

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**Offices located in
Amarillo, Texas**



**PANHANDLE REGIONAL PLANNING COMMISSION
AMARILLO, TEXAS**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal year ended September 30, 2023

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, 2023
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INTRODUCTORY SECTION

March 28, 2024

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, 2023, is submitted herewith. All disclosures necessary to enable the reader to gain an understanding of the Commission's financial activities have been included. Additional information can be found in the Management's Discussion and Analysis. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the PRPC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations.

The ACFR is presented in four sections:

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

Profile of the PRPC

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

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 2023, the Commission's 94 members included all 26 counties, 62 cities, and 6 special districts. These units of government in 2023 represented an estimated population of 435,103 and an area of almost 26,000 square miles.

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

Major Initiatives

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

Workforce Development:

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

Aging:

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

Emergency Communications:

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

Emergency Preparedness:

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

Solid Waste Management:

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

Criminal Justice:

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

Economic Development:

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

Water & Flood Planning:

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

Transportation Planning:

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

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 and Recruitment for area municipalities.

Long-Term Financial Planning

Internal Controls:

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

Budgetary Controls:

The Commission's budget is based on anticipated funding from federal and state grants and local dues; however, variances can and do occur. A comparison of budget to actual expenditures is shown on pages 180 - 181.

The 2023 budget consisted of specific programs to be funded by grantor agencies and the general fund. All expenditures are classified as current. The general fund program consists of agency-wide support and local expenditures not related to any internal service funds. Budgetary control is maintained through budgetary analysis, as well as prior approval of requisitions to vendors.

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

Cash Management:

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

Risk Management:

The Commission purchases insurance coverage that is considered adequate to minimize the Commission's risk of loss. A schedule of the insurance coverage in place is included in the statistical section on page 210.

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, 2022. This was the 38th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

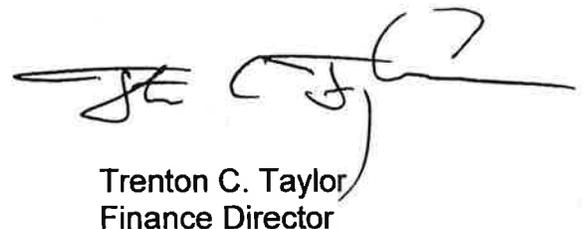
Acknowledgments:

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

Respectfully submitted,



Michael J. Peters
Executive Director



Trenton C. Taylor
Finance Director



Government Finance Officers Association

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

Presented to

**Panhandle Regional Planning Commission
Texas**

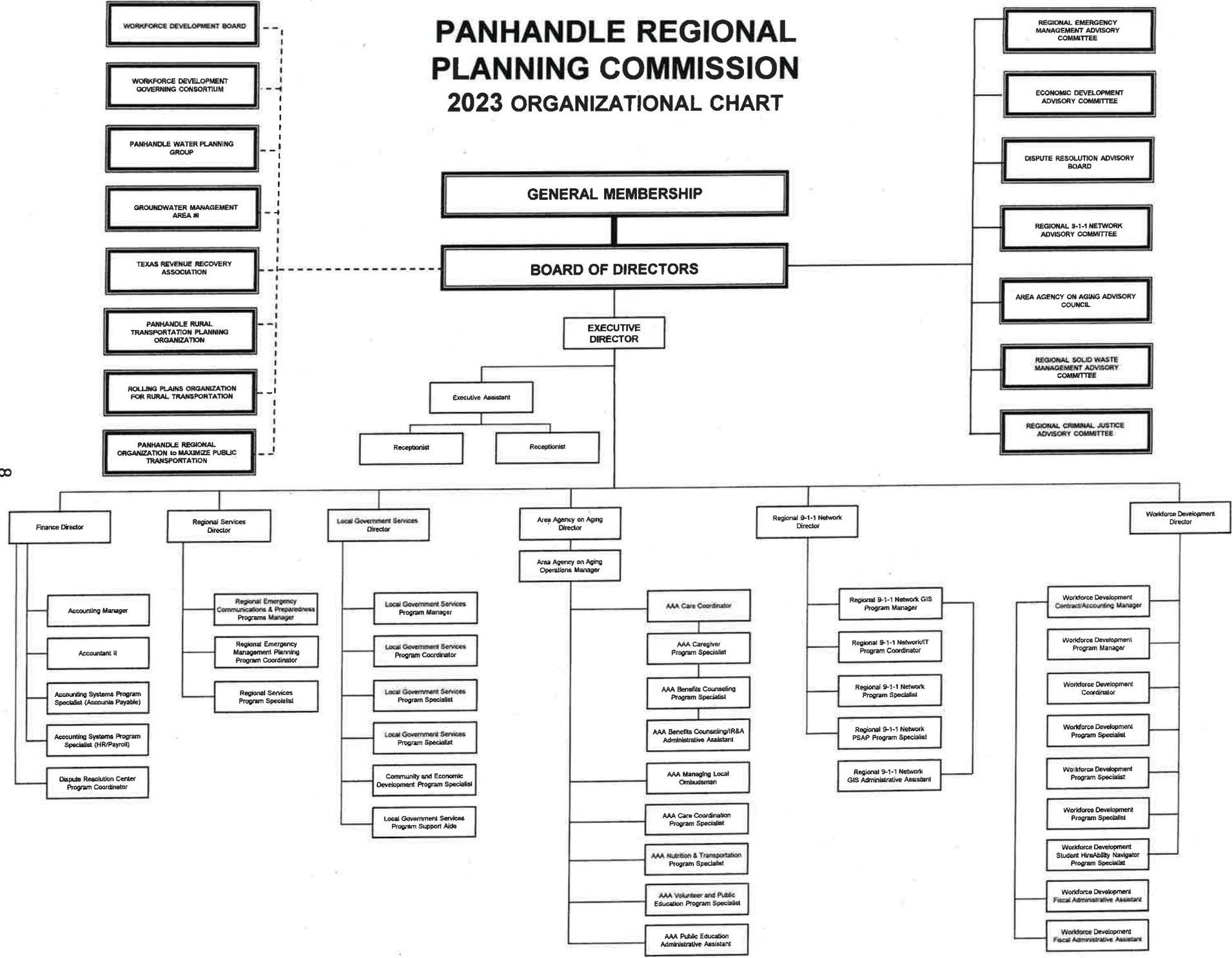
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morrill

Executive Director/CEO

PANHANDLE REGIONAL PLANNING COMMISSION 2023 ORGANIZATIONAL CHART



PANHANDLE REGIONAL PLANNING COMMISSION
Governing Board and Executive Staff

OFFICERS

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

MEMBERS

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

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)
Daniel Jackson, Dimmitt (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	Mike Peters
FINANCE DIRECTOR	Trent Taylor
WORKFORCE DEVELOPMENT DIRECTOR	Marin Rivas
AGING DIRECTOR	Vacant
REGIONAL SERVICES DIRECTOR	Lori Gunn
LOCAL GOVERNMENT SERVICES DIRECTOR	Alex Guerrero
REGIONAL 9-1-1 NETWORK DIRECTOR	John Schaumburg

FINANCIAL SECTION



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

1401 HOLLIDAY ST., SUITE 216 ▪ P.O. Box 750
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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, 2023, 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, 2023, 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 15, 2024, on our consideration of Panhandle Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Panhandle Regional Planning Commission's internal control over financial reporting and compliance.

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 15, 2024

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, 2023. Please read it in conjunction with the PRPC's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

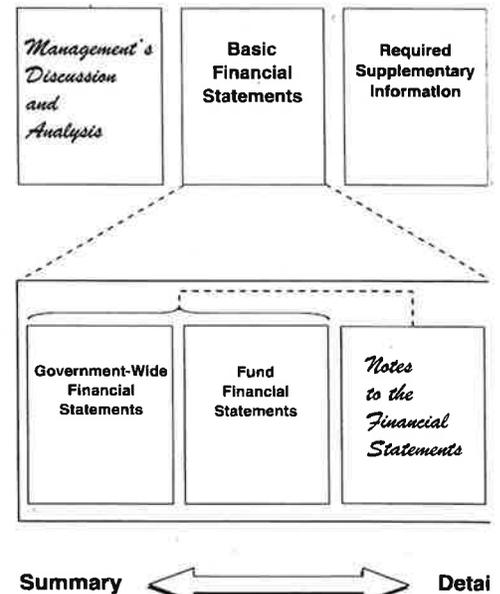
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$6,845,866 (net position). Of this amount, \$4,138,427 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position decreased by \$95,950. This decrease is principally due to the depreciation in capital assets.
- The governmental funds reported a fund balance this year of \$3,800,862, which is an increase of \$386,741 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,154,169.

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 \$6,845,866 at September 30, 2022. (See Table A-1.)

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

	Governmental Activities	
	2023	2022
Current and other assets	\$ 9,223,607	\$ 7,637,323
Capital assets, net	5,087,887	6,189,709
Total assets	14,311,494	13,827,032
Current liabilities	4,555,691	3,526,976
Noncurrent liabilities	2,909,937	3,175,097
Total liabilities	7,465,628	6,702,073
Net position		
Net investment in capital assets	2,298,585	2,976,247
Restricted	408,854	407,889
Unrestricted	4,138,427	3,557,680
Total net position	\$ 6,845,866	\$ 6,941,816

The \$4,138,427 of unrestricted net position at September 30, 2023 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.

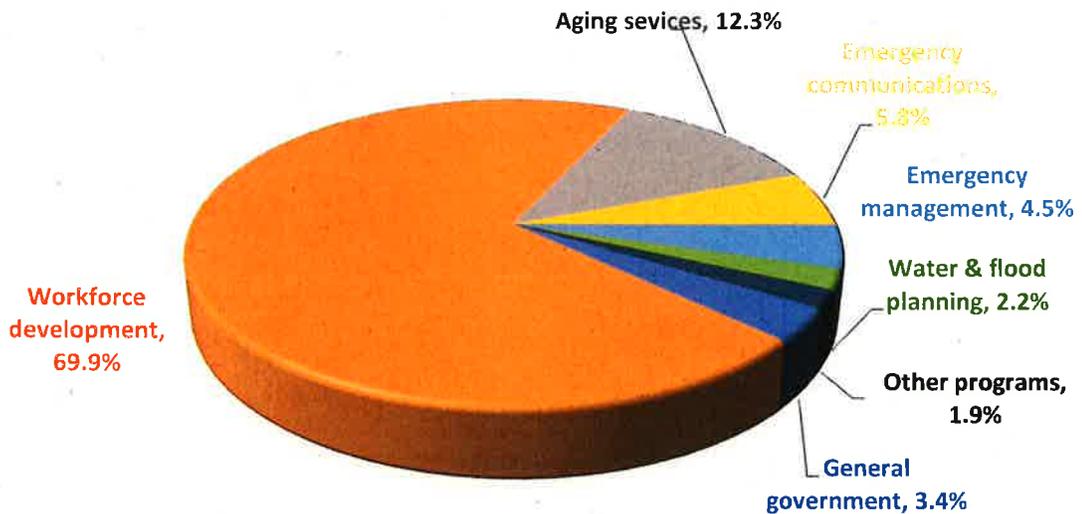
Changes in net position. The PRPC's total revenues, both program and general, were \$32,927,334. A significant portion, 90.8%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 8.4% with the other categories combined making up .8% of the PRPC's total revenues.

The total cost of all programs was \$33,023,284; 69.9% of these costs were for the workforce development program, 12.3% for the aging program, 5.8 % for emergency communications, 4.5% for emergency management, 3.4% for general government, and all the other governmental programs making up 4.1%. (See Figure A-4.)

**FIGURE A-3
SOURCES OF REVENUE FOR FISCAL YEAR 2023**



**FIGURE A-4
FUNCTIONAL EXPENSES FOR FISCAL YEAR 2023**



Governmental Activities

Table A-2 presents the various revenue categories and gross costs of each of the Commission’s functional areas for the 2023 year compared to 2022. Intergovernmental grants and contracts decreased \$1,926,126 primarily in the Texas Workforce Commission in 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 increased \$399,472 mainly due to an increase in General Funds – Local Resources and Aging.

Table A-2
Changes in Net Position

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Intergovernmental grants and contracts	\$ 29,891,799	\$ 31,817,925
Local contracts and in-kind	2,765,990	2,366,518
Total program revenues	<u>32,657,789</u>	<u>34,184,443</u>
General revenues		
Membership dues	69,379	68,380
Interest income	126,859	19,440
Miscellaneous	73,307	46,732
Total general revenues	<u>269,545</u>	<u>134,552</u>
Total revenues	<u>32,927,334</u>	<u>34,318,995</u>
Expenses		
General government	1,125,121	1,144,672
Workforce development	23,072,808	24,584,381
Aging services	4,067,467	3,175,553
Emergency communications	1,905,957	2,057,545
Emergency management	1,499,898	1,533,941
Water planning development	723,119	833,512
Economic development	96,406	291,902
Criminal justice programs	144,566	153,326
Solid waste planning	191,224	146,021
Transportation planning	196,718	145,886
Total expenses	<u>33,023,284</u>	<u>34,066,739</u>
Increase (decrease) in net position	(95,950)	252,258
Net position – beginning	<u>6,941,816</u>	<u>6,689,558</u>
Net position - ending	<u>\$ 6,845,866</u>	<u>\$ 6,941,816</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 2023 and 2022. The net cost reflects what was funded by local dollars.

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

	Governmental Programs		Net Cost of Programs	
	2023	2022	2023	2022
General government	\$ 1,125,121	\$ 1,144,672	\$ 206,463	\$414,831
Workforce development	23,072,808	24,584,381	(166,788)	(165,749)
Aging services	4,067,467	3,175,553	34,051	41,507
Emergency communications	1,905,957	2,057,545	(87,093)	(140,014)
Emergency management	1,499,898	1,533,941	(366,475)	126,412
Water and flood planning	723,119	833,512	2,959	4,000

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, 2023 was \$3,729,159 of which \$1,154,169 was unassigned and had an increase of \$166,759 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$2,166,136 had an increase of \$219,212 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 \$408,854 is restricted for use in the micro-loan programs of the PRPC and had an increase of \$965.

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 2023, \$22,906,020 of funds were expended for these purposes which was a decrease of \$1,329,467, following an increase of \$4,075,310 from the previous year. Most of this fluctuation is attributable to the variable funding primarily for child care. This program, as well as most of the special revenue fund programs, is on a cost reimbursement basis.

Proprietary Fund

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

General Fund Budgetary Highlights

The PRPC budget is prepared based upon the various grants and contracts estimated to be in effect for the fiscal year. Although this budget is not legally adopted, it is submitted to the membership at the General Assembly meeting for their approval and adoption. Included in the body of this report is a comparison of that budget to actuals for the year 2023 on pages 180 – 181.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023, the PRPC had invested in capital assets totaling \$5,087,887 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 44 of the basic financial statements for additional information related to capital assets.

**Table A-4
Capital Assets**

	Governmental Activities	
	2023	2022
Land	\$ 168,247	\$ 168,247
Buildings, systems and improvements, net	150,969	168,903
Furniture and equipment, net	2,075,153	2,808,238
Right-to-use leased assets, net	2,693,518	2,861,178
Total	\$ 5,087,887	\$ 6,006,566

Long-term Debt

At year-end, the PRPC had a \$2,789,302 of outstanding debt as shown in Table A-5. See note 7 on pages 46-48 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5
Outstanding Debt**

	Governmental Activities	
	2023	2022
Note payable - due in less than one year	\$ 76,867	\$ 73,362
Right-to-use lease liability - due in less than one year	199,622	187,897
Note payable - due in more than one year	18,916	95,778
Right-to-use lease liability - due in more than one year	2,493,897	2,673,281
Total	\$ 2,789,302	\$ 3,030,318

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2023, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2020 census remained fairly constant at \$69,379. The 2024 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 2024 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 2024.

Those indicators that were known when preparing the budget for fiscal year 2023-24 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, 2023

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 2,950,021
Receivables:	
Due from grantors	5,654,231
Accounts	265,791
Other assets	353,564
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	4,919,640
Total assets	<u>14,311,494</u>
Liabilities	
Accounts payable	2,161,160
Unearned grant revenue	2,091,345
Noncurrent liabilities:	
Due in less than one year	303,186
Due in more than one year	2,909,937
Total liabilities	<u>7,465,628</u>
Net Position	
Net investment in capital assets	2,298,585
Restricted for micro-loan programs	408,854
Unrestricted	4,138,427
Total net position	<u>\$ 6,845,866</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Activities For the Year Ended September 30, 2023

<u>Functions/Programs</u>	<u>Direct Expenses</u>	<u>Indirect Cost Allocation</u>
Primary government:		
Governmental activities:		
General government	\$ 1,599,521	(474,400)
Workforce development	22,879,611	193,197
Aging services	3,936,660	130,807
Emergency communications	1,833,468	72,489
Emergency management	1,467,504	32,394
Water planning development	717,306	5,813
Solid waste planning	185,716	5,508
Economic development	86,053	10,353
Criminal justice programs	140,108	4,458
Transportation planning	177,337	19,381
Total governmental activities	<u>33,023,284</u>	<u>-</u>
Total primary government	<u>\$ 33,023,284</u>	<u>-</u>

See accompanying notes to the basic financial statements.

Expenses After Allocation of Indirect Costs	Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Local Contracts and In-kind	Operating Grants and Contributions	Total Governmental Activities
1,125,121	1,331,584	-	206,463
23,072,808	277,983	22,628,037	(166,788)
4,067,467	1,100,400	3,001,118	34,051
1,905,957	1,009	1,817,855	(87,093)
1,499,898	-	1,133,423	(366,475)
723,119	-	726,078	2,959
191,224	-	191,029	(195)
96,406	47,874	52,500	3,968
144,566	7,140	139,270	1,844
196,718	-	202,489	5,771
<u>33,023,284</u>	<u>2,765,990</u>	<u>29,891,799</u>	<u>(365,495)</u>
<u>33,023,284</u>	<u>2,765,990</u>	<u>29,891,799</u>	<u>(365,495)</u>
General revenues:			
Membership dues			69,379
Interest income			126,859
Miscellaneous			73,307
Total general revenues			<u>269,545</u>
Change in net position			<u>(95,950)</u>
Net position - beginning, as originally stated			<u>7,124,961</u>
Prior period adjustment			<u>(183,145)</u>
Net position - beginning, as restated			<u>6,941,816</u>
Net position - ending			<u>\$ 6,845,866</u>

FUND FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Balance Sheet - Governmental Funds

September 30, 2023

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
Assets				
Cash and cash equivalents	\$ 2,188,735	-	-	-
Receivables (net):				
Accounts receivable	132,925	-	16	-
Due from grantors	-	3,117,156	1,123,383	420,649
Due from other funds	2,532,802	-	-	-
Other assets	56,221	35,828	-	248,687
Total assets	\$ 4,910,683	3,152,984	1,123,399	669,336
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 43,030	1,059,572	132,385	265,638
Due to other funds	423,821	961,588	990,985	161,662
Unearned grant revenue	714,673	1,131,824	29	242,036
Total liabilities	1,181,524	3,152,984	1,123,399	669,336
Fund balances:				
Restricted	408,854	-	-	-
Assigned	2,166,136	-	-	-
Unassigned	1,154,169	-	-	-
Total fund balances	3,729,159	-	-	-
Total liabilities and fund balances	\$ 4,910,683	3,152,984	1,123,399	669,336

See accompanying notes to the basic financial statements.

Texas Water Development Board	Other Governmental Funds	Total Governmental Funds
-	60,844	2,249,579
-	-	132,941
640,469	352,574	5,654,231
-	-	2,532,802
-	-	340,736
<u>640,469</u>	<u>413,418</u>	<u>10,910,289</u>
592,041	57,040	2,149,706
48,428	281,892	2,868,376
-	2,783	2,091,345
<u>640,469</u>	<u>341,715</u>	<u>7,109,427</u>
-	-	408,854
-	71,703	2,237,839
-	-	1,154,169
<u>-</u>	<u>71,703</u>	<u>3,800,862</u>
<u>640,469</u>	<u>413,418</u>	<u>10,910,289</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, 2023

Total fund balances - governmental funds		\$ 3,800,862
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	\$ 13,311,247	
Related accumulated depreciation	<u>8,619,522</u>	4,691,725
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.		132,850
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.		(2,663,639)
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>884,068</u>
Total net position - governmental activities		<u>\$ 6,845,866</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, 2023

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications
Revenues				
Intergovernmental grants and contracts	\$ -	22,628,037	3,001,117	1,817,855
Local cash and in-kind	1,292,983	277,983	886,930	1,009
Program income:				
PRPC	18,976	-	2,603	-
Subcontractor	-	-	210,867	-
Membership dues	69,379	-	-	-
Interest income	121,372	-	-	2,601
Miscellaneous	65,753	-	-	-
Total revenues	<u>1,568,463</u>	<u>22,906,020</u>	<u>4,101,517</u>	<u>1,821,465</u>
Expenditures				
General government	1,647,289	-	-	-
Workforce development	-	22,712,822	-	-
Emergency communications	-	-	-	1,748,976
Aging services	-	-	3,979,349	-
Water development planning	-	-	-	-
Emergency management	-	-	-	-
Criminal justice programs	-	-	-	-
Economic development	-	-	-	-
Transportation planning	-	-	-	-
Solid waste planning	-	-	-	-
Total expenditures	<u>1,647,289</u>	<u>22,712,822</u>	<u>3,979,349</u>	<u>1,748,976</u>
Excess of revenues over (under) expenditures	<u>(78,826)</u>	<u>193,198</u>	<u>122,168</u>	<u>72,489</u>
Other financing sources (uses):				
Transfers in	474,400	-	8,639	-
Transfers out	(8,639)	(193,198)	(130,807)	(72,489)
Total other financing sources (uses)	<u>465,761</u>	<u>(193,198)</u>	<u>(122,168)</u>	<u>(72,489)</u>
Net change in fund balances	386,935	-	-	-
Fund balances, beginning	<u>3,342,224</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 3,729,159</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes to the basic financial statements.

Texas Water Development Board	Other Governmental Funds	Total Governmental Funds
726,078	1,718,711	29,891,798
-	47,874	2,506,779
-	7,140	28,719
-	-	210,867
-	-	69,379
455	2,431	126,859
-	-	65,753
<u>726,533</u>	<u>1,776,156</u>	<u>32,900,154</u>
-	-	1,647,289
-	-	22,712,822
-	-	1,748,976
-	-	3,979,349
720,719	-	720,719
-	1,101,224	1,101,224
-	141,952	141,952
-	90,022	90,022
-	183,108	183,108
-	187,953	187,953
<u>720,719</u>	<u>1,704,259</u>	<u>32,513,414</u>
<u>5,814</u>	<u>71,897</u>	<u>386,740</u>
-	-	483,039
(5,814)	(72,092)	(483,039)
<u>(5,814)</u>	<u>(72,092)</u>	<u>-</u>
-	(195)	386,740
-	71,898	3,414,122
<u>-</u>	<u>71,703</u>	<u>3,800,862</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, 2023

Net change in fund balances - total governmental funds		\$ 386,740
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	\$ 152,461	
Depreciation expense for the year	<u>1,033,539</u>	(881,078)
Proceeds from the sale of capital assets are recorded as revenues when received in the governmental funds. In the Statement of Activities, the difference between the proceeds and the book value of the capital asset is reported as a gain (loss) from sale.		
		(27,665)
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:		
		185,057
Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.		
		19,625
An internal service fund is used by management to charge costs associated with various activities to individual funds. The change in net position of the internal service fund is not reported in the governmental funds.		
		<u>221,371</u>
Change in net position of governmental activities		<u><u>\$ (95,950)</u></u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Net Position Proprietary Fund September 30, 2023

	Governmental Activities Internal Service Fund
Assets	
Current assets:	
Cash	\$ 699,930
Due from other funds	423,821
Other current assets	13,340
Total current assets	1,137,091
Noncurrent assets:	
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	198,035
Intangible lease	29,880
Total noncurrent assets	396,162
Total assets	1,533,253
Liabilities	
Current liabilities:	
Accounts payable - trade	11,454
Due to other funds	88,247
Accrued expenses - due in less than one year	26,677
Loan payable - due in less than one year	76,887
Intangible lease value liability - due in less than one year	8,479
Total current liabilities	211,744
Noncurrent liabilities:	
Accrued expenses - due in more than one year	397,143
Loan payable - due in more than one year	18,897
Intangible lease value liability - due in more than one year	21,401
Total noncurrent liabilities	437,441
Total liabilities	649,185
Net Position	
Net investment in capital assets	270,499
Unrestricted	613,570
Total net position	\$ 884,068

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, 2023

	Governmental Activities Internal Service Fund
Operating revenues:	
Charges for services	\$ 1,101,045
Local Resources	1,078
Rent income	6,476
Total operating revenues	<u>1,108,599</u>
Operating expenses:	
Salaries and benefits	600,548
Travel	9,649
Supplies and materials	28,643
Equipment rental and maintenance	90,629
Utilities	51,126
Communications	9,346
Insurance	12,178
Depreciation	44,396
Contract services	20,949
Miscellaneous expenses	12,489
Total operating expenses	<u>879,953</u>
Income from operations	<u>228,646</u>
Non-operating expense:	
Interest	<u>(7,275)</u>
Change in net position	221,371
Total net position - beginning	<u>662,697</u>
Total net position - ending	<u>\$ 884,068</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, 2023

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 1,102,124
Cash received from tenants	6,476
Cash payments to employees	(600,548)
Cash payments for goods and services	(234,372)
Net cash provided by operating activities	273,680
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(7,275)
Repayment of mortgage debt principal	(73,357)
Purchase of capital assets	(17,064)
Net cash used by capital and related financing activities	(97,697)
Net Increase in cash	175,983
Cash, beginning of year	523,947
Cash, end of year	\$ 699,930
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	\$ 228,646
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	44,396
Change in current assets and liabilities:	
Other current assets	(2,829)
Accrued liabilities	3,467
Total adjustments	45,034
Net cash provided by operating activities	\$ 273,680

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements September 30, 2023

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, 2023

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

B. Government-wide and Fund Financial Statements

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

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

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

The Commission reports the following major Governmental Funds:

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

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

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

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

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2023

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

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

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

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

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

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

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

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

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

D. Cash Match Allocations

In accordance with terms and provisions of the various grant contracts, the Commission is generally required to provide a specified percentage of matching funds to support the grant programs. Matching funds of \$8,639 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 Mission Square Retirement Corporation and adopted Mission Square's prototype plan. Under this arrangement, employees deal directly with Mission Square in all matters except for transfer of contributions. Upon payment of its annual contribution to the plan, the Commission has no further liability relating to pension matters. The amount of the contribution is not based on an actuarial determination.

The Commission's total payroll and covered payroll in fiscal year 2023 were both approximately \$2.3 million. During the year, the Commission contributed approximately \$419,801 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$150,086 (5% of covered payroll).

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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

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

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 2023, 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, 2023.

Restricted fund balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. The restricted fund balance of \$408,854 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.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

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

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, 2023.

Assigned fund balance – represents amounts which the Commission intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Board of Directors or by the Finance Director to whom the Board delegated authority when passage of the fund balance classification and reporting policy was adopted. The assigned balance in the General Fund was \$2,166,136 as of September 30, 2023.

Unassigned fund balance – represents amounts which are unconstrained in that they may be spent for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount. The unassigned balance was \$1,154,169 as of September 30, 2023.

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

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

K. Cash and Cash Equivalents

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

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

L. Annual Budgets

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

NOTE 2 - CASH AND CASH EQUIVALENTS

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

At September 30, 2023, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$1,948,996 while the bank balances were \$2,720,155. Additionally, two \$500,000 CDARs CD's with an interest rate of 4.85% and maturity dates of November 9, 2023 and December 28, 2023 are included in the Commission's funds. Of the bank balances, \$500,000 was covered by federal depository insurance and the remainder was collateralized with securities from the Federal Home Loan Mortgage Corporation for \$5,000,000 and a Federal Home Loan Bank security for \$500,000 all of which were held by the pledging financial institution's agent in the Commission's name.

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

a. Credit Risk

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

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

b. Custodial Credit Risk

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

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

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

c. Concentration of Credit Risk

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

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

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

NOTE 3 - FEDERAL AND STATE ADMINISTERED GRANT RECEIVABLES

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023 is as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 168,247	\$ -	\$ -	\$ 168,247
Capital assets being depreciated:				
Building and improvements	1,240,737	-	-	1,240,737
Furniture and equipment	10,338,786	169,525	85,396	10,422,915
Right-to-use leased assets	<u>3,148,059</u>	<u>23,870</u>	<u>-</u>	<u>3,171,929</u>
Total capital assets being depreciated	<u>14,727,582</u>	<u>193,395</u>	<u>85,396</u>	<u>14,835,581</u>
Less accumulated depreciation for:				
Building and improvements	1,071,835	17,933	-	1,089,768
Furniture and equipment	7,530,548	874,945	57,731	8,347,762
Right-to-use leased assets	<u>286,881</u>	<u>191,530</u>	<u>-</u>	<u>478,411</u>
Total accumulated depreciation	<u>8,889,264</u>	<u>1,084,408</u>	<u>57,531</u>	<u>9,915,941</u>
Total capital assets being depreciated, net	<u>5,838,318</u>	<u>(891,013)</u>	<u>27,665</u>	<u>4,919,640</u>
Governmental activities capital assets, net	<u>\$6,006,565</u>	<u>(\$891,013)</u>	<u>\$ 27,665</u>	<u>\$5,087,887</u>

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

General Government	\$ 50,870
Workforce Development	533,311
Emergency Management	376,351
Emergency Communications	<u>123,876</u>
Total depreciation expense – governmental activities	<u>\$1,084,408</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

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, 2023, no new loans were issued to qualified borrowers through these programs. Interest income totaling \$18,592 was received. The Commission can use \$17,518 to offset general expenditures and the other \$1,074 was reinvested into the program. No loans were in default as of September 30, 2023.

Based on an analysis of each outstanding loan at September 30, 2023, management has established an allowance for bad debts of \$11,760 relative to the \$57,005 of loans outstanding as of September 30, 2023. The net outstanding balance, \$45,245 at September 30, 2023, 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, 2023, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$2,532,802	\$423,821
Texas Workforce Commission	-	961,588
Texas Health and Human Services		990,985
Commission on State Emergency Communications		161,662
Texas Water Development Board		48,428
Other Governmental Funds	-	281,892
Internal Service Fund	<u>423,821</u>	<u>88,247</u>
 Totals	 <u>\$2,956,623</u>	 <u>\$2,956,623</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, 2023

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

2. Transfers To and From Other Funds

Transfers to and from other funds during 2022-23 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 72,092	Indirect cost allocations
Commission on State Emergency Communications	General Fund	72,489	Indirect cost allocations
Texas Workforce Commission	General Fund	193,198	Indirect cost allocations
Texas Health and Human Services Commission	General Fund	130,807	Indirect cost allocations
Texas Water Development Board	General Fund	5,814	Indirect cost allocations
General Fund	Other Governmental Funds	8,639	Cash match requirements
Total		<u>\$483,039</u>	

NOTE 7 - LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended September 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Note payable	\$ 169,141	\$ -	\$ 73,358	\$ 95,783	\$76,867
Right-to-use lease liabilities	2,861,178	23,871	191,529	2,693,520	198,571
Compensated absences (Note 8) *	<u>446,451</u>	<u>312,004</u>	<u>334,635</u>	<u>423,820</u>	<u>27,748</u>
Total long-term obligations	<u>\$3,476,770</u>	<u>\$335,875</u>	<u>\$599,522</u>	<u>\$3,213,123</u>	<u>\$303,186</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, 2023

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

Debt service requirements of the note for the years subsequent to September 30, 2023 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$76,867	\$2,874	\$79,741
2025	<u>18,916</u>	<u>145</u>	<u>19,061</u>
Total	<u>\$95,783</u>	<u>\$3,019</u>	<u>\$98,802</u>

Interest expense incurred on the note for 2023 was \$6,383.

Right-to-Use Lease Liabilities

A tower lease is in place with the Valley ISD as part of the PANCOM network. The lease is for a period of thirty years, beginning March 24, 2016 and expiring March 17, 2045. The lease payment is \$200 per year. The total value of this lease at inception was \$3,920 and the remaining balance is \$3,187 as of September 30, 2023. 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 \$9,744 as of September 30, 2023. An interest rate of 3% is imputed for this lease agreement.

The Commission also leases two copiers for office use. The lease is for a period of five years, beginning November 1, 2022 and expiring December 1, 2027. The total value of this lease at inception was \$23,870 and the remaining balance is \$20,136 as of September 30, 2023. 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 \$2,643,460 as of September 30, 2023. 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 \$16,991 as of September 30, 2023. An interest rate of 3% is imputed for this lease agreement.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

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

Debt service requirements of the right-to-use leases for the years subsequent to September 30, 2023 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 198,571	\$ 78,092	\$ 276,663
2025	198,857	72,086	270,943
2026	198,950	66,163	265,113
2027	202,933	60,130	263,063
2028-2032	1,078,802	206,532	1,285,334
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>\$2,693,519</u>	<u>\$525,834</u>	<u>\$3,219,353</u>

Interest expense incurred on the leases for 2023 was \$83,826.

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 \$423,820 at September 30, 2023. All compensated absences for vacation and sick leave are advance funded to ensure funds are available.

NOTE 9 - DEFERRED COMPENSATION PLAN

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

NOTE 9 - DEFERRED COMPENSATION PLAN (CONT'D.)

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

NOTE 10 - CONTINGENCIES

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

NOTE 11 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2023 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	\$ 408,854	\$ -	\$ 408,854
<u>Assigned:</u>			
Local Cash	\$1,499,151	\$ -	\$1,499,151
Intergovernmental Grants and Contracts	240,558	71,703	312,261
Other	<u>426,427</u>	<u>-</u>	<u>426,427</u>
Total Assigned	<u>\$2,166,136</u>	<u>\$71,703</u>	<u>\$2,237,839</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2023

NOTE 12 - RISK MANAGEMENT

The Commission manages its risk from losses arising from physical damage to its assets or those purchased through state and federal grants, as well as claims and judgments, which may arise from employees or others (including worker's compensation claims) through the purchase of commercial insurance. During the year ended September 30, 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, 2023.

NOTE 13 - PRIOR PERIOD ADJUSTMENT

During the year ended September 30, 2023, the Commission discovered an error in amounts reported as of September 30, 2022. Capital assets were overstated in the Statement of Net Position by \$183,145, which resulted in the overstatement of "Net investment in capital assets" of the same amount. This change had no effect on the fund financial statements as of September 30, 2022.

COMBINING FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2023

	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
Assets				
Cash and cash equivalents	\$ 41,987	-	197	-
Receivables (net):				
Due from grantors	29,744	142,958	21,520	-
Total assets	\$ 71,731	142,958	21,717	-
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 28	4,378	21,717	-
Due to other funds	-	138,580	-	-
Unearned revenue	-	-	-	-
Total liabilities	28	142,958	21,717	-
Fund balances:				
Assigned	71,703	-	-	-
Total fund balances	71,703	-	-	-
Total liabilities and fund balances	\$ 71,731	142,958	21,717	-

<u>Texas Department of Transportation</u>	<u>Texas Commission on Environmental Quality</u>	<u>Total Nonmajor Governmental Funds</u>
-	18,660	60,844
158,352	-	352,574
<u>158,352</u>	<u>18,660</u>	<u>413,418</u>
15,040	15,877	57,040
143,312	-	281,892
-	2,783	2,783
<u>158,352</u>	<u>18,660</u>	<u>341,715</u>
-	-	71,703
-	-	71,703
<u>158,352</u>	<u>18,660</u>	<u>413,418</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2023

	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
Revenues				
Intergovernmental grants and contracts	\$ 563,893	569,530	139,270	52,500
Local cash and in-kind	-	-	-	47,874
Program income:				
PRPC	-	-	7,140	-
Interest income	-	-	-	-
Total revenues	<u>563,893</u>	<u>569,530</u>	<u>146,410</u>	<u>100,374</u>
Expenditures				
Emergency management	562,222	539,002	-	-
Solid waste planning	-	-	-	-
Transportation planning	-	-	-	-
Economic development	-	-	-	90,022
Criminal justice programs	-	-	141,952	-
Total expenditures	<u>562,222</u>	<u>539,002</u>	<u>141,952</u>	<u>90,022</u>
Excess of revenues over (under) expenditures	1,671	30,528	4,458	10,352
Other financing sources (uses):				
Transfers out	<u>(1,866)</u>	<u>(30,528)</u>	<u>(4,458)</u>	<u>(10,352)</u>
Net change in fund balances	(195)	-	-	-
Fund balances, beginning	<u>71,898</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 71,703</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>Texas Department of Transportation</u>	<u>Texas Commission on Environmental Quality</u>	<u>Total Nonmajor Governmental Funds</u>
202,489	191,029	1,718,711
-	-	47,874
-	-	7,140
-	2,431	2,431
<u>202,489</u>	<u>193,460</u>	<u>1,776,156</u>
-	-	1,101,224
-	187,953	187,953
183,108	-	183,108
-	-	90,022
-	-	141,952
<u>183,108</u>	<u>187,953</u>	<u>1,704,259</u>
19,381	5,507	71,897
<u>(19,381)</u>	<u>(5,507)</u>	<u>(72,092)</u>
-	-	(195)
-	-	71,898
<u>-</u>	<u>-</u>	<u>71,703</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. And an additional grant to develop a comprehensive flood plan. The funds are accounted for in accordance with the Texas Grant Management Standards.

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

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 - 178 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, 2023

	<u>Texas Workforce Commission</u>	<u>Texas Health and Human Services Commission</u>	<u>Commission on State Emergency Communications</u>	<u>Texas Water Development Board</u>
<u>Assets</u>				
Cash	\$ -	-	-	-
Due from grantor agencies	3,117,156	1,123,383	420,649	640,469
Accounts receivable	-	16	-	-
Other assets	35,828	-	248,687	-
Total assets	\$ 3,152,984	1,123,399	669,336	640,469
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 1,059,572	132,385	265,638	592,041
Due to general fund	961,588	990,985	161,662	48,428
Unearned revenue	1,131,824	29	242,036	-
Total liabilities	3,152,984	1,123,399	669,336	640,469
Fund balances:				
Assigned	-	-	-	-
Total liabilities and fund balances	\$ 3,152,984	1,123,399	669,336	640,469

<u>Texas Department of Public Safety</u>	<u>Office of the Governor Homeland Security Grant Division</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>U.S. Department of Commerce</u>	<u>Texas Department of Transportation</u>	<u>Texas Commission on Environmental Quality</u>	<u>Total</u>
41,987	-	197	-	-	18,660	60,844
29,744	142,958	21,520	-	158,352	-	5,654,231
-	-	-	-	-	-	16
-	-	-	-	-	-	284,515
<u>71,731</u>	<u>142,958</u>	<u>21,717</u>	<u>-</u>	<u>158,352</u>	<u>18,660</u>	<u>5,999,606</u>
28	4,378	21,717	-	15,040	15,877	2,106,676
-	138,580	-	-	143,312	-	2,444,555
-	-	-	-	-	2,783	1,376,672
<u>28</u>	<u>142,958</u>	<u>21,717</u>	<u>-</u>	<u>158,352</u>	<u>18,660</u>	<u>5,927,903</u>
71,703	-	-	-	-	-	71,703
<u>71,731</u>	<u>142,958</u>	<u>21,717</u>	<u>-</u>	<u>158,352</u>	<u>18,660</u>	<u>5,999,606</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year ended September 30, 2023

	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Texas Water Development Board
Revenues:				
Federal grants	\$ -	-	-	-
State grants:				
Federal flow-through	21,271,486	2,804,326	-	-
Non-federal	1,356,551	196,791	1,817,855	726,078
Local cash and in-kind	277,983	886,930	1,009	-
Program income:				
PRPC	-	2,603	-	-
Subcontractor	-	210,867	-	-
Interest income	-	-	2,601	455
Total revenues	<u>22,906,020</u>	<u>4,101,517</u>	<u>1,821,465</u>	<u>726,533</u>
Expenditures - Current:				
Salaries and benefits	726,729	811,288	444,265	31,732
Travel	15,022	20,338	13,132	285
Supplies and materials	24,415	8,424	20,214	-
Internal service charges	379,546	202,122	132,786	17,576
Equipment rental and maintenance	-	-	2,295	-
Miscellaneous and other costs	92,887	95,279	17,649	957
Client payments	146,157	-	-	-
Client supportive services	15,070,004	1,841,727	-	-
Client training	669,573	-	-	-
Local cash, in-kind and program income	277,983	991,233	-	-
Subcontractor costs	4,750,845	5,500	-	670,169
Workforce center costs	443,088	-	-	-
9-1-1 system expenditures	-	-	966,348	-
Capital outlay	116,573	3,438	152,287	-
Total expenditures	<u>22,712,822</u>	<u>3,979,349</u>	<u>1,748,976</u>	<u>720,719</u>
Excess (deficiency) of revenues over expenditures	<u>193,198</u>	<u>122,168</u>	<u>72,489</u>	<u>5,814</u>
Other financing sources (uses):				
Transfers from other funds	-	8,639	-	-
Transfers to other funds	<u>(193,198)</u>	<u>(130,807)</u>	<u>(72,489)</u>	<u>(5,814)</u>
Total other financing sources (uses)	<u>(193,198)</u>	<u>(122,168)</u>	<u>(72,489)</u>	<u>(5,814)</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
-	-	-	52,500	116,082	-	168,582
563,893	569,530	19,960	-	86,407	-	25,315,602
-	-	119,310	-	-	191,029	4,407,614
-	-	-	47,874	-	-	1,213,796
-	-	7,140	-	-	-	9,743
-	-	-	-	-	-	210,867
-	-	-	-	-	2,431	5,487
<u>563,893</u>	<u>569,530</u>	<u>146,410</u>	<u>100,374</u>	<u>202,489</u>	<u>193,460</u>	<u>31,331,691</u>
3,211	206,968	28,200	61,465	133,176	31,034	2,478,068
2,260	9,178	-	2,571	-	3,606	66,392
-	122	648	-	-	225	54,048
10,242	41,616	9,498	20,438	29,719	11,520	855,063
-	-	-	-	-	-	2,295
515	20,441	5	5,548	5,630	1,506	240,417
-	-	-	-	-	-	146,157
-	-	-	-	-	-	16,911,731
-	-	-	-	-	-	669,573
-	-	-	-	-	-	1,269,216
545,994	246,712	103,601	-	14,583	140,062	6,477,466
-	-	-	-	-	-	443,088
-	-	-	-	-	-	966,348
-	13,965	-	-	-	-	286,263
<u>562,222</u>	<u>539,002</u>	<u>141,952</u>	<u>90,022</u>	<u>183,108</u>	<u>187,953</u>	<u>30,866,125</u>
<u>1,671</u>	<u>30,528</u>	<u>4,458</u>	<u>10,352</u>	<u>19,381</u>	<u>5,507</u>	<u>465,566</u>
-	-	-	-	-	-	8,639
<u>(1,866)</u>	<u>(30,528)</u>	<u>(4,458)</u>	<u>(10,352)</u>	<u>(19,381)</u>	<u>(5,507)</u>	<u>(474,400)</u>
<u>(1,866)</u>	<u>(30,528)</u>	<u>(4,458)</u>	<u>(10,352)</u>	<u>(19,381)</u>	<u>(5,507)</u>	<u>(465,761)</u>
(195)	-	-	-	-	-	(195)
71,898	-	-	-	-	-	71,898
<u>71,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,703</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

	<u>WIOA</u>	<u>Child Care</u>	<u>Other Programs</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 2,529,563	17,321,479	1,420,444	21,271,486
Non-federal	-	1,121,765	234,786	1,356,551
Local cash and in-kind	<u>277,983</u>	<u>-</u>	<u>-</u>	<u>277,983</u>
Total Revenues	<u>2,807,546</u>	<u>18,443,244</u>	<u>1,655,230</u>	<u>22,906,020</u>
Expenditures:				
Current				
Salaries and benefits	169,388	463,614	93,727	726,729
Travel	3,886	7,414	3,722	15,022
Supplies and materials	1,923	10,478	12,014	24,415
Internal service charges	116,986	204,225	58,335	379,546
Miscellaneous and other costs	11,892	27,023	53,972	92,887
Indirect cost allocation	48,952	99,541	44,705	193,198
Client payments	79,755	-	66,402	146,157
Client supportive services	92,426	14,922,700	54,878	15,070,004
Client training	285,718	383,415	440	669,573
Local cash and in-kind	277,983	-	-	277,983
Subcontractor costs	1,521,157	2,150,785	1,078,903	4,750,845
Workforce center costs	121,597	152,811	168,680	443,088
Capital outlay	<u>75,883</u>	<u>21,238</u>	<u>19,452</u>	<u>116,573</u>
Total Expenditures	<u>2,807,546</u>	<u>18,443,244</u>	<u>1,655,230</u>	<u>22,906,020</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

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, 2023

	2022 Trade Act	2023 Trade Act	2023-1 High Demand	2023-2 High Demand	2021 Adult	2022 Adult	2023 Adult	2022 Rapid Response
Revenues:								
State grants								
Federal flow-through	\$ 602	\$ 20,000	1,407	133,355	18,503	542,194	31,568	4,010
Local cash and in-kind	-	-	115,476	162,507	-	-	-	-
Total Revenues	602	20,000	116,883	295,862	18,503	542,194	31,568	4,010
Expenditures:								
Current								
Salaries and benefits	-	-	1,145	722	9,229	38,169	5,193	-
Travel	-	-	-	-	237	733	64	-
Supplies and materials	-	-	-	-	22	599	13	-
Internal service charges	88	310	117	102	5,033	25,271	1,426	-
Miscellaneous and other costs	-	-	-	-	139	3,442	267	-
Indirect cost allocation	23	37	145	95	3,843	8,454	278	-
Client payments	-	-	-	-	-	-	-	-
Client supportive services	-	-	-	-	-	30,972	6,101	-
Client training	(812)	19,651	-	77,356	-	58,297	-	-
Local cash and in-kind	-	-	115,476	162,507	-	-	-	-
Subcontractor costs	1,178	1	-	-	-	327,774	17,221	4,010
Workforce center costs	125	1	-	-	-	43,543	915	-
Capital outlay	-	-	-	55,080	-	4,940	90	-
Total Expenditures	602	20,000	116,883	295,862	18,503	542,194	31,568	4,010
Excess of revenues over expenditures	-	-	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-	-	-
Fund balance end of year	\$ -	\$ -	-	-	-	-	-	-

2023 Rapid Response	2023 Reemploy- ment	2021 Youth	2022 Youth	2023 Youth	Disaster Recovery Dislocated Worker COVID-19	2023 Externships For Teachers	2023 Middle Skills	2021 Dislocated Worker	2022 Dislocated Worker	2023 Dislocated Worker	Total
2,220	193,925	77,988	499,603	272	130,971	60,553	20,983	96,300	694,753	356	2,529,563
-	-	-	-	-	-	-	-	-	-	-	277,983
2,220	193,925	77,988	499,603	272	130,971	60,553	20,983	96,300	694,753	356	2,807,546
-	5,496	9,320	36,245	-	2,571	1,931	-	20,872	38,495	-	169,388
-	525	239	728	-	-	-	-	376	984	-	3,886
-	115	22	512	-	12	-	-	41	587	-	1,923
-	7,267	5,082	25,159	-	3,573	273	-	8,359	34,926	-	116,986
-	713	140	3,137	-	5	-	-	427	3,622	-	11,892
-	4,222	3,881	8,543	272	708	253	-	5,218	12,624	356	48,952
-	-	-	79,755	-	-	-	-	-	-	-	79,755
-	-	-	20,596	-	6,219	-	15,060	3,604	9,874	-	92,426
-	-	-	65,672	-	31,648	-	1,111	850	31,945	-	285,718
-	-	-	-	-	-	-	-	-	-	-	277,983
2,220	151,005	59,304	229,991	-	86,235	58,096	4,812	3,558	575,752	-	1,521,157
-	22,597	-	21,265	-	-	-	-	52,995	(19,844)	-	121,597
-	1,985	-	8,000	-	-	-	-	-	5,788	-	75,883
2,220	193,925	77,988	499,603	272	130,971	60,553	20,983	96,300	694,753	356	2,807,546
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 602	43,804	44,406
Total Revenues	602	43,804	44,406
Expenditures:			
Current			
Internal service charges	88	287	375
Indirect cost allocation	23	297	320
Client supportive services	-	36	36
Client training	(812)	16,896	16,084
Subcontractor costs	1,178	23,992	25,170
Workforce center costs	125	2,296	2,421
Total Expenditures	602	43,804	44,406
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 13,457	(701)	1,329	628
Direct program-education and training	269,143	1,303	42,475	43,778
Total cost category	<u>\$ 282,600</u>	<u>602</u>	<u>43,804</u>	<u>44,406</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

Grant Name: Trade Act Services for Dislocated Workers
 Grant Number: 0123TRA001 (853)
 Grant Term: October 1, 2022 to December 31, 2023

	Actual		
	<u>2023</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 20,000	-	20,000
Total Revenues	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Expenditures:			
Current			
Internal service charges	310	-	310
Indirect cost allocation	37	-	37
Client training	19,651	-	19,651
Subcontractor costs	1	-	1
Workforce center costs	1	-	1
Total Expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

Grant Name: Trade Act Services for Dislocated Workers
Grant Number: 0123TRA001 (853)
Grant Term: October 1, 2022 to December 31, 2023

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 347	347	-	347
Direct program-education and training	19,653	19,653	-	19,653
Total cost category	\$ 20,000	20,000	-	20,000

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,407	-	1,407
Local cash and in-kind	115,476	-	115,476
Total Revenues	116,883	-	116,883
Expenditures:			
Current			
Salaries and benefits	1,145	-	1,145
Internal service charges	117	-	117
Indirect cost allocation	145	-	145
Local cash and in-kind	115,476	-	115,476
Total Expenditures	116,883	-	116,883
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 15,000	-	-	-
Direct program-education & training	135,000	1,407	-	1,407
Leveraged funds expended	150,000	115,476	-	115,476
Total cost category	\$ 300,000	116,883	-	116,883

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 133,355	-	133,355
Local cash and in-kind	162,507	-	162,507
Total Revenues	295,862	-	295,862
Expenditures:			
Current			
Salaries and benefits	722	-	722
Internal service charges	102	-	102
Indirect cost allocation	95	-	95
Client training	77,356	-	77,356
Local cash and in-kind	162,507	-	162,507
Capital outlay	55,080	-	55,080
Total Expenditures	295,862	-	295,862
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 15,000	-	-	-
Direct program-education & training	135,000	133,355	-	133,355
Leveraged funds expended	162,507	162,507	-	162,507
Total cost category	\$ 312,507	295,862	-	295,862

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 18,503	\$ 507,723	526,226
Total Revenues	18,503	507,723	526,226
Expenditures:			
Current			
Salaries and benefits	9,229	29,095	38,324
Travel	237	456	693
Supplies and materials	22	460	482
Internal service charges	5,033	20,150	25,183
Miscellaneous and other costs	139	787	926
Indirect cost allocation	3,843	8,247	12,090
Client supportive services	-	48,892	48,892
Client training	-	324,402	324,402
Subcontractor costs	-	34,959	34,959
Workforce center costs	-	38,520	38,520
Capital outlay	-	1,755	1,755
Total Expenditures	18,503	507,723	526,226
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 51,423	18,503	32,921	51,424
Direct program-career services	51,653	-	51,653	51,653
Direct program-education and training	324,952	-	324,952	324,952
Monitoring	1,199	-	1,199	1,199
Program management & support	24,750	-	24,750	24,750
Subrecipient operating costs	23,907	-	23,907	23,907
Support services-other	16,981	-	18,879	18,879
Support services-transportation	31,361	-	29,462	29,462
Total cost category	\$ 526,226	18,503	507,723	526,226

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 542,194	39,785	581,979
Total Revenues	542,194	39,785	581,979
Expenditures:			
Current			
Salaries and benefits	38,169	-	38,169
Travel	733	-	733
Supplies and materials	599	-	599
Internal service charges	25,271	-	25,271
Miscellaneous and other costs	3,442	-	3,442
Indirect cost allocation	8,454	-	8,454
Client supportive services	30,972	-	30,972
Client training	58,297	-	58,297
Subcontractor costs	327,774	39,785	367,559
Workforce center costs	43,543	-	43,543
Capital outlay	4,940	-	4,940
Total Expenditures	542,194	39,785	581,979
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 55,535	55,535	-	55,535
Direct program-career services	101,602	61,817	39,785	101,602
Direct program-education and training	361,301	358,328	-	358,328
Program management & support	20,103	20,103	-	20,103
Subrecipient operating costs	15,471	15,471	-	15,471
Support services-other	14,179	14,179	-	14,179
Support services-transportation	16,761	16,761	-	16,761
Total cost category	\$ 584,952	542,194	39,785	581,979

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 31,568	-	31,568
Total Revenues	31,568	-	31,568
Expenditures:			
Current			
Salaries and benefits	5,193	-	5,193
Travel	64	-	64
Supplies and materials	13	-	13
Internal service charges	1,426	-	1,426
Miscellaneous and other costs	267	-	267
Indirect cost allocation	278	-	278
Client supportive services	6,101	-	6,101
Subcontractor costs	17,221	-	17,221
Workforce center costs	915	-	915
Capital outlay	90	-	90
Total Expenditures	31,568	-	31,568
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 79,860	7,331	-	7,331
Direct program-career services	482,938	6,101	-	6,101
Direct program-education and training	184,654	10,620	-	10,620
Program management & support	25,857	-	-	-
Subrecipient operating costs	4,203	7,516	-	7,516
Support services-other	6,932	-	-	-
Support services-transportation	14,210	-	-	-
Total cost category	\$ 798,654	31,568	-	31,568

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 4,010	4,621	8,631
Total Revenues	4,010	4,621	8,631
Expenditures:			
Current			
Subcontractor costs	4,010	4,621	8,631
Total Expenditures	4,010	4,621	8,631
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, 2023

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

	<u>Budget</u>	<u>Actual</u>		
		<u>2023</u>	<u>Prior years</u>	<u>Total</u>
Cost category:				
Rapid response	<u>\$ 21,226</u>	<u>4,010</u>	<u>4,621</u>	<u>8,631</u>
Total cost category	<u>\$ 21,226</u>	<u>4,010</u>	<u>4,621</u>	<u>8,631</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 2,220	-	2,220
Total Revenues	2,220	-	2,220
Expenditures:			
Current			
Subcontractor costs	2,220	-	2,220
Total Expenditures	2,220	-	2,220
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category: Rapid response	\$ 21,688	2,220	-	2,220
Total cost category	\$ 21,688	2,220	-	2,220

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

Grant Name: Reemployment Services and Eligibility Assessment
Grant Number: 0123REA001 (933)
Grant Term: October 1, 2022 to December 31, 2023

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 193,925	-	193,925
Total Revenues	193,925	-	193,925
Expenditures:			
Current			
Salaries and benefits	5,496	-	5,496
Travel	525	-	525
Supplies and materials	115	-	115
Internal service charges	7,267	-	7,267
Miscellaneous and other costs	713	-	713
Indirect cost allocation	4,222	-	4,222
Subcontractor costs	151,005	-	151,005
Workforce center costs	22,597	-	22,597
Capital outlay	1,985	-	1,985
Total Expenditures	193,925	-	193,925
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, 2023

Grant Name: Reemployment Services and Eligibility Assessment
Grant Number: 0123REA001 (933)
Grant Term: October 1, 2022 to December 31, 2023

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 16,761	16,761	-	16,761
Direct program-career services	244,428	164,980	-	164,980
Program management & support	1,501	1,501	-	1,501
Subrecipient operating cost	10,683	10,683	-	10,683
Total cost category	<u>\$ 273,373</u>	<u>193,925</u>	<u>-</u>	<u>193,925</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 77,988	453,356	531,344
Total Revenues	<u>77,988</u>	<u>453,356</u>	<u>531,344</u>
Expenditures:			
Current			
Salaries and benefits	9,320	23,962	33,282
Travel	239	364	603
Supplies and materials	22	35	57
Internal service charges	5,082	18,772	23,854
Miscellaneous and other costs	140	649	789
Indirect cost allocation	3,881	8,326	12,207
Client payments	-	13,382	13,382
Client supportive services	-	19,477	19,477
Client training	-	164,612	164,612
Subcontractor costs	59,304	181,326	240,630
Workforce center costs	-	18,161	18,161
Capital outlay	-	4,290	4,290
Total Expenditures	<u>77,988</u>	<u>453,356</u>	<u>531,344</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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 51,923	18,684	33,239	51,923
Monitoring	1,211	-	1,211	1,211
In school youth:				
Direct program-career services	34,019	-	34,019	34,019
Direct program-education & training	18,951	-	18,951	18,951
Program management & support	3,443	-	3,443	3,443
Subrecipient operating costs	3,091	-	3,091	3,091
Support services-other	181	-	280	280
Support services-transportation	1,208	-	1,208	1,208
Support services-work related incentives	1,057	-	1,057	1,057
Work experience	21,623	19,969	8,046	28,015
Out of school youth:				
Direct program-career services	128,701	-	100,009	100,009
Direct program-education & training	146,050	-	146,049	146,049
Program management & support	14,239	-	14,239	14,239
Subrecipient operating costs	14,985	28,692	14,985	43,677
Support services-other	4,937	-	4,937	4,937
Support services-transportation	4,464	-	4,464	4,464
Support services-work related incentives	7,243	-	7,144	7,144
Work experience	74,018	10,643	56,984	67,627
Total cost category	\$ 531,344	77,988	453,356	531,344

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 499,603	53,215	552,818
Total Revenues	499,603	53,215	552,818
Expenditures:			
Current			
Salaries and benefits	36,245	3,147	39,392
Travel	728	26	754
Supplies and materials	512	7	519
Internal service charges	25,159	617	25,776
Miscellaneous and other costs	3,137	61	3,198
Indirect cost allocation	8,543	-	8,543
Client payments	79,755	-	79,755
Client supportive services	20,596	2,128	22,724
Client training	65,672	-	65,672
Subcontractor costs	229,991	44,015	274,006
Workforce center costs	21,265	-	21,265
Capital outlay	8,000	3,214	11,214
Total Expenditures	499,603	53,215	552,818
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 59,094	56,118	-	56,118
In school youth:				
Direct program-career services	75,298	62,059	13,239	75,298
Direct program-education & training	17,571	17,571	-	17,571
Program management & support	5,202	4,360	842	5,202
Subrecipient operating costs	6,650	5,617	1,033	6,650
Support services-other	75	75	-	75
Support services-transportation	1,467	1,342	125	1,467
Support services-work related incentives	1,061	1,061	-	1,061
Work experience	28,078	28,078	-	28,078
Out of school youth:				
Direct program-career services	186,976	121,718	30,115	151,833
Direct program-education & training	48,779	48,779	-	48,779
Program management & support	16,249	13,232	3,016	16,248
Subrecipient operating costs	16,359	13,517	2,842	16,359
Support services-other	4,126	4,126	-	4,126
Support services-transportation	7,380	5,377	2,003	7,380
Support services-work related incentives	8,663	8,663	-	8,663
Work experience	107,910	107,910	-	107,910
Total cost category	\$ 590,938	499,603	53,215	552,818

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 272	-	272
Total Revenues	272	-	272
Expenditures:			
Current			
Indirect cost allocation	272	-	272
Total Expenditures	272	-	272
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, 2023

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

Cost category:	Budget	Actual		Total
		2023	Prior years	
Administration	\$ 31,000	272	-	272
In school youth:				
Direct program-career services	71,443	-	-	-
Direct program-education & training	23,000	-	-	-
Program management & support	3,193	-	-	-
Subrecipient operating costs	7,903	-	-	-
Support services-other	9,000	-	-	-
Support services-transportation	1,783	-	-	-
Support services-work related incentives	857	-	-	-
Work experience	17,500	-	-	-
Out of school youth:				
Direct program-career services	373,400	-	-	-
Direct program-education & training	58,000	-	-	-
Program management & support	25,000	-	-	-
Subrecipient operating costs	11,000	-	-	-
Support services-other	257	-	-	-
Support services-transportation	2,441	-	-	-
Support services-work related incentives	4,228	-	-	-
Work experience	140,000	-	-	-
Total cost category	\$ 780,005	272	-	272

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

Grant Number: 0120NDW001 (950)

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 130,971	994,432	1,125,403
Total Revenues	130,971	994,432	1,125,403
Expenditures:			
Current			
Salaries and benefits	2,571	41,230	43,801
Supplies and materials	12	-	12
Internal service charges	3,573	39,417	42,990
Miscellaneous and other costs	5	360	365
Indirect cost allocation	708	9,315	10,023
Client payments	-	376,860	376,860
Client supportive services	6,219	33,051	39,270
Client training	31,648	197,114	228,762
Subcontractor costs	86,235	297,085	383,320
Total Expenditures	130,971	994,432	1,125,403
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, 2023

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

Grant Number: 0120NDW001 (950)

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 126,763	6,869	82,320	89,189
Career services	466,602	80,871	285,679	366,550
Education and training	232,744	32,627	200,117	232,744
Participant fringe benefits	28,403	-	26,705	26,705
Participant wages	350,768	-	350,768	350,768
Program management & support	7,819	-	7,818	7,818
Subrecipient operating costs	16,407	5,363	11,407	16,770
Supportive services-other	38,125	5,241	29,618	34,859
Total cost category	\$ 1,267,631	130,971	994,432	1,125,403

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 60,553	-	60,553
Total Revenues	60,553	-	60,553
Expenditures:			
Current			
Salaries and benefits	1,931	-	1,931
Internal service charges	273	-	273
Indirect cost allocation	253	-	253
Subcontractor costs	58,096	-	58,096
Total Expenditures	60,553	-	60,553
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 2,973	2,457	-	2,457
Direct program - career services	32,293	27,053	-	27,053
Education and training	30,000	29,000	-	29,000
Subrecipient operating costs	4,000	2,043	-	2,043
Total cost category	<u>\$ 69,266</u>	<u>60,553</u>	<u>-</u>	<u>60,553</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 20,983	-	20,983
Total Revenues	20,983	-	20,983
Expenditures:			
Current			
Client supportive services	15,060	-	15,060
Client training	1,111	-	1,111
Subcontractor costs	4,812	-	4,812
Total Expenditures	20,983	-	20,983
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 2,073	-	-	-
Career services	7,000	4,811	-	4,811
Support services - other	31,409	15,344	-	15,344
Support services - transportation	1,000	828	-	828
Total cost category	\$ 41,482	20,983	-	20,983

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 96,300	618,384	714,684
Total Revenues	96,300	618,384	714,684
Expenditures:			
Current			
Salaries and benefits	20,872	31,420	52,292
Travel	376	507	883
Supplies and materials	41	1,136	1,177
Internal service charges	8,359	25,134	33,493
Miscellaneous and other costs	427	770	1,197
Indirect cost allocation	5,218	11,201	16,419
Client payments	-	203,937	203,937
Client supportive services	3,604	6,312	9,916
Client training	850	87,731	88,581
Subcontractor costs	3,558	213,206	216,764
Workforce center costs	52,995	29,177	82,172
Capital outlay	-	7,853	7,853
Total Expenditures	96,300	618,384	714,684
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 69,839	25,124	44,715	69,839
Monitoring	1,629	-	1,629	1,629
Direct program-career services	492,779	52,827	432,421	485,248
Direct program-education and training	95,282	850	90,933	91,783
Program management & support	28,988	10,168	22,805	32,973
Subrecipient operating costs	15,915	3,727	15,628	19,355
Support services-other	4,504	3,329	4,505	7,834
Support services-transportation	1,807	275	1,807	2,082
Transitional jobs	3,941	-	3,941	3,941
Total cost category	<u>\$ 714,684</u>	<u>96,300</u>	<u>618,384</u>	<u>714,684</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 694,753	-	694,753
Total Revenues	694,753	-	694,753
Expenditures:			
Current			
Salaries and benefits	38,495	-	38,495
Travel	984	-	984
Supplies and materials	587	-	587
Internal service charges	34,926	-	34,926
Miscellaneous and other costs	3,622	-	3,622
Indirect cost allocation	12,624	-	12,624
Client supportive services	9,874	-	9,874
Client training	31,945	-	31,945
Subcontractor costs	575,752	-	575,752
Workforce center costs	(19,844)	-	(19,844)
Capital outlay	5,788	-	5,788
Total Expenditures	694,753	-	694,753
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 76,662	76,662	-	76,662
Monitoring	6,269	6,269	-	6,269
Direct program-career services	636,321	547,430	-	547,430
Direct program-education and training	95,282	31,945	-	31,945
Program management & support	28,988	6,641	-	6,641
Subrecipient operating costs	15,915	15,931	-	15,931
Support services-other	7,194	7,194	-	7,194
Support services-transportation	2,680	2,680	-	2,680
Transitional jobs	3,941	-	-	-
Total cost category	\$ 873,252	694,753	-	694,753

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 356	-	356
Total Revenues	356	-	356
Expenditures:			
Current			
Indirect cost allocation	356	-	356
Total Expenditures	356	-	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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 771	356	-	356
Monitoring	1,629	-	-	-
Direct program-career services	899,716	-	-	-
Direct program-education and training	95,282	-	-	-
Program management & support	9,095	-	-	-
Subrecipient operating costs	4,540	-	-	-
Support services-other	4,668	-	-	-
Support services-transportation	1,280	-	-	-
Transitional jobs	3,941	-	-	-
Total cost category	\$ 1,020,922	356	-	356

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, 2023

	2022 Child Care Formula	2023 Child Care Formula	2022 Child Care Local Match
Revenues:			
State grants			
Federal flow-through	\$ 1,228,183	13,810,376	692,883
Non-federal	-	421,036	-
	1,228,183	14,231,412	692,883
Total Revenues			
	<u>1,228,183</u>	<u>14,231,412</u>	<u>692,883</u>
Expenditures:			
Current			
Salaries and benefits	36,918	396,770	-
Travel	1,353	6,061	-
Supplies and materials	136	10,109	-
Internal service charges	19,355	184,870	-
Miscellaneous and other costs	1,081	25,942	-
Indirect cost allocation	8,343	87,756	-
Client supportive services	1,053,856	12,269,954	692,883
Client training	-	-	-
Subcontractor costs	93,437	1,090,739	-
Workforce center costs	13,704	139,107	-
Capital outlay	-	20,104	-
	1,228,183	14,231,412	692,883
Total Expenditures	<u>1,228,183</u>	<u>14,231,412</u>	<u>692,883</u>
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

<u>2023 TDFPS Child Care</u>	<u>2024 TDFPS Child Care</u>	<u>2022 CCDF Quality Improvement Activity</u>	<u>2023 CCDF Quality Improvement Activity</u>	<u>2022 Child Care Service Industry Recovery</u>	<u>Total</u>
		307,331	1,044,060	238,646	17,321,479
<u>640,521</u>	<u>60,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,121,765</u>
<u>640,521</u>	<u>60,208</u>	<u>307,331</u>	<u>1,044,060</u>	<u>238,646</u>	<u>18,443,244</u>
27,355	2,571	-	-	-	463,614
-	-	-	-	-	7,414
-	-	-	233	-	10,478
-	-	-	-	-	204,225
-	-	-	-	-	27,023
3,146	296	-	-	-	99,541
610,020	57,341	-	-	238,646	14,922,700
-	-	27,885	355,530	-	383,415
-	-	279,446	687,163	-	2,150,785
-	-	-	-	-	152,811
-	-	-	1,134	-	21,238
<u>640,521</u>	<u>60,208</u>	<u>307,331</u>	<u>1,044,060</u>	<u>238,646</u>	<u>18,443,244</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,228,183	13,995,610	15,223,793
Non-federal	-	428,645	428,645
	1,228,183	14,424,255	15,652,438
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	36,918	308,299	345,217
Travel	1,353	7,632	8,985
Supplies and materials	136	2,367	2,503
Internal service charges	19,355	204,428	223,783
Miscellaneous and other costs	1,081	12,293	13,374
Indirect cost allocation	8,343	78,526	86,869
Client supportive services	1,053,856	12,582,513	13,636,369
Subcontractor costs	93,437	1,066,918	1,160,355
Workforce center costs	13,704	147,811	161,515
Capital outlay	-	13,468	13,468
	1,228,183	14,424,255	15,652,438
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 743,739	51,469	472,976	524,445
Operations costs/elig determination	1,368,962	122,858	1,368,766	1,491,624
CRRSA/ARPA-direct care at-risk supplemental	1,490,585	-	1,490,585	1,490,585
Direct care at-risk/transitional	10,871,955	1,022,463	7,854,076	8,876,539
Direct care Choices (TWIST codes 1,2,4 and 15)	330,689	31,393	330,688	362,081
Provider growth support direct care only	2,929,009	-	2,907,164	2,907,164
Total cost category	\$ 17,734,939	1,228,183	14,424,255	15,652,438

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0123CCF001 (743)
 Grant Term: October 1, 2022 to December 31, 2023

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 13,810,376	-	13,810,376
Non-federal	421,036	-	421,036
	14,231,412	-	14,231,412
Total Revenues			
	14,231,412	-	14,231,412
Expenditures:			
Current			
Salaries and benefits	396,770	-	396,770
Travel	6,061	-	6,061
Supplies and materials	10,109	-	10,109
Internal service charges	184,870	-	184,870
Miscellaneous and other costs	25,942	-	25,942
Indirect cost allocation	87,756	-	87,756
Client supportive services	12,269,954	-	12,269,954
Subcontractor costs	1,090,739	-	1,090,739
Workforce center costs	139,107	-	139,107
Capital outlay	20,104	-	20,104
	14,231,412	-	14,231,412
Total Expenditures			
	14,231,412	-	14,231,412
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, 2023

Grant Name: Child Care Services Formula Allocation
 Grant Number: 0123CCF001 (743)
 Grant Term: October 1, 2022 to December 31, 2023

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 505,692	505,692	-	505,692
Operations costs/elig determination	1,455,766	1,455,766	-	1,455,766
Direct care at-risk/transitional	13,312,545	11,927,157	-	11,927,157
Direct care Choices (TWIST codes 1,2,4 and 15)	342,797	342,797	-	342,797
Total cost category	\$ 15,616,800	14,231,412	-	14,231,412

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	<u>Actual</u>		
	<u>2023</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 692,883	-	692,883
Total Revenues	<u>692,883</u>	<u>-</u>	<u>692,883</u>
Expenditures:			
Current			
Client supportive services	692,883	-	692,883
Total Expenditures	<u>692,883</u>	<u>-</u>	<u>692,883</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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Direct care for certified	\$ 1,105,076	467,883	-	467,883
Direct care for donated/transferred	225,000	225,000	-	225,000
Total cost category	<u>\$ 1,330,076</u>	<u>692,883</u>	<u>-</u>	<u>692,883</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Non-federal	\$ 640,521	51,740	692,261
Total Revenues	640,521	51,740	692,261
Expenditures:			
Current			
Salaries and benefits	27,355	2,210	29,565
Indirect cost allocation	3,146	254	3,400
Client supportive services	610,020	49,276	659,296
Total Expenditures	640,521	51,740	692,261
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, 2023

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
		2023	Prior years	
Cost category:				
Administration for general protective	\$ 31,098	12,319	863	13,182
Administration for relative care	2,967	8,772	580	9,352
Administration for Title IV-B	1,362	3,018	337	3,355
Administration for Title IV-E	2,735	6,392	684	7,076
Direct care for general protective	401,300	246,361	17,273	263,634
Direct care for relative care	126,658	175,458	11,592	187,050
Direct care for Title IV-B	75,950	60,367	6,733	67,100
Direct care for Title IV-E	242,930	127,835	13,678	141,513
Total cost category	\$ 885,000	640,521	51,740	692,261

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Non-federal	\$ 60,208	-	60,208
Total Revenues	60,208	-	60,208
Expenditures:			
Current			
Salaries and benefits	2,571	-	2,571
Indirect cost allocation	296	-	296
Client supportive services	57,341	-	57,341
Total Expenditures	60,208	-	60,208
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration for general protective	\$ 26,028	1,516	-	1,516
Administration for relative care	570	570	-	570
Administration for Title IV-B	219	219	-	219
Administration for Title IV-E	562	562	-	562
Direct care for general protective	493,165	30,315	-	30,315
Direct care for relative care	11,406	11,406	-	11,406
Direct care for Title IV-B	4,383	4,383	-	4,383
Direct care for Title IV-E	11,237	11,237	-	11,237
Total cost category	\$ 547,570	60,208	-	60,208

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	<u>2023</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 307,331	751,186	1,058,517
Total Revenues	<u>307,331</u>	<u>751,186</u>	<u>1,058,517</u>
Expenditures:			
Current			
Client training	27,885	365,088	392,973
Subcontractor costs	279,446	386,098	665,544
Total Expenditures	<u>307,331</u>	<u>751,186</u>	<u>1,058,517</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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Quality improvement	\$ 196,409	67,118	196,409	263,527
TRSS Quality improvement	468,882	265,345	203,537	468,882
TRS personnel cost	25,819	(25,132)	25,819	687
TRS promotion & supports	169	-	169	169
TRS personnel costs-mentor/assessor funding	367,986	-	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>307,331</u>	<u>751,186</u>	<u>1,058,517</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	<u>2023</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 1,044,060	-	1,044,060
Total Revenues	<u>1,044,060</u>	<u>-</u>	<u>1,044,060</u>
Expenditures:			
Current			
Supplies and materials	233	-	233
Client training	355,530	-	355,530
Subcontractor costs	687,163	-	687,163
Capital outlay	<u>1,134</u>	<u>-</u>	<u>1,134</u>
Total Expenditures	<u>1,044,060</u>	<u>-</u>	<u>1,044,060</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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Quality improvement	\$ 432,836	432,836	-	432,836
CCIS personnel costs & support	54,002	54,002	-	54,002
TRSS Quality improvement	327,707	109,156	-	109,156
TRS personnel costs-mentor funding	305,945	305,945	-	305,945
TRS promotions & support-mentor funding	26,233	26,233	-	26,233
TRS personnel costs-assessor funding	110,711	110,711	-	110,711
TRS promotions & support-assessor funding	5,177	5,177	-	5,177
Total cost category	\$1,262,611	1,044,060	-	1,044,060

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow through	\$ 238,646	2,082,144	2,320,790
Total Revenues	238,646	2,082,144	2,320,790
Expenditures:			
Current			
Internal services charges	-	24	24
Indirect cost allocation	-	3	3
Client supportive services	238,646	2,082,117	2,320,763
Total Expenditures	238,646	2,082,144	2,320,790
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 126,297	-	23	23
Operations costs/elig determination	4	-	4	4
Direct Child Care payments	2,399,717	238,646	2,082,117	2,320,763
Total cost category	<u>\$ 2,526,018</u>	<u>238,646</u>	<u>2,082,144</u>	<u>2,320,790</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION - OTHER PROGRAMS

Year ended September 30, 2023

	2022 Choices	2023 Choices	2023 SNAP	2023 Texas Veterans
Revenues:				
State grants				
Federal flow-through	\$ 83,690	847,934	182,406	18,153
Non-federal	-	126,434	47,656	-
	83,690	974,368	230,062	18,153
Total Revenues				
	83,690	974,368	230,062	18,153
Expenditures:				
Current				
Salaries and benefits	4,948	54,151	13,541	-
Travel	656	2,350	396	-
Supplies and materials	66	2,216	679	-
Internal service charges	2,650	33,133	7,883	-
Miscellaneous and other costs	469	11,080	4,952	-
Indirect cost allocation	1,986	20,330	5,031	1,512
Client payments	-	62,688	-	-
Client supportive services	985	9,763	35,230	-
Client training	-	-	-	-
Subcontractor costs	63,447	700,959	145,718	600
Workforce center costs	8,483	73,848	16,293	13,147
Capital outlay	-	3,850	339	2,894
	83,690	974,368	230,062	18,153
Total Expenditures				
	83,690	974,368	230,062	18,153
Excess of revenues over expenditures				
	-	-	-	-
Fund balance beginning of year				
	-	-	-	-
Fund balance end of year				
	\$ -	-	-	-

<u>2022 Employment Services</u>	<u>2023 Employment Services</u>	<u>2023 Workforce Commission Initiatives</u>	<u>2022 NCPCEP</u>	<u>2023 NCPCEP</u>	<u>Total</u>
43,932	123,112	34,465	440	86,312	1,420,444
-	-	-	-	60,696	234,786
<u>43,932</u>	<u>123,112</u>	<u>34,465</u>	<u>440</u>	<u>147,008</u>	<u>1,655,230</u>
-	12,872	-	-	8,215	93,727
-	-	-	-	320	3,722
1,666	7,097	-	-	290	12,014
-	7,068	-	-	7,601	58,335
-	15,770	20,000	-	1,701	53,972
1,542	11,191	-	-	3,113	44,705
-	-	-	-	3,714	66,402
-	-	-	-	8,900	54,878
-	-	-	440	-	440
28,978	25,378	11,724	-	102,099	1,078,903
11,746	31,766	2,741	-	10,656	168,680
-	11,970	-	-	399	19,452
<u>43,932</u>	<u>123,112</u>	<u>34,465</u>	<u>440</u>	<u>147,008</u>	<u>1,655,230</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		Total
	2023	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 83,690	835,156	918,846
Non-federal	-	130,368	130,368
Total Revenues	83,690	965,524	1,049,214
Expenditures:			
Current			
Salaries and benefits	4,948	44,741	49,689
Travel	656	2,775	3,431
Supplies and materials	66	665	731
Internal service charges	2,650	39,277	41,927
Miscellaneous and other costs	469	5,190	5,659
Indirect cost allocation	1,986	19,297	21,283
Client payments	-	100,027	100,027
Client supportive services	985	14,024	15,009
Subcontractor costs	63,447	662,524	725,971
Workforce center costs	8,483	75,151	83,634
Capital outlay	-	1,853	1,853
Total Expenditures	83,690	965,524	1,049,214
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 103,188	7,252	76,808	84,060
Direct program-career services	791,850	65,536	694,918	760,454
Monitoring	6,786	207	6,579	6,786
Program management & support	31,328	3,316	28,013	31,329
Subrecipient operating costs	51,387	6,393	44,994	51,387
Support services-other than transportation	6,696	232	6,464	6,696
Support services-transportation	3,939	552	3,387	3,939
Support services-work-related incentives	4,374	201	4,173	4,374
Work subsidy	100,188	-	100,188	100,188
Total cost category	<u>\$ 1,099,737</u>	<u>83,690</u>	<u>965,524</u>	<u>1,049,214</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 847,934	-	847,934
Non-federal	126,434	-	126,434
	974,368	-	974,368
Expenditures:			
Current			
Salaries and benefits	54,151	-	54,151
Travel	2,350	-	2,350
Supplies and materials	2,216	-	2,216
Internal service charges	33,133	-	33,133
Miscellaneous and other costs	11,080	-	11,080
Indirect cost allocation	20,330	-	20,330
Client payments	62,688	-	62,688
Client supportive services	9,763	-	9,763
Subcontractor costs	700,959	-	700,959
Workforce center costs	73,848	-	73,848
Capital outlay	3,850	-	3,850
	974,368	-	974,368
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, 2023

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

Cost category:	Budget	Actual		Total
		2023	Prior years	
Administration	\$ 86,651	76,621	-	76,621
Direct program-career services	795,411	736,740	-	736,740
Monitoring	10,679	8,552	-	8,552
Program management & support	36,859	33,824	-	33,824
Subrecipient operating costs	64,307	46,064	-	46,064
Support services-other than transportation	2,265	2,265	-	2,265
Support services-transportation	3,397	3,221	-	3,221
Support services-work-related incentives	4,378	4,277	-	4,277
Work subsidy	62,804	62,804	-	62,804
Total cost category	\$ 1,066,751	974,368	-	974,368

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0123SNE001 (813)

Grant Term: October 1, 2022 to September 30, 2023

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 182,406	-	182,406
Non-federal	47,656	-	47,656
	230,062	-	230,062
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	13,541	-	13,541
Travel	396	-	396
Supplies and materials	679	-	679
Internal service charges	7,883	-	7,883
Miscellaneous and other costs	4,952	-	4,952
Indirect cost allocation	5,031	-	5,031
Client supportive services	35,230	-	35,230
Subcontractor costs	145,718	-	145,718
Workforce center costs	16,293	-	16,293
Capital outlay	339	-	339
	230,062	-	230,062
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, 2023

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training
Grant Number: 0123SNE001 (813)
Grant Term: October 1, 2022 to September 30, 2023

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 10,778	10,106	-	10,106
Direct program-career services	92,819	76,481	-	76,481
Monitoring	2,678	2,453	-	2,453
Program management & support	4,460	4,460	-	4,460
Subrecipient operating costs	4,858	4,858	-	4,858
Support services-other than transportation	18,123	18,123	-	18,123
Support services-transportation	17,108	17,108	-	17,108
ABAWD administration	8,274	8,274	-	8,274
ABAWD direct program-core/intensive services	76,784	76,784	-	76,784
ABAWD Monitoring	1,892	2,009	-	2,009
ABAWD program management & support	4,195	4,195	-	4,195
ABAWD subrecipient operating costs	5,211	5,211	-	5,211
Total cost category	\$ 247,180	230,062	-	230,062

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

Grant Name: Texas Veterans Commission - Resource
Administration Grant
Grant Number: 0123TVC001 (823)
Grant Term: October 1, 2022 to September 30, 2023

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 18,153	-	18,153
Total Revenues	18,153	-	18,153
Expenditures:			
Current			
Indirect cost allocation	1,512	-	1,512
Subcontractor costs	600	-	600
Workforce center costs	13,147	-	13,147
Capital outlay	2,894	-	2,894
Total Expenditures	18,153	-	18,153
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, 2023

Grant Name: Texas Veterans Commission - Resource Administration Grant
Grant Number: 0123TVC001 (823)
Grant Term: October 1, 2022 to September 30, 2023

Cost category:	Budget	Actual		Total
		2023	Prior years	
Administration	\$ 1,514	1,512	-	1,512
Building rent	9,050	9,009	-	9,009
Communications	375	360	-	360
Information technology	3,400	3,365	-	3,365
Other operating costs	2,400	2,383	-	2,383
Supplies	1,050	1,046	-	1,046
Utilities	480	477	-	477
Total cost category	\$ 18,269	18,153	-	18,153

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	<u>2023</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 43,932	79,184	123,116
Total Revenues	<u>43,932</u>	<u>79,184</u>	<u>123,116</u>
Expenditures:			
Current			
Salaries and benefits	-	3,847	3,847
Supplies and materials	1,666	-	1,666
Internal service charges	-	6,311	6,311
Miscellaneous and other costs	-	1,910	1,910
Indirect cost allocation	1,542	4,859	6,401
Subcontractor costs	28,978	28,798	57,776
Workforce center costs	11,746	33,369	45,115
Capital Outlay	-	90	90
Total Expenditures	<u>43,932</u>	<u>79,184</u>	<u>123,116</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, 2023

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

Cost category:	Budget	Actual		Total
		2023	Prior years	
Administration	\$ 18,469	1,542	16,927	18,469
Direct program-career services	98,004	36,218	60,409	96,627
Subrecipient operating costs	3,228	2,322	1,848	4,170
TAN direct program-career services	3,850	3,850	-	3,850
Total cost category	\$ 123,551	43,932	79,184	123,116

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 123,112	-	123,112
Total Revenues	123,112	-	123,112
Expenditures:			
Current			
Salaries and benefits	12,872	-	12,872
Supplies and materials	7,097	-	7,097
Internal service charges	7,068	-	7,068
Miscellaneous and other costs	15,770	-	15,770
Indirect cost allocation	11,191	-	11,191
Subcontractor costs	25,378	-	25,378
Workforce center costs	31,766	-	31,766
Capital Outlay	11,970	-	11,970
Total Expenditures	123,112	-	123,112
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 34,325	34,280	-	34,280
Direct program-career services	87,641	87,471	-	87,471
Program management & support	21	21	-	21
Subrecip operating costs	1,340	1,340	-	1,340
Total cost category	<u>\$ 123,327</u>	<u>123,112</u>	<u>-</u>	<u>123,112</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

Grant Name: Workforce Commission Initiatives
 Grant Number: 0123WCI001 (843)
 Grant Term: October 1, 2022 to May 31, 2023

	Actual		
	2023	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 34,465	-	34,465
Total Revenues	34,465	-	34,465
Expenditures:			
Current			
Miscellaneous and other costs	20,000	-	20,000
Subcontractor costs	11,724	-	11,724
Workforce center costs	2,741	-	2,741
Total Expenditures	34,465	-	34,465
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, 2023

Grant Name: Workforce Commission Initiatives
Grant Number: 0123WCI001 (843)
Grant Term: October 1, 2022 to May 31, 2023

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Careers in Texas	\$ 35,000	28,990	-	28,990
Red, white and you	1,650	1,530	-	1,530
TVLP operating grant activities	3,057	3,042	-	3,042
Foster care youth conference	1,212	903	-	903
Total cost category	\$ 40,919	34,465	-	34,465

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow through	\$ 440	82,773	83,213
Non-federal	-	60,696	60,696
	440	143,469	143,909
Total Revenues			
	440	143,469	143,909
Expenditures:			
Current			
Salaries and benefits	-	4,421	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	440	9,361	9,801
Subcontractor costs	-	96,430	96,430
Workforce center costs	-	10,401	10,401
Capital outlay	-	87	87
	440	143,469	143,909
Total Expenditures			
	440	143,469	143,909
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

Cost category:	Budget	Actual		Total
		2023	Prior years	
Administration	\$ 15,781	-	14,876	14,876
Direct program-career services	112,425	-	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	1,453	440	1,013	1,453
Support services-transportation	1,810	-	1,810	1,810
Support services-work-related incentives	6,538	-	6,538	6,538
Work subsidy	9,146	-	9,146	9,146
Total cost category	\$ 157,810	440	143,469	143,909

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2023

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

	2023	Actual Prior years	Total
Revenues:			
State grants			
Federal flow through	\$ 86,312	-	86,312
Non-federal	60,696	-	60,696
	147,008	-	147,008
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	8,215	-	8,215
Travel	320	-	320
Supplies and materials	290	-	290
Internal service charges	7,601	-	7,601
Miscellaneous and other costs	1,701	-	1,701
Indirect cost allocation	3,113	-	3,113
Client payments	3,714	-	3,714
Client supportive services	8,900	-	8,900
Subcontractor costs	102,099	-	102,099
Workforce center costs	10,656	-	10,656
Capital outlay	399	-	399
	147,008	-	147,008
Total Expenditures	147,008	-	147,008
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Cost category:				
Administration	\$ 15,781	14,752	-	14,752
Direct program-career services	115,734	106,418	-	106,418
Program management & support	6,050	6,018	-	6,018
Subrecipient operating costs	7,420	7,203	-	7,203
Support services-other	1,425	1,425	-	1,425
Support services-transportation	3,650	3,650	-	3,650
Support services-work-related incentives	4,000	3,825	-	3,825
Work subsidy	3,750	3,718	-	3,718
Total cost category	\$ 157,810	147,008	-	147,008

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, 2023

	Federal and State	Program Income	Other Non-Federal	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,804,327	-	-	2,804,327
Non-federal funds	196,791	-	-	196,791
Grant matching				
PRPC cash match	-	-	8,639	8,639
Program income-PRPC	-	2,604	-	2,604
Program income-subcontractor	-	210,866	-	210,866
Local cash and in-kind	-	-	886,929	886,929
Total Revenues	3,001,118	213,470	895,568	4,110,156
Expenditures:				
Current				
Administration	154,216	-	13,640	167,856
Care Coordination	102,046	-	-	102,046
Caregiver - Information Services	55,169	-	-	55,169
Caregiver - Support Coordination	42,215	-	-	42,215
Caregiver Respite Care - In-Home	42,948	-	10,394	53,342
Caregiver Respite Care - Voucher	9,295	-	-	9,295
Congregate Meals	396,938	153,563	126,534	677,035
Data Management	164,594	-	-	164,594
Evidenced Based Intervention	14,203	-	10,000	24,203
Health Maintenance	118,004	-	-	118,004
HICAP - Assistance	66,579	-	-	66,579
HICAP - Outreach	69,834	-	-	69,834
Home Delivered Meals	691,508	57,217	357,739	1,106,464
Homemaker	64,182	699	16,652	81,533
Income Support	110,924	-	-	110,924
Information, Referral & Assistance	220,743	-	-	220,743
Instruction & Training	10,898	-	-	10,898
Legal Assistance	696	-	-	696
Legal Awareness	17,337	-	-	17,337
MIPPA Outreach & Assistance	29,429	-	-	29,429
Nutrition Education	-	-	10,478	10,478
Ombudsman	164,902	-	-	164,902
Personal Assistance	29,596	1,180	8,748	39,524
Public Information Services	97,022	-	-	97,022
Residential Repair	103,171	-	182,459	285,630
Special Initiative	43,725	-	-	43,725
Transportation - Demand Response	180,944	811	158,924	340,679
Total Expenditures	3,001,118	213,470	895,568	4,110,156
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, 2023

	2023 Area Agency on Aging	2023 American Rescue Plan	2023 Expanding the State Public Health Workforce	2023 CDC Vaccination	Total
Revenues:					
State grants					
Federal flow-through	\$ 1,990,740	719,187	43,725	50,674	2,804,326
Non-federal funds	137,921	58,870	-	-	196,791
Grant matching					
PRPC cash match	8,639	-	-	-	8,639
Program income-PRPC	2,244	359	-	-	2,603
Program income-subcontractor	131,550	79,317	-	-	210,867
Local cash and in-kind	886,930	-	-	-	886,930
Total Revenues	3,158,024	857,733	43,725	50,674	4,110,156
Expenditures:					
Current					
Salaries and benefits	703,692	76,677	26,892	4,027	811,288
Travel	16,474	3,864	-	-	20,338
Supplies and materials	8,096	60	268	-	8,424
Internal service charges	164,792	25,436	11,484	410	202,122
Miscellaneous and other costs	53,138	559	571	41,011	95,279
Indirect cost allocation	108,812	12,259	4,510	5,226	130,807
Client supportive services	1,187,666	654,061	-	-	1,841,727
Subcontractor costs	-	5,500	-	-	5,500
Local cash and in-kind	780,366	-	-	-	780,366
Subcontractor program income costs	131,550	79,317	-	-	210,867
Capital outlay	3,438	-	-	-	3,438
Total Expenditures	3,158,024	857,733	43,725	50,674	4,110,156
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, 2023

Grant Name: 2023 Area Agency on Aging
Grant Number: HHS000874100020 (503)
Grant Term: October 1, 2022 to September 30, 2023

	Budget	Actual 2023
Revenues:		
State grants		
Federal flow-through	\$ 2,254,300	1,990,740
Non-federal funds	140,234	137,921
Grant matching		
PRPC cash match	12,713	8,639
Program income-PRPC	2,433	2,244
Program income-subcontractor	129,885	131,550
Local cash and in-kind	981,221	886,930
Total Revenues	3,520,786	3,158,024
Expenditures:		
Current		
Salaries and benefits	755,780	703,692
Travel	26,531	16,474
Supplies and materials	9,472	8,096
Internal service charges	171,720	164,792
Miscellaneous and other costs	49,340	53,138
Indirect cost allocation	122,402	108,812
Client supportive services	1,377,548	1,187,666
Local cash and in-kind	953,975	780,366
Subcontractor program income costs	50,568	131,550
Capital outlay	3,450	3,438
Total Expenditures	3,520,786	3,158,024
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, 2023

Grant Name: 2023 Area Agency on Aging / American Rescue Plan
 Grant Number: HHS000874100020 (523)
 Grant Term: October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Federal flow-through	\$ 769,747	719,187
Non-federal funds	58,870	58,870
Grant matching		
Program income-PRPC	359	359
Program income-subcontractor	79,317	79,317
Total Revenues	<u>908,293</u>	<u>857,733</u>
Expenditures:		
Current		
Salaries and benefits	76,677	76,677
Travel	3,864	3,864
Supplies and materials	60	60
Internal service charges	25,436	25,436
Miscellaneous and other costs	559	559
Indirect cost allocation	12,259	12,259
Client supportive services	704,621	654,061
Subcontractor costs	5,500	5,500
Subcontractor program income costs	79,317	79,317
Total Expenditures	<u>908,293</u>	<u>857,733</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2023

Grant Name: 2023 Expanding the State Public Health Workforce
Grant Number: HHS000874100020 (533)
Grant Term: October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Federal flow-through	\$ 115,845	43,725
Total Revenues	<u>115,845</u>	<u>43,725</u>
Expenditures:		
Current		
Salaries and benefits	78,425	26,892
Supplies and materials	268	268
Internal service charges	11,484	11,484
Miscellaneous and other costs	571	571
Indirect cost allocation	4,510	4,510
Client supportive services	19,437	-
Capital Outlay	<u>1,150</u>	<u>-</u>
Total Expenditures	<u>115,845</u>	<u>43,725</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS HEALTH AND HUMAN SERVICES COMMISSION

Year ended September 30, 2023

Grant Name: 2023 Area Agency on Aging / CDC Vaccination
 Grant Number: HHS000874100020 (571)
 Grant Term: October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Federal flow-through	\$ 50,674	50,674
Total Revenues	<u>50,674</u>	<u>50,674</u>
Expenditures:		
Current		
Salaries and benefits	4,038	4,027
Internal service charges	410	410
Miscellaneous and other costs	41,000	41,011
Indirect cost allocation	<u>5,226</u>	<u>5,226</u>
Total Expenditures	<u>50,674</u>	<u>50,674</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2023

	2021 9-1-1	2022 9-1-1	2023 9-1-1	2024 9-1-1	Total
Revenues:					
State grants					
Non-federal funds	\$ 147,858	40,649	1,523,179	106,169	1,817,855
Local cash	-	-	1,009	-	1,009
Interest income	-	-	2,544	57	2,601
Total Revenues	147,858	40,649	1,526,732	106,226	1,821,465
Expenditures:					
Current					
Salaries and benefits	-	-	413,314	30,951	444,265
Travel	-	-	11,903	1,229	13,132
Supplies and materials	-	-	20,214	-	20,214
Internal service charges	-	-	121,667	11,119	132,786
Equipment rental and maintenance	-	-	2,295	-	2,295
Miscellaneous and other costs	-	1,892	15,209	548	17,649
Indirect cost allocation	-	218	67,229	5,042	72,489
9-1-1 system expenditures	147,858	38,539	722,614	57,337	966,348
Capital outlay	-	-	152,287	-	152,287
Total Expenditures	147,858	40,649	1,526,732	106,226	1,821,465
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, 2023

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

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Total</u>
		2023	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 2,507,082	147,858	2,239,341	2,387,199
Local cash	-	-	859	859
Interest income	-	-	6	6
	<u>2,507,082</u>	<u>147,858</u>	<u>1,654,222</u>	<u>2,388,064</u>
Total Revenues				
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	-	15,192	15,192
Indirect cost allocation	75,846	-	68,293	68,293
9-1-1 system expenditures	1,686,773	147,858	1,433,949	1,581,807
Capital outlay	140,614	-	144,109	144,109
	<u>2,507,082</u>	<u>147,858</u>	<u>1,654,222</u>	<u>2,388,064</u>
Total Expenditures				
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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, 2023

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

	Budget	Actual		Total
		2023	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 1,548,891	40,649	1,339,825	1,380,474
Local cash	-	-	540	540
Interest income	-	-	765	765
Total Revenues	1,548,891	40,649	1,341,130	1,381,779
Expenditures:				
Current				
Salaries and benefits	440,248	-	417,395	417,395
Travel	18,500	-	9,873	9,873
Supplies and materials	20,000	-	6,764	6,764
Internal service charges	128,229	-	130,814	130,814
Equipment rental and maintenance	-	-	2,554	2,554
Miscellaneous and other costs	26,710	1,892	13,582	15,474
Indirect cost allocation	72,874	218	66,813	67,031
9-1-1 system expenditures	842,330	38,539	692,189	730,728
Capital outlay	-	-	1,146	1,146
Total Expenditures	1,548,891	40,649	1,341,130	1,381,779
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

	Budget	Actual		Total
		2023	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 1,961,599	1,523,179	100,309	1,623,488
Local cash	-	1,009	-	1,009
Interest income	-	2,544	46	2,590
Total Revenues	1,961,599	1,526,732	100,355	1,627,087
Expenditures:				
Current				
Salaries and benefits	465,030	413,314	33,120	446,434
Travel	18,500	11,903	1,086	12,989
Supplies and materials	4,000	20,214	53	20,267
Internal service charges	119,363	121,667	9,246	130,913
Equipment rental and maintenance	-	2,295	120	2,415
Miscellaneous and other costs	15,610	15,209	86	15,295
Indirect cost allocation	71,588	67,229	5,027	72,256
9-1-1 system expenditures	1,102,508	722,614	51,617	774,231
Capital outlay	165,000	152,287	-	152,287
Total Expenditures	1,961,599	1,526,732	100,355	1,627,087
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, 2023

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

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Non-federal funds	\$ 1,858,267	106,169
Interest income	-	57
	<u>1,858,267</u>	<u>106,226</u>
Total Revenues		
	<u>1,858,267</u>	<u>106,226</u>
Expenditures:		
Current		
Salaries and benefits	517,473	30,951
Travel	19,500	1,229
Supplies and materials	14,000	-
Internal service charges	131,536	11,119
Equipment rental and maintenance	-	-
Miscellaneous and other costs	20,335	548
Indirect cost allocation	77,012	5,042
9-1-1 system expenditures	993,411	57,337
Capital outlay	85,000	-
	<u>1,858,267</u>	<u>106,226</u>
Total Expenditures	<u>1,858,267</u>	<u>106,226</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2023

	2026 Regional Water Plan	Regional Flood Planning	Total
Revenues:			
State grants			
Non-federal funds	\$ 171,740	554,338	726,078
Interest income	390	65	455
Total Revenues	172,130	554,403	726,533
Expenditures:			
Current			
Salaries and benefits	6,527	25,205	31,732
Travel	-	285	285
Internal service charges	7,128	10,448	17,576
Miscellaneous and other costs	770	187	957
Indirect cost allocation	1,659	4,155	5,814
Subcontractor costs	156,046	514,123	670,169
Total Expenditures	172,130	554,403	726,533
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 713,630	171,740	40,975	212,715
Interest income	-	390	116	506
Total Revenues	713,630	172,130	41,091	213,221
Expenditures:				
Current				
Salaries and benefits	36,406	6,527	3,486	10,013
Supplies and materials	10,490	-	-	-
Internal service charges	8,500	7,128	8,266	15,394
Miscellaneous and other costs	2,500	770	2,103	2,873
Indirect cost allocation	1,594	1,659	1,594	3,253
Subcontractor costs	654,140	156,046	25,642	181,688
Total Expenditures	713,630	172,130	41,091	213,221
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 1,702,800	554,338	1,095,023	1,649,361
Interest income	-	65	231	296
Total Revenues	1,702,800	554,403	1,095,254	1,649,657
Expenditures:				
Current				
Salaries and benefits	40,000	25,205	35,186	60,391
Travel	6,000	285	4,441	4,726
Internal service charges	20,000	10,448	16,784	27,232
Miscellaneous and other costs	2,000	187	1,718	1,905
Indirect cost allocation	12,000	4,155	6,685	10,840
Subcontractor costs	1,622,800	514,123	1,030,440	1,544,563
Total Expenditures	1,702,800	554,403	1,095,254	1,649,657
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, 2023

	<u>PRPC Residential Safe Room Rebate Program</u>	<u>Safe Room Construction Rebate Program</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 563,893	-	563,893
Total Revenues	<u>563,893</u>	<u>-</u>	<u>563,893</u>
Expenditures:			
Current			
Salaries and benefits	3,211	-	3,211
Travel	2,260	-	2,260
Supplies and materials	-	-	-
Internal service charges	10,242	-	10,242
Miscellaneous and other costs	515	-	515
Indirect cost allocation	1,866	-	1,866
Subcontractor costs	545,799	195	545,994
Total Expenditures	<u>563,893</u>	<u>195</u>	<u>564,088</u>
Excess of revenues over (under) expenditures	-	(195)	(195)
Fund balance beginning of year	<u>-</u>	<u>71,898</u>	<u>71,898</u>
Fund balance end of year	<u>\$ -</u>	<u>71,703</u>	<u>71,703</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, 2023

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

	<u>Budget</u>	<u>2023</u>	<u>Actual</u> <u>Prior years</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 2,099,400	563,893	1,341,032	1,904,925
Total Revenues	<u>2,099,400</u>	<u>563,893</u>	<u>1,341,032</u>	<u>1,904,925</u>
Expenditures:				
Current				
Salaries and benefits	18,196	3,211	18,196	21,407
Travel	-	2,260	-	2,260
Supplies and materials	566	-	566	566
Internal service charges	54,029	10,242	54,029	64,271
Miscellaneous and other costs	2,112	515	2,112	2,627
Indirect cost allocation	8,619	1,866	8,619	10,485
Subcontractor costs	2,015,878	545,799	1,257,510	1,803,309
Total Expenditures	<u>2,099,400</u>	<u>563,893</u>	<u>1,341,032</u>	<u>1,904,925</u>
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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, 2023

	Regional Planning and Coordination Project	Regional PANCOM M&O SHSP Project
Revenues:		
State grants		
Federal flow-through	\$ 88,100	272,054
Non-federal	-	-
	<u>88,100</u>	<u>272,054</u>
Total Revenues	<u>88,100</u>	<u>272,054</u>
Expenditures:		
Current		
Salaries and benefits	58,202	124,031
Travel	8,220	958
Supplies and materials	122	-
Internal service charges	11,456	20,923
Miscellaneous and other costs	1,044	18,651
Indirect cost allocation	9,056	17,479
Subcontractor costs	-	90,012
Capital Outlay	-	-
	<u>88,100</u>	<u>272,054</u>
Total Expenditures	<u>88,100</u>	<u>272,054</u>
Excess of revenues over (under) expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PARIS Maintenance Project	Non-EMPG Emergency Operations Plan Update Project	Regional AFIS Enhancement AFIS Workstations Part 1	Total
62,750	26,215	120,411	569,530
-	-	-	-
62,750	26,215	120,411	569,530
3,957	20,778	-	206,968
-	-	-	9,178
-	-	-	122
3,571	2,366	3,300	41,616
64	367	315	20,441
873	2,704	416	30,528
54,285	-	102,415	246,712
-	-	13,965	13,965
62,750	26,215	120,411	569,530
-	-	-	-
-	-	-	-
-	-	-	-

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, 2023

Grant Name: Regional Planning and Coordination Project
Grant Number: 2940908 (403-340000)
Grant Term: October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Federal flow-through	\$ 88,100	88,100
Total Revenues	<u>88,100</u>	<u>88,100</u>
Expenditures:		
Current		
Salaries and benefits	55,006	58,202
Travel	14,850	8,220
Supplies and materials	761	122
Internal service charges	7,402	11,456
Miscellaneous and other costs	1,025	1,044
Indirect cost allocation	9,056	9,056
Total Expenditures	<u>88,100</u>	<u>88,100</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, 2023

Grant Name: Regional PANCOM M&O SHSP Project
Grant Number: 2940308 (403-340001)
Grant Term: October 1, 2022 to September 30, 2023

	Budget	Actual 2023
Revenues:		
State grants		
Federal flow-through	\$ 272,054	272,054
Total Revenues	272,054	272,054
Expenditures:		
Current		
Salaries and benefits	119,462	124,031
Travel	4,705	958
Internal service charges	16,462	20,923
Miscellaneous and other costs	11,366	18,651
Indirect cost allocation	17,479	17,479
Subcontractor costs	102,580	90,012
Total Expenditures	272,054	272,054
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, 2023

Grant Name: PARIS Maintenance Project
Grant Number: 2940808 (403-340002)
Grant Term: October 1, 2022 to September 30, 2023

	Budget	Actual 2023
Revenues:		
State grants		
Federal flow-through	\$ 62,750	62,750
Total Revenues	62,750	62,750
Expenditures:		
Current		
Salaries and benefits	2,328	3,957
Travel	1,600	-
Supplies	100	-
Internal service charges	3,564	3,571
Miscellaneous and other costs	-	64
Indirect cost allocation	873	873
Subcontractor costs	54,285	54,285
Total Expenditures	62,750	62,750
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, 2023

Grant Name: Non-EMPG Emergency Operations Plan Update Project
 Grant Number: 2940708 (403-340003)
 Grant Term: October 1, 2022 to September 30, 2023

	Budget	Actual 2023
Revenues:		
State grants		
Federal flow-through	\$ 26,215	26,215
Total Revenues	26,215	26,215
Expenditures:		
Current		
Salaries and benefits	19,161	20,778
Travel	1,470	-
Supplies and materials	424	-
Internal service charges	2,081	2,366
Miscellaneous and other costs	375	367
Indirect cost allocation	2,704	2,704
Total Expenditures	26,215	26,215
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, 2023

Grant Name: Regional AFIS Enhancement AFIS Workstations, Part 1
Grant Number: 4213202 (403-340007)
Grant Term: October 1, 2022 to September 30, 2023

	Budget	Actual 2023
Revenues:		
State grants		
Federal flow-through	\$ 141,326	120,411
Total Revenues	141,326	120,411
Expenditures:		
Current		
Supplies and materials	950	-
Internal service charges	3,818	3,300
Miscellaneous and other costs	-	315
Indirect cost allocation	548	416
Subcontractor costs	92,010	102,415
Capital Outlay	44,000	13,965
Total Expenditures	141,326	120,411
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, 2023

	2022 Law Enforcement Education & Training	2024 Law Enforcement Education & Training	2023 Specialized GAP Training	Total
Revenues:				
State grants				
Federal flow-through	\$ -	-	19,960	19,960
Non-federal funds	111,187	8,123	-	119,310
Program income-PRPC	7,140	-	-	7,140
Total Revenues	118,327	8,123	19,960	146,410
Expenditures:				
Current				
Salaries and benefits	25,217	1,899	1,084	28,200
Supplies and materials	648	-	-	648
Internal service charges	7,668	598	1,232	9,498
Miscellaneous and other costs	-	5	-	5
Indirect cost allocation	3,856	288	314	4,458
Subcontractor costs	80,938	5,333	17,330	103,601
Total Expenditures	118,327	8,123	19,960	146,410
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, 2023

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

	Budget	Actual		Total
		2023	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 213,086	111,187	109,899	221,086
Program income-PRPC	8,000	7,140	8,250	15,390
Total Revenues	<u>221,086</u>	<u>118,327</u>	<u>118,149</u>	<u>236,476</u>
Expenditures:				
Current				
Salaries and benefits	58,458	25,217	29,399	54,616
Supplies and materials	-	648	753	1,401
Internal service charges	13,168	7,668	7,707	15,375
Miscellaneous and other costs	-	-	40	40
Indirect cost allocation	4,876	3,856	4,359	8,215
Subcontractor costs	144,584	80,938	75,891	156,829
Total Expenditures	<u>221,086</u>	<u>118,327</u>	<u>118,149</u>	<u>236,476</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

**OFFICE OF THE GOVERNOR
CRIMINAL JUSTICE DIVISION**

Year ended September 30, 2023

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

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Non-federal funds	\$ 221,086	8,123
Program income-PRPC	-	-
Total Revenues	<u>221,086</u>	<u>8,123</u>
Expenditures:		
Current		
Salaries and benefits	53,889	1,899
Supplies and materials	52	-
Internal service charges	4,670	598
Miscellaneous and other costs	10,620	5
Indirect cost allocation	7,962	288
Subcontractor costs	<u>143,893</u>	<u>5,333</u>
Total Expenditures	<u>221,086</u>	<u>8,123</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
CRIMINAL JUSTICE DIVISION**

Year ended September 30, 2023

Grant Name: 2023 Specialized Criminal Justice GAP Training
Grant Number: 3754605 (263)
Grant Term: October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Federal flow-through	\$ 30,797	19,960
Total Revenues	<u>30,797</u>	<u>19,960</u>
Expenditures:		
Current		
Salaries and benefits	1,645	1,084
Supplies and materials	1,329	-
Internal service charges	139	1,232
Miscellaneous	-	-
Indirect cost allocation	346	314
Subcontractor costs	<u>27,338</u>	<u>17,330</u>
Total Expenditures	<u>30,797</u>	<u>19,960</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Revenues:				
Federal grants	\$ 210,000	52,500	70,000	122,500
Local cash	90,000	47,874	7,905	55,779
Total Revenues	300,000	100,374	77,905	178,279
Expenditures:				
Current				
Salaries and benefits	189,762	61,465	49,811	111,276
Travel	15,300	2,571	1,606	4,177
Supplies and materials	300	-	-	-
Internal service charges	50,847	20,438	15,838	36,276
Miscellaneous and other costs	12,849	5,548	2,615	8,163
Indirect cost allocation	30,942	10,352	8,035	18,387
Total Expenditures	300,000	100,374	77,905	178,279
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, 2023

	Regional Return Home From <u>Hospitalization</u>	Regional Infrastructure Accelerator	District PRPC FY23 Continuation Funds	District PRPC FY24 Continuation Funds	Total
Revenues:					
Federal grants	\$ -	116,082		-	116,082
State grants					
Federal flow-through	52,733	-	31,691	1,983	86,407
PRPC cash match	-	-	-	-	-
Total Revenues	52,733	116,082	31,691	1,983	202,489
Expenditures:					
Current					
Salaries and benefits	37,313	72,783	21,927	1,153	133,176
Internal service charges	9,810	13,007	6,353	549	29,719
Miscellaneous and other costs	171	5,241	142	76	5,630
Indirect cost allocation	5,439	10,468	3,269	205	19,381
Subcontractor costs	-	14,583	-	-	14,583
Total Expenditures	52,733	116,082	31,691	1,983	202,489
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 125,000	52,733	6,130	58,863
Total Revenues	125,000	52,733	6,130	58,863
Expenditures:				
Current				
Salaries and benefits	86,599	37,313	4,359	41,672
Travel	2,500	-	-	-
Internal service charges	23,008	9,810	1,139	10,949
Miscellaneous and other costs	-	171	-	171
Indirect cost allocation	12,893	5,439	632	6,071
Total Expenditures	125,000	52,733	6,130	58,863
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, 2023

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

	Budget	Actual 2023
Revenues:		
Federal grants	\$ 454,842	116,082
Total Revenues	454,842	116,082
Expenditures:		
Current		
Salaries and benefits	246,580	72,783
Travel	10,000	-
Internal service charges	13,854	13,007
Miscellaneous and other costs	9,212	5,241
Indirect cost allocation	32,196	10,468
Subcontractor cost	140,000	14,583
Capital outlay	3,000	-
Total Expenditures	454,842	116,082
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, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 35,000	31,691	3,309	35,000
Total Revenues	35,000	31,691	3,309	35,000
Expenditures:				
Current				
Salaries and benefits	25,631	21,927	2,174	24,101
Internal service charges	5,759	6,353	794	7,147
Miscellaneous and other costs	-	142	-	142
Indirect cost allocation	3,610	3,269	341	3,610
Total Expenditures	35,000	31,691	3,309	35,000
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2023

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

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Federal flow-through	\$ 40,000	1,983
Total Revenues	<u>40,000</u>	<u>1,983</u>
Expenditures:		
Current		
Salaries and benefits	24,785	1,153
Internal service charges	10,553	549
Miscellaneous and other costs	762	76
Indirect cost allocation	<u>3,900</u>	<u>205</u>
Total Expenditures	<u>40,000</u>	<u>1,983</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2023

	<u>2022/2023</u> Regional Coordination	<u>2024/2025</u> Regional Coordination	<u>Total</u>
Revenues:			
State grants			
Non-federal funds	\$ 191,029	-	191,029
Interest income	(111)	2,542	2,431
	<u>190,918</u>	<u>2,542</u>	<u>193,460</u>
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	30,614	420	31,034
Travel	2,736	870	3,606
Supplies and materials	180	45	225
Internal service charges	10,678	842	11,520
Miscellaneous and other costs	1,403	103	1,506
Indirect cost allocation	5,245	262	5,507
Subcontractor costs	140,062	-	140,062
	<u>190,918</u>	<u>2,542</u>	<u>193,460</u>
Total Expenditures			
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2023

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

	Budget	Actual		Total
		2023	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 342,812	191,029	151,784	342,813
Interest	-	(111)	979	868
Total Revenues	342,812	190,918	152,763	343,681
Expenditures:				
Current				
Salaries and benefits	70,538	30,614	28,149	58,763
Travel	11,400	2,736	2,764	5,500
Supplies and materials	233	180	160	340
Internal service charges	11,499	10,678	11,499	22,177
Miscellaneous and other costs	11,987	1,403	2,644	4,047
Indirect cost allocation	12,150	5,245	5,200	10,445
Subcontractor costs	225,005	140,062	102,347	242,409
Total Expenditures	342,812	190,918	152,763	343,681
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2023

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

	<u>Budget</u>	<u>Actual 2023</u>
Revenues:		
State grants		
Non-federal funds	\$ 338,610	-
Interest	-	2,542
	<u>338,610</u>	<u>2,542</u>
Total Revenues	338,610	2,542
Expenditures:		
Current		
Salaries and benefits	78,006	420
Travel	12,400	870
Supplies and materials	900	45
Internal service charges	24,202	842
Miscellaneous and other costs	7,084	103
Indirect cost allocation	13,862	262
Subcontractor costs	202,156	-
	<u>338,610</u>	<u>2,542</u>
Total Expenditures	338,610	2,542
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

OTHER SUPPLEMENTARY INFORMATION

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year Ended September 30, 2023

	Major Funds					
	Texas Workforce Commission		Texas Health and Human Services Commission		Commission on State Emergency Communications	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:						
Federal grants	\$ -	-	-	-	-	-
State grants:						
Federal flow-through	20,712,778	21,271,486	3,128,395	2,804,326	-	-
Non-federal funds	1,500,000	1,356,551	200,515	196,791	1,961,599	1,817,855
Local cash and in-kind	-	277,983	1,017,501	886,930	-	1,009
Program income:						
PRPC	-	-	2,560	2,603	-	-
Subcontractor	-	-	50,568	210,867	-	-
Membership dues	-	-	-	-	-	-
Rent income	-	-	-	-	-	-
Interest income	-	-	-	-	-	2,601
Internal service fund charges	-	-	-	-	-	-
Miscellaneous	515,362	-	-	-	-	-
Total revenues	<u>22,728,140</u>	<u>22,906,020</u>	<u>4,399,539</u>	<u>4,101,517</u>	<u>1,961,599</u>	<u>1,821,465</u>
Current expenditures:						
Salaries and benefits	769,121	726,729	910,882	811,288	465,030	444,265
Travel	37,246	15,279	30,395	20,338	18,500	13,132
Supplies and materials	600	24,159	9,800	8,424	4,000	20,214
Internal service charges	432,545	379,546	208,640	202,122	119,363	132,786
Equipment rental and maintenance	-	-	-	-	13,000	2,295
Miscellaneous and other costs	236,429	92,887	50,470	95,279	2,610	17,649
Client payments, training and supportive services	15,648,925	15,885,734	2,143,386	1,841,727	-	-
Local cash, in-kind and program income	-	277,983	930,219	991,233	-	-
Subcontractor costs	4,674,354	4,750,844	-	5,500	-	-
Workforce center costs	631,108	443,088	-	-	-	-
9-1-1 system expenditures	-	-	-	-	1,102,508	966,348
Building occupancy	-	-	-	-	-	-
Capital outlay	55,501	116,573	4,600	3,438	165,000	152,287
Total expenditures	<u>22,485,829</u>	<u>22,712,822</u>	<u>4,288,392</u>	<u>3,979,349</u>	<u>1,890,011</u>	<u>1,748,976</u>
Excess (deficiency) of revenues over expenditures	<u>242,311</u>	<u>193,198</u>	<u>111,147</u>	<u>122,168</u>	<u>71,588</u>	<u>72,489</u>
Other financing sources (uses):						
Transfers from other funds	-	-	28,024	8,639	-	-
Transfers to other funds	(242,311)	(193,198)	(139,171)	(130,807)	(71,588)	(72,489)
Total other financing sources (uses)	<u>(242,311)</u>	<u>(193,198)</u>	<u>(111,147)</u>	<u>(122,168)</u>	<u>(71,588)</u>	<u>(72,489)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year	-	-	-	-	-	-
Fund balances at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Texas Water Development Board		Other Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
-	-	70,000	166,582	-	-	70,000	166,582
-	-	2,256,979	1,239,790	-	-	26,098,152	25,315,602
829,251	726,078	281,949	310,339	-	-	4,773,314	4,407,614
75,541	-	654,053	1,340,857	-	1,079	1,747,095	2,507,858
-	-	-	26,116	-	-	2,560	28,719
-	-	-	-	-	-	50,568	210,867
-	-	68,500	69,379	-	-	68,500	69,379
-	-	-	-	10,554	6,476	10,554	6,476
-	455	19,000	123,803	-	-	19,000	126,859
-	-	-	-	1,089,318	1,101,045	1,089,318	1,101,045
-	-	4,500	65,753	-	-	519,862	65,753
<u>904,792</u>	<u>726,533</u>	<u>3,354,981</u>	<u>3,342,619</u>	<u>1,099,872</u>	<u>1,108,600</u>	<u>34,448,923</u>	<u>34,006,754</u>
93,556	31,732	809,716	1,273,085	658,916	600,549	3,707,221	3,887,648
18,375	285	51,198	67,640	7,250	9,649	162,964	126,323
-	-	5,579	13,541	6,980	28,643	26,959	94,981
35,274	17,576	243,922	368,963	-	-	1,039,744	1,100,993
-	-	1,306	-	21,550	90,629	35,856	92,924
4,173	957	110,105	370,711	124,145	21,835	527,932	599,318
-	-	1,869,477	-	-	-	19,661,788	17,727,461
-	-	-	-	-	-	930,219	1,269,216
736,004	670,169	-	1,233,388	-	20,949	5,410,358	6,680,850
-	-	-	-	-	-	631,108	443,088
-	-	-	-	-	-	1,102,508	966,348
-	-	-	-	189,268	114,975	189,268	114,975
-	-	84,618	24,165	-	-	309,719	296,463
<u>887,382</u>	<u>720,719</u>	<u>3,175,921</u>	<u>3,351,493</u>	<u>1,008,109</u>	<u>887,229</u>	<u>33,735,644</u>	<u>33,400,588</u>
17,410	5,814	179,060	(8,874)	91,763	221,371	713,279	606,166
-	-	476,480	474,400	-	-	504,504	483,039
(17,410)	(5,814)	(28,024)	(80,731)	(6,000)	-	(504,504)	(483,039)
<u>(17,410)</u>	<u>(5,814)</u>	<u>448,456</u>	<u>393,669</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	627,516	384,795	85,763	221,371	713,279	606,166
-	-	3,536,239	3,536,239	662,698	662,698	4,198,937	4,198,937
-	-	4,163,755	3,921,034	748,461	884,069	4,912,216	4,805,103

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Indirect Costs

Year ended September 30, 2023
(With comparative totals for 2022)

	<u>2023</u>	<u>2022</u> <u>(Comparative)</u>
Salaries and benefits	\$ 258,969	\$ 255,294
Contractual services	42,181	40,128
Travel	24,965	24,995
Supplies and materials	4,769	6,665
Internal service charges	52,823	49,682
Printing and publication	3,466	3,795
Insurance	3,808	3,139
Memberships	8,133	8,148
Postage and freight	7,616	7,492
Miscellaneous	80,672	119,966
Total	<u>\$ 487,402</u>	<u>\$ 519,302</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Computation of Indirect Cost Allocation

Year ended September 30, 2023
(With comparative totals for 2022)

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Commission on State Emergency Communications	Texas Water Development Board	Other Governmental Funds	Total 2023	Total 2022
Basis for allocation								
Total Expenditures	\$ 1,647,289	22,712,822	3,979,349	1,748,976	720,719	1,704,259	32,513,414	33,876,174
Less:								
Client payments	-	146,157	-	-	-	-	146,157	393,489
Client supportive services	-	15,739,577	1,841,727	-	-	-	17,581,304	19,966,999
Subcontractor costs	182,436	4,750,845	5,500	-	670,169	1,050,952	6,659,902	6,021,181
Local cash, in-kind and program income	-	277,983	991,233	-	-	-	1,269,216	498,553
9-1-1 costs	-	-	-	966,348	-	-	966,348	1,132,098
Capital outlay	10,200	116,573	3,438	152,287	-	13,965	296,463	474,064
Indirect costs	487,402	-	-	-	-	-	487,402	519,302
Other	54,145	-	-	-	-	-	54,145	121,081
	913,106	1,681,687	1,137,451	630,341	50,550	639,342	5,052,477	4,749,407
	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150
	<u>\$ 105,007</u>	<u>193,394</u>	<u>130,807</u>	<u>72,489</u>	<u>5,813</u>	<u>73,524</u>	581,034	546,182
Transfer from other funds		-					6,000	6,000
Costs over (under) allocation							(99,632)	(32,880)
							<u>\$ 487,402</u>	<u>\$ 519,302</u>

PANHANDLE REGIONAL PLANNING COMMISSION

INDIRECT CAP CERTIFICATION

FOR FISCAL YEAR 2023

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2023 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 8, 2024

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 Trends	187

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

Revenue Capacity	197
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This schedule contains information intended to help the reader assess the PRPC's most significant local revenue source, membership dues.

Debt Capacity	203
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This schedule presents information intended to help the reader understand the PRPC's current levels of outstanding debt.

Demographic and Economic Information	204
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These schedules provide demographic and economic indicators intended to help the reader understand the socioeconomic environment within which the PRPC's financial activities take place.

Operating Information	207
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These schedules contain infrastructure data to help the reader understand how the information in PRPC's financial report relates to the activities it performs.

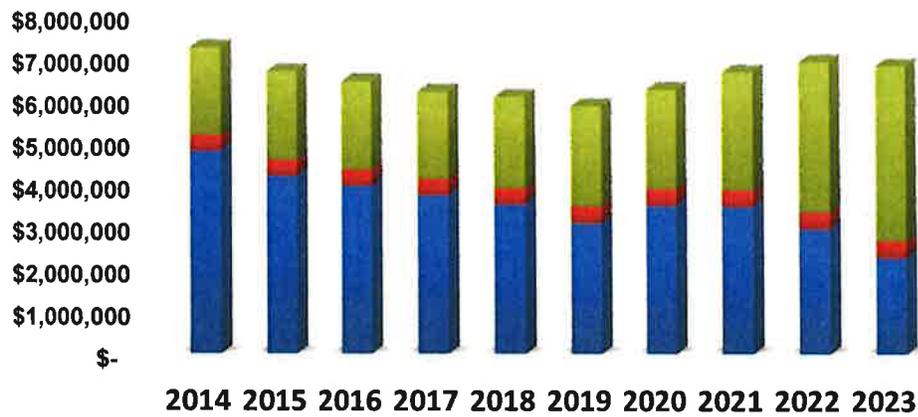
PANHANDLE REGIONAL PLANNING COMMISSION

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities				
Net investment in capital assets	\$ 4,810,030	4,226,063	3,991,512	3,775,710
Restricted for micro-loan programs	379,800	381,689	383,531	382,507
Unrestricted	<u>2,074,942</u>	<u>2,095,411</u>	<u>2,087,709</u>	<u>2,062,541</u>
Total governmental activities net position	<u>\$ 7,264,772</u>	<u>6,703,163</u>	<u>6,462,752</u>	<u>6,220,758</u>

2018	2019	2020	2021	2022	2023
3,553,998	3,110,545	3,522,421	3,494,903	2,976,247	2,298,585
384,659	397,696	405,759	406,285	407,889	408,854
2,161,011	2,374,970	2,349,582	2,788,373	3,557,680	4,138,427
<u>6,099,668</u>	<u>5,883,211</u>	<u>6,277,762</u>	<u>6,689,561</u>	<u>6,941,816</u>	<u>6,845,866</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

	2014	2015	2016	2017
Expenses				
Governmental activities:				
General government	\$ 624,566	691,425	725,092	855,736
Workforce development	13,158,058	12,986,502	12,862,107	13,360,050
Aging services	2,774,270	2,654,786	2,770,020	2,734,852
Emergency communications	1,678,456	2,931,833	1,255,729	1,805,668
Emergency management	2,439,881	608,133	2,117,397	1,085,118
Water planning development	293,014	251,018	66,022	71,847
Eviction diversion	-	-	-	-
Solid waste planning	160,603	197,920	162,908	192,803
Economic development	141,129	143,889	78,187	87,938
Criminal justice programs	106,606	119,811	111,747	172,986
Transportation planning	85,967	47,020	51,764	50,434
Environmental education	1,565	-	-	-
Total governmental activities expenses	<u>21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>
Total primary government expenses	<u>\$ 21,464,115</u>	<u>20,632,337</u>	<u>20,200,973</u>	<u>20,417,432</u>
Program Revenues				
Governmental activities:				
Operating grants and contributions				
General government	\$ 63,376	-	-	-
Workforce development	13,087,010	12,880,362	12,812,192	13,219,679
Aging services	1,785,505	1,767,329	1,804,450	1,679,373
Emergency communications	1,960,600	2,394,943	1,560,822	1,966,492
Emergency management	1,956,708	785,561	1,518,073	645,160
Water planning development	292,594	251,145	65,687	71,680
Eviction diversion	-	-	-	-
Solid waste planning	158,639	196,764	162,657	189,670
Economic development	45,000	60,000	75,000	52,500
Criminal justice programs	100,786	110,798	103,318	146,562
Transportation planning	84,098	46,460	51,784	49,183
Environmental education	-	-	-	-
Local contracts and in-kind	1,663,732	1,826,862	1,717,787	2,062,362
Total governmental activities program revenues	<u>21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>
Total primary government revenues	<u>\$ 21,198,048</u>	<u>20,320,224</u>	<u>19,871,770</u>	<u>20,082,661</u>
Total primary government net expense	<u>\$ (266,067)</u>	<u>(312,113)</u>	<u>(329,203)</u>	<u>(334,771)</u>

2018	2019	2020	2021	2022	2023
843,371	985,115	1,166,017	1,451,093	1,144,672	1,125,121
14,793,388	17,164,764	20,643,600	19,824,899	24,401,236	23,072,808
2,517,953	2,884,188	3,810,117	3,052,354	3,175,553	4,067,467
1,388,860	1,795,897	1,687,363	1,786,948	2,057,545	1,905,957
1,486,997	1,431,455	1,237,727	1,236,352	1,533,941	1,499,898
190,723	170,473	224,349	308,575	833,512	723,119
-	-	-	288,612	-	-
167,158	178,035	152,320	186,948	146,021	191,224
136,312	122,853	138,796	283,918	291,902	96,405
119,028	121,998	87,858	224,833	153,326	144,566
74,901	140,356	46,825	118,640	145,886	196,718
-	-	-	-	-	-
<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>33,023,284</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>33,023,284</u>
-	-	-	-	-	-
14,634,462	16,933,418	21,088,658	19,842,247	24,120,839	22,628,037
1,756,060	2,092,739	3,046,723	2,421,502	2,553,154	3,001,118
1,765,375	1,852,768	1,804,609	1,686,861	1,916,991	1,817,855
826,548	907,875	850,636	1,060,539	1,660,353	1,133,423
190,580	169,437	223,958	309,404	837,512	726,078
-	-	-	296,326	-	-
167,121	176,943	153,091	188,483	147,944	191,029
70,000	70,000	102,237	241,735	283,528	52,500
108,798	110,465	84,180	215,367	147,003	139,270
73,882	138,477	42,672	121,307	150,601	202,489
-	-	-	-	-	-
<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>2,765,990</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>32,657,789</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>32,657,789</u>
<u>(248,298)</u>	<u>(340,190)</u>	<u>294,789</u>	<u>323,153</u>	<u>300,849</u>	<u>(365,495)</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Revenues				
Governmental activities:				
Membership dues	\$ 68,210	68,052	68,380	68,210
Interest income	11,178	11,435	12,250	16,626
Miscellaneous	19,338	7,942	8,162	7,941
Total governmental activities	<u>98,726</u>	<u>87,429</u>	<u>88,792</u>	<u>92,777</u>
Total primary government change in net position	<u>\$ (167,341)</u>	<u>(224,684)</u>	<u>(240,411)</u>	<u>(241,994)</u>

2018	2019	2020	2021	2022	2023
68,125	68,380	68,125	68,295	68,380	69,379
27,226	44,084	22,521	9,996	19,440	126,859
7,942	11,271	9,114	10,355	46,732	73,307
<u>103,293</u>	<u>123,735</u>	<u>99,760</u>	<u>88,646</u>	<u>134,552</u>	<u>269,545</u>
<u>(145,005)</u>	<u>(216,455)</u>	<u>394,549</u>	<u>411,799</u>	<u>435,401</u>	<u>(95,950)</u>

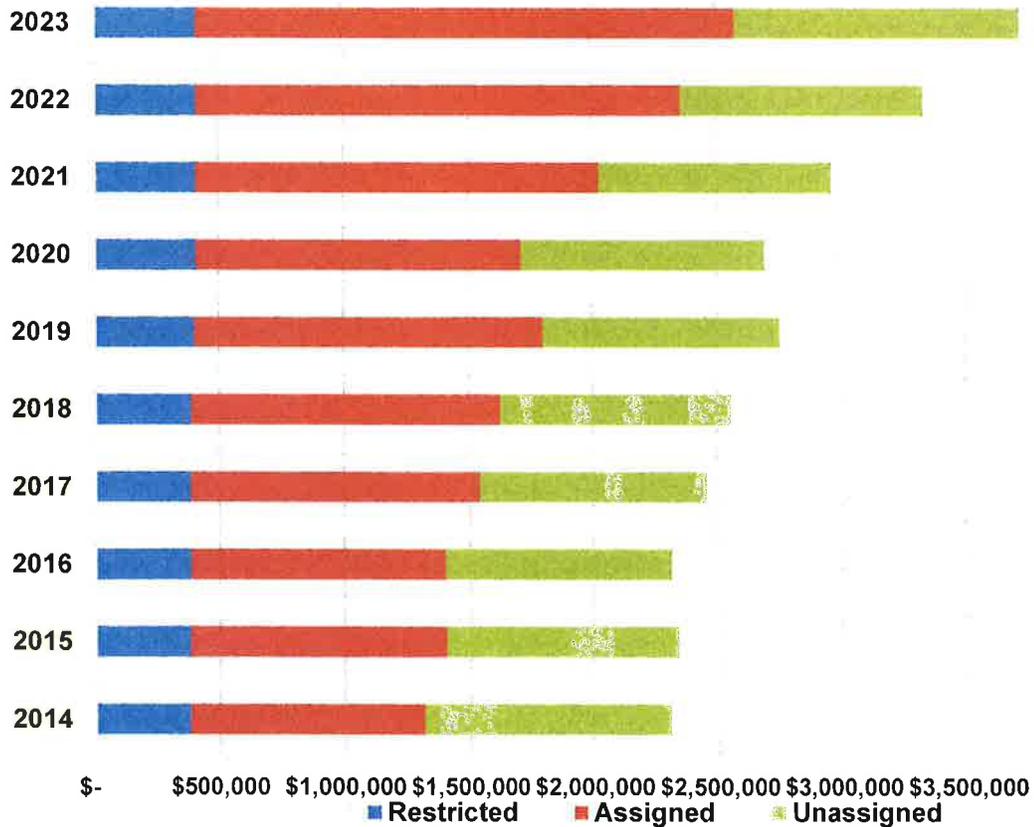
PANHANDLE REGIONAL PLANNING COMMISSION

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	2014	2015	2016	2017
General Fund				
Restricted	\$ 379,800	381,689	383,531	382,507
Assigned	937,170	1,022,785	1,017,279	1,158,052
Unassigned	994,449	937,570	912,963	912,456
Total general fund	\$ 2,311,419	2,342,044	2,313,773	2,453,015
All other Governmental Funds				
Assigned	\$ 23,370	10,359	20,149	10,916
Total all other governmental funds	\$ 23,370	10,359	20,149	10,916

2018	2019	2020	2021	2022	2023
384,659	397,696	405,759	406,285	407,889	408,854
1,238,825	1,401,519	1,306,347	1,622,449	1,946,924	2,166,136
928,267	951,564	978,854	937,092	987,410	1,154,169
<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>	<u>3,729,159</u>
10,916	-	16,410	28,116	71,898	71,703
<u>10,916</u>	<u>-</u>	<u>16,410</u>	<u>28,116</u>	<u>71,898</u>	<u>71,703</u>

Governmental Fund Balances



PANHANDLE REGIONAL PLANNING COMMISSION

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

	2014	2015	2016	2017
Revenues				
Intergovernmental grants and contracts	\$ 19,534,316	18,493,362	18,153,983	18,020,299
Local cash and in-kind	1,358,562	1,564,137	1,545,754	1,853,018
Program income:				
PRPC	142,651	43,944	40,047	38,586
Subcontractor	155,406	145,313	116,714	146,750
Membership dues	68,210	68,052	68,380	68,210
Interest income	12,158	11,435	12,250	16,626
Miscellaneous	5,293	84,363	24,750	19,275
Total revenues	<u>21,276,596</u>	<u>20,410,606</u>	<u>19,961,878</u>	<u>20,162,764</u>
Expenditures				
General government	937,664	1,009,294	1,105,122	1,208,299
Workforce development	12,991,417	12,854,954	12,725,070	13,163,376
Aging services	2,672,421	2,558,653	2,672,003	2,604,733
Emergency management	1,950,071	805,635	1,466,903	615,962
Emergency communications	1,912,712	2,340,463	1,501,244	1,897,706
Water planning development	291,934	249,496	65,999	71,724
Solid waste planning	153,314	189,029	156,624	182,871
Transportation planning	74,920	41,389	46,242	43,925
Economic development	123,679	127,344	69,683	76,610
Criminal justice programs	102,056	116,195	108,009	167,549
Environmental education	1,327	-	-	-
Eviction diversion	-	-	-	-
Total expenditures	<u>21,211,515</u>	<u>20,292,452</u>	<u>19,916,899</u>	<u>20,032,755</u>
Excess of revenues over (under) expenditures	<u>65,081</u>	<u>118,154</u>	<u>44,979</u>	<u>130,009</u>
Other Financing Sources (Uses)				
Issuance of right-to-use lease agreements	-	-	-	-
Transfers in	356,462	344,444	376,461	403,392
Transfer out	(356,462)	(444,984)	(439,921)	(403,392)
Total other financing sources (uses)	<u>-</u>	<u>(100,540)</u>	<u>(63,460)</u>	<u>-</u>
Net change in fund balances	<u>\$ 65,081</u>	<u>17,614</u>	<u>(18,481)</u>	<u>130,009</u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
19,592,826	22,452,122	27,396,764	26,383,771	31,817,925	29,891,798
1,661,826	1,940,947	1,887,216	2,509,336	2,074,609	2,506,779
38,508	39,732	33,273	39,121	30,561	28,719
155,388	170,934	150,392	132,512	158,773	210,867
68,125	68,380	68,125	68,295	68,380	69,379
27,226	44,084	22,521	9,996	19,440	126,859
22,187	39,671	30,942	21,585	38,806	65,753
<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>	<u>32,900,154</u>
1,207,244	1,316,717	1,538,676	1,895,103	1,651,961	1,647,289
14,681,089	17,044,827	21,190,496	19,998,841	24,065,527	22,712,822
2,427,056	2,787,247	3,725,851	2,977,645	3,093,453	1,748,976
790,258	925,119	811,180	1,010,984	1,620,160	3,979,349
1,703,817	1,788,033	1,738,372	1,619,088	1,851,871	720,719
190,736	170,499	224,405	307,819	831,165	1,101,224
161,152	172,032	148,543	183,358	143,565	141,952
67,637	133,902	43,364	110,120	140,145	90,022
122,718	110,968	127,045	261,678	271,928	183,108
115,641	118,417	84,711	220,169	150,893	187,953
-	-	-	-	-	-
-	-	-	293,239	-	-
<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>32,513,414</u>
<u>98,738</u>	<u>188,109</u>	<u>(43,410)</u>	<u>286,572</u>	<u>387,826</u>	<u>386,740</u>
-	-	-	-	32,355	-
374,474	417,455	417,925	469,229	464,968	483,039
<u>(374,474)</u>	<u>(417,455)</u>	<u>(417,925)</u>	<u>(469,229)</u>	<u>(464,968)</u>	<u>(483,039)</u>
-	-	-	-	32,355	-
<u>98,738</u>	<u>188,109</u>	<u>(43,410)</u>	<u>286,572</u>	<u>420,181</u>	<u>386,740</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	<u>Entity</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
	ARMSTRONG	\$ 157	162	162	162
	BRISCOE	122	139	139	139
	CARSON	494	525	525	525
	CASTRO	627	685	685	685
	CHILDRESS	566	598	598	598
	COLLINGSWORTH	225	260	260	260
	DALLAM	605	570	570	570
	DEAF SMITH	1,580	1,647	1,647	1,647
	DONLEY	277	313	313	313
	GRAY	1,804	1,915	1,915	1,915
	HALL	240	285	285	285
	HANSFORD	449	477	477	477
	HARTLEY	457	515	515	515
	HEMPHILL	287	324	324	324
	HUTCHINSON	1,752	1,883	1,883	1,883
	LIPSCOMB	260	281	281	281
	MOORE	1,815	1,862	1,862	1,862
	OCHILTREE	851	869	869	869
	OLDHAM	149	174	174	174
	PARMER	839	873	873	873
	POTTER	10,075	10,291	10,291	10,291
	RANDALL	11,964	10,262	10,262	10,262
	ROBERTS	85	85	85	85
	SHERMAN	236	258	258	258
	SWISHER	593	668	668	668
	WHEELER	424	460	460	460
		<u>36,935</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>

CITIES

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

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
DODSON	85	85	85	85
DUMAS	1,233	1,249	1,249	1,249
ESTELLINE	85	85	85	85
FARWELL	121	116	116	116
FOLLETT	85	85	85	85
FRIONA	355	350	350	350
FRITCH	158	180	180	180
GROOM	85	85	85	85
GRUVER	96	101	101	101
HAPPY	85	85	85	85
HART	85	95	95	95
HEDLEY	85	85	85	-
HEREFORD	1,273	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	174	195	195	195
MIAMI	85	85	85	85
MOBEETIE	85	85	85	-
NAZARETH	85	85	85	85
PALISADES	85	85	85	85
PAMPA	1,434	1,529	1,529	1,529
PANHANDLE	202	208	208	208
PERRYTON	722	748	748	748
QUITAQUE	85	85	85	85
SANFORD	85	85	85	85
SHAMROCK	152	162	162	162
SILVERTON	85	85	85	85
SKELLYTOWN	85	85	85	85
SPEARMAN	270	286	286	286
STINNETT	140	160	160	160
STRATFORD	165	171	171	171
SUNRAY	145	164	164	164
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	380	422	422	422
TURKEY	85	85	-	-
VEGA	85	85	85	85
WELLINGTON	161	186	186	186
WHEELER	126	135	135	135
WHITE DEER	85	85	85	85
	<u>31,933</u>	<u>31,490</u>	<u>31,405</u>	<u>31,235</u>

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
85	85	85	85	85	-
1,249	1,249	1,249	1,249	1,249	1,249
85	85	-	85	85	85
116	116	116	116	116	116
85	85	85	85	85	85
350	350	350	350	350	350
180	180	180	180	180	180
85	85	85	85	85	85
101	101	101	101	101	101
85	85	85	85	-	85
95	95	95	95	95	95
85	85	85	85	85	85
1,306	1,306	1,306	1,306	1,306	1,306
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
195	195	195	195	195	195
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
1,529	1,529	1,529	1,529	1,529	1,529
208	208	208	208	208	208
748	748	748	748	748	748
-	-	85	85	-	85
-	-	85	85	85	85
162	162	162	162	162	162
85	85	85	85	85	85
85	85	85	85	85	85
286	286	286	286	286	286
160	160	160	160	160	160
171	171	171	171	171	171
164	164	164	164	164	164
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
422	422	422	422	422	422
-	-	-	85	85	85
85	85	85	85	85	85
186	186	186	186	186	186
135	135	135	135	135	135
85	85	85	85	85	85
<u>31,235</u>	<u>31,235</u>	<u>31,320</u>	<u>31,490</u>	<u>31,162</u>	<u>31,405</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
SPECIAL DISTRICTS				
CANADIAN RIVER MWA	85	85	85	85
GREENBELT MCIWA	85	85	85	85
MACKENZIE MWA	85	85	85	85
PALO DURO WATER DISTRICT	85	85	85	85
PANHANDLE GWCD	85	85	85	85
RED RIVER AUTHORITY	85	85	85	85
	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>
	<u>\$ 69,379</u>	<u>68,380</u>	<u>68,295</u>	<u>68,125</u>

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	-
<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>	<u>425</u>
<u>68,125</u>	<u>68,125</u>	<u>68,210</u>	<u>68,380</u>	<u>68,052</u>	<u>68,210</u>

PANHANDLE REGIONAL PLANNING COMMISSION

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Notes Payable</u>	<u>Percentage of Personal Income*</u>	<u>Per Capita**</u>
2014	\$ 646,401	0.0034%	1.47
2015	596,135	0.0029%	1.34
2016	543,643	0.0028%	1.22
2017	488,308	0.0025%	1.08
2018	430,276	0.0022%	0.97
2019	369,514	0.0017%	0.83
2020	305,823	0.0014%	0.70
2021	239,066	0.0011%	0.55
2022	169,141	0.0007%	0.39
2023	95,783	***	0.22

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

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

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

***Personal income was not available for 2023.

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>
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	434,216	25,489,852	58,703
2023	435,103	***	***

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

** Bureau of Economic Analysis

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

PANHANDLE REGIONAL PLANNING COMMISSION

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

2023			2014		
Employer	Number of Employees	Percent of Total Employment	Employer	Number of Employees	Percent of Total Employment
Amarillo ISD	5073	2.47	Amarillo ISD	4344	1.92
Tyson Foods, Inc.	4300	2.09	Tyson Fresh Meats, Inc.	3957	1.75
CNS Pantex	3844	1.87	JBS Swift & Company	3100	1.37
JBS	3800	1.85	B&W Technical Service Pantex	3100	1.37
BSA Health System/Don & Sybil Harrington	3100	1.51	Baptist St. Anthony's	2634	1.16
United Supermarkets	2593	1.26	City of Amarillo	2000	0.88
City of Amarillo	2293	1.12	Cargill Meat Solutions	2100	0.93
Northwest Texas Healthcare System	1977	0.96	Northwest Texas Healthcare	1518	0.67
Canyon ISD	1839	0.89	Texas Department of Criminal Justice	2432	1.07
Caviness Beef Packers	1575	0.77	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.

Employer information is from the Texas Workforce Commission.

PANHANDLE REGIONAL PLANNING COMMISSION

UNEMPLOYMENT RATE BY COUNTY * LAST TEN FISCAL YEARS

County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Armstrong	3.4%	2.7%	2.9%	2.6%	2.8%	2.7%	4.0%	3.9%	2.6%	3.3%
Briscoe	5.4	4.0	4.3	4.8	3.9	3.7	4.5	5.0	3.7	3.9
Carson	3.7	3.1	3.4	3.4	2.9	2.6	3.9	4.1	3.0	3.1
Castro	5.0	3.7	3.1	3.5	3.0	2.9	3.4	3.8	2.9	3.3
Childress	4.5	3.4	3.2	3.0	2.8	2.4	3.8	3.8	2.9	2.8
Collingsworth	4.3	3.7	3.5	3.7	3.4	3.1	4.1	4.9	3.3	3.8
Dallam	3.3	2.5	2.2	2.3	2.0	1.9	2.7	3.0	2.2	2.7
Deaf Smith	4.0	3.2	3.2	3.3	2.9	2.7	3.4	4.0	3.0	3.2
Donley	4.2	4.0	4.3	4.2	3.5	3.3	4.4	4.6	3.3	3.8
Gray	3.8	4.5	6.8	6.3	4.3	3.6	6.7	7.9	5.0	4.4
Hall	6.7	5.4	6.6	7.4	4.8	3.9	5.8	6.0	4.1	4.4
Hansford	3.1	2.7	3.1	2.9	2.4	2.3	3.0	3.6	2.5	2.6
Hartley	3.7	2.6	2.1	2.2	1.9	1.8	2.0	2.3	1.8	2.2
Hemphill	2.1	2.5	3.7	3.1	2.1	2.2	4.1	4.9	3.5	3.6
Hutchinson	4.4	3.7	5.3	6.3	5.3	4.4	6.7	6.8	4.9	4.5
Lipscomb	3.4	3.6	4.6	3.9	2.9	2.6	3.8	4.2	2.9	3.3
Moore	3.6	3.1	3.1	3.1	2.8	2.4	3.5	3.8	2.6	2.8
Ochiltree	2.8	3.4	5.0	4.6	3.0	2.6	5.1	5.4	3.4	3.7
Oldham	4.1	3.0	3.1	2.8	2.5	2.8	3.5	3.9	2.9	3.1
Parmer	4.0	2.6	2.6	2.7	2.4	2.3	2.6	3.0	2.4	2.7
Potter	4.5	3.4	3.3	3.4	2.9	2.7	4.9	4.8	3.3	3.3
Randall	3.5	2.9	3.0	3.1	2.6	2.5	4.2	3.9	2.8	3.1
Roberts	2.2	3.7	4.2	4.4	3.0	3.3	4.3	4.4	4.0	3.6
Sherman	3.9	2.9	3.0	3.2	2.8	2.5	2.8	3.4	2.5	3.2
Swisher	6.8	4.9	4.5	4.3	4.2	3.8	4.9	5.5	3.7	4.7
Wheeler	3.0	3.3	4.4	4.9	3.6	2.8	5.1	6.8	4.5	4.1

* Texas Workforce Commission

Panhandle Regional Planning Commission

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General government	6.81	6.25	6.15	7.90
Workforce development	7.00	7.00	7.00	6.97
Aging services	9.51	9.62	10.59	9.43
Emergency communications	4.98	4.97	5.12	5.29
Solid waste planning	0.29	0.43	0.32	0.31
Criminal justice programs	0.39	0.38	0.38	0.36
Water development planning	0.05	0.02	0.00	0.00
Transportation planning	0.90	0.41	0.50	0.38
Emergency management	1.96	1.84	2.07	2.44
Economic development	1.36	1.39	1.05	0.74
Proprietary fund	6.89	6.94	6.95	7.02
TX Dept of Housing & Community Affairs	0.00	0.00	0.00	0.00
Environmental education	0.01	0.00	0.00	0.00
	<u>40.15</u>	<u>39.25</u>	<u>40.13</u>	<u>40.85</u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
8.16	8.14	8.97	7.37	7.73	9.53
6.92	6.94	6.96	7.80	7.76	8.68
9.45	9.43	9.40	11.44	11.41	10.67
5.48	5.49	5.49	5.49	5.29	5.26
0.29	0.29	0.29	0.23	0.36	0.40
0.34	0.34	0.35	0.36	0.53	0.42
0.00	0.00	0.00	0.09	0.29	0.32
0.56	0.73	0.36	0.93	1.16	1.68
2.29	2.35	2.24	2.61	2.48	2.28
1.53	1.21	2.15	2.90	2.34	1.21
7.09	7.28	7.12	7.18	6.89	6.81
0.00	0.00	0.00	0.03	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
<u>42.10</u>	<u>42.20</u>	<u>43.32</u>	<u>46.43</u>	<u>46.25</u>	<u>47.25</u>

PANHANDLE REGIONAL PLANNING COMMISSION
 Listing Of Positions By Pay Group(s)
 September 30, 2023

	<u>Annual Rate Pay Range</u>
GROUP 1/2: Receptionist	\$25,308 – 36,524
GROUP 3/4: Local Government Services Program Support Aide	30,622 – 44,198
GROUP 5/6: Area Agency on Aging Administrative Assistant (Public Education) Area Agency on Aging Benefits Counseling/IR&A Administrative Assistant Regional 9-1-1 Network GIS Administrative Assistant Workforce Development Fiscal Administrative Assistant – Contract Services Workforce Development Fiscal Administrative Assistant – Program Services	37,052 – 53,481
GROUP 6/7: Accounting Systems Program Specialist (Accounts Payable Specialist) Accounting Systems Program Specialist (HR/Payroll Specialist) Area Agency on Aging Program Specialist (Benefits Counselor) Area Agency on Aging Program Specialist (Care Coordination) Area Agency on Aging Program Specialist (Caregiver Specialist) Area Agency on Aging Program Specialist (Nutrition & Transportation) Area Agency on Aging Program Specialist (Volunteer & Public Education) Community and Economic Development Program Specialist Local Government Services Program Specialist Regional 9-1-1 Network Program Specialist Regional 9-1-1 Network Program PSAP Specialist Regional Services Program Specialist Workforce Development Program Specialist Workforce Development Student HireAbility Navigator Program Specialist	40,760 – 58,829
GROUP 8/9: Accountant II Area Agency on Aging Care Coordinator Dispute Resolution Center Program Coordinator Executive Assistant Local Government Services Program Coordinator Managing Local Ombudsman Regional 9-1-1 Network/Information Technology Program Coordinator Regional Emergency Management Planning Program Coordinator Workforce Development Program Coordinator	51,820 – 71,176
GROUP 10/11/12: Accounting Manager Area Agency on Aging Operations Manager Local Government Services Program Manager Regional 9-1-1 Network GIS Program Manager Regional Emergency Communications & Preparedness Programs Manager Workforce Development Contract/Accounting Manager Workforce Development Program Manager	59,672 – 94,733
GROUP 13/14/15: Area Agency on Aging Director Finance Director Local Government Services Director Regional 9-1-1 Network Director Regional Services Director Workforce Development Director	79,426 – 126,094
EXEMPT: Executive Director	106,500 – 171,688

PANHANDLE REGIONAL PLANNING COMMISSION

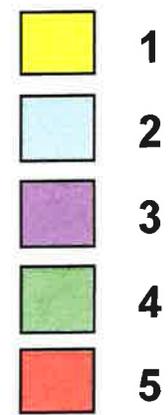
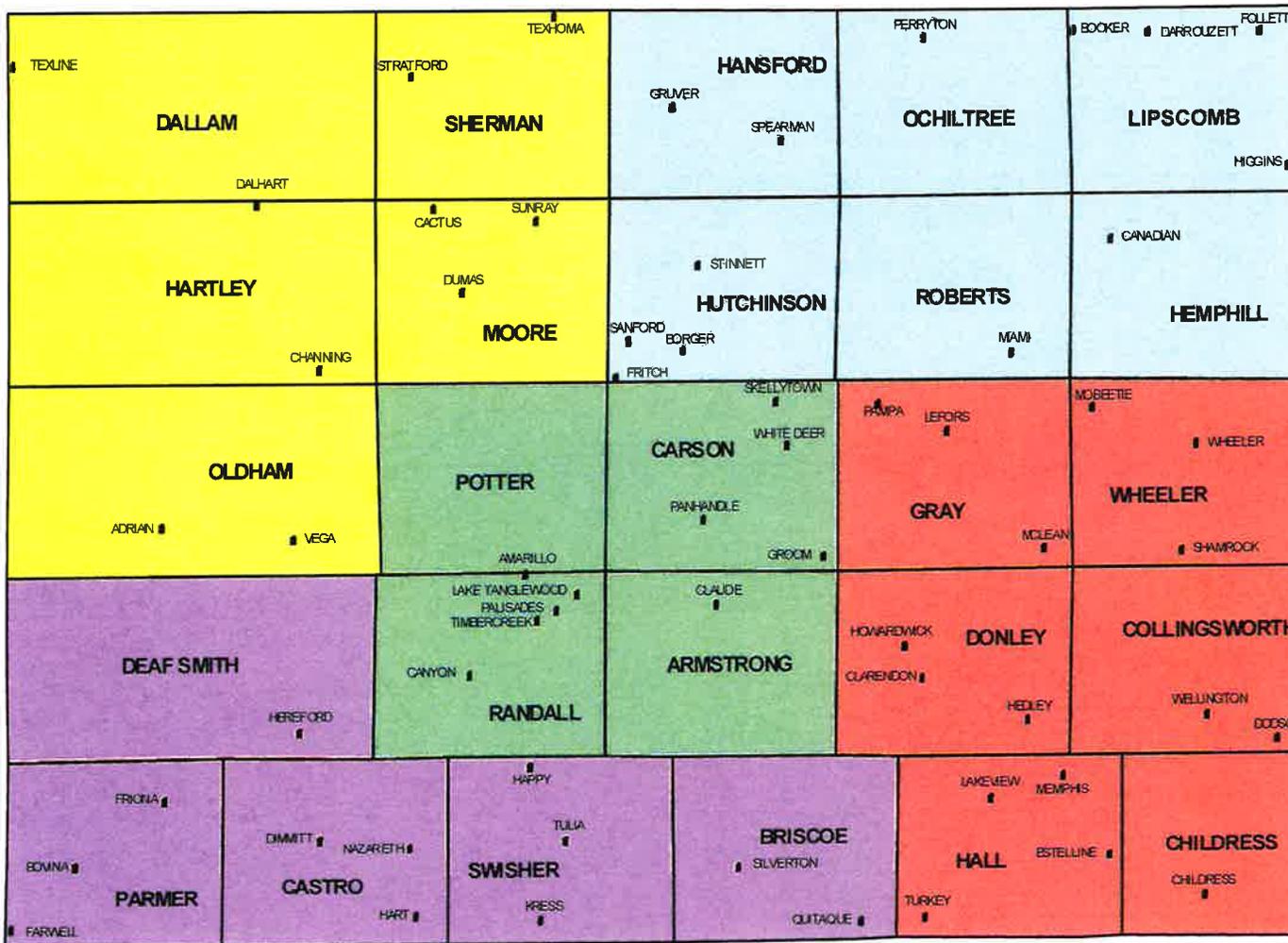
Schedule of Insurance in Force

September 30, 2023

<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>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>2023</u>
<u>General Government</u>										
Building	1	1	1	1	1	1	2	2	2	2
Furniture and Equipment	30	28	28	25	27	22	21	21	21	22
Vehicles	4	5	5	5	6	6	5	5	5	5
<u>Workforce Development</u>										
Furniture and Equipment	21	20	20	19	32	32	43	56	58	62
<u>Emergency Management</u>										
Furniture and Equipment	4	3	2	2	2	2	2	2	2	3
PanCom System	1	1	1	1	1	1	2	5	6	6
PEMSS System	-	-	-	-	-	-	0	0	0	0
Vehicles	1	1	1	1	2	1	1	1	1	1
<u>Aging Services</u>										
Furniture and Equipment	4	3	2	2	3	3	3	3	3	4
<u>Emergency Communications</u>										
Furniture and Equipment	50	46	46	45	47	40	39	35	36	38
Regional 9-1-1 Network	1	-	-	1	1	1	1	1	1	2

SINGLE AUDIT SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2023

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	ED22AUS3020007	312	\$ 52,500	\$ -	\$ -
U.S. Department of Transportation						
Office of the Secretary						
Transportation Infrastructure Finance and Innovation Act	20.223	693JJ32350007	363	116,082	-	-
Total federal funds-special revenue funds				<u>\$ 168,582</u>	<u>\$ -</u>	<u>\$ -</u>
U.S. Department of Agriculture						
Texas Workforce Commission						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0123SNE001	813	\$ 182,406	\$ 145,718	\$ -
U.S. Department of Health and Human Services						
Texas Health and Human Services Commission						
2023 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	503	570,378	-	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	523	305,004	-	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	533	43,725	-	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	571	50,674	-	-
Title III, Part C - Nutrition Services	93.045	HHS000874100020	503	840,304	-	-
Title III, Part C - Nutrition Services	93.045	HHS000874100020	523	331,446	-	-
Nutrition Services Incentive Program	93.053	HHS000874100020	503	146,119	-	-
Total Aging Cluster				<u>2,287,650</u>	<u>-</u>	<u>-</u>
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	HHS000874100020	503	27,076	-	-
Title III, Part D - Disease Prevention and Support Program	93.052	HHS000874100020	503	201,244	-	-
Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100020	523	70,968	-	-
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	HHS000874100020	503	4,317	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	503	35,459	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	523	6,270	-	-
CMS Research, Demonstrations, & Evaluations	93.324	HHS000874100020	503	136,413	-	-
Elder Justice Act Ombudsman - Staff	93.747	HHS000874100020	523	5,500	-	-
Medicare Enrollment Assistance Program MIPPA	93.071	HHS000874100020	503	29,429	-	-
				<u>516,676</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2023

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	0123CCF001	743	30,350	-	-
TANF Cluster:						
Temporary Assistance for Needy Families	93.558	0122TAF001	802	83,690	63,447	-
Temporary Assistance for Needy Families	93.558	0123TAF002	803	847,934	700,959	-
Temporary Assistance for Needy Families	93.558	0122WPA001	832	2,306	-	-
Temporary Assistance for Needy Families	93.558	0123WPA001	833	5,364	-	-
Temporary Assistance for Needy Families	93.558	0123WCI001	843	34,465	11,724	-
Temporary Assistance for Needy Families	93.558	0122NCP001	892	440	-	-
Temporary Assistance for Needy Families	93.558	0123NCP001	893	86,312	86,312	-
Total TANF Cluster				1,060,511	862,442	-
CCDF Cluster:						
Child Care and Development Block Grant	93.575	0122CCF001	742	1,228,183	93,437	1,228,183
Child Care and Development Block Grant	93.575	0123CCF001	743	9,911,624	1,090,739	-
Child Care and Development Block Grant	93.575	0122CCQ001	772	307,331	279,446	-
Child Care and Development Block Grant	93.575	0123CCQ001	773	1,044,060	687,163	-
Child Care and Development Block Grant	93.575	0122CCX001	782	238,646	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0123CCF001	743	3,868,402	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0123CCM001	753	692,883	-	-
Total CCDF Cluster				17,291,129	2,150,785	1,228,183
				18,381,990	3,013,227	1,228,183
U.S. Department of Homeland Security						
Office of the Governor - Homeland Security Grant Division						
State Homeland Security Grant Program	97.067	2940908	403	88,100	-	-
State Homeland Security Grant Program	97.067	2940308	403	272,054	-	-
State Homeland Security Grant Program	97.067	2940808	403	62,750	-	-
State Homeland Security Grant Program	97.067	2940708	403	26,215	-	-
State Homeland Security Grant Program	97.067	4213202	403	120,411	-	-
				569,530	-	-
Texas Department of Public Safety						
Hazard Mitigation Grant	97.039	DR-4223-015	457	563,893	-	-
				563,893	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2023

Federal Grantor/Flow-Through Grantor/Program Title	Federal CFDA Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
U.S. Department of Justice						
Office of the Governor - Criminal Justice Division						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3754605	263	19,960	-	-
				<u>19,960</u>	<u>-</u>	<u>-</u>
U.S. Department of Labor						
Texas Workforce Commission						
Employment Service/Wagner-Peyser Funded Activities	17.207	0122WPA001	832	41,626	28,978	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0123WPA001	833	117,748	25,378	-
Unemployment Insurance	17.225	0123REA001	933	193,925	151,005	-
Trade Adjustment Assistance	17.245	0122TRA001	852	602	366	-
Trade Adjustment Assistance	17.245	0123TRA001	853	20,000	1	-
WIA Cluster:						
WIA Adult Program	17.258	0123HJT001	873	1,407	-	-
WIA Adult Program	17.258	0123HJT002	883	133,355	-	-
WIA Adult Program	17.258	0121WOA001	912	18,503	-	-
WIA Adult Program	17.258	0122WOA001	913	542,194	327,774	-
WIA Adult Program	17.258	0123WOA001	914	31,568	17,221	-
WIA Adult Program	17.258	0123EXT002	953	60,553	58,096	-
WIA Adult Program	17.258	0123WOS001	963	20,983	4,812	-
WIA Youth Activities	17.259	0121WOY001	942	77,988	59,304	-
WIA Youth Activities	17.259	0122WOY001	943	499,603	229,991	-
WIA Youth Activities	17.259	0123WOY001	944	272	-	-
WIOA National Dislocated Worker Grants						
WIA Dislocated Worker Grants	17.277	0120NDW001	950	130,971	86,235	130,971
WIA Dislocated Worker Formula Grants	17.278	0122WOR001	923	4,010	4,010	-
WIA Dislocated Worker Formula Grants	17.278	0123WOR001	924	2,220	2,220	-
WIA Dislocated Worker Formula Grants	17.278	0121WOD001	982	96,300	3,558	-
WIA Dislocated Worker Formula Grants	17.278	0122WOD001	983	694,753	575,752	-
WIA Dislocated Worker Formula Grants	17.278	0123WOD001	984	356	-	-
Jobs for Veterans State Grants	17.801	0123TVC001	823	18,153	600	-
Total WIA Cluster				<u>2,333,189</u>	<u>1,369,573</u>	<u>130,971</u>
				<u>2,707,090</u>	<u>1,575,301</u>	<u>130,971</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	52,733	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008050423	373	31,691	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	51008010424	374	1,983	-	-
				<u>86,407</u>	<u>-</u>	<u>-</u>
Total federal flow-through funds-special revenue funds				<u>\$ 25,315,602</u>	<u>\$ 4,734,246</u>	<u>\$ 1,359,154</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2023

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
Commission on State Emergency Communications						
9-1-1	N/A	N/A	211	\$ 147,858	\$ -	\$ -
9-1-1	N/A	N/A	212	40,649	-	-
9-1-1	N/A	N/A	213	1,523,179	-	-
9-1-1	N/A	N/A	214	106,169	-	-
				<u>1,817,855</u>	<u>-</u>	<u>-</u>
Office of the Governor - Criminal Justice Division						
2022 Criminal Justice LEA	N/A	1426918	242	111,187	-	-
2024 Criminal Justice LEA	N/A	1426919	244	8,123	-	-
				<u>119,310</u>	<u>-</u>	<u>-</u>
Texas Commission on Environmental Quality						
Solid Waste Program Regional Management Coordination	N/A	582-22-30123	472	191,029	-	-
				<u>191,029</u>	<u>-</u>	<u>-</u>
Texas Health and Human Services Commission						
2023 Area Agency on Aging	N/A	HHS000874100020	503	137,921	-	-
2023 Area Agency on Aging	N/A	HHS000874100020	523	58,870	-	-
				<u>196,791</u>	<u>-</u>	<u>-</u>
Texas Water Development Board						
2026 Regional Water Plan	N/A	2148302553	231	171,740	-	-
Regional Flood Planning	N/A	2101792487	361	554,338	-	-
				<u>726,078</u>	<u>-</u>	<u>-</u>
Texas Workforce Commission						
Child Care and Development Block Grant	N/A	0123CCF001	743	421,036	-	-
Child Care and Development Block Grant	N/A	0123CCP001	763	640,521	-	-
Child Care and Development Block Grant	N/A	0124CCP001	764	60,208	-	-
Temporary Assistance for Needy Families	N/A	0123TAF002	803	126,434	-	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	N/A	0123SNE001	813	47,656	-	-
Temporary Assistance for Needy Families	N/A	0123NCP001	893	60,696	15,787	-
				<u>1,356,551</u>	<u>15,787</u>	<u>-</u>
Total nonfederal funds-special revenue funds				<u>\$ 4,407,614</u>	<u>\$ 15,787</u>	<u>\$ -</u>
Total all funds				<u>\$ 29,891,798</u>	<u>\$ 4,750,033</u>	<u>\$ 1,359,154</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal and State Awards September 30, 2023

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, 2023.

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2023

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:

CCDF Cluster:

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

State Programs:

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.) FOR THE YEAR ENDED SEPTEMBER 30, 2023

Dollar threshold used to distinguish between
Type A and Type B federal programs: \$764,526

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

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings

None

C. Federal/State Award Findings and Questioned Costs

None

PANHANDLE REGIONAL PLANNING COMMISSION

Audit Corrective Action Plan Year Ended September 30, 2023

There were no findings in the current year.

PANHANDLE REGIONAL PLANNING COMMISSION

Summary Schedule of Prior Audit Findings Year Ended September 30, 2023

There were no findings in the prior year.



EDGIN, PARKMAN, FLEMING & FLEMING, PC

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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, 2023, 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 15, 2024.

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

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 15, 2024



EDGIN, PARKMAN, FLEMING & FLEMING, PC

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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas 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, 2023. 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, 2023.

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 15, 2024