727	33	14,087
25,354	79,184	93,682	142,945	1,849,621
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Temporary Assistance for Needy Families/Choices
 Grant Number: 0121TAF001 (801)
 Grant Term: October 1, 2020 to October 31, 2021

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 71,266	855,275	926,541
Non-federal	-	127,057	127,057
Total Revenues	<u>71,266</u>	<u>982,332</u>	<u>1,053,598</u>
Expenditures:			
Current			
Salaries and benefits	4,244	46,727	50,971
Travel	66	517	583
Supplies and materials	9	241	250
Internal service charges	2,392	36,849	39,241
Miscellaneous and other costs	65	6,207	6,272
Indirect cost allocation	1,407	18,303	19,710
Client payments	54	69,963	70,017
Client supportive services	1,256	14,088	15,344
Subcontractor costs	56,312	649,224	705,536
Workforce center costs	5,461	140,083	145,544
Capital outlay	-	130	130
Total Expenditures	<u>71,266</u>	<u>982,332</u>	<u>1,053,598</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, 2022

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0121TAF001 (801)
Grant Term: October 1, 2020 to October 31, 2021

Cost category:	Budget	Actual		Total
		2022	Prior years	
Administration	\$ 100,450	5,283	71,079	76,362
Direct program-career services	802,767	55,422	747,345	802,767
Monitoring	6,556	271	6,284	6,555
Program management & support	34,255	2,770	31,485	34,255
Subrecipient operating costs	48,172	6,211	41,961	48,172
Support services-other than transportation	6,351	400	5,951	6,351
Support services-transportation	3,184	301	2,883	3,184
Support services-work-related incentives	5,810	555	5,255	5,810
Work subsidy	70,142	53	70,089	70,142
Total cost category	\$ 1,077,687	71,266	982,332	1,053,598

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Temporary Assistance for Needy Families/Choices
 Grant Number: 0122TAF001 (802)
 Grant Term: October 1, 2021 to October 31, 2022

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 835,156	-	835,156
Non-federal	130,368	-	130,368
	965,524	-	965,524
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	44,741	-	44,741
Travel	2,775	-	2,775
Supplies and materials	665	-	665
Internal service charges	39,277	-	39,277
Miscellaneous and other costs	5,190	-	5,190
Indirect cost allocation	19,297	-	19,297
Client payments	100,027	-	100,027
Client supportive services	14,024	-	14,024
Subcontractor costs	662,524	-	662,524
Workforce center costs	75,151	-	75,151
Capital outlay	1,853	-	1,853
	965,524	-	965,524
Total Expenditures	965,524	-	965,524
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, 2022

Grant Name: Temporary Assistance for Needy Families/Choices
Grant Number: 0122TAF001 (802)
Grant Term: October 1, 2021 to October 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 103,188	76,808	-	76,808
Direct program-career services	791,850	694,919	-	694,919
Monitoring	6,786	6,579	-	6,579
Program management & support	31,328	28,013	-	28,013
Subrecipient operating costs	51,387	44,994	-	44,994
Support services-other than transportation	6,696	6,464	-	6,464
Support services-transportation	3,939	3,387	-	3,387
Support services-work-related incentives	4,374	4,173	-	4,173
Work subsidy	100,188	100,188	-	100,188
Total cost category	<u>\$ 1,099,737</u>	<u>965,524</u>	<u>-</u>	<u>965,524</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0122SNE001 (812)

Grant Term: October 1, 2021 to September 30, 2022

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 411,400	-	411,400
Non-federal	43,249	-	43,249
Total Revenues	454,649	-	454,649
Expenditures:			
Current			
Salaries and benefits	17,299	-	17,299
Travel	1,314	-	1,314
Supplies and materials	924	-	924
Internal service charges	13,466	-	13,466
Miscellaneous and other costs	2,079	-	2,079
Indirect cost allocation	7,655	-	7,655
Client supportive services	53,332	-	53,332
Subcontractor costs	323,714	-	323,714
Workforce center costs	31,482	-	31,482
Capital outlay	3,384	-	3,384
Total Expenditures	454,649	-	454,649
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, 2022

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0122SNE001 (812)

Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 19,450	13,409	-	13,409
Direct program-career services	236,002	148,149	-	148,149
Monitoring	1,129	1,129	-	1,129
Program management & support	4,478	4,478	-	4,478
Subrecipient operating costs	11,313	11,313	-	11,313
Support services-other than transportation	27,531	27,531	-	27,531
Support services-transportation	25,801	25,801	-	25,801
ABAWD administration	12,890	12,890	-	12,890
ABAWD direct program-core/intensive services	188,020	188,020	-	188,020
ABAWD Monitoring	1,085	1,085	-	1,085
ABAWD program management & support	9,001	9,001	-	9,001
ABAWD subrecipient operating costs	11,843	11,843	-	11,843
Total cost category	<u>\$ 548,543</u>	<u>454,649</u>	<u>-</u>	<u>454,649</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Texas Veterans Commission - Resource Administration Grant
Grant Number: 0122TVC001 (822)
Grant Term: October 1, 2021 to September 30, 2022

	<u>2022</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 17,017	-	17,017
Total Revenues	<u>17,017</u>	<u>-</u>	<u>17,017</u>
Expenditures:			
Current			
Indirect cost allocation	1,695	-	1,695
Subcontractor costs	585	-	585
Workforce center costs	14,737	-	14,737
Total Expenditures	<u>17,017</u>	<u>-</u>	<u>17,017</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, 2022

Grant Name: Texas Veterans Commission - Resource Administration Grant

Grant Number: 0122TVC001 (822)

Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 1,755	1,695	-	1,695
Building rent	8,502	8,502	-	8,502
Communications	694	694	-	694
Information technology	1,426	1,426	-	1,426
Other operating costs	3,166	2,695	-	2,695
Supplies	901	901	-	901
Utilities	1,104	1,104	-	1,104
	<u>17,547</u>	<u>17,017</u>	<u>-</u>	<u>17,017</u>
Total cost category	\$ 17,547	17,017	-	17,017

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Wagner-Peyser Employment Services
Grant Number: 0121WPA001 (831)
Grant Term: October 1, 2020 to December 31, 2021

	<u>Actual</u>		
	<u>2022</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 25,354	98,197	123,551
Total Revenues	<u>25,354</u>	<u>98,197</u>	<u>123,551</u>
Expenditures:			
Current			
Salaries and benefits	893	5,601	6,494
Internal service charges	1,438	7,932	9,370
Miscellaneous and other costs	6	241	247
Indirect cost allocation	1,020	6,305	7,325
Client supportive services	-	23	23
Subcontractor costs	21,997	9,731	31,728
Workforce center costs	-	68,364	68,364
Total Expenditures	<u>25,354</u>	<u>98,197</u>	<u>123,551</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, 2022

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0121WPA001 (831)
 Grant Term: October 1, 2020 to December 31, 2021

Cost category:	Budget	Actual		Total
		2022	Prior years	
Administration	\$ 23,435	3,357	20,078	23,435
Direct program-career services	93,809	21,472	72,337	93,809
Subrecip operating costs	1,088	525	563	1,088
TAN direct program-career services	5,219	-	5,219	5,219
Total cost category	\$ 123,551	25,354	98,197	123,551

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0122WPA001 (832)
 Grant Term: October 1, 2021 to December 31, 2022

	2022	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 79,184	-	79,184
Total Revenues	79,184	-	79,184
Expenditures:			
Current			
Salaries and benefits	3,847	-	3,847
Internal service charges	6,311	-	6,311
Miscellaneous and other costs	1,910	-	1,910
Indirect cost allocation	4,859	-	4,859
Subcontractor costs	28,798	-	28,798
Workforce center costs	33,369	-	33,369
Capital Outlay	90	-	90
Total Expenditures	79,184	-	79,184
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, 2022

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0122WPA001 (832)
 Grant Term: October 1, 2021 to December 31, 2022

Cost category:	Budget	Actual		Total
		2022	Prior years	
Administration	\$ 18,469	16,927	-	16,927
Direct program-career services	73,957	60,409	-	60,409
Subrecip operating costs	3,228	1,848	-	1,848
TAN direct program-career services	3,850	-	-	-
Total cost category	\$ 99,504	79,184	-	79,184

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Workforce Commission Initiatives
 Grant Number: 0122WCI001 (842)
 Grant Term: October 1, 2021 to May 31, 2022

	<u>2022</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 93,682	-	93,682
Total Revenues	<u>93,682</u>	<u>-</u>	<u>93,682</u>
Expenditures:			
Current			
Supplies and materials	852	-	852
Miscellaneous and other costs	13	-	13
Client supportive services	1,640	-	1,640
Client training	43,622	-	43,622
Subcontractor costs	36,343	-	36,343
Workforce center costs	2,485	-	2,485
Capital Outlay	<u>8,727</u>	<u>-</u>	<u>8,727</u>
Total Expenditures	<u>93,682</u>	<u>-</u>	<u>93,682</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, 2022

Grant Name: Workforce Commission Initiatives
Grant Number: 0122WCI001 (842)
Grant Term: October 1, 2021 to May 31, 2022

Cost category:	Budget	Actual		Total
		2022	Prior years	
Careers in Texas	\$ 35,000	34,967	-	34,967
Red, white and you	1,500	1,081	-	1,081
TVLP operating grant activities	2,779	2,779	-	2,779
WIOA additional board funding	120,600	54,855	-	54,855
Total cost category	\$ 159,879	93,682	-	93,682

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2022

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0122NCP001 (892)
 Grant Term: September 1, 2021 to September 30, 2022

	Actual		Total
	2022	Prior years	
Revenues:			
State grants			
Federal flow through	\$ 82,249	524	82,773
Non-federal	60,696	-	60,696
Total Revenues	<u>142,945</u>	<u>524</u>	<u>143,469</u>
Expenditures:			
Current			
Salaries and benefits	3,951	470	4,421
Travel	394	-	394
Supplies and materials	41	-	41
Internal service charges	9,453	-	9,453
Miscellaneous and other costs	853	-	853
Indirect cost allocation	2,886	-	2,886
Client payments	9,142	-	9,142
Client supportive services	9,361	-	9,361
Subcontractor costs	96,430	-	96,430
Workforce center costs	10,401	-	10,401
Capital outlay	33	54	87
Total Expenditures	<u>142,945</u>	<u>524</u>	<u>143,469</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, 2022

Grant Name: Non-Custodial Parent Choices Program
Grant Number: 0122NCP001 (892)
Grant Term: September 1, 2021 to September 30, 2022

	Budget	Actual		Total
		2022	Prior years	
Cost category:				
Administration	\$ 15,781	14,353	523	14,876
Direct program-career services	112,865	99,429	-	99,429
Program management & support	3,237	3,237	-	3,237
Subrecipient operating costs	7,420	7,420	-	7,420
Support services-other	1,013	1,013	-	1,013
Support services-transportation	1,810	1,810	-	1,810
Support services-work-related incentives	6,538	6,538	-	6,538
Work subsidy	9,146	9,145	1	9,146
Total cost category	\$ 157,810	142,945	524	143,469

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, 2022

	2019 9-1-1	2020 9-1-1	2021 9-1-1	2022 9-1-1	2023 9-1-1	Total
Revenues:						
State grants						
Non-federal funds	\$ 321	6,454	585,984	1,223,923	100,309	1,916,991
Local cash	-	-	-	540	-	540
Interest income	-	-	-	765	46	811
Total Revenues	321	6,454	585,984	1,225,228	100,355	1,918,342
Expenditures:						
Current						
Salaries and benefits	-	-	-	380,290	33,120	413,410
Travel	-	-	-	8,709	1,086	9,795
Supplies and materials	-	-	-	6,679	53	6,732
Internal service charges	-	-	-	120,030	9,246	129,276
Equipment rental and maintenance	288	-	-	2,554	120	2,962
Miscellaneous and other costs	-	1,278	996	13,478	86	15,838
Indirect cost allocation	33	147	114	61,150	5,027	66,471
9-1-1 system expenditures	-	5,029	444,260	631,192	51,617	1,132,098
Capital outlay	-	-	140,614	1,146	-	141,760
Total Expenditures	321	6,454	585,984	1,225,228	100,355	1,918,342
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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 2,047,559	321	2,044,956	2,045,277
Local cash	-	-	562	562
Interest income	-	-	1,720	1,720
Total Revenues	2,047,559	321	2,047,238	2,047,559
Expenditures:				
Current				
Salaries and benefits	402,711	-	384,858	384,858
Travel	18,000	-	11,591	11,591
Supplies and materials	3,000	-	49,508	49,508
Internal service charges	128,006	-	118,335	118,335
Equipment rental and maintenance	-	288	8,692	8,980
Miscellaneous and other costs	17,588	-	18,787	18,787
Indirect cost allocation	67,473	33	68,053	68,086
9-1-1 system expenditures	1,210,781	-	1,157,029	1,157,029
Capital outlay	200,000	-	230,385	230,385
Total Expenditures	2,047,559	321	2,047,238	2,047,559
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, 2022

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

	Budget	Actual		Total
		2022	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 1,749,314	6,454	1,533,393	1,539,847
Local cash	-	-	749	749
Interest income	-	-	912	912
Total Revenues	1,749,314	6,454	1,535,054	1,541,508
Expenditures:				
Current				
Salaries and benefits	413,546	-	413,241	413,241
Travel	18,500	-	8,038	8,038
Supplies and materials	3,000	-	12,705	12,705
Internal service charges	131,478	-	124,295	124,295
Equipment rental and maintenance	-	-	3,109	3,109
Miscellaneous and other costs	22,528	1,278	18,130	19,408
Indirect cost allocation	67,741	147	66,645	66,792
9-1-1 system expenditures	1,017,521	5,029	811,933	816,962
Capital outlay	75,000	-	76,958	76,958
Total Expenditures	1,749,314	6,454	1,535,054	1,541,508
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2022

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

	Budget	Actual		Total
		2022	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 2,507,082	585,984	1,653,357	2,239,341
Local cash	-	-	859	859
Interest income	-	-	6	6
Total Revenues	2,507,082	585,984	1,654,222	2,240,206
Expenditures:				
Current				
Salaries and benefits	424,783	-	425,336	425,336
Travel	9,250	-	2,307	2,307
Supplies and materials	10,000	-	9,657	9,657
Internal service charges	136,638	-	139,924	139,924
Equipment rental and maintenance	-	-	1,439	1,439
Miscellaneous and other costs	23,178	996	14,196	15,192
Indirect cost allocation	75,846	114	68,179	68,293
9-1-1 system expenditures	1,686,773	444,260	989,689	1,433,949
Capital outlay	140,614	140,614	3,495	144,109
Total Expenditures	2,507,082	585,984	1,654,222	2,240,206
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, 2022

Grant Name: 9-1-1 Management and Planning
 Grant Number: (212)
 Grant Term: September 1, 2021 to August 31, 2024

	Budget	Actual		Total
		2022	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 1,548,891	1,223,923	115,902	1,339,825
Local cash	-	540	-	540
Interest income	-	765	-	765
Total Revenues	1,548,891	1,225,228	115,902	1,341,130
Expenditures:				
Current				
Salaries and benefits	440,248	380,290	37,105	417,395
Travel	18,500	8,709	1,164	9,873
Supplies and materials	20,000	6,679	85	6,764
Internal service charges	128,229	120,030	10,784	130,814
Equipment rental and maintenance	-	2,554	-	2,554
Miscellaneous and other costs	26,710	13,478	104	13,582
Indirect cost allocation	72,874	61,150	5,663	66,813
9-1-1 system expenditures	842,330	631,192	60,997	692,189
Capital outlay	-	1,146	-	1,146
Total Expenditures	1,548,891	1,225,228	115,902	1,341,130
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, 2022

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

	<u>Budget</u>	<u>Actual 2022</u>
Revenues:		
State grants		
Non-federal funds	\$ 1,961,599	100,309
Interest income	-	46
	<u>1,961,599</u>	<u>100,355</u>
Expenditures:		
Current		
Salaries and benefits	465,030	33,120
Travel	18,500	1,086
Supplies and materials	4,000	53
Internal service charges	119,363	9,246
Equipment rental and maintenance	-	120
Miscellaneous and other costs	15,610	86
Indirect cost allocation	71,588	5,027
9-1-1 system expenditures	1,102,508	51,617
Capital outlay	165,000	-
	<u>1,961,599</u>	<u>100,355</u>
Total Expenditures	<u>1,961,599</u>	<u>100,355</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 Expenditures by Service Category and Changes in Fund Balance

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2022

	Federal and State	Program Income	Other Non-Federal	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,352,639	-	-	2,352,639
Non-federal funds	200,515	-	-	200,515
Grant matching				
PRPC cash match	-	-	3,687	3,687
Program income-PRPC	-	3,117	-	3,117
Program income-subcontractor	-	158,773	-	158,773
Local cash and in-kind	-	-	502,016	502,016
Total Revenues	2,553,154	161,890	505,703	3,220,747
Expenditures:				
Current				
Administration	164,005	-	9,582	173,587
Ombudsman	201,443	-	8,679	210,122
Information, Referral & Assistance	201,629	-	-	201,629
Care Coordination	96,828	-	-	96,828
Legal Assistance	1,336	-	-	1,336
Legal Awareness	115,461	-	-	115,461
MIPPA Outreach & Assistance	30,021	-	-	30,021
Caregiver - Support Coordination	45,367	-	-	45,367
Congregate Meals	227,338	106,721	36,671	370,730
Home Delivered Meals	714,795	52,432	287,631	1,054,858
Transportation - Demand Response	103,907	506	20,361	124,774
Residential Repair	63,414	200	100,765	164,379
Homemaker	31,659	988	8,988	41,635
Personal Assistance	20,547	843	7,041	28,431
Health Maintenance	31,680	-	-	31,680
Nutrition Education	-	-	7,334	7,334
Caregiver Support Groups	897	-	-	897
Caregiver Respite Care - In-Home	60,019	-	18,651	78,670
Evidenced Based Intervention	29,760	-	-	29,760
HICAP - Assistance	65,335	-	-	65,335
HICAP - Outreach	81,607	-	-	81,607
Transportation - Voucher	-	-	-	-
Caregiver Respite Care - Voucher	9,011	200	-	9,211
Income Support	65,076	-	-	65,076
Data Management	155,953	-	-	155,953
Caregiver - Information Services	36,066	-	-	36,066
Total Expenditures	2,553,154	161,890	505,703	3,220,747
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2022

	<u>2022</u> <u>Area Agency</u> <u>on Aging</u>	<u>2022</u> <u>American</u> <u>Rescue Plan</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 1,792,223	560,416	2,352,639
Non-federal funds	141,653	58,862	200,515
Grant matching			
PRPC cash match	3,687	-	3,687
Program income-PRPC	2,688	429	3,117
Program income-subcontractor	68,062	90,711	158,773
Local cash and in-kind	502,016	-	502,016
	<u>2,510,329</u>	<u>710,418</u>	<u>3,220,747</u>
Expenditures:			
Current			
Salaries and benefits	790,453	36,007	826,460
Travel	12,670	710	13,380
Supplies and materials	3,886	22	3,908
Internal service charges	201,332	8,585	209,917
Miscellaneous and other costs	50,957	2,273	53,230
Indirect cost allocation	121,820	5,474	127,294
Client supportive services	901,237	566,636	1,467,873
Local cash and in-kind	359,912	-	359,912
Subcontractor program income costs	68,062	90,711	158,773
Capital outlay	-	-	-
	<u>2,510,329</u>	<u>710,418</u>	<u>3,220,747</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 Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2022

Grant Name: 2022 Area Agency on Aging
 Grant Number: HHS000874100020 (502)
 Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 2,284,801	1,792,223
Non-federal funds	141,653	141,653
Grant matching		
PRPC cash match	9,582	3,687
Program income-PRPC	1,402	2,688
Program income-subcontractor	68,919	68,062
Local cash and in-kind	586,938	502,016
Total Revenues	3,093,295	2,510,329
Expenditures:		
Current		
Salaries and benefits	824,003	790,453
Travel	27,153	12,670
Supplies and materials	10,036	3,886
Internal service charges	206,617	201,332
Miscellaneous and other costs	49,199	50,957
Indirect cost allocation	128,455	121,820
Client supportive services	1,309,075	901,237
Local cash and in-kind	469,838	359,912
Subcontractor program income costs	68,919	68,062
Capital outlay	-	-
Total Expenditures	3,093,295	2,510,329
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, 2022

Grant Name:	2022 Area Agency on Aging / American Rescue Plan
Grant Number:	HHS000874100020 (522)
Grant Term:	October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 657,196	560,416
Non-federal funds	58,862	58,862
Grant matching		
PRPC cash match	-	-
Program income-PRPC	429	429
Program income-subcontractor	91,140	90,711
Local cash and in-kind	-	-
	807,627	710,418
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	36,007	36,007
Travel	710	710
Supplies and materials	22	22
Internal service charges	8,585	8,585
Miscellaneous and other costs	2,273	2,273
Indirect cost allocation	54,574	5,474
Client supportive services	614,316	566,636
Local cash and in-kind	-	-
Subcontractor program income costs	91,140	90,711
Capital outlay	-	-
	807,627	710,418
Total Expenditures		
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 WATER DEVELOPMENT BOARD

Year ended September 30, 2022

	2026 Regional Water Plan	Regional Flood Planning	Total
Revenues:			
State grants			
Non-federal funds	\$ 36,650	800,862	837,512
Interest income	110	79	189
	36,760	800,941	837,701
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	3,486	30,343	33,829
Travel	-	2,599	2,599
Internal service charges	6,380	13,080	19,460
Miscellaneous and other costs	105	841	946
Indirect cost allocation	1,147	5,389	6,536
Subcontractor costs	25,642	748,689	774,331
	36,760	800,941	837,701
Total Expenditures			
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 713,630	36,650	4,325	40,975
Interest income	-	110	6	116
Total Revenues	713,630	36,760	4,331	41,091
Expenditures:				
Current				
Salaries and benefits	36,406	3,486	-	3,486
Supplies and materials	10,490	-	-	-
Internal service charges	8,500	6,380	1,886	8,266
Miscellaneous and other costs	2,500	105	1,998	2,103
Indirect cost allocation	1,594	1,147	447	1,594
Subcontractor costs	654,140	25,642	-	25,642
Total Expenditures	713,630	36,760	4,331	41,091
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 1,702,800	800,862	294,161	1,095,023
Interest income	-	79	152	231
Total Revenues	1,702,800	800,941	294,313	1,095,254
Expenditures:				
Current				
Salaries and benefits	40,000	30,343	4,843	35,186
Travel	6,000	2,599	1,842	4,441
Internal service charges	20,000	13,080	3,704	16,784
Miscellaneous and other costs	2,000	841	877	1,718
Indirect cost allocation	12,000	5,389	1,296	6,685
Subcontractor costs	1,622,800	748,689	281,751	1,030,440
Total Expenditures	1,702,800	800,941	294,313	1,095,254
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, 2022

	PRPC Residential Safe Room Rebate Program	Total
	<u> </u>	<u> </u>
Revenues:		
State grants		
Federal flow-through	\$ 834,247	834,247
	<u> </u>	<u> </u>
Total Revenues	834,247	834,247
	<u> </u>	<u> </u>
Expenditures:		
Current		
Salaries and benefits	5,069	5,069
Supplies and materials	566	566
Internal service charges	13,770	13,770
Miscellaneous and other costs	765	765
Indirect cost allocation	2,319	2,319
Subcontractor costs	811,758	811,758
	<u> </u>	<u> </u>
Total Expenditures	834,247	834,247
	<u> </u>	<u> </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>
	\$ -	-
	<u> </u>	<u> </u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2022

Grant Name: PRPC Residential Safe Room Rebate Program
 Grant Number: DR-4223-015 (457)
 Grant Term: April 14, 2017 to April 14, 2022

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 2,099,400	834,247	506,785	1,341,032
Total Revenues	<u>2,099,400</u>	<u>834,247</u>	<u>506,785</u>	<u>1,341,032</u>
Expenditures:				
Current				
Salaries and benefits	18,196	5,069	13,127	18,196
Supplies and materials	566	566	-	566
Internal service charges	54,029	13,770	40,259	54,029
Miscellaneous and other costs	2,112	765	1,347	2,112
Indirect cost allocation	8,619	2,319	6,300	8,619
Subcontractor costs	2,015,878	811,758	445,752	1,257,510
Total Expenditures	<u>2,099,400</u>	<u>834,247</u>	<u>506,785</u>	<u>1,341,032</u>
Excess of revenues over (under) 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, 2022

	PANCOM Tower Project	Regional Planning and Coordination Project	Regional PANCOM M&O SHSP Project
Revenues:			
State grants			
Federal flow-through	\$ -	99,232	255,537
Non-federal	185,777	-	-
Total Revenues	185,777	99,232	255,537
Expenditures:			
Current			
Salaries and benefits	304	66,586	130,933
Travel	-	8,372	-
Supplies and materials	-	32	-
Internal service charges	3,190	13,127	18,119
Miscellaneous and other costs	6	911	10,316
Indirect cost allocation	403	10,204	18,327
Subcontractor costs	16,757	-	77,842
Capital Outlay	165,117	-	-
Total Expenditures	185,777	99,232	255,537
Excess of revenues over (under) expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PARIS Maintenance Project	Non-EMPG Emergency Operations Plan Update Project	Regional Cybersecurity Planning Project	Regional AFIS Enhancement Database Server Project	Regional AFIS Enhancement AFIS Workstations Part 1	Total
60,966	25,295	50,439	93,932	54,928	640,329
-	-	-	-	-	185,777
60,966	25,295	50,439	93,932	54,928	826,106
3,019	19,344	39,976	-	-	260,162
-	1,191	-	-	-	9,563
-	-	-	-	-	32
2,921	1,829	4,594	3,200	480	47,460
52	322	667	732	-	13,006
689	2,609	5,202	385	55	37,874
54,285	-	-	69,281	46,005	264,170
-	-	-	20,334	8,388	193,839
60,966	25,295	50,439	93,932	54,928	826,106
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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, 2022

Grant Name: PANCOM Tower Project
Grant Number: 3985501 (401-140004)
Grant Term: October 1, 2020 to November 30, 2021

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Non-federal	\$ 540,159	185,777	267,355	453,132
Total Revenues	<u>540,159</u>	<u>185,777</u>	<u>267,355</u>	<u>453,132</u>
Expenditures:				
Current				
Salaries and benefits	6,434	304	6,248	6,552
Travel	1,000	-	-	-
Supplies and materials	-	-	-	-
Internal service charges	7,880	3,190	4,630	7,820
Miscellaneous and other costs	-	6	57	63
Indirect cost allocation	1,946	403	1,257	1,660
Subcontractor costs	24,000	16,757	21,445	38,202
Capital Outlay	<u>498,899</u>	<u>165,117</u>	<u>233,718</u>	<u>398,835</u>
Total Expenditures	<u>540,159</u>	<u>185,777</u>	<u>267,355</u>	<u>453,132</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

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

Year ended September 30, 2022

Grant Name: Regional Planning and Coordination Project
Grant Number: 2940907 (402-240000)
Grant Term: October 1, 2021 to September 30, 2022

	<u>Budget</u>	<u>Actual 2022</u>
Revenues:		
State grants		
Federal flow-through	\$ 99,232	99,232
Total Revenues	<u>99,232</u>	<u>99,232</u>
Expenditures:		
Current		
Salaries and benefits	65,573	66,586
Travel	13,850	8,372
Supplies and materials	619	32
Internal service charges	7,961	13,127
Miscellaneous and other costs	1,025	911
Indirect cost allocation	<u>10,204</u>	<u>10,204</u>
Total Expenditures	<u>99,232</u>	<u>99,232</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, 2022

Grant Name: Regional PANCOM M&O SHSP Project
Grant Number: 2940307 (402-240001)
Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 255,537	255,537
Total Revenues	255,537	255,537
Expenditures:		
Current		
Salaries and benefits	133,068	130,933
Internal service charges	17,611	18,119
Miscellaneous and other costs	11,910	10,316
Indirect cost allocation	18,833	18,327
Subcontractor costs	74,115	77,842
Total Expenditures	255,537	255,537
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, 2022

Grant Name: PARIS Maintenance Project
Grant Number: 2940807 (402-240002)
Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 60,966	60,966
Total Revenues	60,966	60,966
Expenditures:		
Current		
Salaries and benefits	2,832	3,019
Supplies	96	-
Internal service charges	3,064	2,921
Miscellaneous and other costs	-	52
Indirect cost allocation	689	689
Subcontractor costs	54,285	54,285
Total Expenditures	60,966	60,966
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2022

Grant Name: Non-EMPG Emergency Operations Plan Update Project
 Grant Number: 2940707 (402-240003)
 Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 25,295	25,295
Total Revenues	25,295	25,295
Expenditures:		
Current		
Salaries and benefits	19,156	19,344
Travel	1,000	1,191
Supplies and materials	468	-
Internal service charges	1,687	1,829
Miscellaneous and other costs	375	322
Indirect cost allocation	2,609	2,609
Total Expenditures	25,295	25,295
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, 2022

Grant Name: Regional Cybersecurity Planning Project
Grant Number: 4202601 (402-240005)
Grant Term: October 1, 2021 to September 30, 2022

	<u>Budget</u>	<u>Actual 2022</u>
Revenues:		
State grants		
Federal flow-through	\$ 50,439	50,439
Total Revenues	<u>50,439</u>	<u>50,439</u>
Expenditures:		
Current		
Salaries and benefits	39,977	39,976
Travel	1,200	-
Supplies and materials	310	-
Internal service charges	2,850	4,594
Miscellaneous and other costs	900	667
Indirect cost allocation	5,202	5,202
Total Expenditures	<u>50,439</u>	<u>50,439</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, 2022

Grant Name: Regional AFIS Enhancement Database Server Project
Grant Number: 4213001 (402-240006)
Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 97,005	93,932
Total Revenues	97,005	93,932
Expenditures:		
Current		
Salaries and benefits	-	-
Travel	-	-
Supplies and materials	150	-
Internal service charges	3,200	3,200
Miscellaneous and other costs	-	732
Indirect cost allocation	385	385
Subcontractor costs	68,840	69,281
Capital Outlay	24,430	20,334
Total Expenditures	97,005	93,932
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, 2022

Grant Name: Regional AFIS Enhancement AFIS Workstations, Part 1
Grant Number: 4213201 (402-240007)
Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 54,928	54,928
Total Revenues	54,928	54,928
Expenditures:		
Current		
Salaries and benefits	-	-
Travel	-	-
Supplies and materials	-	-
Internal service charges	600	480
Miscellaneous and other costs	-	-
Indirect cost allocation	69	55
Subcontractor costs	44,701	46,005
Capital Outlay	9,558	8,388
Total Expenditures	54,928	54,928
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR CRIMINAL JUSTICE DIVISION

Year ended September 30, 2022

	2022 Law Enforcement Education & Training	2022 Specialized GAP Training	Coronavirus Emergency Supplemental Funding	Total
Revenues:				
State grants				
Federal flow-through	\$ -	30,797	10,664	41,461
Non-federal funds	105,542	-	-	105,542
Program income-PRPC	8,250	-	-	8,250
Total Revenues	113,792	30,797	10,664	155,253
Expenditures:				
Current				
Salaries and benefits	26,782	943	441	28,166
Supplies and materials	753	-	-	753
Internal service charges	7,081	1,785	84	8,950
Miscellaneous and other costs	40	5	-	45
Indirect cost allocation	3,986	314	60	4,360
Subcontractor costs	75,150	27,750	-	102,900
Capital outlay	-	-	10,079	10,079
Total Expenditures	113,792	30,797	10,664	155,253
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, 2022

Grant Name: 2022 Law Enforcement Education and Training
Grant Number: 1426918 (242)
Grant Term: September 1, 2021 to August 31, 2023

	Budget	Actual	Actual	Total
		2022	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 213,086	105,542	4,357	109,899
Program income-PRPC	8,000	8,250	-	8,250
Total Revenues	221,086	113,792	4,357	118,149
Expenditures:				
Current				
Salaries and benefits	58,458	26,782	2,617	29,399
Supplies and materials	-	753	-	753
Internal service charges	13,168	7,081	626	7,707
Miscellaneous and other costs	-	40	-	40
Indirect cost allocation	4,876	3,986	373	4,359
Subcontractor costs	144,584	75,150	741	75,891
Total Expenditures	221,086	113,792	4,357	118,149
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, 2022

Grant Name: 2022 Specialized Criminal Justice GAP Training
Grant Number: 3754603 (262)
Grant Term: October 1, 2021 to September 30, 2022

	Budget	Actual 2022
Revenues:		
State grants		
Federal flow-through	\$ 30,797	30,797
Total Revenues	30,797	30,797
Expenditures:		
Current		
Salaries and benefits	1,139	943
Internal service charges	1,557	1,785
Miscellaneous	-	5
Indirect cost allocation	351	314
Subcontractor costs	27,750	27,750
Total Expenditures	30,797	30,797
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, 2022

Grant Name: Coronavirus Emergency Supplemental Funding
Grant Number: 4350901 (301)
Grant Term: February 1, 2020 to January 31, 2022

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 28,304	10,664	17,640	28,304
Total Revenues	28,304	10,664	17,640	28,304
Expenditures:				
Current				
Supplies and materials	6,699	441	6,258	6,699
Internal service charges	1,289	84	1,205	1,289
Miscellaneous and other costs	8,358	-	8,358	8,358
Indirect cost allocation	1,879	60	1,819	1,879
Capital outlay	10,079	10,079	-	10,079
Total Expenditures	28,304	10,664	17,640	28,304
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2022

	2019 Planning Assistance	2022 Planning Assistance	(CARES) Supplemental for Economic Recovery and Resiliency	Total
Revenues:				
Federal grants	\$ 17,500	70,000	196,028	283,528
Local cash	11,766	7,905	-	19,671
Total Revenues	29,266	77,905	196,028	303,199
Expenditures:				
Current				
Salaries and benefits	18,695	49,811	133,821	202,327
Travel	725	1,606	3,587	5,918
Supplies and materials	-	-	232	232
Internal service charges	3,752	15,838	32,888	52,478
Miscellaneous and other costs	3,076	2,615	5,282	10,973
Indirect cost allocation	3,018	8,035	20,218	31,271
Capital Outlay	-	-	-	-
Total Expenditures	29,266	77,905	196,028	303,199
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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
Federal grants	\$ 210,000	17,500	192,500	210,000
Local cash	140,000	11,766	128,234	140,000
Total Revenues	350,000	29,266	320,734	350,000
Expenditures:				
Current				
Salaries and benefits	238,110	18,695	223,899	242,594
Travel	12,600	725	8,612	9,337
Supplies and materials	450	-	99	99
Internal service charges	58,691	3,752	45,541	49,293
Miscellaneous and other costs	4,051	3,076	9,504	12,580
Indirect cost allocation	36,098	3,018	33,079	36,097
Total Expenditures	350,000	29,266	320,734	350,000
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2022

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

	Budget	Actual 2022
Revenues:		
Federal grants	\$ 210,000	70,000
Local cash	90,000	7,905
Total Revenues	300,000	77,905
Expenditures:		
Current		
Salaries and benefits	189,762	49,811
Travel	15,300	1,606
Supplies and materials	300	-
Internal service charges	50,847	15,838
Miscellaneous and other costs	12,849	2,615
Indirect cost allocation	30,942	8,035
Total Expenditures	300,000	77,905
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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
Federal grants	\$ 400,000	196,028	203,972	400,000
Total Revenues	400,000	196,028	203,972	400,000
Expenditures:				
Current				
Salaries and benefits	273,846	133,821	140,503	274,324
Travel	10,000	3,587	4,517	8,104
Supplies and materials	500	232	2,122	2,354
Internal service charges	69,590	32,888	30,691	63,579
Miscellaneous and other costs	100	5,282	1,468	6,750
Indirect cost allocation	40,714	20,218	20,620	40,838
Capital Outlay	5,250	-	4,051	4,051
Total Expenditures	400,000	196,028	203,972	400,000
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, 2022

	Regional Return Home From Hospitalization	2021 Federal Planning	District PRPC FY22 Continuation Funds	District PRPC FY23 Continuation Funds	2021 Public Education Campaign	Total
Revenues:						
State grants			-			
Federal flow-through	\$ 6,130	42,180	17,500	3,309	81,482	150,601
PRPC cash match	-	-	-	-	-	-
Total Revenues	6,130	42,180	17,500	3,309	81,482	150,601
Expenditures:						
Current						
Salaries and benefits	4,359	30,298	10,924	2,174	21,162	68,917
Internal service charges	1,139	7,511	4,697	794	7,766	21,907
Miscellaneous and other costs	-	21	74	-	11	106
Indirect cost allocation	632	4,350	1,805	341	3,328	10,456
Subcontractor costs	-	-	-	-	49,215	49,215
Total Expenditures	6,130	42,180	17,500	3,309	81,482	150,601
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, 2022

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

	<u>Budget</u>	<u>Actual 2022</u>
Revenues:		
State grants		
Federal Flow Through	\$ 125,000	6,130
Total Revenues	<u>125,000</u>	<u>6,130</u>
Expenditures:		
Current		
Salaries and benefits	86,599	4,359
Travel	2,500	-
Internal service charges	23,008	1,139
Indirect cost allocation	12,893	632
Total Expenditures	<u>125,000</u>	<u>6,130</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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 130,000	42,180	87,820	130,000
Total Revenues	130,000	42,180	87,820	130,000
Expenditures:				
Current				
Salaries and benefits	87,708	30,298	62,867	93,165
Internal service charges	19,915	7,511	15,640	23,151
Miscellaneous and other costs	10,000	21	255	276
Indirect cost allocation	12,377	4,350	9,058	13,408
Total Expenditures	130,000	42,180	87,820	130,000
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, 2022

Grant Name: District Panhandle Regional Planning Commission FY22 Continuation Funds
 Grant Number: 51008030423 (372)
 Grant Term: March 1, 2022 to August 31, 2022

	<u>Budget</u>	<u>Actual 2022</u>
Revenues:		
State grants		
Federal Flow Through	\$ 17,500	17,500
Total Revenues	<u>17,500</u>	<u>17,500</u>
Expenditures:		
Current		
Salaries and benefits	10,890	10,924
Internal service charges	4,805	4,697
Miscellaneous and other costs	-	74
Indirect cost allocation	<u>1,805</u>	<u>1,805</u>
Total Expenditures	<u>17,500</u>	<u>17,500</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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2022

Grant Name: District Panhandle Regional Planning Commission FY23 Continuation Funds
 Grant Number: 51008050423 (373)
 Grant Term: September 1, 2022 to August 31, 2023

	<u>Budget</u>	<u>Actual 2022</u>
Revenues:		
State grants		
Federal Flow Through	\$ 35,000	3,309
Total Revenues	<u>35,000</u>	<u>3,309</u>
Expenditures:		
Current		
Salaries and benefits	25,631	2,174
Internal service charges	5,759	794
Indirect cost allocation	<u>3,610</u>	<u>341</u>
Total Expenditures	<u>35,000</u>	<u>3,309</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, 2022

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

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 125,000	81,482	43,518	125,000
Total Revenues	125,000	81,482	43,518	125,000
Expenditures:				
Current				
Salaries and benefits	50,528	21,162	29,366	50,528
Internal service charges	16,349	7,766	8,583	16,349
Miscellaneous and other costs	1,091	11	1,080	1,091
Indirect cost allocation	7,817	3,328	4,489	7,817
Subcontractor cost	49,215	49,215	-	49,215
Total Expenditures	125,000	81,482	43,518	125,000
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2022

	<u>2022/2023 Regional Coordination</u>	<u>Total</u>
Revenues:		
State grants		
Non-federal funds	\$ 147,944	147,944
Interest income	361	361
	<u>148,305</u>	<u>148,305</u>
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	25,156	25,156
Travel	2,764	2,764
Supplies and materials	160	160
Internal service charges	10,609	10,609
Miscellaneous and other costs	2,529	2,529
Indirect cost allocation	4,740	4,740
Subcontractor costs	102,347	102,347
	<u>148,305</u>	<u>148,305</u>
Total Expenditures		
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2022

Grant Name: Solid Waste - Regional Coordination
Grant Number: 582-22-30123 (472)
Grant Term: September 1, 2021 to August 31, 2023

	Budget	Actual		Total
		2022	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 342,812	147,944	3,840	151,784
Interest	-	361	618	979
Total Revenues	342,812	148,305	4,458	152,763
Expenditures:				
Current				
Salaries and benefits	70,538	25,156	2,993	28,149
Travel	11,400	2,764	-	2,764
Supplies and materials	233	160	-	160
Internal service charges	11,499	10,609	890	11,499
Miscellaneous and other costs	11,987	2,529	115	2,644
Indirect cost allocation	12,150	4,740	460	5,200
Subcontractor costs	225,005	102,347	-	102,347
Total Expenditures	342,812	148,305	4,458	152,763
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, 2022

	Major Funds			
	Texas Workforce Commission		Commission on State Emergency Communications	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Revenues:				
Federal grants	\$ -	-	-	-
State grants:				
Federal flow-through	21,391,646	22,832,270	-	-
Non-federal funds	1,500,000	1,288,569	3,106,628	1,916,991
Local cash and in-kind	-	114,648	-	540
Program income:				
PRPC	-	-	-	-
Subcontractor	-	-	-	-
Membership dues	-	-	-	-
Rent income	-	-	-	-
Interest income	-	-	-	811
Internal service fund charges	-	-	-	-
Miscellaneous	561,840	-	-	-
Total revenues	<u>23,453,486</u>	<u>24,235,487</u>	<u>3,106,628</u>	<u>1,918,342</u>
Current expenditures:				
Salaries and benefits	719,825	591,056	440,248	413,410
Travel	47,325	15,260	18,500	9,795
Supplies and materials	1,001	6,640	850	6,732
Internal service charges	440,778	418,492	128,229	129,276
Equipment rental and maintenance	-	-	27,500	2,962
Miscellaneous and other costs	52,848	31,130	18,360	15,838
Client payments, training and supportive services	18,017,899	18,892,615	-	-
Local cash, in-kind and program income	-	138,641	-	-
Subcontractor costs	3,431,981	3,479,662	-	-
Workforce center costs	535,179	415,333	-	-
9-1-1 system expenditures	-	-	1,606,317	1,132,098
Building occupancy	-	-	-	-
Capital outlay	-	76,698	793,750	141,760
Total expenditures	<u>23,246,836</u>	<u>24,065,527</u>	<u>3,033,754</u>	<u>1,851,871</u>
Excess (deficiency) of revenues over expenditures	<u>206,650</u>	<u>169,960</u>	<u>72,874</u>	<u>66,471</u>
Other financing sources (uses):				
Transfers from other funds	-	-	-	-
Transfers to other funds	(206,650)	(169,960)	(72,874)	(66,471)
Total other financing sources (uses)	<u>(206,650)</u>	<u>(169,960)</u>	<u>(72,874)</u>	<u>(66,471)</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
270,000	283,528	-	-	270,000	283,528
4,507,727	4,019,277	-	-	25,899,373	26,851,547
1,250,892	1,477,290	-	-	5,857,520	4,682,850
1,263,600	1,959,421	-	-	1,263,600	2,074,609
	30,561	-	-	-	30,561
129,100	158,773	-	-	129,100	158,773
68,500	68,380	-	-	68,500	68,380
-	-	10,554	7,942	10,554	7,942
24,500	18,629	-	-	24,500	19,440
-	-	1,086,466	1,146,552	1,086,466	1,146,552
5,981	38,806	-	-	567,821	38,806
<u>7,520,300</u>	<u>8,054,665</u>	<u>1,097,020</u>	<u>1,154,494</u>	<u>35,177,434</u>	<u>35,362,988</u>
1,843,383	2,106,615	663,783	587,670	3,667,239	3,698,751
93,053	76,769	8,750	9,164	86,147	110,988
11,572	15,334	7,180	16,712	20,603	45,418
466,095	598,402	-	-	1,035,102	1,146,170
1,705	-	21,050	106,679	50,255	109,641
155,043	448,656	95,495	23,295	321,746	518,919
1,493,246	1,467,873	-	-	19,511,145	20,360,488
538,757	359,912	-	-	538,757	498,553
2,542,553	2,541,519	-	26,836	5,974,534	6,048,017
-	-	-	-	535,179	415,333
-	-	-	-	1,606,317	1,132,098
-	-	178,617	129,462	178,617	129,462
81,071	255,606	-	-	874,821	474,064
<u>7,226,478</u>	<u>7,870,686</u>	<u>974,875</u>	<u>899,818</u>	<u>34,400,462</u>	<u>34,687,902</u>
<u>293,822</u>	<u>183,979</u>	<u>122,145</u>	<u>254,676</u>	<u>776,972</u>	<u>675,086</u>
285,524	464,968	-	-	285,524	464,968
-	(228,537)	(6,000)	-	(285,524)	(464,968)
<u>285,524</u>	<u>236,431</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>579,346</u>	<u>420,410</u>	<u>116,145</u>	<u>254,676</u>	<u>695,491</u>	<u>675,086</u>
<u>3,115,829</u>	<u>3,115,829</u>	<u>408,022</u>	<u>408,022</u>	<u>3,523,851</u>	<u>3,523,851</u>
<u>3,695,175</u>	<u>3,536,239</u>	<u>524,167</u>	<u>662,698</u>	<u>4,219,342</u>	<u>4,198,937</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Indirect Costs

Year ended September 30, 2022
(With comparative totals for 2021)

	<u>2022</u>	<u>2021</u> <u>(Comparative)</u>
Salaries and benefits	\$ 255,294	\$ 271,313
Contractual services	40,128	54,850
Travel	24,995	17,413
Supplies and materials	6,665	9,059
Internal service charges	49,682	50,594
Printing and publication	3,795	4,536
Insurance	3,139	2,540
Memberships	8,148	9,468
Postage and freight	7,492	6,508
Miscellaneous	<u>119,966</u>	<u>24,593</u>
Total	<u>\$ 519,302</u>	<u>\$ 450,873</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Computation of Indirect Cost Allocation

Year ended September 30, 2022
(With comparative totals for 2021)

	General	Texas Workforce Commission	Commission on State Emergency Communications	Other Governmental Funds	Total 2022	Total 2021
Basis for allocation						
Total Expenditures	\$ 1,707,467	24,065,527	1,851,871	6,251,309	33,876,174	28,878,044
Less:						
Client payments	-	393,489	-	-	393,489	328,112
Client supportive services	-	18,499,126	-	1,467,873	19,966,999	15,333,710
Subcontractor costs	278,025	3,479,662	-	2,263,494	6,021,181	5,149,269
Local cash, in-kind and program income	-	138,641	-	359,912	498,553	703,427
9-1-1 costs	-	-	1,132,098	-	1,132,098	1,018,743
Capital outlay	51,688	76,698	141,760	203,918	474,064	1,051,777
Indirect costs	519,302	-	-	-	519,302	450,873
Other	121,081	-	-	-	121,081	368,885
	<u>737,371</u>	<u>1,477,911</u>	<u>578,013</u>	<u>1,956,112</u>	<u>4,749,407</u>	<u>4,473,248</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>\$ 84,798</u>	<u>169,960</u>	<u>66,471</u>	<u>224,953</u>	<u>546,182</u>	<u>514,423</u>
Transfer from other funds					6,000	6,000
Costs over (under) allocation					<u>(32,880)</u>	<u>(69,550)</u>
					<u>\$ 519,302</u>	<u>\$ 450,873</u>

PANHANDLE REGIONAL PLANNING COMMISSION

INDIRECT CAP CERTIFICATION

FOR FISCAL YEAR 2022

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2022 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, 2023

STATISTICAL SECTION

**PANHANDLE REGIONAL PLANNING COMMISSION
STATISTICAL SECTION**

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

Table of Contents **Page**

Financial Trends180

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

Revenue Capacity190

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

Debt Capacity196

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

Demographic and Economic Information197

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 Information200

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

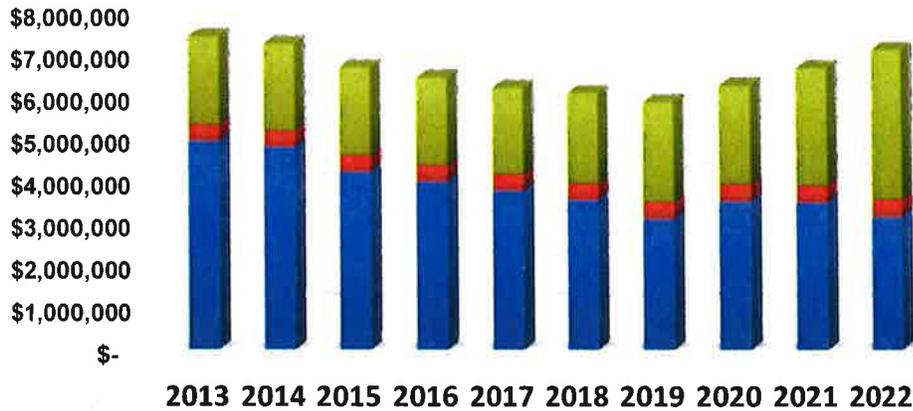
PANHANDLE REGIONAL PLANNING COMMISSION

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities				
Net investment in capital assets	\$ 4,956,574	4,810,030	4,226,063	3,991,512
Restricted for micro-loan programs	377,029	379,800	381,689	383,531
Unrestricted	<u>2,098,510</u>	<u>2,074,942</u>	<u>2,095,411</u>	<u>2,087,709</u>
Total governmental activities net position	<u>\$ 7,432,113</u>	<u>7,264,772</u>	<u>6,703,163</u>	<u>6,462,752</u>

2017	2018	2019	2020	2021	2022
3,775,710	3,553,998	3,110,545	3,522,421	3,494,903	3,159,390
382,507	384,659	397,696	405,759	406,285	407,889
2,062,541	2,161,011	2,374,970	2,349,582	2,788,373	3,557,680
<u>6,220,758</u>	<u>6,099,668</u>	<u>5,883,211</u>	<u>6,277,762</u>	<u>6,689,561</u>	<u>7,124,959</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

	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	\$ 529,912	624,566	691,425	725,092
Workforce development	13,224,033	13,158,058	12,986,502	12,862,107
Aging services	2,715,995	2,774,270	2,654,786	2,770,020
Emergency communications	1,457,750	1,678,456	2,931,833	1,255,729
Emergency management	2,678,458	2,439,881	608,133	2,117,397
Water planning development	78,646	293,014	251,018	66,022
Eviction diversion	-	-	-	-
Solid waste planning	208,405	160,603	197,920	162,908
Economic development	141,748	141,129	143,889	78,187
Criminal justice programs	104,638	106,606	119,811	111,747
Transportation planning	115,021	85,967	47,020	51,764
Environmental education	6,075	1,565	-	-
Total governmental activities expenses	<u>21,260,681</u>	<u>21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>
Total primary government expenses	<u>\$ 21,260,681</u>	<u>21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>
Program Revenues				
Governmental activities:				
Operating grants and contributions				
General government	\$ 53,578	63,376	-	-
Workforce development	13,137,417	13,087,010	12,880,362	12,812,192
Aging services	1,753,834	1,785,505	1,767,329	1,804,450
Emergency communications	1,347,149	1,960,600	2,394,943	1,560,822
Emergency management	2,224,917	1,956,708	785,561	1,518,073
Water planning development	78,681	292,594	251,145	65,687
Eviction diversion	-	-	-	-
Solid waste planning	208,787	158,639	196,764	162,657
Economic development	91,789	45,000	60,000	75,000
Criminal justice programs	100,197	100,786	110,798	103,318
Transportation planning	116,025	84,098	46,460	51,784
Environmental education	4,980	-	-	-
Local contracts and in-kind	1,563,302	1,663,732	1,826,862	1,717,787
Total governmental activities program revenues	<u>20,680,656</u>	<u>21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>
Total primary government revenues	<u>\$ 20,680,656</u>	<u>21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>
Total primary government net revenue (expense)	<u>\$ (580,025)</u>	<u>(266,067)</u>	<u>(312,113)</u>	<u>(329,203)</u>

2017	2018	2019	2020	2021	2022
855,736	843,371	985,115	1,166,017	1,451,093	1,144,672
13,360,050	14,793,388	17,164,764	20,643,600	19,824,899	24,401,236
2,734,852	2,517,953	2,884,188	3,810,117	3,052,354	3,175,553
1,805,668	1,388,860	1,795,897	1,687,363	1,786,948	2,057,545
1,085,118	1,486,997	1,431,455	1,237,727	1,236,352	1,533,941
71,847	190,723	170,473	224,349	308,575	833,512
-	-	-	-	288,612	-
192,803	167,158	178,035	152,320	186,948	146,021
87,938	136,312	122,853	138,796	283,918	291,902
172,986	119,028	121,998	87,858	224,833	153,326
50,434	74,901	140,356	46,825	118,640	145,886
-	-	-	-	-	-
<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>	<u>29,194,972</u>	<u>28,763,172</u>	<u>33,883,594</u>
<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>	<u>29,194,972</u>	<u>28,763,172</u>	<u>33,883,594</u>
-	-	-	-	-	-
13,219,679	14,634,462	16,933,418	21,088,658	19,842,247	24,120,839
1,679,373	1,756,060	2,092,739	3,046,723	2,421,502	2,553,154
1,966,492	1,765,375	1,852,768	1,804,609	1,686,861	1,916,991
645,160	826,548	907,875	850,636	1,060,539	1,660,353
71,680	190,580	169,437	223,958	309,404	837,512
-	-	-	-	296,326	-
189,670	167,121	176,943	153,091	188,483	147,944
52,500	70,000	70,000	102,237	241,735	283,528
146,562	108,798	110,465	84,180	215,367	147,003
49,183	73,882	138,477	42,672	121,307	150,601
-	-	-	-	-	-
<u>2,062,362</u>	<u>1,877,566</u>	<u>2,202,822</u>	<u>2,092,997</u>	<u>2,702,554</u>	<u>2,366,518</u>
<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>	<u>29,489,761</u>	<u>29,086,325</u>	<u>34,184,443</u>
<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>	<u>29,489,761</u>	<u>29,086,325</u>	<u>34,184,443</u>
<u>(334,771)</u>	<u>(248,298)</u>	<u>(340,190)</u>	<u>294,789</u>	<u>323,153</u>	<u>300,849</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	2013	2014	2015	2016
General Revenues				
Governmental activities:				
Membership dues	\$ 67,945	68,210	68,052	68,380
Interest income	10,656	11,178	11,435	12,250
Miscellaneous	62,666	19,338	7,942	8,162
Loss from disposition of property	-	-	-	-
Total governmental activities	141,267	98,726	87,429	88,792
 Total primary government change in net position	 \$ (438,758)	 (167,341)	 (224,684)	 (240,411)

2017	2018	2019	2020	2021	2022
68,210	68,125	68,380	68,125	68,295	68,380
16,626	27,226	44,084	22,521	9,996	19,440
7,941	7,942	11,271	9,114	10,355	46,732
-	-	-	-	-	-
92,777	103,293	123,735	99,760	88,646	134,552
(241,994)	(145,005)	(216,455)	394,549	411,799	435,401

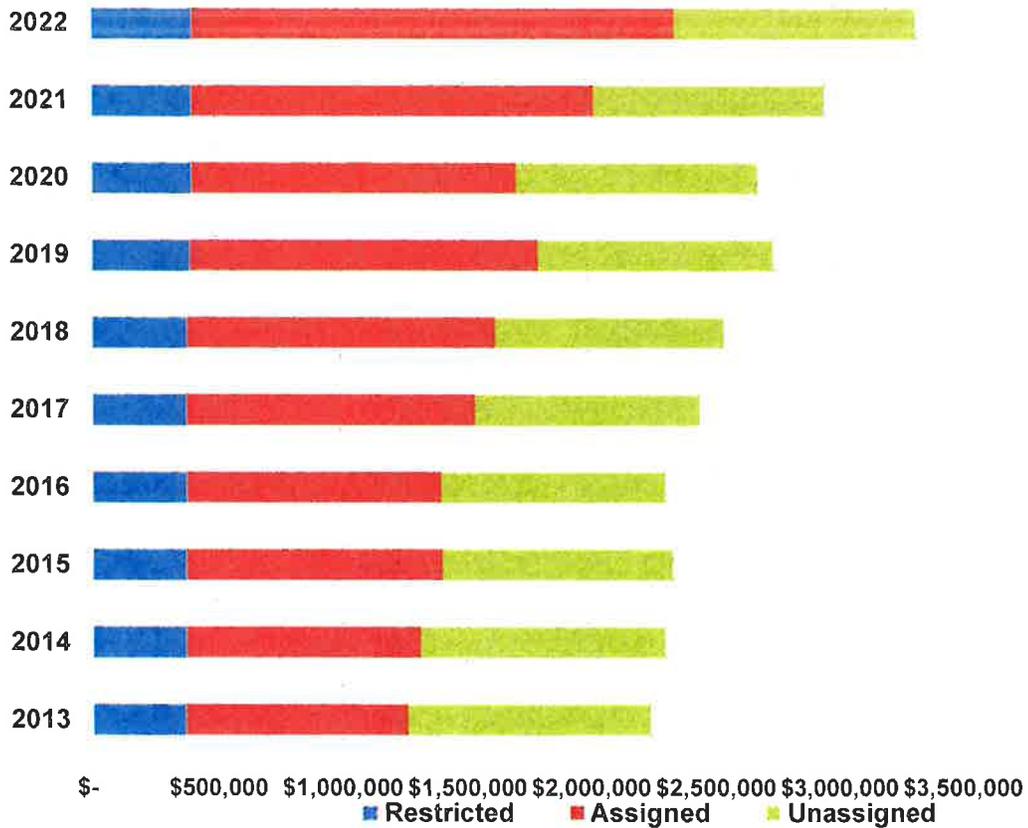
PANHANDLE REGIONAL PLANNING COMMISSION

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	2013	2014	2015	2016
General Fund				
Restricted	\$ 377,029	379,800	381,689	383,531
Assigned	887,247	937,170	1,022,785	1,017,279
Unassigned	984,724	994,449	937,570	912,963
Total general fund	\$ 2,249,000	2,311,419	2,342,044	2,313,773
All other Governmental Funds				
Assigned	\$ 20,708	23,370	10,359	20,149
Total all other governmental funds	\$ 20,708	23,370	10,359	20,149

2017	2018	2019	2020	2021	2022
382,507	384,659	397,696	405,759	406,285	407,889
1,158,052	1,238,825	1,401,519	1,306,347	1,622,449	1,946,924
912,456	928,267	951,564	978,854	937,092	987,410
<u>2,453,015</u>	<u>2,551,751</u>	<u>2,750,779</u>	<u>2,690,960</u>	<u>2,965,826</u>	<u>3,342,223</u>
10,916	10,916	-	16,410	28,116	71,898
<u>10,916</u>	<u>10,916</u>	<u>-</u>	<u>16,410</u>	<u>28,116</u>	<u>71,898</u>

Governmental Fund Balances



PANHANDLE REGIONAL PLANNING COMMISSION

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

	2013	2014	2015	2016
Revenues				
Intergovernmental grants and contracts	\$ 19,117,354	19,534,316	18,493,362	18,153,983
Local cash and in-kind	1,376,429	1,358,562	1,564,137	1,545,754
Program income:				
PRPC	56,773	142,651	43,944	40,047
Subcontractor	154,029	155,406	145,313	116,714
Membership dues	67,945	68,210	68,052	68,380
Interest income	12,105	12,158	11,435	12,250
Miscellaneous	71,931	5,293	84,363	24,750
Total revenues	<u>20,856,566</u>	<u>21,276,596</u>	<u>20,410,606</u>	<u>19,961,878</u>
Expenditures				
General government	870,214	937,664	1,009,294	1,105,122
Workforce development	13,114,040	12,991,417	12,854,954	12,725,070
Aging services	2,637,208	2,672,421	2,558,653	2,672,003
Emergency management	2,207,392	1,950,071	805,635	1,466,903
Emergency communications	1,302,589	1,912,712	2,340,463	1,501,244
Water planning development	77,802	291,934	249,496	65,999
Solid waste planning	202,089	153,314	189,029	156,624
Transportation planning	103,363	74,920	41,389	46,242
Economic development	127,459	123,679	127,344	69,683
Criminal justice programs	102,047	102,056	116,195	108,009
Environmental education	5,456	1,327	-	-
Eviction diversion	-	-	-	-
Total expenditures	<u>20,749,659</u>	<u>21,211,515</u>	<u>20,292,452</u>	<u>19,916,899</u>
Excess of revenues over (under) expenditures	<u>106,907</u>	<u>65,081</u>	<u>118,154</u>	<u>44,979</u>
Other Financing Sources (Uses)				
Issuance of right-to-use lease agreements				
Transfers in	359,687	356,462	344,444	376,461
Transfer out	(359,687)	(356,462)	(444,984)	(439,921)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(100,540)</u>	<u>(63,460)</u>
Net change in fund balances	<u>\$ 106,907</u>	<u>65,081</u>	<u>17,614</u>	<u>(18,481)</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
18,020,299	19,592,826	22,452,122	27,396,764	26,383,771	31,817,925
1,853,018	1,661,826	1,940,947	1,887,216	2,509,336	2,074,609
38,586	38,508	39,732	33,273	39,121	30,561
146,750	155,388	170,934	150,392	132,512	158,773
68,210	68,125	68,380	68,125	68,295	68,380
16,626	27,226	44,084	22,521	9,996	19,440
19,275	22,187	39,671	30,942	21,585	38,806
<u>20,162,764</u>	<u>21,566,086</u>	<u>24,755,870</u>	<u>29,589,233</u>	<u>29,164,616</u>	<u>34,208,494</u>
1,208,299	1,207,244	1,316,717	1,538,676	1,895,103	1,651,961
13,163,376	14,681,089	17,044,827	21,190,496	19,998,841	24,065,527
2,604,733	2,427,056	2,787,247	3,725,851	2,977,645	3,093,453
615,962	790,258	925,119	811,180	1,010,984	1,620,160
1,897,706	1,703,817	1,788,033	1,738,372	1,619,088	1,851,871
71,724	190,736	170,499	224,405	307,819	831,165
182,871	161,152	172,032	148,543	183,358	143,565
43,925	67,637	133,902	43,364	110,120	140,145
76,610	122,718	110,968	127,045	261,678	271,928
167,549	115,641	118,417	84,711	220,169	150,893
-	-	-	-	-	-
-	-	-	-	293,239	-
<u>20,032,755</u>	<u>21,467,348</u>	<u>24,567,761</u>	<u>29,632,643</u>	<u>28,878,044</u>	<u>33,820,668</u>
<u>130,009</u>	<u>98,738</u>	<u>188,109</u>	<u>(43,410)</u>	<u>286,572</u>	<u>387,826</u>
403,392	374,474	417,455	417,925	469,229	32,355
(403,392)	(374,474)	(417,455)	(417,925)	(469,229)	464,968
-	-	-	-	-	(464,968)
<u>130,009</u>	<u>98,738</u>	<u>188,109</u>	<u>(43,410)</u>	<u>286,572</u>	<u>32,355</u>
<u><u>130,009</u></u>	<u><u>98,738</u></u>	<u><u>188,109</u></u>	<u><u>(43,410)</u></u>	<u><u>286,572</u></u>	<u><u>420,181</u></u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	<u>Entity</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
162	162	162	162	162	162
139	139	139	139	139	139
525	525	525	525	525	525
685	685	685	685	685	685
598	598	598	598	598	598
260	260	260	260	260	260
570	570	570	570	570	570
1,647	1,647	1,647	1,647	1,647	1,647
313	313	313	313	313	313
1,915	1,915	1,915	1,915	1,915	1,915
285	285	285	285	285	285
477	477	477	477	477	477
515	515	515	515	515	515
324	324	324	324	324	324
1,883	1,883	1,883	1,883	1,883	1,883
281	281	281	281	281	281
1,862	1,862	1,862	1,862	1,862	1,862
869	869	869	869	869	869
174	174	174	174	174	174
873	873	873	873	873	873
10,291	10,291	10,291	10,291	10,291	10,291
10,262	10,262	10,262	10,262	10,262	10,262
85	85	85	85	85	85
258	258	258	258	258	258
668	668	668	668	668	668
460	460	460	460	460	460
<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>

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

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
DODSON	85	85	85	85
DUMAS	1,249	1,249	1,249	1,249
ESTELLINE	85	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	85	-
SANFORD	85	85	85	-
SHAMROCK	162	162	162	162
SILVERTON	85	85	85	85
SKELLYTOWN	85	85	85	85
SPEARMAN	286	286	286	286
STINNETT	160	160	160	160
STRATFORD	171	171	171	171
SUNRAY	164	164	164	164
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	422	422	422	422
TURKEY	85	-	-	-
VEGA	85	85	85	85
WELLINGTON	186	186	186	186
WHEELER	135	135	135	135
WHITE DEER	85	85	85	85
	<u>31,490</u>	<u>31,405</u>	<u>31,235</u>	<u>31,235</u>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
85	85	85	85	-	-
1,249	1,249	1,249	1,249	1,249	1,249
85	-	85	85	85	85
116	116	116	116	116	116
85	85	85	85	85	-
350	350	350	350	350	350
180	180	180	180	180	-
85	85	85	85	85	85
101	101	101	101	101	101
85	85	85	-	85	85
95	95	95	95	95	95
85	85	85	85	85	85
1,306	1,306	1,306	1,306	1,306	1,306
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
195	195	195	195	195	195
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
1,529	1,529	1,529	1,529	1,529	1,529
208	208	208	208	208	208
748	748	748	748	748	748
-	85	85	-	85	85
-	85	85	85	85	85
162	162	162	162	162	162
85	85	85	85	85	85
85	85	85	85	85	85
286	286	286	286	286	286
160	160	160	160	160	160
171	171	171	171	171	171
164	164	164	164	164	164
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
422	422	422	422	422	422
-	-	85	85	85	85
85	85	85	85	85	85
186	186	186	186	186	186
135	135	135	135	135	135
85	85	85	85	85	85
<u>31,235</u>	<u>31,320</u>	<u>31,490</u>	<u>31,162</u>	<u>31,405</u>	<u>31,140</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
SPECIAL DISTRICTS				
CANADIAN RIVER MWA	85	85	85	85
GREENBELT MCIWA	85	85	85	85
MACKENZIE MWA	85	85	85	85
NORTH ROLLING PLAINS RC&D	-	-	-	-
PALO DURO WATER DISTRICT	85	85	85	85
PANHANDLE GWCD	85	85	85	85
RED RIVER AUTHORITY	85	85	85	85
	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>
	<u>\$ 68,380</u>	<u>68,295</u>	<u>68,125</u>	<u>68,125</u>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</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	-	-
<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>	<u>425</u>	<u>425</u>
<u>68,125</u>	<u>68,210</u>	<u>68,380</u>	<u>68,052</u>	<u>68,210</u>	<u>67,945</u>

PANHANDLE REGIONAL PLANNING COMMISSION

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal Year	Notes Payable	Right-to-Use Leases Payable*	Total Debt	Percentage of Personal Income**	Per Capita***
2013	\$ 694,262	\$ -	\$ 694,262	0.0038%	1.59
2014	646,401	-	646,401	0.0034%	1.47
2015	596,135	-	596,135	0.0029%	1.34
2016	543,643	-	543,643	0.0028%	1.22
2017	488,308	-	488,308	0.0025%	1.08
2018	430,276	-	430,276	0.0022%	0.97
2019	369,514	-	369,514	0.0017%	0.83
2020	305,823	-	305,823	0.0014%	0.70
2021	239,066	-	239,066	0.0011%	0.55
2022	169,141	2,861,178	3,030,319	****	7.01

See note 7 to the financial statements for the description of the outstanding debt.

*Right-to-Use Leases Payable only reported after implementation of GASB 87. Prior years not restated.

**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 2022.

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>
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	434,358	22,627,591	52,094
2021	432,815	25,311,702	58,482
2022	431,983	***	***

* Texas State Center for 2013 to 2019 (projected), 2020+ from Texas Demographic Center

** Bureau of Economic Analysis

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

PANHANDLE REGIONAL PLANNING COMMISSION

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

2022			2013		
Employer	Number of Employees	Percent of Total Employment	Employer	Number of Employees	Percent of Total Employment
Amarillo ISD	5364	2.61	Amarillo ISD	4344	1.92
Tyson Foods, Inc.	4400	2.14	Tyson Fresh Meats, Inc.	3957	1.75
CNS Pantex	3203	1.56	JBS Swift & Company	3100	1.37
BSA Health System/Don & Sybil Harrington	3143	1.53	B&W Technical Service Pantex	3100	1.37
Northwest Texas Healthcare System	1860	0.90	Baptist St. Anthonys	2634	1.16
United Supermarkets	1604	0.78	City of Amarillo	2000	0.88
City of Amarillo	1439	0.70	Cargill Meat Solutions	2100	0.93
Walmart Supercenters	1359	0.66	Northwest Texas Healthcare	1518	0.67
Amarillo VA Health Care System	1291	0.63	Texas Department of Criminal Justice	2432	1.07
Affiliated Foods/Tri-State Baking/Plains Dairy	1205	0.59	AIG, Inc.	1100	0.49

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

<u>County</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>2021</u>	<u>2022</u>
Armstrong	4.2%	3.4%	2.7%	2.9%	2.6%	2.8%	2.7%	4.0%	3.9%	2.6%
Briscoe	7.0	5.4	4.0	4.3	4.8	3.9	3.7	4.5	5.0	3.7
Carson	4.4	3.7	3.1	3.4	3.4	2.9	2.6	3.9	4.1	3.0
Castro	5.2	5.0	3.7	3.1	3.5	3.0	2.9	3.4	3.8	2.9
Childress	5.2	4.5	3.4	3.2	3.0	2.8	2.4	3.8	3.8	2.9
Collingsworth	4.7	4.3	3.7	3.5	3.7	3.4	3.1	4.1	4.9	3.3
Dallam	3.7	3.3	2.5	2.2	2.3	2.0	1.9	2.7	3.0	2.2
Deaf Smith	4.7	4.0	3.2	3.2	3.3	2.9	2.7	3.4	4.0	3.0
Donley	5.6	4.2	4.0	4.3	4.2	3.5	3.3	4.4	4.6	3.3
Gray	4.6	3.8	4.5	6.8	6.3	4.3	3.6	6.7	7.9	5.0
Hall	7.5	6.7	5.4	6.6	7.4	4.8	3.9	5.8	6.0	4.1
Hansford	3.9	3.1	2.7	3.1	2.9	2.4	2.3	3.0	3.6	2.5
Hartley	4.3	3.7	2.6	2.1	2.2	1.9	1.8	2.0	2.3	1.8
Hemphill	2.3	2.1	2.5	3.7	3.1	2.1	2.2	4.1	4.9	3.5
Hutchinson	5.4	4.4	3.7	5.3	6.3	5.3	4.4	6.7	6.8	4.9
Lipscomb	3.5	3.4	3.6	4.6	3.9	2.9	2.6	3.8	4.2	2.9
Moore	4.2	3.6	3.1	3.1	3.1	2.8	2.4	3.5	3.8	2.6
Ochiltree	3.2	2.8	3.4	5.0	4.6	3.0	2.6	5.1	5.4	3.4
Oldham	4.3	4.1	3.0	3.1	2.8	2.5	2.8	3.5	3.9	2.9
Parmer	4.8	4.0	2.6	2.6	2.7	2.4	2.3	2.6	3.0	2.4
Potter	5.3	4.5	3.4	3.3	3.4	2.9	2.7	4.9	4.8	3.3
Randall	4.1	3.5	2.9	3.0	3.1	2.6	2.5	4.2	3.9	2.8
Roberts	2.9	2.2	3.7	4.2	4.4	3.0	3.3	4.3	4.4	4.0
Sherman	4.7	3.9	2.9	3.0	3.2	2.8	2.5	2.8	3.4	2.5
Swisher	7.5	6.8	4.9	4.5	4.3	4.2	3.8	4.9	5.5	3.7
Wheeler	3.7	3.0	3.3	4.4	4.9	3.6	2.8	5.1	6.8	4.5

* Texas Workforce Commission

Panhandle Regional Planning Commission

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General government	5.77	6.81	6.25	6.15
Workforce development	7.00	7.00	7.00	7.00
Aging services	9.08	9.51	9.62	10.59
Emergency communications	3.99	4.98	4.97	5.12
Solid waste planning	0.43	0.29	0.43	0.32
Criminal justice programs	0.29	0.39	0.38	0.38
Water development planning	0.09	0.05	0.02	0.00
Transportation planning	1.28	0.90	0.41	0.50
Emergency management	2.52	1.96	1.84	2.07
Economic development	1.20	1.36	1.39	1.05
Proprietary fund	6.78	6.89	6.94	6.95
TX Dept of Housing & Community Affairs	0.00	0.00	0.00	0.00
Environmental education	0.00	0.01	0.00	0.00
	<u>38.40</u>	<u>40.15</u>	<u>39.25</u>	<u>40.13</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
7.90	8.16	8.14	8.97	7.37	7.73
6.97	6.92	6.94	6.96	7.80	7.76
9.43	9.45	9.43	9.40	11.44	11.41
5.29	5.48	5.49	5.49	5.49	5.29
0.31	0.29	0.29	0.29	0.23	0.36
0.36	0.34	0.34	0.35	0.36	0.53
0.00	0.00	0.00	0.00	0.09	0.29
0.38	0.56	0.73	0.36	0.93	1.16
2.44	2.29	2.35	2.24	2.61	2.48
0.74	1.53	1.21	2.15	2.90	2.34
7.02	7.09	7.28	7.12	7.18	6.89
0.00	0.00	0.00	0.00	0.03	0.00
0.00	0.00	0.00	0.00	0.00	0.00
<u>40.85</u>	<u>42.10</u>	<u>42.20</u>	<u>43.32</u>	<u>46.43</u>	<u>46.25</u>

PANHANDLE REGIONAL PLANNING COMMISSION
 Listing Of Positions By Pay Group(s)
 September 30, 2022

	<u>Annual Rate Pay Range</u>
GROUP 1/2: Receptionist	\$24,452 – 35,289
GROUP 3/4: Vacant	29,586 – 42,702
GROUP 5/6: Area Agency on Aging Administrative Assistant (Public Education) Area Agency on Aging Administrative Assistant (Nutrition) Area Agency on Aging Benefits Counseling/Caregiver Administrative Assistant Regional 9-1-1 Network GIS Administrative Assistant Regional 9-1-1 Network PSAP Administrative Assistant Workforce Development Fiscal Administrative Assistant – Contract Services Workforce Development Fiscal Administrative Assistant – Program Services	35,799 – 51,672
GROUP 6/7: Accounting Systems Program Specialist (Accounts Payable Specialist) Accounting Systems Program Specialist (HR/Payroll Specialist) Area Agency on Aging Ombudsman Program Specialist Area Agency on Aging Program Specialist (Benefits Counselor) Area Agency on Aging Program Specialist (Care Coordination) Area Agency on Aging Program Specialist (Caregiver Specialist) Area Agency on Aging Program Specialist (Volunteer & Public Education) Community and Economic Development Program Specialist Interim Dispute Resolution Center Program Specialist Local Government Services Program Specialist Regional 9-1-1 Network Program Specialist Regional Services Program Specialist Workforce Development Program Specialist Workforce Development Student HireAbility Navigator Program Specialist	39,381 – 56,836
GROUP 8/9: Area Agency on Aging Care Coordinator Executive Assistant Local Government Services Program Coordinator Managing Local Ombudsman Regional 9-1-1 Network/Information Technology Program Coordinator Regional Emergency Management Planning Program Coordinator Workforce Development Program Coordinator	50,067 – 68,768
GROUP 10/11/12: Accounting Manager Area Agency on Aging Operations Manager Regional 9-1-1 Network GIS Program Manager Regional Emergency Communications & Preparedness Programs Manager Workforce Development Contract/Accounting Manager Workforce Development Program Manager	57,654 – 91,529
GROUP 13/14/15: Area Agency on Aging Director Deputy Executive Director/Regional 9-1-1 Network Director Finance Director Local Government Services Director Regional Services Director Workforce Development Director	76,740 – 121,829
EXEMPT: Executive Director	106,500 – 171,688

PANHANDLE REGIONAL PLANNING COMMISSION

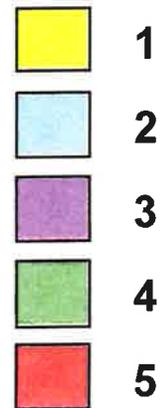
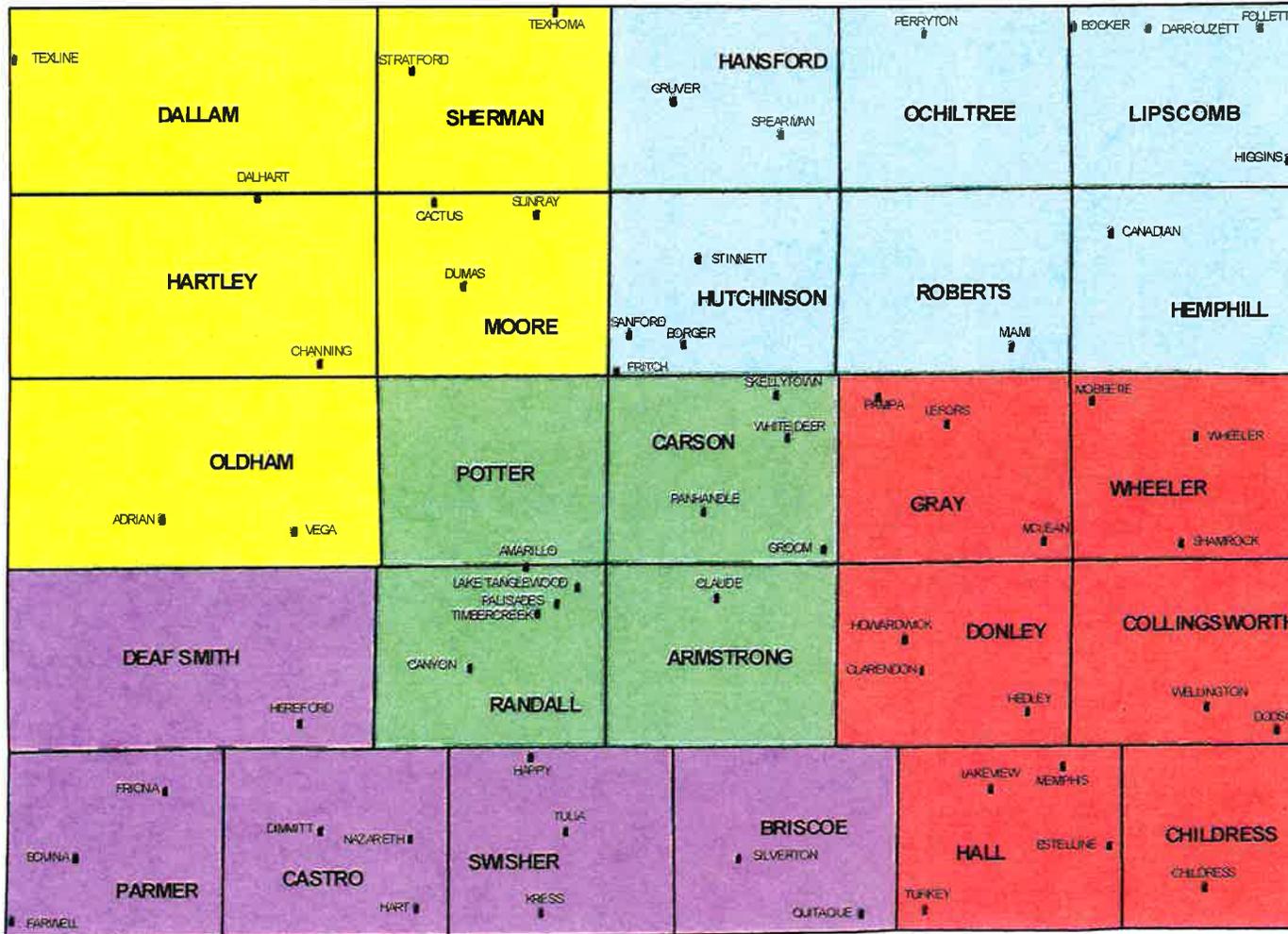
Schedule of Insurance in Force

September 30, 2022

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

PANHANDLE REGIONAL PLANNING COMMISSION

Planning and Service Area Boundaries



PANHANDLE REGIONAL PLANNING COMMISSION

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>General Government</u>										
Building	1	1	1	1	1	1	1	2	2	2
Furniture and Equipment	30	30	28	28	25	27	22	21	21	21
Vehicles	4	4	5	5	5	6	6	5	5	5
<u>Workforce Development</u>										
Furniture and Equipment	22	21	20	20	19	32	32	43	56	58
<u>Emergency Management</u>										
Furniture and Equipment	6	4	3	2	2	2	2	2	2	2
PanCom System	1	1	1	1	1	1	1	2	5	6
PEMSS System	-	-	-	-	-	-	-	0	0	0
Vehicles	1	1	1	1	1	2	1	1	1	1
<u>Aging Services</u>										
Furniture and Equipment	5	4	3	2	2	3	3	3	3	3
<u>Emergency Communications</u>										
Furniture and Equipment	55	50	46	46	45	47	40	39	35	36
Regional 9-1-1 Network	-	1	-	-	1	1	1	1	1	1

SINGLE AUDIT SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2022

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
U.S. Department of Commerce						
Economic Development Administration						
Support for Planning Organizations	11.302	ED19AUS3020002	319	\$ 17,500	\$ -	\$ -
Support for Planning Organizations	11.302	ED22AUS3020007	312	70,000	-	-
Supplemental for Economic Recovery & Resiliency	11.302	ED20AUS3070030	320	196,028	-	196,028
Total federal funds-special revenue funds				<u>\$ 283,528</u>	<u>\$ -</u>	<u>\$ 196,028</u>
U.S. Department of Agriculture						
Texas Workforce Commission						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0122SNE001	812	\$ 411,400	\$ 323,714	\$ -
U.S. Department of Health and Human Services						
Texas Health and Human Services Commission						
2022 Area Agency on Aging						
Special Programs for the Aging- Aging Cluster:						
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	502	599,931	-	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	522	185,979	-	185,979
Title III, Part C - Nutrition Services	93.045	HHS000874100020	522	676,559	-	-
Title III, Part C - Nutrition Services	93.045	HHS000874100020	522	329,593	-	329,593
Nutrition Services Incentive Program	93.053	HHS000874100020	502	146,486	-	-
Total Aging Cluster				<u>1,938,548</u>	<u>-</u>	<u>515,572</u>
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	HHS000874100020	502	13,999	-	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	HHS000874100020	522	15,761	-	15,761
Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100020	502	141,899	-	-
Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100020	522	22,754	-	22,754
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	HHS000874100020	502	4,360	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	502	32,026	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	522	6,329	-	6,329
CMS Research, Demonstrations, & Evaluations	93.324	HHS000874100020	502	146,942	-	-
Medicare Enrollment Assistance Program MIPPA	93.071	HHS000874100020	502	30,021	-	-
				<u>414,091</u>	<u>-</u>	<u>44,844</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2022

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
Texas Workforce Commission						
Social Services Block Grant	93.667	0122CCF001	742	30,899	-	-
TANF Cluster:						
Temporary Assistance for Needy Families	93.558	0121TAF001	801	71,266	56,312	-
Temporary Assistance for Needy Families	93.558	0122TAF001	802	835,156	662,524	-
Temporary Assistance for Needy Families	93.558	0122WPA001	832	3,850	-	-
Temporary Assistance for Needy Families	93.558	0122WCI001	842	31,903	-	-
Temporary Assistance for Needy Families	93.558	0122NCP001	892	82,249	82,249	-
Total TANF Cluster				1,024,425	801,085	-
CCDF Cluster:						
Child Care and Development Block Grant	93.575	0121CCF001	741	593,502	-	593,502
Child Care and Development Block Grant	93.575	0122CCF001	742	10,970,512	1,066,918	10,970,512
Child Care and Development Block Grant	93.575	0122CCQ001	772	751,186	386,098	-
Child Care and Development Block Grant	93.575	0122CCX001	782	2,082,144	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0122CCF001	742	2,994,200	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0121CCM001	751	272,368	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0122CCM001	752	1,359,756	-	-
Total CCDF Cluster				19,023,667	1,453,016	11,564,014
				20,078,991	2,254,101	11,564,014
U.S. Department of Homeland Security						
Office of the Governor - Homeland Security Grant Division						
State Homeland Security Grant Program	97.067	2940907	402	99,232	-	-
State Homeland Security Grant Program	97.067	2940307	402	255,537	-	-
State Homeland Security Grant Program	97.067	2940807	402	60,966	-	-
State Homeland Security Grant Program	97.067	2940707	402	25,295	-	-
State Homeland Security Grant Program	97.067	4202601	402	50,439	-	-
State Homeland Security Grant Program	97.067	4213001	402	93,932	-	-
State Homeland Security Grant Program	97.067	4213201	402	54,928	-	-
				640,329	-	-
Texas Department of Public Safety						
Hazard Mitigation Grant	97.039	DR-4223-015	457	834,247	-	-
				834,247	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2022

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						
Coronavirus Emergency Supplemental Funding Program	16.034	4350901	301	10,663	-	10,663
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3754603	262	30,797	-	-
				<u>41,460</u>	-	<u>10,663</u>
U.S. Department of Labor						
Texas Workforce Commission						
Employment Service/Wagner-Peyser Funded Activities	17.207	0121WPA001	831	25,354	21,997	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0122WPA001	832	75,334	28,798	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0122WCI001	842	3,779	-	-
Unemployment Insurance	17.225	0122REA001	932	125,588	102,013	-
Trade Adjustment Assistance	17.245	0121TRA001	851	775	-	-
Trade Adjustment Assistance	17.245	0122TRA001	852	43,804	23,992	-
WIA Cluster:						
WIA Adult Program	17.258	0122WCI001	842	58,000	36,343	-
WIA Adult Program	17.258	0121HJT001	871	69,818	-	-
WIA Adult Program	17.258	0120WOA001	911	34,082	-	-
WIA Adult Program	17.258	0121WOA001	912	316,230	30,620	-
WIA Adult Program	17.258	0122WOA001	913	39,785	39,785	-
WIA Youth Activities	17.259	0120WOY002	941	101,558	21,574	-
WIA Youth Activities	17.259	0121WOY001	942	342,445	165,565	-
WIA Youth Activities	17.259	0122WOY001	943	53,215	44,015	-
WIOA National Dislocated Worker Grants						
WIA Dislocated Worker Grants	17.277	0120NDW001	950	368,277	173,808	368,277
WIA Dislocated Worker Formula Grants	17.278	0121WOR001	922	4,736	4,736	-
WIA Dislocated Worker Formula Grants	17.278	0122WOR001	923	4,621	4,621	-
WIA Dislocated Worker Formula Grants	17.278	0120WOD001	981	52,363	-	-
WIA Dislocated Worker Formula Grants	17.278	0121WOD001	982	605,101	213,206	-
Jobs for Veterans State Grants	17.801	0122TVC001	822	17,017	585	-
Total WIA Cluster				<u>2,067,248</u>	<u>734,858</u>	<u>368,277</u>
				<u>2,341,882</u>	<u>911,658</u>	<u>368,277</u>
U.S. Department of Transportation						
Texas Department of Transportation						
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008020423	353	6,131	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	5YR-RCTP-2020-PRPC-00012	371	42,180	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008030423	372	17,500	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008050423	373	3,309	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	PLN-2020-PRPC-00009	381	81,483	-	-
				<u>150,602</u>	-	-
Total federal flow-through funds-special revenue funds				<u>\$ 26,851,550</u>	<u>\$ 3,489,473</u>	<u>\$ 11,977,135</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2022

<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	\$ 321	\$ -	\$ -
9-1-1	N/A	N/A	210	6,454	-	-
9-1-1	N/A	N/A	211	585,984	-	-
9-1-1	N/A	N/A	212	1,223,923	-	-
9-1-1	N/A	N/A	213	100,309	-	-
				<u>1,916,991</u>	<u>-</u>	<u>-</u>
Office of the Governor - Criminal Justice Division						
2022 Criminal Justice LEA	N/A	1426918	242	105,542	-	-
				<u>105,542</u>	<u>-</u>	<u>-</u>
Office of the Governor - Homeland Security Division						
2021 PANCOM Tower Project	N/A	3985501	401	185,777	-	-
				<u>185,777</u>	<u>-</u>	<u>-</u>
Texas Commission on Environmental Quality						
Solid Waste Program Regional Management Coordination	N/A	582-22-30123	472	147,944	-	-
				<u>147,944</u>	<u>-</u>	<u>-</u>
Texas Health and Human Services Commission						
2022 Area Agency on Aging	N/A	HHS000874100020	502	141,653	-	-
2022 Area Agency on Aging	N/A	HHS000874100020	522	58,862	-	-
				<u>200,515</u>	<u>-</u>	<u>-</u>
Texas Water Development Board						
2026 Regional Water Plan	N/A	2148302553	231	36,650	-	-
Regional Flood Planning	N/A	2101792487	361	800,865	-	-
				<u>837,514</u>	<u>-</u>	<u>-</u>
Texas Workforce Commission						
Child Care and Development Block Grant	N/A	0122CCF001	742	428,645	-	-
Child Care and Development Block Grant	N/A	0122CCP001	762	573,871	-	-
Child Care and Development Block Grant	N/A	0123CCP001	763	51,740	-	-
Temporary Assistance for Needy Families	N/A	0122TAF001	802	130,368	-	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	N/A	0122SNE001	812	43,249	-	-
Temporary Assistance for Needy Families	N/A	0122NCP001	892	60,696	14,181	-
				<u>1,288,569</u>	<u>14,181</u>	<u>-</u>
Total nonfederal funds-special revenue funds				<u>\$ 4,682,852</u>	<u>\$ 14,181</u>	<u>\$ -</u>
Total all funds				<u>\$ 31,817,930</u>	<u>\$ 3,503,654</u>	<u>\$ 12,173,163</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal and State Awards September 30, 2022

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, 2022.

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2022

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

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

Noncompliance material to the financial statements noted? Yes X No

2. Federal and State Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

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

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

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

Identification of major programs:

Federal Programs:	
TANF Cluster:	
Temporary Assistance for Needy Families	93.558
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
Hazard Mitigation Grant	97.039
State Programs:	
Child Care and Development Block Grant	(State)
Regional Flood Planning	(State)

PANHANDLE REGIONAL PLANNING COMMISSION

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.)
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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, 2022**

There were no findings in the current year.

PANHANDLE REGIONAL PLANNING COMMISSION

**Summary Schedule of Prior Audit Findings
Year Ended September 30, 2022**

There were no findings in the prior year.



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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, 2022, 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 14, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 14, 2023



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

The Board of Directors
Panhandle Regional Planning Commission
Amarillo, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal and State Program

We have audited Panhandle Regional Planning Commission's compliance with the types of compliance requirements described in the *Uniform Guidance* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2022. Panhandle Regional Planning Commission's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Panhandle Regional Planning Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal and State Program

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

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

Responsibility of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

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

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 14, 2023