

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**Offices located in
Amarillo, Texas**

**PANHANDLE REGIONAL PLANNING COMMISSION
AMARILLO, TEXAS**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal year ended September 30, 2021

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, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION	<u>Page</u>
Letter of Transmittal.....	1
Certificate of Achievement for Excellence in Financial Reporting.....	7
Organizational Chart.....	8
Governing Board and Executive Staff.....	9
 FINANCIAL SECTION	
Independent Auditor's Report	11
Management's Discussion and Analysis	14
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	23
Statement of Activities	24
Fund Financial Statements:	
Balance Sheet - Governmental Funds	27
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	28
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	29
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	30
Statement of Net Position - Proprietary Fund.....	31
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Fund	32
Statement of Cash Flows - Proprietary Fund.....	33
Notes to Financial Statements	34
Combining Financial Statements	
Combining Balance Sheet – Nonmajor Governmental Funds	49
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds	51
Supporting Schedules	
<u>Combining Financial Schedules - All Special Revenue Funds</u>	
Combining Balance Sheet - All Special Revenue Funds	57
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - All Special Revenue Funds	59
Texas Workforce Commission	
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance	61
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Workforce Innovation and Opportunity Act.....	62
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance and Supplemental Schedules of Expenditures by Cost Category and Expense Classification - Budget and Actual:	
Trade Act Services for Dislocated Workers 0121TRA001 (851).....	64
High Demand Job Training Program 0120HJT001 (870)	66
High Demand Job Training Program 0121HJT001 (871)	68
Workforce Innovation and Opportunity Act - Adult 0119WOA001 (910).....	70

TABLE OF CONTENTS

FINANCIAL SECTION – Continued

Workforce Innovation and Opportunity Act - Adult 0120WOA001 (911)	72
Workforce Innovation and Opportunity Act - Adult 0121WOA001 (912)	74
Workforce Innovation and Opportunity Act – Rapid Response 0120WOR001 (921)	76
Workforce Innovation and Opportunity Act – Rapid Response 0121WOR001 (922)	78
Reemployment Services and Eligibility Assessment 0121REA001 (931)	80
Workforce Innovation and Opportunity Act - Youth 0119WOY001 (940)	82
Workforce Innovation and Opportunity Act - Youth 0120WOY002 (941)	84
Workforce Innovation and Opportunity Act - Youth 0121WOY001 (942)	86
TX-34 – Disaster Recovery Dislocated Worker Grant – COVID-19 0120NDW001 (950)	88
Workforce Innovation and Opportunity Act – Alternative Funding for Statewide Activities 0119WAF001 (960)	90
Workforce Innovation and Opportunity Act – Dislocated Worker 0119WOD001 (980)	92
Workforce Innovation and Opportunity Act – Dislocated Worker 0120WOD001 (981)	94
Workforce Innovation and Opportunity Act – Dislocated Worker 0121WOD001 (982)	96
COVID-19 Response 0120COV001 (990)	98
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Child Care	100
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance and Supplemental Schedules of Expenditures by Cost Category and Expense Classification - Budget and Actual:	
Child Care Attendance Automation 0121CAA001 (731)	102
Child Care Services Formula Allocation 0120CCF001 (740)	104
Child Care Services Formula Allocation 0121CCF001 (741)	106
Child Care and Development Fund Local Match 0120CCM001 (750)	108
Child Care and Development Fund Local Match 0121CCM001 (751)	110
Texas Department of Family and Protective Services Child Care 0121CCP001 (761)	112
Texas Department of Family and Protective Services Child Care 0122CCP001 (762)	114
CCDF Quality Improvement Activity 0120CCQ001 (770)	116
CCDF Quality Improvement Activity 0121CCQ001 (771)	118
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Other Programs	120
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance and Supplemental Schedules of Expenditures by Cost Category and Expense Classification - Budget and Actual:	
Temporary Assistance for Needy Families/Choices 0120TAF001 (800)	122
Temporary Assistance for Needy Families/Choices 0121TAF001 (801)	124

TABLE OF CONTENTS

FINANCIAL SECTION – Continued

Supplemental Nutrition Assistance Program Employment & Training 0121SNE001 (811)	126
Texas Veterans Commission – Resource Administration Grant 0121TVC001 (821)	128
Wagner-Peyser Employment Services 0120WPA001 (830).....	130
Wagner-Peyser Employment Services 0121WPA001 (831).....	132
Workforce Commission Initiatives 0119WCI000 (849)	134
Workforce Commission Initiatives 0120WCI001 (840)	136
Workforce Commission Initiatives 0121WCI001 (841)	138
Skills Development Fund COVID-19 Special Initiative 0120COS001 (880)	140
Non-Custodial Parent Choices Program 0121NCP001 (891).....	142
Non-Custodial Parent Choices Program 0122NCP001 (892).....	144
 Texas Department of Health and Human Services Commission	
Supplemental Schedule of Expenditures by Service Category and Changes in Fund Balance	146
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance	147
Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual and:	
2021 Area Agency on Aging HHS000874100020 (501)	148
2021 Consolidated Appropriations HHS000874100020 (541).....	149
2020 Coronavirus Aid, Relief and Economic Security Act HHS000874100020 (560)	150
2021 CDC Vaccination HHS000874100020 (571)	151
 Office of the Governor Homeland Security Grant Division	
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance	152
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Regional Planning and Coordination Project 2940906 (401-140000).....	154
Regional PANCOM M&O SHSP Project 2940306 (401-140001)	155
PARIS Maintenance Project 2940806 (401-140002)	156
Non-EMPG Emergency Operations Plan Update Project 2940706 (401-140003)	157
PANCOM Tower Project 3985501 (401-140004).....	158
 Commission on State Emergency Communications	
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance	159
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
9-1-1 Management and Planning (219).....	160
9-1-1 Management and Planning (210).....	161
9-1-1 Management and Planning (211).....	162
9-1-1 Management and Planning (212).....	163
 Texas Water Development Board	
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance	164
Supplemental Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
2021 Regional Water Plan 1548301829 (235)	165
2026 Regional Water Plan 2148302553 (231)	166

TABLE OF CONTENTS

FINANCIAL SECTION – Continued

Regional Flood Planning 2101792487 (361).....	167
Texas Department of Public Safety	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	168
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
Safe Room Construction Rebate Program DR 1791-234 (451).....	169
PRPC Residential Safe Room Rebate Program DR-4223-015 (457) ..	170
Texas Commission on Environmental Quality	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	171
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
Solid Waste – Regional Coordination 582-20-10219 (470)	172
Solid Waste – Regional Coordination 582-22-30123 (472)	173
Texas Department of Transportation	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	174
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
2021 Federal Planning 5YR-RCTP-2020-PRPC-00012 (371).....	175
2021 Public Education Campaign PLN-2020-PRPC-00009 (381).....	176
2018 Demonstration Project 51R08010418 (388)	177
U.S. Department of Commerce	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	178
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
2019 Planning Assistance Grant ED19AUS3020002 (319).....	179
(CARES) Supplemental for Economic Recovery & Resiliency	
ED20AUS3070030 (320)	180
Office of the Governor Criminal Justice Division	
Combining Schedule of Revenues, Expenditures and Changes in Fund	
Balance	181
Supplemental Schedules of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
2020 Law Enforcement Education and Training 1426917 (240).....	182
2022 Law Enforcement Education and Training 1426918 (242).....	183
2020 Specialized Criminal Justice GAP Training 3754601 (260)	184
2021 Specialized Criminal Justice GAP Training 3754602 (261)	185
Coronavirus Emergency Supplemental Funding 4350901 (301)	186
Texas Department of Housing and Community Affairs	
Supplemental Schedule of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual:	
FY2020 Texas Eviction Diversion Program 61200003368 (271).....	187
Other Supplementary Information	
Combined Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	189
Schedule of Indirect Costs	191
Computation of Indirect Cost Allocation	192
Indirect Cap Certification.....	193

TABLE OF CONTENTS

STATISTICAL SECTION

Table of Contents	195
Net Position - By Component - Last Ten Fiscal Years	196
Changes in Net Position - Last Ten Fiscal Years	198
Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	202
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	204
Membership Dues by Entity - Last Ten Fiscal Years	206
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	212
Selected Statistics - Last Ten Years	213
Top Ten Public and Private Employers – Current Year and Nine Years Ago	214
Unemployment Rate by County - Last Ten Fiscal Years	215
Full-Time Equivalent Government Employees by Function/Program - Last Ten Fiscal Years	216
Listing Of Positions By Pay Group(s).....	218
Schedule of Insurance in Force	219
Planning and Service Area Boundaries.....	220
Capital Asset Statistics by Function – Last Ten Fiscal Years	221

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal and State Awards	223
Notes to Schedule of Expenditures of Federal and State Awards	227
Schedule of Findings and Questioned Costs	228
Audit Corrective Action Plan	230
Summary Schedule of Prior Audit Findings.....	231
Independent Auditor's Reports on:	
Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	232
Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular	234

INTRODUCTORY SECTION

March 24, 2022

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, 2021, is submitted herewith. All disclosures necessary to enable the reader to gain an understanding of the Commission's financial activities have been included. Additional information can be found in the Management's Discussion and Analysis. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the PRPC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations.

The ACFR is presented in four sections:

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

Profile of the PRPC

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

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subdivision of the State; the general purpose of which is to make studies and plans to guide the unified, far-reaching development of the area, to eliminate duplication, and to promote the economy and efficiency in the coordinated development of the area. The Commission is one of 24 such regional councils serving local governments in the State of Texas.

Although the Commission is a political subdivision of the State, it operates under bylaws originally written and adopted by the membership in December 1970. Each entity voluntarily decides upon membership and is billed annually for dues. Counties and cities are billed on a per capita basis. The Commission does not have the authority to levy taxes and is solely dependent upon its membership dues and monies earned from program fees.

In 2021, the Commission's 94 members included all 26 counties, 62 cities, and 6 special districts. These units of government in 2021 represented an estimated population of 450,440 and an area of almost 26,000 square miles.

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

Major Initiatives

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

Workforce Development:

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

Aging:

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

Emergency Communications:

The Regional 9-1-1 Network provides emergency communications services for residents in 24 Panhandle counties through a network of twenty-three 9-1-1 call centers located in sheriffs' offices and police departments. The PRPC provides ongoing training of 9-1-1 call takers, ensures maintenance of the emergency systems, and provides public education.

Emergency Preparedness:

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

Solid Waste Management:

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

Criminal Justice:

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

Economic Development:

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

Eviction Diversion

The PRPC, under the guidance of the Texas Department of Housing & Community Affairs, implemented a pilot program to assist renters who have been economically impacted by the pandemic by assisting with rental payments and avoiding eviction proceedings in the Potter, Randall and Deaf Smith counties.

Water Planning:

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

Transportation Planning:

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

Dispute Resolution

The PRPC's Dispute Resolution Center (DRC) is designed to empower residents of this region to resolve all types of conflicts through the use of mediation. The DRC offers mediation assistance for a variety of controversies, including divorce/custody, visitation arrangements, consumer complaints, minor criminal mischief, person injury, landlord/tenant disputes, property and damage disputes, threats and trespassing, financial disputes, police and court referrals, employer/employee conflicts, and neighborhood and community conflicts. Such resolution is achieved with the assistance of trained, impartial mediators who facilitate meetings between the disputing parties.

Government Services:

The PRPC's Local Government Services Department assists area cities and counties in addressing community development needs. Services can be seen through such improvements as new parks, sewer and water infrastructure, and local planning assistance. The PRPC also delivers management services to area municipalities.

Long-Term Financial Planning

Internal Controls:

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

Budgetary Controls:

The Commission's budget is based on anticipated funding from federal and state grants and local dues; however, variances can and do occur. A comparison of budget to actual expenditures is shown on pages 189 - 190.

The 2021 budget consisted of specific programs to be funded by grantor agencies and the general fund. All expenditures are classified as current. The general fund program consists of agency-wide support and local expenditures not related to any internal service funds. Budgetary control is maintained through budgetary analysis, as well as prior approval of requisitions to vendors.

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

Cash Management:

The PRPC's investment policy is to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting PRPC's cash flow demands. Generally, funds are invested in money market investment accounts with all accounts that are in the name of the Commission being fully insured or collateralized. Note 2 to the financial statements on pages 40 - 41 includes 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 219.

Independent Audit:

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

Awards and Acknowledgements

Certificate of Achievement:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Panhandle Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended September 30, 2020. This was the 36th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments:

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

Respectfully submitted,



Kyle G. Ingham
Executive Director



Trenton C. Taylor
Finance Director



Government Finance Officers Association

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

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**Panhandle Regional Planning Commission
Texas**

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Financial Report
For the Fiscal Year Ended

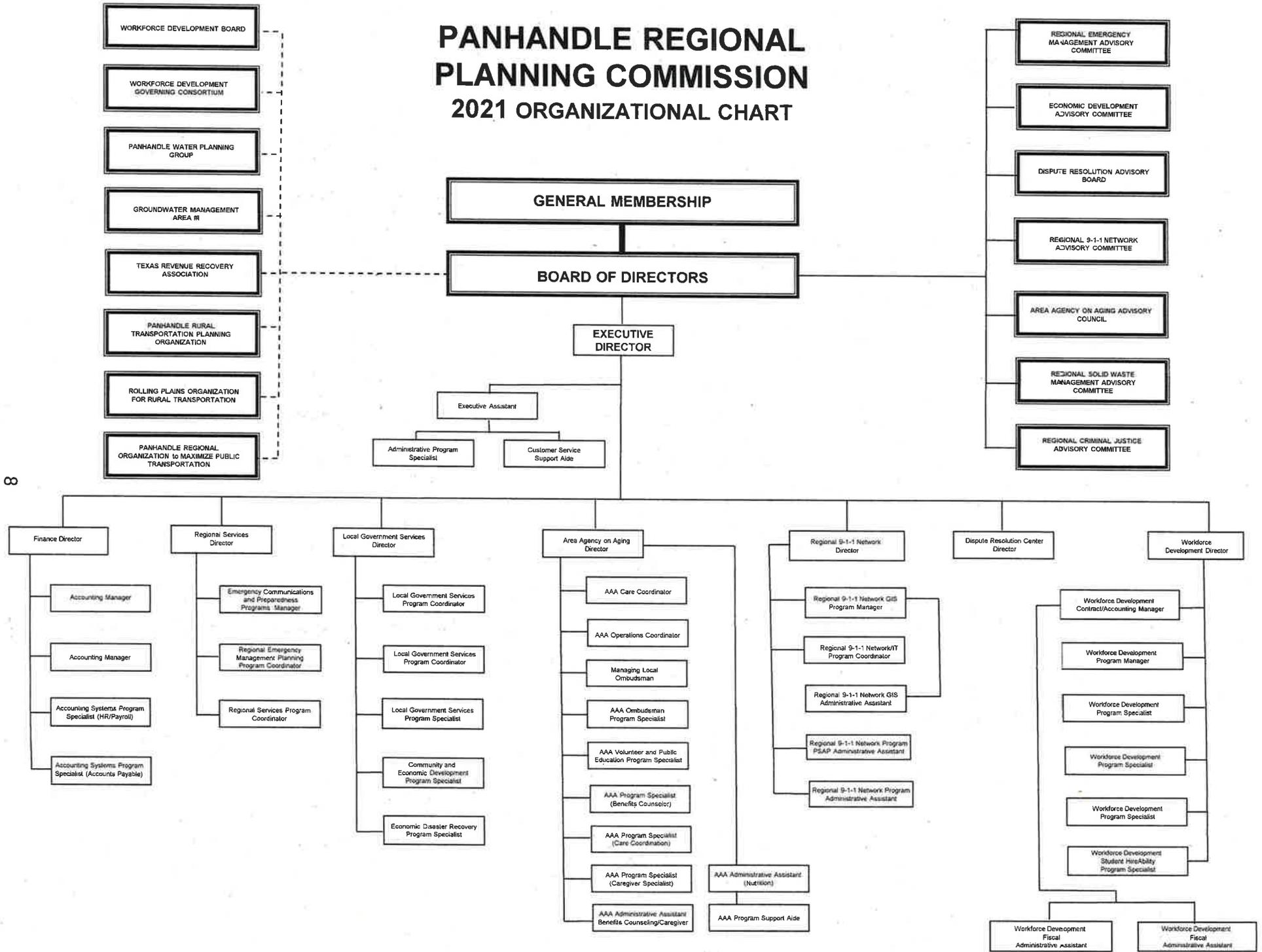
September 30, 2020

Christopher P. Morrill

Executive Director/CEO

PANHANDLE REGIONAL PLANNING COMMISSION

2021 ORGANIZATIONAL CHART



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

OFFICERS

CHAIRMAN	Winston Sauls, City of Borger
VICE-CHAIRMAN	Judge Dan Looten, County of Carson
SECRETARY/TREASURER	Mayor Tobe Shields, City of Spearman
IMMEDIATE PAST CHAIRMAN	William L. Hallerberg, Ph.D., Canadian River Municipal Water Authority

MEMBERS

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

Minority Elected Representatives

Juan Cantu, Commissioner, County of Lipscomb (PSA-2)
Sal Rivera, Sheriff, Castro County (PSA-3)
Yolanda Robledo, Alderwoman, City of Bovina (PSA-3)
Steven Cortez, Hereford (PSA-3)
Winston Sauls, City of Borger (PSA-2)
Cleo Castro, Cactus (PSA-1)
Raul Hernandez, 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	Kyle Ingham
FINANCE DIRECTOR	Trent Taylor
WORKFORCE DEVELOPMENT DIRECTOR	Marin Rivas
AGING DIRECTOR	Sundee Rossi
REGIONAL SERVICES DIRECTOR	John Kiehl
LOCAL GOVERNMENT SERVICES DIRECTOR	Dustin Meyer
DISPUTE RESOLUTION CENTER DIRECTOR	Randy Braidfoot
REGIONAL 9-1-1 NETWORK DIRECTOR	Mike Peters

FINANCIAL SECTION



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Panhandle Regional Planning Commission as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Panhandle Regional Planning Commission, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2022, on our consideration of Panhandle Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Panhandle Regional Planning Commission's internal control over financial reporting and compliance.

Edgin, Parkman, Fleming & Fleming, PC
EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 8, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Panhandle Regional Planning Commission, we offer readers of the PRPC's Annual Financial Report this narrative overview and analysis of the PRPC's financial performance during the fiscal year ended September 30, 2021. Please read it in conjunction with the PRPC's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

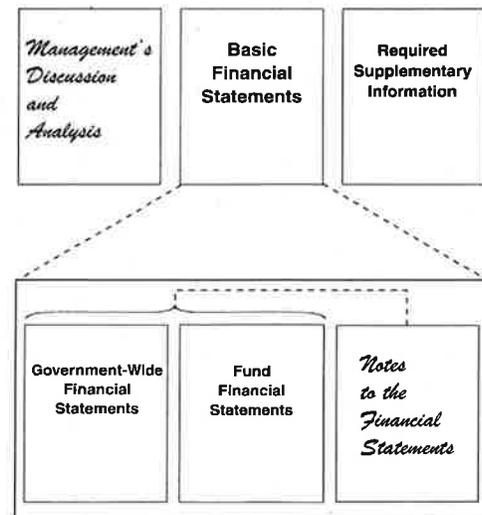
- The assets of the PRPC exceeded its liabilities at the close of the most recent fiscal year by \$6,689,561 (net position). Of this amount, \$2,788,373 (unrestricted net position) may be used to meet the PRPC's obligations.
- During the year, the PRPC's total net position increased by \$411,799. This increase is principally due to the increase in the net investment in capital assets.
- The governmental funds reported a fund balance this year of \$2,993,942, which is a increase of \$286,572 in comparison with the prior year amount.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$937,092.

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



Summary  Detail

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the PRPC's financial statements, including the portion of the PRPC's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2. Major Features of the PRPC's Government-wide and Fund Financial Statements

<i>Type of Statements</i>	Fund Statements		
	Government-wide	Governmental Funds	Proprietary Funds
<i>Scope</i>	Entire PRPC's government	The activities of the PRPC that are not proprietary	Activities the PRPC operates similar to private businesses - the internal services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net position • Statement of revenues, expenses, and changes in net position • Statement of cash flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

Government-wide Statements

The government-wide statements report information about the PRPC as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the PRPC's net position and how they have changed. Net position - the difference between the PRPC's assets and liabilities—is one way to measure the PRPC's financial health or *position*. Over time, increases or decreases in the PRPC's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

Fund Financial Statements

The fund financial statements provide more detailed information about the PRPC's most significant *funds*—not the PRPC as a whole. Funds are accounting devices that the PRPC uses to keep track of specific sources of funding and spending for particular purposes with some funds required by State law.

The PRPC has the following kinds of funds:

- *Governmental funds*—Most of the PRPC funds are included in governmental funds, which focus on (1) how *cash and other financial assets* can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the PRPC's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.

- *Proprietary funds*—Services for which the PRPC charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. PRPC's proprietary funds are for the internal service funds.

FINANCIAL ANALYSIS OF THE PRPC AS A WHOLE

Net position. The PRPC's net position was \$6,689,561 at September 30, 2021. (See Table A-1.)

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

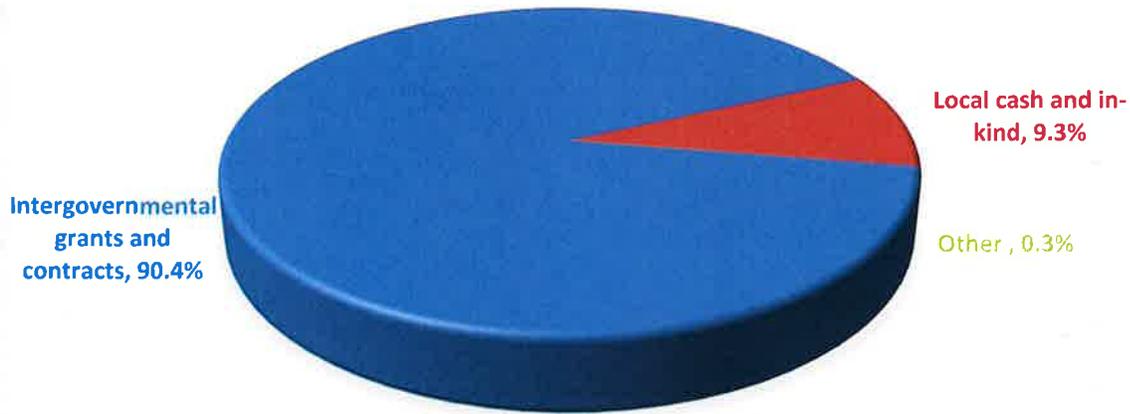
	Governmental Activities	
	2021	2020
Current and other assets	\$ 7,475,955	\$ 5,820,780
Capital assets, net	3,733,968	3,828,244
Total assets	<u>11,209,923</u>	<u>9,649,024</u>
Current liabilities	3,913,994	2,668,201
Noncurrent liabilities	606,370	703,061
Total liabilities	<u>4,520,364</u>	<u>3,371,262</u>
Net position		
Net investment in capital assets	3,494,903	3,522,421
Restricted	406,285	405,759
Unrestricted	2,788,373	2,349,582
Total net position	<u>\$ 6,689,561</u>	<u>\$ 6,277,762</u>

The \$2,788,373 of unrestricted net position at September 30, 2021 represents resources available to fund the programs of the PRPC next year if sufficient resources are not derived from future resources. The restricted net position is required to be set aside for future use in the micro-loan programs.

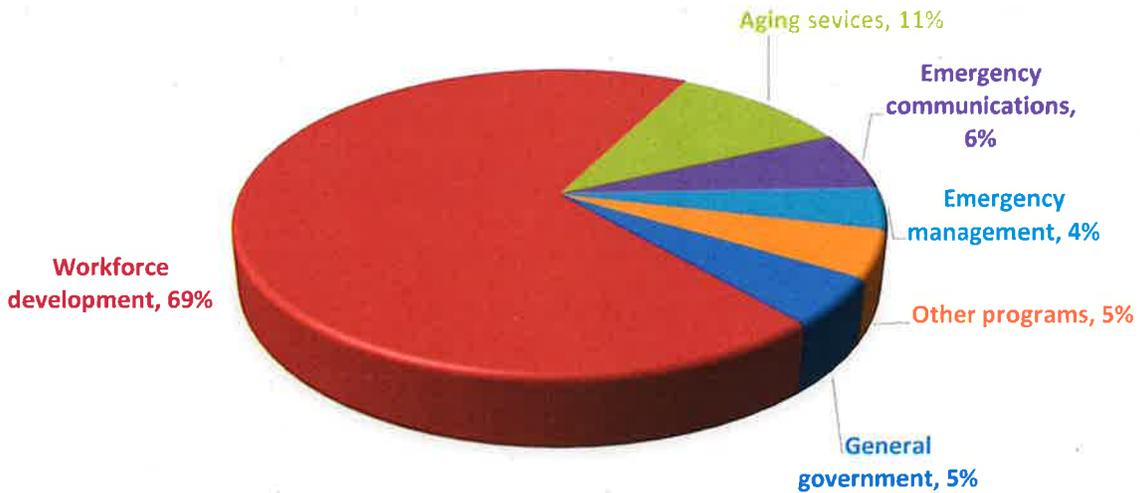
Changes in net position. The PRPC's total revenues, both program and general, were \$29,174,971. A significant portion, 90.4%, of the PRPC's revenue came from intergovernmental grants and contracts. (See Figure A-3.) Local cash and in-kind revenues made up 9.3% with the other categories combined making up .3% of the PRPC's total revenues.

The total cost of all programs was \$28,763,172; 69% of these costs were for the workforce development program, 11% for the aging program, 6% for emergency communications, 4% for emergency management, 5% for general government, and all the other governmental programs making up 5%. (See Figure A-4.)

**FIGURE A-3,
SOURCES OF REVENUE FOR FISCAL YEAR 2021**



**FIGURE A- 4
FUNCTIONAL EXPENSES FOR FISCAL YEAR 2021**



Governmental Activities

Table A-2 presents the various revenue categories and gross costs of each of the Commission’s functional areas for the 2021 year compared to 2020. Intergovernmental grants and contracts decreased \$1,012,993 primarily in the Texas Workforce Commission and Texas Health and Human Services additional grants from the CARES act and other funding as a result of COVID relief received in 2020. Cost also decreased in these areas as a result of the fluctuation in funding for additional services. Revenue from local contracts and in-kind increased \$609,557 mainly due to an increase in General Funds – Local Resources.

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

	Governmental Activities	
	2021	2020
Revenues		
Program revenues		
Intergovernmental grants and contracts	\$ 26,383,771	\$ 27,396,764
Local contracts and in-kind	2,702,554	2,092,997
Total program revenues	<u>29,086,325</u>	<u>29,489,761</u>
General revenues		
Membership dues	68,295	68,125
Interest income	9,996	22,521
Miscellaneous	10,355	9,114
Total general revenues	<u>88,646</u>	<u>99,760</u>
Total revenues	<u>29,174,971</u>	<u>29,589,521</u>
Expenses		
General government	1,451,093	1,166,260
Workforce development	19,824,899	20,643,357
Aging services	3,052,354	3,810,117
Emergency communications	1,786,948	1,687,363
Emergency management	1,236,352	1,237,727
Eviction Diversion	288,612	0
Water planning development	308,575	224,349
Economic development	283,918	138,796
Criminal justice programs	224,833	87,858
Solid waste planning	186,948	152,320
Transportation planning	118,640	46,825
Total expenses	<u>28,763,172</u>	<u>29,194,972</u>
Increase (decrease) in net position	411,799	394,549
Net position – beginning	<u>6,277,762</u>	<u>5,883,213*</u>
Net position - ending	<u>\$ 6,689,561</u>	<u>\$ 6,277,762</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 2021 and 2020. The net cost reflects what was funded by local dollars.

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

	Governmental Programs		Net Cost of Programs	
	2021	2020	2021	2020
General government	\$ 1,451,093	\$ 1,166,017	\$ 243,158	(\$111,049)
Workforce development	19,824,899	20,643,600	355,278	690,244
Aging services	3,052,354	3,810,117	(2,109)	(14,862)
Emergency management	1,236,352	1,237,727	(175,813)	(387,091)
Emergency communications	1,786,948	1,687,363	(99,228)	117,995

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, 2021 was \$2,965,826 of which \$937,092 was unassigned and had a decrease of \$41,762 in the fiscal year. This is primarily the operating fund for the PRPC. The assigned fund balance of \$1,622,449 had an increase of \$316,102 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 \$406,285 is restricted for use in the micro-loan programs of the PRPC and had an increase of \$526.

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 2021, \$20,160,177 of funds were expended for these purposes which was a decrease of \$1,173,667, following an increase of \$4,151,313 from the previous year. Most of this fluctuation is attributable to the additional funding due to the COVID pandemic. This program, as well as most of the special revenue fund programs, is on a cost reimbursement basis.

Proprietary Funds

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

General Fund Budgetary Highlights

The PRPC budget is prepared based upon the various grants and contracts estimated to be in effect for the fiscal year. Although this budget is not legally adopted, it is submitted to the membership at the General Assembly meeting for their approval and adoption. Included in the body of this report is a comparison of that budget to actuals for the year 2021 on pages 189 - 190.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the PRPC had invested in capital assets totaling \$3,733,967 including land, equipment, buildings, and vehicles. (See Table A-4.) In 1992, the PRPC purchased the land and building located in Amarillo, Texas for the benefit of providing economical office space for the various programs. In 2015, land was purchased in the amount of \$18,000 for the emergency management program. This year additional land was purchased for a new tower site. See note 4 on page 42 of the basic financial statements for additional information related to capital assets.

**Table A-4
Capital Assets**

	Governmental Activities	
	2021	2020
Land	\$ 168,247	\$ 137,633
Buildings, systems and improvements, net	205,691	249,718
Furniture and equipment, net	3,360,029	3,440,891
Total	<u>\$ 3,733,967</u>	<u>\$ 3,828,242</u>

Long-term Debt

At year-end, the PRPC had a \$239,066 note outstanding to finance office building improvements as shown in Table A-5. See note 8 on pages 44-45 of the basic financial statements for additional information related to long-term debt activity.

**Table A-5
Outstanding Debt**

	Governmental Activities	
	2021	2020
Note payable - due in less than one year	\$ 69,974	\$ 66,758
Note payable - due in more than one year	169,092	239,065
Total	<u>\$ 239,066</u>	<u>\$ 305,823</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- In 2021, membership dues for the PRPC, which are based on 8.5 cents per capita from the 2010 census remained fairly constant at \$68,295. The 2022 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 2022 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 2022, due to continued increased COVID funding.

Those indicators that were known when preparing the budget for fiscal year 2021-22 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, 2021

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 3,272,303
Receivables:	
Due from grantors	3,816,338
Accounts	174,672
Other assets	212,644
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	3,565,721
Total assets	<u>11,209,925</u>
Liabilities	
Accounts payable	1,905,823
Unearned grant revenue	1,900,794
Noncurrent liabilities:	
Due in less than one year	107,377
Due in more than one year	606,370
Total liabilities	<u>4,520,364</u>
Net Position	
Net investment in capital assets	3,494,903
Restricted for micro-loan programs	406,285
Unrestricted	2,788,373
Total net position	<u>\$ 6,689,561</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Activities For the Year Ended September 30, 2021

Functions/Programs	Direct Expenses	Indirect Cost Allocation
Primary government:		
Governmental activities:		
General government	\$ 1,884,602	(433,509)
Workforce development	19,663,562	161,337
Aging services	2,945,361	106,993
Emergency communications	1,718,310	68,638
Emergency management	1,198,502	37,850
Water planning development	306,833	1,742
Eviction Diversion	285,525	3,087
Solid waste planning	181,623	5,325
Economic development	253,825	30,093
Criminal justice programs	218,900	5,933
Transportation planning	106,129	12,511
Total governmental activities	28,763,172	-
 Total primary government	 \$ 28,763,172	 -
	General revenues:	
	Membership dues	
	Interest income	
	Miscellaneous	
	Total general revenues	
	Change in net position	
	Net position - beginning	
	Net position - ending	

See accompanying notes to the basic financial statements.

Expenses After Allocation of Indirect Costs	Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Local Contracts and In-kind	Operating Grants and Contributions	Total Governmental Activities
1,451,093	1,694,251	-	243,158
19,824,899	317,930	19,842,247	335,278
3,052,354	628,743	2,421,502	(2,109)
1,786,948	859	1,686,861	(99,228)
1,236,352	-	1,060,539	(175,813)
308,575	-	309,404	829
288,612	-	296,326	7,714
186,948	-	188,483	1,535
283,918	50,036	241,735	7,853
224,833	10,735	215,367	1,269
118,640	-	121,307	2,667
<u>28,763,172</u>	<u>2,702,554</u>	<u>26,383,771</u>	<u>323,153</u>
<u>28,763,172</u>	<u>2,702,554</u>	<u>26,383,771</u>	<u>323,153</u>
			68,295
			9,996
			10,355
			<u>88,646</u>
			411,799
			6,277,762
			<u>\$ 6,689,561</u>

FUND FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Balance Sheet - Governmental Funds September 30, 2021

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 2,817,881	125,306	-	29,363	2,972,550
Receivables (net):					
Accounts receivable	159,624	3,353	90	955	164,022
Due from grantors	-	2,366,499	800,460	649,379	3,816,338
Due from other funds	1,061,351	-	-	-	1,061,351
Other assets	112,441	54,364	-	42,836	209,641
Total assets	\$ 4,151,297	2,549,522	800,550	722,533	8,223,902
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 93,978	1,329,736	118,554	339,114	1,881,382
Due to other funds	474,681	-	656,964	316,139	1,447,784
Unearned grant revenue	616,812	1,219,786	25,032	39,164	1,900,794
Total liabilities	1,185,471	2,549,522	800,550	694,417	5,229,960
Fund balances:					
Restricted	406,285	-	-	-	406,285
Assigned	1,622,449	-	-	28,116	1,650,565
Unassigned	937,092	-	-	-	937,092
Total fund balances	2,965,826	-	-	28,116	2,993,942
Total liabilities and fund balances	\$ 4,151,297	2,549,522	800,550	722,533	8,223,902

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, 2021

Total fund balances - governmental funds \$ 2,993,942

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

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

Gross capital assets	\$ 9,736,341	
Related accumulated depreciation	<u>6,459,395</u>	3,276,947

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. 10,650

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. 408,022

Total net position - governmental activities \$ 6,689,561

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, 2021

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Other Governmental Funds	Total Governmental Funds
Revenues					
Intergovernmental grants and contracts	\$ -	19,842,247	2,421,502	4,120,022	26,383,771
Local cash and in-kind	1,652,023	317,930	488,488	50,895	2,509,336
Program income:					
PRPC	20,643	-	7,743	10,735	39,121
Subcontractor	-	-	132,512	-	132,512
Membership dues	68,295	-	-	-	68,295
Interest income	9,632	-	-	364	9,996
Miscellaneous	21,585	-	-	-	21,585
Total revenues	<u>1,772,178</u>	<u>20,160,177</u>	<u>3,050,245</u>	<u>4,182,016</u>	<u>29,164,616</u>
Expenditures					
General government	1,895,103	-	-	-	1,895,103
Workforce development	-	19,998,841	-	-	19,998,841
Aging services	-	-	2,977,645	-	2,977,645
Emergency management	-	-	-	1,010,984	1,010,984
Emergency communications	-	-	-	1,619,088	1,619,088
Water planning development	-	-	-	307,819	307,819
Solid waste planning	-	-	-	183,358	183,358
Transportation planning	-	-	-	110,120	110,120
Economic development	-	-	-	261,678	261,678
Criminal justice programs	-	-	-	220,169	220,169
Eviction diversion	-	-	-	293,239	293,239
Total expenditures	<u>1,895,103</u>	<u>19,998,841</u>	<u>2,977,645</u>	<u>4,006,455</u>	<u>28,878,044</u>
Excess of revenues over (under) expenditures	(122,925)	161,336	72,600	175,561	286,572
Other financing sources (uses):					
Transfers in	433,510	-	34,394	1,325	469,229
Transfers out	(35,719)	(161,336)	(106,994)	(165,180)	(469,229)
Net change in fund balances	274,866	-	-	11,706	286,572
Fund balances, beginning	<u>2,690,960</u>	<u>-</u>	<u>-</u>	<u>16,410</u>	<u>2,707,370</u>
Fund balances, ending	<u>\$ 2,965,826</u>	<u>-</u>	<u>-</u>	<u>28,116</u>	<u>2,993,942</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, 2021

Net change in fund balances - total governmental funds		\$ 286,572
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	\$ 751,381	
Depreciation expense for the year	<u>827,505</u>	(76,123)
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.		(5,544)
Revenues that are not available to pay current obligations are not reported in the governmental funds, but are presented in the Statement of Activities.		(1,187)
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>208,081</u>
Change in net position of governmental activities		<u>\$ 411,799</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Net Position Proprietary Fund September 30, 2021

	Governmental Activities Internal Service Fund
Assets	
Current assets:	
Cash	\$ 299,753
Due from other funds	474,681
Other current assets	3,002
Total current assets	<u>777,436</u>
Noncurrent assets:	
Capital assets not being depreciated	168,247
Capital assets net of accumulated depreciation	288,774
Total noncurrent assets	<u>457,021</u>
Total assets	<u>1,234,457</u>
Liabilities	
Current liabilities:	
Accounts payable - trade	24,441
Due to other funds	88,247
Accrued expenses - due in less than one year	37,403
Loan payable - due in less than one year	69,974
Total current liabilities	<u>220,065</u>
Noncurrent liabilities:	
Accrued expenses - due in more than one year	437,278
Loan payable - due in more than one year	169,092
Total noncurrent liabilities	<u>606,370</u>
Total liabilities	<u>826,435</u>
Net Position	
Net investment in capital assets	217,955
Unrestricted	190,067
Total net position	<u>\$ 408,022</u>

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Fund For the Year Ended September 30, 2021

	Governmental Activities Internal Service Fund
Operating revenues:	
Charges for services	\$ 1,114,214
Local Resources	3,600
Rent income	7,942
Total operating revenues	<u>1,125,756</u>
Operating expenses:	
Salaries and benefits	610,005
Travel	5,263
Supplies and materials	13,383
Equipment rental and maintenance	109,553
Utilities	37,238
Communications	9,385
Insurance	12,236
Depreciation	69,459
Contract services	28,207
Furniture & Equipment Over \$5,000	-
Miscellaneous expenses	9,962
Total operating expenses	<u>904,691</u>
Income from operations	<u>221,065</u>
Non-operating expense:	
Interest	<u>(12,983)</u>
Change in net position	208,082
Total net position - beginning	<u>199,940</u>
Total net position - ending	<u>\$ 408,022</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, 2021

	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from service users	\$ 1,117,814
Cash received from tenants	7,942
Cash payments to employees	(610,005)
Cash payments for goods and services	(226,305)
Net cash provided by operating activities	289,446
Cash flows from capital and related financing activities:	
Payments for interest on mortgage debt	(12,983)
Repayment of mortgage debt principal	(66,757)
Purchase of capital assets	(26,239)
Net cash used by capital and related financing activities	(105,978)
Net Increase in cash	183,468
Cash, beginning of year	116,285
Cash, end of year	\$ 299,753
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	\$ 221,065
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	69,459
Change in current assets and liabilities:	
Other current assets	10,937
Accrued liabilities	(12,015)
Total adjustments	68,381
Net cash provided by operating activities	\$ 289,446

See accompanying notes to the basic financial statements.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements September 30, 2021

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, 2021

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

B. Government-wide and Fund Financial Statements

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

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

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

The Commission reports the following major Governmental Funds:

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

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

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2021

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

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

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

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

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

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

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.)
September 30, 2021

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

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

D. Cash Match Allocations

In accordance with terms and provisions of the various grant contracts, the Commission is generally required to provide a specified percentage of matching funds to support the grant programs. Matching funds of \$35,719 have been reported as transfers from the General Fund to the major and other governmental funds in the accompanying basic financial statements.

E. Local In-kind Services and Cash Match

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

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

F. Employees' Pension Plan

Substantially all of the Commission's 40 plus employees are covered by a single employer money purchase plan, which is a defined contribution pension plan. The Commission is required to contribute 14% of each employee's gross pay to the plan. Employees are required to contribute 5%. Employees are fully vested immediately to the extent of their contributions and are vested in the contributions made by the Commission at 20% per year of service and are fully vested at the end of five years. Effective December 1, 1996, the Commission transferred responsibility for plan administration to Heritage Square Retirement Corporation and adopted Heritage Square's prototype plan. Under this arrangement, employees deal directly with Heritage Square in all matters except for transfer of contributions. Upon payment of its annual contribution to the plan, the Commission has no further liability relating to pension matters. The amount of the contribution is not based on an actuarial determination.

The Commission's total payroll and covered payroll in fiscal year 2021 were both approximately \$2.6 million. During the year, the Commission contributed approximately \$375,200 (14% of covered payroll) to the plan, and its employees made contributions of approximately \$134,030 (5% of covered payroll).

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2021

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

G. Indirect Cost Rate

Administrative costs not directly allocable to specific projects are recorded in the General Fund and charged as indirect costs to different programs. Such costs are recorded as transfers from the major and other governmental funds to the General Fund in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.

Indirect costs are collected from the various funds based upon an indirect cost rate applied to eligible expenditures. The Commission's indirect cost rate is based upon prior cost experience. In 2021, the Commission submitted its indirect cost plan to its federal cognizant agency, Texas Workforce Commission and the United State Department of Commerce, Economic Development Administration.

H. Capital Assets

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

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

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

	<u>Years</u>
Building and improvements	15 – 30
Furniture and equipment	3 – 4

I. Unearned Revenues

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

J. Governmental Fund Balances and Proprietary Fund Net Position

Governmental Fund balances are classified as follows:

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The Commission had no nonspendable fund balance as of September 30, 2021.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2021

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

Restricted fund balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. The restricted fund balance of \$406,285 is the amount of funds advanced to the Commission by local banks or other entities, along with applicable earnings set aside to be used in the program, pursuant to the Community Reinvestment Act for the purpose of funding low-interest financing for low and medium income businesses.

Committed fund balance – represents amounts that can only be used for a specific purpose because of a formal action (passage of resolution) by the Commission's Board of Directors. Committed amounts cannot be used for any other purpose unless the Board of Directors removes those constraints by taking the same type of formal action. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. The Commission had no committed fund balances as of September 30, 2021.

Assigned fund balance – represents amounts which the Commission intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Board of Directors or by the Finance Director to whom the Board delegated authority when passage of the fund balance classification and reporting policy was adopted. The assigned balance in the General Fund was \$1,622,429 as of September 30, 2021.

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 \$937,092 as of September 30, 2021.

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

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

K. Cash and Cash Equivalents

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2021

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, 2021, the carrying amounts of deposits of the above accounts carried in the name of the Commission were \$3,272,303 while the bank balances were \$3,395,688. 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, 2021

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, 2021

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 is as follows:

<u>Primary Government</u> Governmental Activities:	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 137,633	\$ 30,614	\$ -	\$ 168,247
Capital assets being depreciated:				
Building and improvements	1,240,737			1,240,737
Furniture and equipment	<u>9,429,857</u>	<u>777,617</u>	<u>241,009</u>	<u>9,966,465</u>
Total capital assets being depreciated	<u>10,670,594</u>	<u>777,617</u>	<u>241,009</u>	<u>11,207,202</u>
Less accumulated depreciation for:				
Building and improvements	991,019	44,027	-	1,035,046
Furniture and equipment	<u>5,988,965</u>	<u>852,937</u>	<u>235,466</u>	<u>6,606,436</u>
Total accumulated depreciation	<u>6,979,984</u>	<u>896,964</u>	<u>235,466</u>	<u>7,641,482</u>
Total capital assets being depreciated, net	<u>3,690,610</u>	<u>(119,347)</u>	<u>5,544</u>	<u>3,565,720</u>
Governmental activities capital assets, net	<u>\$3,828,243</u>	<u>\$ (88,733)</u>	<u>\$ 5,544</u>	<u>\$3,733,967</u>

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

General Government	\$ 96,463
Workforce Development	272,399
Emergency Communications	118,222
Emergency Management	<u>409,880</u>
Total depreciation expense – governmental activities	<u>\$896,964</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2021

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, 2021, no new loans were issued to qualified borrowers through these programs. Interest income totaling \$8,157 was received. The Commission can use \$6,341 to offset general expenditures and the other \$1,816 is reinvested into the program. No loans were in default as of September 30, 2021.

Based on an analysis of each outstanding loan at September 30, 2021, management has established an allowance for bad debts of \$11,760 relative to the \$115,765 of loans outstanding as of September 30, 2021. The net outstanding balance, \$104,005 at September 30, 2021, 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, 2021, the due to and due from other funds consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$1,061,351	\$474,681
Texas Health and Human Services Commission	-	656,964
Other Governmental Funds	-	316,139
Internal Service Fund	<u>474,681</u>	<u>88,248</u>
Totals	<u>\$1,536,032</u>	<u>\$1,536,032</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, 2021

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

2. Transfers To and From Other Funds

Transfers to and from other funds during 2020-21 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 165,180	Indirect cost allocations
Texas Health and Human Services Commission	General Fund	106,994	Indirect cost allocations
Texas Workforce Commission	General Fund	161,336	Indirect cost allocations
General Fund	Texas Health and Human Services Commission	34,394	Cash match requirements
General Fund	Texas Department of Transportation	1,325	Cash match requirements
Total		<u>\$469,229</u>	

NOTE 7 - LEASE COMMITMENTS

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

2022	\$ 2,624
2023	<u>3,497</u>
Totals	<u>\$ 6,121</u>

Lease expense incurred for 2021 under all non-cancellable operating leases was \$9,330. Such amount is included in equipment rental and maintenance, primarily in the Internal Service and Special Revenue Funds. In addition, approximately \$189,972 of satellite office rental not governed by long-term contracts is included in workforce center costs of certain Texas Workforce Commission programs

NOTE 8 - LONG-TERM OBLIGATIONS

The Commission has financed the acquisition of its office building and improvements through long-term borrowings. In addition, the Commission has a liability for compensated absences. Activity for the year ended September 30, 2021 is as follows:

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2021

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
4.65% real estate lien note, due 11/11/24, including interest, secured by lien on real property	\$305,823	\$ -	\$ 66,758	\$239,066	\$69,974
Compensated absences (Note 9) *	<u>463,995</u>	<u>270,288</u>	<u>259,602</u>	<u>474,681</u>	<u>37,403</u>
Total long-term obligations	<u>\$769,818</u>	<u>\$270,288</u>	<u>\$326,360</u>	<u>\$713,747</u>	<u>\$107,377</u>

* Compensated absences are liquidated by the Internal Service Fund.

Debt service requirements of the note for the years subsequent to September 30, 2021 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 69,974	\$ 9,767	\$ 79,741
2023	73,345	6,396	79,741
2024	76,870	2,871	79,741
2025	<u>18,876</u>	<u>203</u>	<u>19,079</u>
Total	<u>\$239,066</u>	<u>\$19,237</u>	<u>\$258,302</u>

Interest expense incurred on the note for 2021 was \$12,983. The Internal Service Fund is used to repay this note.

NOTE 9 - ACCRUED VACATION AND SICK LEAVE

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

The maximum annual accumulation of vacation leave is 30 working days per year. The maximum accumulation of vacation leave is equal to two years accrual. One-half of the annual leave accrued in excess of the maximum accumulation has been deposited in an individual deferred compensation account (Note 10).

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

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2021

NOTE 9 - ACCRUED VACATION AND SICK LEAVE (CONT'D.)

Accrued annual vacation leave and sick leave included in the accrued expenses/expenditures caption in the government-wide statement of net position and the governmental activities Internal Service Fund statement of net position was \$474,681 at September 30, 2021. All compensated absences for vacation and sick leave are advance funded to ensure funds are available.

NOTE 10 - DEFERRED COMPENSATION PLAN

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

During 1997 changes were made in laws governing IRS Code Section 457 deferred compensation plans requiring certain plan amendments by the Commission whereby the Commission became trustee of the plan assets which are held by ICMA Retirement Corporation, an independent administrator which makes all investment decisions. These assets are invested for the sole benefit of plan participants and their beneficiaries and may not be diverted for any other use.

In management's opinion, the Commission has no liability under the plan once the appropriate payments are made.

NOTE 11 - CONTINGENCIES

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

NOTE 12 - RISK MANAGEMENT

The Commission manages its risk from losses arising from physical damage to its assets or those purchased through state and federal grants, as well as claims and judgments, which may arise from employees or others (including worker's compensation claims) through the purchase of commercial insurance. During the year ended September 30, 2021, 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, 2021.

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Financial Statements (Cont'd.) September 30, 2021

NOTE 13 – RESTRICTED AND ASSIGNED FUND BALANCES

Amounts reported as restrictions and assignments of fund balance at September 30, 2021 on the balance sheet – governmental funds consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Restricted:</u>			
Microloan Programs	\$ <u>406,285</u>	\$ <u>-</u>	\$ <u>406,285</u>
<u>Assigned:</u>			
Local Cash	\$1,063,600	\$ -	\$1,063,600
Intergovernmental Grants and Contracts	240,594	28,116	268,710
Other	<u>318,235</u>	<u>-</u>	<u>318,235</u>
Total Assigned	<u>\$1,622,429</u>	<u>\$28,116</u>	<u>\$1,650,545</u>

COMBINING FINANCIAL STATEMENTS

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2021

	Office of the Governor Homeland Security Grant Division	Commission on State Emergency Communications	Texas Water Development Board	Texas Department of Public Safety
Assets				
Cash and cash equivalents	\$ -	-	28,181	-
Receivables (net):				
Accounts receivable	-	715	-	-
Due from grantors	131,867	206,214	92,521	38,745
Other assets	399	42,437	-	-
Total assets	\$ 132,266	249,366	120,702	38,745
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 5,879	187,004	95,167	2,998
Due to other funds	126,387	48,733	-	7,631
Unearned revenue	-	13,629	25,535	-
Total liabilities	132,266	249,366	120,702	10,629
Fund balances:				
Assigned	-	-	-	28,116
Total fund balances	-	-	-	28,116
Total liabilities and fund balances	\$ 132,266	249,366	120,702	38,745

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Commerce</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Texas Department of Housing and Community Affairs</u>	<u>Total Nonmajor Governmental Funds</u>
1,182	-	-	-	-	29,363
-	-	-	240	-	955
3,840	60,756	14,714	100,722	-	649,379
-	-	-	-	-	42,836
<u>5,022</u>	<u>60,756</u>	<u>14,714</u>	<u>100,962</u>	<u>-</u>	<u>722,533</u>
5,022	-	8	43,036	-	339,114
-	60,756	14,706	57,926	-	316,139
-	-	-	-	-	39,164
<u>5,022</u>	<u>60,756</u>	<u>14,714</u>	<u>100,962</u>	<u>-</u>	<u>694,417</u>
-	-	-	-	-	28,116
-	-	-	-	-	28,116
<u>5,022</u>	<u>60,756</u>	<u>14,714</u>	<u>100,962</u>	<u>-</u>	<u>722,533</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2021

	Office of the Governor Homeland Security Grant Division	Commission on State Emergency Communications	Texas Water Development Board	Texas Department of Public Safety
Revenues				
Intergovernmental grants and contracts	\$ 742,554	1,686,861	309,404	317,985
Local cash and in-kind	-	859	-	-
Program income:				
PRPC	-	-	-	-
Interest income	-	6	158	-
Total revenues	<u>742,554</u>	<u>1,687,726</u>	<u>309,562</u>	<u>317,985</u>
Expenditures				
Emergency communications	-	1,619,088	-	-
Water development planning	-	-	307,819	-
Emergency management	706,439	-	-	304,545
Solid waste planning	-	-	-	-
Transportation planning	-	-	-	-
Economic development	-	-	-	-
Criminal justice programs	-	-	-	-
Eviction diversion	-	-	-	-
Total expenditures	<u>706,439</u>	<u>1,619,088</u>	<u>307,819</u>	<u>304,545</u>
Excess of revenues over (under) expenditures	36,115	68,638	1,743	13,440
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	<u>(36,115)</u>	<u>(68,638)</u>	<u>(1,743)</u>	<u>(1,734)</u>
Net change in fund balances	-	-	-	11,706
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,410</u>
Fund balances, ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>28,116</u>

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Commerce</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Texas Department of Housing and Community Affairs</u>	<u>Total Nonmajor Governmental Funds</u>
188,483	121,307	241,735	215,367	296,326	4,120,022
-	-	50,036	-	-	50,895
-	-	-	10,735	-	10,735
200	-	-	-	-	364
<u>188,683</u>	<u>121,307</u>	<u>291,771</u>	<u>226,102</u>	<u>296,326</u>	<u>4,182,016</u>
-	-	-	-	-	1,619,088
-	-	-	-	-	307,819
-	-	-	-	-	1,010,984
183,358	-	-	-	-	183,358
-	110,120	-	-	-	110,120
-	-	261,678	-	-	261,678
-	-	-	220,169	-	220,169
-	-	-	-	293,239	293,239
<u>183,358</u>	<u>110,120</u>	<u>261,678</u>	<u>220,169</u>	<u>293,239</u>	<u>3,713,216</u>
5,325	11,187	30,093	5,933	3,087	175,561
-	1,325	-	-	-	1,325
<u>(5,325)</u>	<u>(12,512)</u>	<u>(30,093)</u>	<u>(5,933)</u>	<u>(3,087)</u>	<u>(165,180)</u>
-	-	-	-	-	11,706
-	-	-	-	-	16,410
-	-	-	-	-	28,116

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.

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.

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.

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

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

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.

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.

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

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

Texas Department of Housing & Community Affairs - To account for grant funds from the U.S. Department of Health & Human Services for implementation of an eviction diversion pilot program. 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 64 - 187 to conform to grant reporting requirements but have been classified as transfers to and from the general fund in the combining statement of revenues and expenditures on pages 59 - 60.

PANHANDLE REGIONAL PLANNING COMMISSION

Combining Balance Sheet - All Special Revenue Funds

September 30, 2021

	<u>Texas Workforce Commission</u>	<u>Texas Health and Human Services Commission</u>	<u>Office of the Governor Homeland Security Grant Division</u>	<u>Commission on State Emergency Communications</u>	<u>Texas Water Development Board</u>	<u>Texas Department of Public Safety</u>
Assets						
Cash	\$ 125,306	-	-	-	28,181	-
Due from grantor agencies	2,366,499	800,460	131,867	206,214	92,521	38,745
Accounts receivable	3,353	90	-	715	-	-
Other assets	54,364	-	399	42,437	-	-
Total assets	<u>\$ 2,549,522</u>	<u>800,550</u>	<u>132,266</u>	<u>249,366</u>	<u>120,702</u>	<u>38,745</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,329,736	118,554	5,879	187,004	95,167	2,998
Due to general fund	-	656,964	126,387	48,733	-	7,631
Unearned revenue	1,219,786	25,032	-	13,629	25,535	-
Total liabilities	<u>2,549,522</u>	<u>800,550</u>	<u>132,266</u>	<u>249,366</u>	<u>120,702</u>	<u>10,629</u>
Fund balances:						
Assigned	-	-	-	-	-	28,116
Total liabilities and fund balances	<u>\$ 2,549,522</u>	<u>800,550</u>	<u>132,266</u>	<u>249,366</u>	<u>120,702</u>	<u>38,745</u>

<u>Texas Commission on Environmental Quality</u>	<u>Texas Department of Transportation</u>	<u>U.S. Department of Commerce</u>	<u>Office of the Governor Criminal Justice Division</u>	<u>Texas Department of Housing and Community Affairs</u>	<u>Total</u>
1,182	-	-	-	-	154,669
3,840	60,756	14,714	100,722	-	3,816,338
-	-	-	240	-	4,398
-	-	-	-	-	97,200
<u>5,022</u>	<u>60,756</u>	<u>14,714</u>	<u>100,962</u>	<u>-</u>	<u>4,072,605</u>
5,022	-	8	43,036	-	1,787,404
-	60,756	14,706	57,926	-	973,103
-	-	-	-	-	1,283,982
<u>5,022</u>	<u>60,756</u>	<u>14,714</u>	<u>100,962</u>	<u>-</u>	<u>4,044,489</u>
-	-	-	-	-	28,116
<u>5,022</u>	<u>60,756</u>	<u>14,714</u>	<u>100,962</u>	<u>-</u>	<u>4,072,605</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

Year ended September 30, 2021

	Texas Workforce Commission	Texas Health and Human Services Commisison	Office of the Governor Homeland Security Grant Division	Commission on State Emergency Communications	Texas Water Development Board
Revenues:					
Federal grants	\$ -	-	-	-	-
State grants:					
Federal flow-through	17,368,728	2,266,648	475,199	-	-
Non-federal	2,473,519	154,854	267,355	1,686,861	309,404
Local cash and in-kind	317,930	488,488	-	859	-
Program income:					
PRPC	-	7,743	-	-	-
Subcontractor	-	132,512	-	-	-
Interest income	-	-	-	6	158
Total revenues	<u>20,160,177</u>	<u>3,050,245</u>	<u>742,554</u>	<u>1,687,726</u>	<u>309,562</u>
Expenditures - Current:					
Salaries and benefits	557,234	699,957	255,049	426,173	4,843
Travel	2,558	4,823	3,268	3,315	1,842
Supplies and materials	(38,029)	7,824	306	9,668	-
Internal service charges	429,745	183,060	43,740	139,170	5,590
Equipment rental and maintenance	220	-	-	2,129	-
Miscellaneous and other costs	39,551	34,712	11,687	16,395	2,875
Client payments	328,112	-	-	-	-
Client supportive services	12,611,258	1,543,529	-	-	-
Client training	1,178,923	-	-	-	-
Local cash, in-kind and program income	337,930	365,497	-	-	-
Subcontractor costs	3,505,427	132,513	158,671	-	292,669
Workforce center costs	785,631	-	-	-	-
9-1-1 system expenditures	-	-	-	1,018,743	-
Capital outlay	260,281	5,730	233,718	3,495	-
Total expenditures	<u>19,998,841</u>	<u>2,977,645</u>	<u>706,439</u>	<u>1,619,088</u>	<u>307,819</u>
Excess (deficiency) of revenues over expenditures	<u>161,336</u>	<u>72,600</u>	<u>36,115</u>	<u>68,638</u>	<u>1,743</u>
Other financing sources (uses):					
Transfers from other funds	-	34,394	-	-	-
Transfers to other funds	(161,336)	(106,994)	(36,115)	(68,638)	(1,743)
Total other financing sources (uses)	<u>(161,336)</u>	<u>(72,600)</u>	<u>(36,115)</u>	<u>(68,638)</u>	<u>(1,743)</u>
Excess revenues and other sources over (under) expenditures and other uses	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Texas Department of Public Safety	Texas Commission on Environmental Quality	Texas Department of Transportation	U.S. Department of Commerce	Office of the Governor Criminal Justice Division	Texas Department of Housing and Community Affairs	Total
-	-	-	241,735	-	-	241,735
317,985	-	121,307	-	75,749	296,326	20,921,942
-	188,483	-	-	139,618	-	5,220,094
-	-	-	50,036	-	-	857,313
-	-	-	-	10,735	-	18,478
-	-	-	-	-	-	132,512
-	200	-	-	-	-	364
<u>317,985</u>	<u>188,683</u>	<u>121,307</u>	<u>291,771</u>	<u>226,102</u>	<u>296,326</u>	<u>27,392,438</u>
3,832	34,194	84,853	203,238	26,855	21,397	2,317,625
-	449	-	6,030	-	-	22,285
-	57	-	1,033	9,167	-	(9,974)
10,929	9,836	22,628	44,529	7,196	5,348	901,771
-	-	-	-	-	-	2,349
321	1,768	1,314	6,848	8,370	97	123,938
-	-	-	-	-	-	328,112
-	-	-	-	-	-	14,154,787
-	-	-	-	-	-	1,178,923
-	-	-	-	-	-	703,427
289,463	137,054	1,325	-	168,581	266,397	4,952,100
-	-	-	-	-	-	785,631
-	-	-	-	-	-	1,018,743
-	-	-	-	-	-	503,224
<u>304,545</u>	<u>183,358</u>	<u>110,120</u>	<u>261,678</u>	<u>220,169</u>	<u>293,239</u>	<u>26,982,941</u>
<u>13,440</u>	<u>5,325</u>	<u>11,187</u>	<u>30,093</u>	<u>5,933</u>	<u>3,087</u>	<u>409,497</u>
-	-	1,325	-	-	-	35,719
<u>(1,734)</u>	<u>(5,325)</u>	<u>(12,512)</u>	<u>(30,093)</u>	<u>(5,933)</u>	<u>(3,087)</u>	<u>(433,510)</u>
<u>(1,734)</u>	<u>(5,325)</u>	<u>(11,187)</u>	<u>(30,093)</u>	<u>(5,933)</u>	<u>(3,087)</u>	<u>(397,791)</u>
11,706	-	-	-	-	-	11,706
16,410	-	-	-	-	-	16,410
<u>28,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,116</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, 2021

	<u>WIOA</u>	<u>Child Care</u>	<u>Other Programs</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 3,009,420	12,946,678	1,412,630	17,368,728
Non-federal	-	2,040,894	432,625	2,473,519
Local cash and in-kind	<u>337,930</u>	<u>(20,000)</u>	<u>-</u>	<u>317,930</u>
Total Revenues	<u>3,347,350</u>	<u>14,967,572</u>	<u>1,845,255</u>	<u>20,160,177</u>
Expenditures:				
Current				
Salaries and benefits	79,708	398,901	78,625	557,234
Travel	810	976	772	2,558
Supplies and materials	(39,627)	1,232	366	(38,029)
Internal service charges	130,812	224,318	74,615	429,745
Equipment rental and maintenance	-	220	-	220
Miscellaneous and other costs	10,246	18,346	10,959	39,551
Indirect cost allocation	34,125	90,073	37,138	161,336
Client payments	256,055	59	71,998	328,112
Client supportive services	75,483	12,490,734	45,041	12,611,258
Client training	846,990	200,496	131,437	1,178,923
Local cash and in-kind	337,930	-	-	337,930
Subcontractor costs	1,157,120	1,271,259	1,077,048	3,505,427
Workforce center costs	198,358	270,220	317,053	785,631
Capital outlay	<u>259,340</u>	<u>738</u>	<u>203</u>	<u>260,281</u>
Total Expenditures	<u>3,347,350</u>	<u>14,967,572</u>	<u>1,845,255</u>	<u>20,160,177</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, 2021

	2021 Trade Act	2020 High Demand	2021 High Demand	2019 Adult	2020 Adult	2021 Adult	2020 Rapid Response	2021 Rapid Response
Revenues:								
State grants								
Federal flow-through	\$ 15,877	149,810	79,844	43,504	448,276	191,493	2,826	1,251
Local cash and in-kind	-	151,449	70,816	-	-	-	-	-
Total Revenues	15,877	301,259	150,660	43,504	448,276	191,493	2,826	1,251
Expenditures:								
Current								
Salaries and benefits	-	-	-	5,792	9,728	2,591	-	-
Travel	-	-	-	59	135	43	-	-
Supplies and materials	-	-	-	23	83	-	-	-
Internal service charges	162	-	-	19,423	8,423	1,215	-	-
Miscellaneous and other costs	-	-	-	1,692	1,011	262	-	-
Indirect cost allocation	19	-	-	3,118	5,075	586	-	-
Client payments	-	-	-	-	-	-	-	-
Client supportive services	-	-	-	-	30,674	17,273	-	-
Client training	15,696	28,450	42,274	-	237,018	162,647	-	-
Local cash and in-kind	-	151,449	70,816	-	-	-	-	-
Subcontractor costs	-	-	-	13,397	90,013	4,339	2,826	1,251
Workforce center costs	-	-	-	-	66,055	2,537	-	-
Capital outlay	-	121,360	37,570	-	61	-	-	-
Total Expenditures	15,877	301,259	150,660	43,504	448,276	191,493	2,826	1,251
Excess of revenues over expenditures	-	-	-	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-	-	-	-
Fund balance end of year	\$ -	-	-	-	-	-	-	-

2021 Reemploy- ment	2019 Youth	2020 Youth	2021 Youth	Disaster Recovery Dislocated Worker COVID-19	Alternative Funding for Statewide Activities	2019 Dislocated Worker	2020 Dislocated Worker	2021 Dislocated Worker	COVID-19 Response	Total
132,738	53,890	383,176	110,912	486,016	103,503	75,596	688,721	13,284	28,703	3,009,420
-	-	-	-	-	115,665	-	-	-	-	337,930
132,738	53,890	383,176	110,912	486,016	219,168	75,596	688,721	13,284	28,703	3,347,350
-	5,861	7,714	2,426	22,934	804	7,729	10,883	3,246	-	79,708
68	59	118	45	-	-	78	165	40	-	810
17	24	93	-	-	(40,014)	31	116	-	-	(39,627)
8,006	19,652	7,925	1,265	19,512	3,564	25,918	11,572	1,220	2,955	130,812
309	1,713	919	274	244	12	2,259	1,296	255	-	10,246
2,608	3,154	5,144	591	4,909	(4,098)	4,160	7,798	795	266	34,125
-	-	9,031	-	233,487	-	-	9,600	3,937	-	256,055
-	293	6,894	4,579	5,285	-	-	9,897	588	-	75,483
-	(293)	77,269	79,127	92,230	43,039	-	61,204	3,203	5,126	846,990
-	-	-	-	-	115,665	-	-	-	-	337,930
99,262	23,427	229,956	15,761	107,415	-	35,421	513,052	-	21,000	1,157,120
22,468	-	38,041	6,844	-	-	-	63,057	-	(644)	198,358
-	-	72	-	-	100,196	-	81	-	-	259,340
132,738	53,890	383,176	110,912	486,016	219,168	75,596	688,721	13,284	28,703	3,347,350
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 15,877	-	15,877
Total Revenues	15,877	-	15,877
Expenditures:			
Current			
Internal service charges	162	-	162
Indirect cost allocation	19	-	19
Client training	15,696	-	15,696
Total Expenditures	15,877	-	15,877
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 857	181	-	181
Direct program-education and training	17,143	15,696	-	15,696
Total cost category	\$ 18,000	15,877	-	15,877

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: High Demand Job Training Program
Grant Number: 0120HJT001 (870)
Grant Term: July 14, 2020 to April 30, 2021

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 149,810	-	149,810
Local cash and in-kind	151,449	-	151,449
Total Revenues	301,259	-	301,259
Expenditures:			
Current			
Client training	28,450	-	28,450
Local cash and in-kind	151,449	-	151,449
Capital outlay	121,360	-	121,360
Total Expenditures	301,259	-	301,259
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, 2021

Grant Name: High Demand Job Training Program
Grant Number: 0120HJT001 (870)
Grant Term: July 14, 2020 to April 30, 2021

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Direct program-education & training	\$ 149,901	149,810	-	149,810
Leveraged funds expended	151,449	151,449	-	151,449
Total cost category	<u>\$ 301,350</u>	<u>301,259</u>	<u>-</u>	<u>301,259</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 79,844	-	79,844
Local cash and in-kind	70,816	-	70,816
Total Revenues	<u>150,660</u>	<u>-</u>	<u>150,660</u>
Expenditures:			
Current			
Client training	42,274	-	42,274
Local cash and in-kind	70,816	-	70,816
Capital outlay	37,570	-	37,570
Total Expenditures	<u>150,660</u>	<u>-</u>	<u>150,660</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>-</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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Direct program-education & training	\$ 150,000	79,844	-	79,844
Leveraged funds expended	70,816	70,816	-	70,816
Total cost category	\$ 220,816	150,660	-	150,660

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 43,504	502,146	545,650
Total Revenues	<u>43,504</u>	<u>502,146</u>	<u>545,650</u>
Expenditures:			
Current			
Salaries and benefits	5,792	21,093	26,885
Travel	59	1,128	1,187
Supplies and materials	23	4,211	4,234
Internal service charges	19,423	16,383	35,806
Equipment rental and maintenance	-	15	15
Miscellaneous and other costs	1,692	2,231	3,923
Indirect cost allocation	3,118	6,009	9,127
Client supportive services	-	26,954	26,954
Client training	-	343,727	343,727
Subcontractor costs	13,397	29,098	42,495
Workforce center costs	-	14,664	14,664
Capital outlay	-	36,633	36,633
Total Expenditures	<u>43,504</u>	<u>502,146</u>	<u>545,650</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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 53,040	28,668	24,372	53,040
Direct program-career services	79,892	13,397	66,495	79,892
Direct program-education and training	343,774	-	343,774	343,774
Monitoring	1,525	1,439	86	1,525
Program management & support	21,861	-	21,861	21,861
Subrecipient operating costs	18,651	-	18,651	18,651
Support services-other	8,580	-	8,580	8,580
Support services-transportation	18,327	-	18,327	18,327
Total cost category	<u>\$ 545,650</u>	<u>43,504</u>	<u>502,146</u>	<u>545,650</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 448,276	-	448,276
Total Revenues	448,276	-	448,276
Expenditures:			
Current			
Salaries and benefits	9,728	-	9,728
Travel	135	-	135
Supplies and materials	83	-	83
Internal service charges	8,423	-	8,423
Miscellaneous and other costs	1,011	-	1,011
Indirect cost allocation	5,075	-	5,075
Client supportive services	30,674	-	30,674
Client training	237,018	-	237,018
Subcontractor costs	90,013	-	90,013
Workforce center costs	66,055	-	66,055
Capital outlay	61	-	61
Total Expenditures	448,276	-	448,276
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 47,732	13,815	-	13,815
Direct program-career services	138,378	138,378	-	138,378
Direct program-education and training	232,520	232,520	-	232,520
Monitoring	504	339	-	339
Program management & support	10,965	10,965	-	10,965
Subrecipient operating costs	17,086	17,086	-	17,086
Support services-other	14,921	14,921	-	14,921
Support services-transportation	15,754	15,754	-	15,754
Transitional jobs	4,498	4,498	-	4,498
Total cost category	<u>\$ 482,358</u>	<u>448,276</u>	<u>-</u>	<u>448,276</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 191,493	-	191,493
Total Revenues	191,493	-	191,493
Expenditures:			
Current			
Salaries and benefits	2,591	-	2,591
Travel	43	-	43
Supplies and materials	-	-	-
Internal service charges	1,215	-	1,215
Equipment rental and maintenance	-	-	-
Miscellaneous and other costs	262	-	262
Indirect cost allocation	586	-	586
Client supportive services	17,273	-	17,273
Client training	162,647	-	162,647
Subcontractor costs	4,339	-	4,339
Workforce center costs	2,537	-	2,537
Capital outlay	-	-	-
Total Expenditures	191,493	-	191,493
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 40,929	586	-	586
Direct program-career services	213,169	2,142	-	2,142
Direct program-education and training	209,148	162,647	-	162,647
Program management & support	10,113	4,111	-	4,111
Subrecipient operating costs	25,271	4,734	-	4,734
Support services-other	11,890	8,708	-	8,708
Support services-transportation	15,637	8,565	-	8,565
Transitional jobs	69	-	-	-
Total cost category	<u>\$ 526,226</u>	<u>191,493</u>	<u>-</u>	<u>191,493</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 2,826	4,097	6,923
Total Revenues	2,826	4,097	6,923
Expenditures:			
Current			
Subcontractor costs	2,826	4,097	6,923
Total Expenditures	2,826	4,097	6,923
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, 2021

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

	<u>Budget</u>	<u>Actual</u>		
		<u>2021</u>	<u>Prior years</u>	<u>Total</u>
Cost category:				
Rapid response	\$ 16,388	2,826	4,097	6,923
Total cost category	<u>\$ 16,388</u>	<u>2,826</u>	<u>4,097</u>	<u>6,923</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
 Grant Number: 0121WOR001 (922)
 Grant Term: July 1, 2021 to June 30, 2023

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 1,251	-	1,251
Total Revenues	1,251	-	1,251
Expenditures:			
Current			
Subcontractor costs	1,251	-	1,251
Total Expenditures	1,251	-	1,251
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, 2021

Grant Name: Workforce Innovation and Opportunity Act - Rapid Response
Grant Number: 0121WOR001 (922)
Grant Term: July 1, 2021 to June 30, 2023

	<u>Budget</u>	<u>Actual</u>		<u>Total</u>
		<u>2021</u>	<u>Prior years</u>	
Cost category: Rapid response	<u>\$ 16,984</u>	<u>1,251</u>	<u>-</u>	<u>1,251</u>
Total cost category	<u>\$ 16,984</u>	<u>1,251</u>	<u>-</u>	<u>1,251</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0121REA001 (931)
 Grant Term: October 1, 2020 to December 31, 2021

	<u>2021</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 132,738	-	132,738
Total Revenues	<u>132,738</u>	<u>-</u>	<u>132,738</u>
Expenditures:			
Current			
Travel	68	-	68
Supplies and materials	17	-	17
Internal service charges	8,006	-	8,006
Miscellaneous and other costs	309	-	309
Indirect cost allocation	2,608	-	2,608
Subcontractor costs	99,262	-	99,262
Workforce center costs	22,468	-	22,468
Total Expenditures	<u>132,738</u>	<u>-</u>	<u>132,738</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, 2021

Grant Name: Reemployment Services and Eligibility Assessment
 Grant Number: 0121REA001 (931)
 Grant Term: October 1, 2020 to December 31, 2021

Cost category:	Budget	Actual		Total
		2021	Prior years	
Administration	\$ 10,232	10,232	-	10,232
Direct program-career services	116,024	116,024	-	116,024
Program management & support	775	775	-	775
Subrecipient operating cost	5,707	5,707	-	5,707
Total cost category	\$ 132,738	132,738	-	132,738

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 53,890	498,177	552,067
Total Revenues	53,890	498,177	552,067
Expenditures:			
Current			
Salaries and benefits	5,861	17,486	23,347
Travel	59	1,111	1,170
Supplies and materials	24	3,850	3,874
Internal service charges	19,652	15,760	35,412
Equipment rental and maintenance	-	15	15
Miscellaneous and other costs	1,713	2,041	3,754
Indirect cost allocation	3,154	6,080	9,234
Client payments	-	82,534	82,534
Client supportive services	293	13,834	14,127
Client training	(293)	118,712	118,419
Subcontractor costs	23,427	200,473	223,900
Workforce center costs	-	7,592	7,592
Capital outlay	-	28,689	28,689
Total Expenditures	53,890	498,177	552,067
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 53,663	29,006	24,657	53,663
Monitoring	1,543	1,456	87	1,543
In school youth:				
Direct program-career services	34,442	15,462	18,980	34,442
Direct program-education & training	17,561	-	17,561	17,561
Program management & support	2,217	-	2,217	2,217
Subrecipient operating costs	1,518	-	1,518	1,518
Support services-other	303	-	303	303
Support services-transportation	1,000	-	1,000	1,000
Work experience	5,342	-	5,342	5,342
Out of school youth:				
Direct program-career services	177,110	7,966	169,144	177,110
Direct program-education & training	100,933	-	100,933	100,933
Program management & support	15,057	-	15,057	15,057
Subrecipient operating costs	14,940	-	14,940	14,940
Support services-other	5,107	-	5,107	5,107
Support services-transportation	5,370	-	5,370	5,370
Support services-work related incentives	2,272	-	2,272	2,272
Work experience	113,689	-	113,689	113,689
Total cost category	\$ 552,067	53,890	498,177	552,067

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		
	2021	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 383,176	4,208	387,384
Total Revenues	383,176	4,208	387,384
Expenditures:			
Current			
Salaries and benefits	7,714	-	7,714
Travel	118	-	118
Supplies and materials	93	-	93
Internal service charges	7,925	-	7,925
Miscellaneous and other costs	919	1	920
Indirect cost allocation	5,144	-	5,144
Client payments	9,031	1,550	10,581
Client supportive services	6,894	-	6,894
Client training	77,269	-	77,269
Subcontractor costs	229,956	2,657	232,613
Workforce center costs	38,041	-	38,041
Capital outlay	72	-	72
Total Expenditures	383,176	4,208	387,384
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 48,383	14,001	-	14,001
Monitoring	511	343	-	343
In school youth:				
Direct program-career services	24,343	24,343	-	24,343
Direct program-education & training	6,723	6,723	-	6,723
Program management & support	1,726	1,443	-	1,443
Subrecipient operating costs	2,262	2,262	-	2,262
Support services-other	247	247	-	247
Support services-transportation	426	426	-	426
Support services-work related incentives	251	251	-	251
Work experience	7,459	2,456	4	2,460
Out of school youth:				
Direct program-career services	223,102	223,102	-	223,102
Direct program-education & training	70,591	70,545	-	70,545
Program management & support	6,189	6,189	-	6,189
Subrecipient operating costs	9,957	9,957	-	9,957
Support services-other	1,740	1,740	-	1,740
Support services-transportation	3,576	3,576	-	3,576
Support services-work related incentives	905	654	-	654
Work experience	80,551	14,918	4,204	19,122
Total cost category	\$ 488,942	383,176	4,208	387,384

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Workforce Innovation and Opportunity Act - Youth

Grant Number: 0121WOY001 (942)

Grant Term: July 1, 2021 to June 30, 2023

		Actual	
	2021	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 110,912	-	110,912
Total Revenues	110,912	-	110,912
Expenditures:			
Current			
Salaries and benefits	2,426	-	2,426
Travel	45	-	45
Internal service charges	1,265	-	1,265
Miscellaneous and other costs	274	-	274
Indirect cost allocation	591	-	591
Client supportive services	4,579	-	4,579
Client training	79,127	-	79,127
Subcontractor costs	15,761	-	15,761
Workforce center costs	6,844	-	6,844
Total Expenditures	110,912	-	110,912
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, 2021

Grant Name: Workforce Innovation and Opportunity Act - Youth

Grant Number: 0121WOY001 (942)

Grant Term: July 1, 2021 to June 30, 2023

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 53,134	591	-	591
In school youth:				
Direct program-career services	29,704	6,447	-	6,447
Direct program-education & training	13,971	10,736	-	10,736
Program management & support	1,738	645	-	645
Subrecipient operating costs	3,008	426	-	426
Support services-other	181	181	-	181
Support services-transportation	500	351	-	351
Support services-work related incentives	804	302	-	302
Out of school youth:				
Direct program-career services	210,153	11,172	-	11,172
Direct program-education & training	89,753	68,391	-	68,391
Program management & support	7,705	3,364	-	3,364
Subrecipient operating costs	15,931	4,560	-	4,560
Support services-other	2,996	832	-	832
Support services-transportation	1,757	855	-	855
Support services-work related incentives	4,367	2,059	-	2,059
Work experience	95,642	-	-	-
Total cost category	\$ 531,344	110,912	-	110,912

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

Grant Number: 0120NDW001 (950)

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 486,016	140,139	626,155
Total Revenues	486,016	140,139	626,155
Expenditures:			
Current			
Salaries and benefits	22,934	1,011	23,945
Internal service charges	19,512	4,040	23,552
Miscellaneous and other costs	244	37	281
Indirect cost allocation	4,909	585	5,494
Client payments	233,487	117,923	351,410
Client supportive services	5,285	681	5,966
Client training	92,230	-	92,230
Subcontractor costs	107,415	15,862	123,277
Total Expenditures	486,016	140,139	626,155
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

Grant Number: 0120NDW001 (950)

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 105,050	45,887	5,636	51,523
Career services	443,048	107,415	15,862	123,277
Education and training	120,328	92,230	-	92,230
Participant fringe benefits	26,873	16,897	9,149	26,046
Participant wages	336,318	216,755	108,811	325,566
Program management & support	5,877	1,603	-	1,603
Supportive services-other	13,006	5,229	681	5,910
Total cost category	<u>\$ 1,050,500</u>	<u>486,016</u>	<u>140,139</u>	<u>626,155</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

Grant Number: 0119WAF001 (960)

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 103,503	202,199	305,702
Local cash and in-kind	115,665	165,186	280,851
Total Revenues	219,168	367,385	586,553
Expenditures:			
Current			
Salaries and benefits	804	15,511	16,315
Travel	-	78	78
Supplies and materials	(40,014)	40,029	15
Internal service charges	3,564	7,002	10,566
Equipment rental and maintenance	-	1	1
Miscellaneous and other costs	12	188	200
Indirect cost allocation	(4,098)	6,861	2,763
Client training	43,039	-	43,039
Local cash and in-kind	115,665	154,206	269,871
Subcontractor costs	-	15,500	15,500
Workforce center costs	-	474	474
Capital outlay	100,196	127,535	227,731
Total Expenditures	219,168	367,385	586,553
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, 2021

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

Grant Number: 0119WAF001 (960)

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 30,816	282	29,656	29,938
Direct program-career services	16,818	-	15,236	15,236
Direct program-education & training	259,790	103,221	156,569	259,790
Subrecipient operating costs	738	-	738	738
Leveraged funds expended	280,851	115,665	165,186	280,851
Total cost category	\$ 589,013	219,168	367,385	586,553

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 75,596	652,394	727,990
Total Revenues	75,596	652,394	727,990
Expenditures:			
Current			
Salaries and benefits	7,729	18,601	26,330
Travel	78	1,458	1,536
Supplies and materials	31	4,103	4,134
Internal service charges	25,918	20,365	46,283
Equipment rental and maintenance	-	20	20
Miscellaneous and other costs	2,259	3,880	6,139
Indirect cost allocation	4,160	8,016	12,176
Client supportive services	-	6,614	6,614
Client training	-	48,588	48,588
Subcontractor costs	35,421	494,390	529,811
Workforce center costs	-	15,202	15,202
Capital outlay	-	31,157	31,157
Total Expenditures	75,596	652,394	727,990
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 70,764	38,254	32,510	70,764
Direct program-career services	243,822	35,421	208,401	243,822
Direct program-education and training	48,675	-	48,675	48,675
Monitoring	2,035	1,921	114	2,035
Program management & support	17,849	-	17,849	17,849
Subrecipient operating costs	18,854	-	18,854	18,854
Support services-other	4,328	-	4,328	4,328
Support services-transportation	2,200	-	2,200	2,200
Transfer:				
Direct program-career services	319,463	-	319,463	319,463
Total cost category	\$ 727,990	75,596	652,394	727,990

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 688,721	-	688,721
Total Revenues	688,721	-	688,721
Expenditures:			
Current			
Salaries and benefits	10,883	-	10,883
Travel	165	-	165
Supplies and materials	116	-	116
Internal service charges	11,572	-	11,572
Miscellaneous and other costs	1,296	-	1,296
Indirect cost allocation	7,798	-	7,798
Client payments	9,600	-	9,600
Client supportive services	9,897	-	9,897
Client training	61,204	-	61,204
Subcontractor costs	513,052	-	513,052
Workforce center costs	63,057	-	63,057
Capital outlay	81	-	81
Total Expenditures	688,721	-	688,721
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 73,334	21,225	-	21,225
Direct program-career services	316,970	316,970	-	316,970
Direct program-education and training	26,204	26,204	-	26,204
Monitoring	775	521	-	521
Program management & support	10,162	10,162	-	10,162
Subrecipient operating costs	19,139	19,139	-	19,139
Support services-other	6,960	6,960	-	6,960
Support services-transportation	2,937	2,937	-	2,937
Transitional jobs	9,603	9,603	-	9,603
Transfer:				
Direct program-career services	240,000	240,000	-	240,000
Direct program-education and training	35,000	35,000	-	35,000
Total cost category	\$ 741,084	688,721	-	688,721

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	<u>Actual</u>		
	<u>2021</u>	<u>Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 13,284	-	13,284
Total Revenues	<u>13,284</u>	<u>-</u>	<u>13,284</u>
Expenditures:			
Current			
Salaries and benefits	3,246	-	3,246
Travel	40	-	40
Internal service charges	1,220	-	1,220
Miscellaneous and other costs	255	-	255
Indirect cost allocation	795	-	795
Client payments	3,937	-	3,937
Client supportive services	588	-	588
Client training	3,203	-	3,203
Total Expenditures	<u>13,284</u>	<u>-</u>	<u>13,284</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, 2021

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
		2021	Prior years	
Cost category:				
Administration	\$ 71,468	795	-	795
Direct program-career services	597,234	-	-	-
Direct program-education and training	3,202	3,202	-	3,202
Program management & support	10,265	4,757	-	4,757
Subrecipient operating costs	25,472	-	-	-
Support services-other	2,701	313	-	313
Support services-transportation	401	276	-	276
Transitional jobs	3,941	3,941	-	3,941
Total cost category	\$ 714,684	13,284	-	13,284

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 28,703	151,173	179,876
Total Revenues	28,703	151,173	179,876
Expenditures:			
Current			
Internal service charges	2,955	1,939	4,894
Indirect cost allocation	266	825	1,091
Client training	5,126	74,047	79,173
Subcontractor costs	21,000	62,801	83,801
Workforce center costs	(644)	5,236	4,592
Capital outlay	-	6,325	6,325
Total Expenditures	28,703	151,173	179,876
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 5,985	3,221	2,764	5,985
Direct program-career services	75,926	18,878	57,048	75,926
Direct program-education & training	79,173	5,126	74,047	79,173
Rapid response	30,000	-	14,876	14,876
Subrecip operating costs	3,916	1,478	2,438	3,916
Total cost category	\$ 195,000	28,703	151,173	179,876

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, 2021

	<u>Child Care Attendance Automation</u>	<u>2020 Child Care Formula</u>	<u>2021 Child Care Formula</u>	<u>2020 Child Care Local Match</u>
Revenues:				
State grants				
Federal flow-through	\$ 23,206	881,867	10,145,737	310,508
Non-federal	-	-	1,234,135	-
Local cash and in-kind	-	-	-	(20,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	23,206	881,867	11,379,872	290,508
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current				
Salaries and benefits	-	34,088	330,358	-
Travel	-	35	941	-
Supplies and materials	-	4	1,228	-
Internal service charges	-	18,817	205,501	-
Equipment rental and maintenance	-	-	220	-
Miscellaneous and other costs	-	585	17,761	-
Indirect cost allocation	-	6,651	79,460	-
Client payments	-	-	59	-
Client supportive services	-	744,361	9,574,011	290,508
Client training	-	-	18,165	-
Subcontractor costs	23,206	73,019	885,517	-
Workforce center costs	-	4,307	265,913	-
Capital outlay	-	-	738	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	23,206	881,867	11,379,872	290,508
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance beginning of year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance end of year	\$ -	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>2021 Child Care Local Match</u>	<u>2021 TDFPS Child Care</u>	<u>2022 TDFPS Child Care</u>	<u>2020 CCDF Quality Improvement Activity</u>	<u>2021 CCDF Quality Improvement Activity</u>	<u>Total</u>
1,113,512	-	-	22,630	449,218	12,946,678
-	753,994	52,765	-	-	2,040,894
-	-	-	-	-	(20,000)
<u>1,113,512</u>	<u>753,994</u>	<u>52,765</u>	<u>22,630</u>	<u>449,218</u>	<u>14,967,572</u>
-	32,201	2,254	-	-	398,901
-	-	-	-	-	976
-	-	-	-	-	1,232
-	-	-	-	-	224,318
-	-	-	-	-	220
-	-	-	-	-	18,346
-	3,703	259	-	-	90,073
-	-	-	-	-	59
1,113,512	718,090	50,252	-	-	12,490,734
-	-	-	22,630	159,701	200,496
-	-	-	-	289,517	1,271,259
-	-	-	-	-	270,220
-	-	-	-	-	738
<u>1,113,512</u>	<u>753,994</u>	<u>52,765</u>	<u>22,630</u>	<u>449,218</u>	<u>14,967,572</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Child Care Attendance Automation
Grant Number: 0121CAA001 (731)
Grant Term: October 1, 2020 to November 30, 2021

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 23,206	-	23,206
Total Revenues	23,206	-	23,206
Expenditures:			
Current			
Subcontractor costs	23,206	-	23,206
Total Expenditures	23,206	-	23,206
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, 2021

Grant Name: Child Care Attendance Automation
Grant Number: 0121CAA001 (731)
Grant Term: October 1, 2020 to November 30, 2021

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
CCAA direct care tracking	\$ 82,518	23,206	-	23,206
Total cost category	\$ 82,518	23,206	-	23,206

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 881,867	11,082,350	11,964,217
Non-federal	-	1,101,322	1,101,322
	881,867	12,183,672	13,065,539
Expenditures:			
Current			
Salaries and benefits	34,088	307,453	341,541
Travel	35	5,916	5,951
Supplies and materials	4	24,018	24,022
Internal service charges	18,817	176,308	195,125
Equipment rental and maintenance	-	92	92
Miscellaneous and other costs	585	18,900	19,485
Indirect cost allocation	6,651	66,315	72,966
Client supportive services	744,361	10,290,385	11,034,746
Subcontractor costs	73,019	1,100,716	1,173,735
Workforce center costs	4,307	43,964	48,271
Capital outlay	-	149,605	149,605
	881,867	12,183,672	13,065,539
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, 2021

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

Cost category:	Budget	Actual		Total
		2021	Prior years	
Administration	\$ 487,025	48,635	438,390	487,025
Operations costs/elig determination	1,543,769	88,872	1,454,897	1,543,769
CARES-direct care at-risk	1,307,454	(1,915)	632,514	630,599
CARES-direct care at-risk/supplemental	300,227	-	300,227	300,227
CARES-enhanced reimbursements direct care only	2,154,777	566,226	1,517,688	2,083,914
Direct care at-risk/transitional	7,891,272	180,049	7,207,985	7,388,034
Direct care Choices (TWIST codes 1,2,4 and 15)	631,971	-	631,971	631,971
Total cost category	\$ 14,316,495	881,867	12,183,672	13,065,539

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 10,145,737	-	10,145,737
Non-federal	1,234,135	-	1,234,135
	11,379,872	-	11,379,872
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	330,358	-	330,358
Travel	941	-	941
Supplies and materials	1,228	-	1,228
Internal service charges	205,501	-	205,501
Equipment rental and maintenance	220	-	220
Miscellaneous and other costs	17,761	-	17,761
Indirect cost allocation	79,460	-	79,460
Client payments	59	-	59
Client supportive services	9,574,011	-	9,574,011
Client training	18,165	-	18,165
Subcontractor costs	885,517	-	885,517
Workforce center costs	265,913	-	265,913
Capital outlay	738	-	738
	11,379,872	-	11,379,872
Total Expenditures	11,379,872	-	11,379,872
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 516,716	514,261	-	514,261
Operations costs/elig determination	1,273,435	1,273,435	-	1,273,435
CARES-direct care at-risk/supplemental	527,161	527,161	-	527,161
CARES-enhanced reimbursements direct care only	1,142,375	1,088,786	-	1,088,786
Direct care at-risk/transitional	7,922,149	7,431,694	-	7,431,694
Direct care Choices (TWIST codes 1,2,4 and 15)	485,906	485,906	-	485,906
Quality improvement	18,165	18,165	-	18,165
SIR-administration	39,322	-	-	-
SIR-direct care at-risk	747,125	40,464	-	40,464
Total cost category	\$ 12,672,354	11,379,872	-	11,379,872

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 310,508	1,018,028	1,328,536
Local cash and in-kind	(20,000)	80,000	60,000
Total Revenues	<u>290,508</u>	<u>1,098,028</u>	<u>1,388,536</u>
Expenditures:			
Current			
Client supportive services	<u>290,508</u>	<u>1,098,028</u>	<u>1,388,536</u>
Total Expenditures	<u>290,508</u>	<u>1,098,028</u>	<u>1,388,536</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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Direct care for certified	\$ 1,208,536	290,508	918,028	1,208,536
Direct care for donated/transferred	180,000	-	180,000	180,000
Total cost category	<u>\$ 1,388,536</u>	<u>290,508</u>	<u>1,098,028</u>	<u>1,388,536</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,113,512	-	1,113,512
Total Revenues	1,113,512	-	1,113,512
Expenditures:			
Current			
Client supportive services	1,113,512	-	1,113,512
Total Expenditures	1,113,512	-	1,113,512
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Direct care for certified	\$ 1,130,880	858,512	-	858,512
Direct care for donated/transferred	255,000	255,000	-	255,000
Total cost category	<u>\$ 1,385,880</u>	<u>1,113,512</u>	<u>-</u>	<u>1,113,512</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 753,994	72,456	826,450
Total Revenues	753,994	72,456	826,450
Expenditures:			
Current			
Salaries and benefits	32,201	3,094	35,295
Indirect cost allocation	3,703	356	4,059
Client supportive services	718,090	69,006	787,096
Total Expenditures	753,994	72,456	826,450
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration for general protective	\$ 15,844	14,237	1,607	15,844
Administration for relative care	8,763	7,972	791	8,763
Administration for Title IV-B	7,370	6,848	522	7,370
Administration for Title IV-E	7,378	6,848	530	7,378
Direct care for general protective	893,131	284,749	32,133	316,882
Direct care for relative care	175,264	159,442	15,821	175,263
Direct care for Title IV-B	147,393	136,944	10,449	147,393
Direct care for Title IV-E	147,557	136,954	10,603	147,557
Total cost category	\$ 1,402,700	753,994	72,456	826,450

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Non-federal	\$ 52,765	-	52,765
Total Revenues	52,765	-	52,765
Expenditures:			
Current			
Salaries and benefits	2,254	-	2,254
Indirect cost allocation	259	-	259
Client supportive services	50,252	-	50,252
Total Expenditures	52,765	-	52,765
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration for general protective	\$ 943	943	-	943
Administration for relative care	435	435	-	435
Administration for Title IV-B	397	397	-	397
Administration for Title IV-E	738	738	-	738
Direct care for general protective	918,193	18,858	-	18,858
Direct care for relative care	8,693	8,693	-	8,693
Direct care for Title IV-B	7,946	7,946	-	7,946
Direct care for Title IV-E	14,755	14,755	-	14,755
Total cost category	\$ 952,100	52,765	-	52,765

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 22,630	382,880	405,510
Total Revenues	22,630	382,880	405,510
Expenditures:			
Current			
Client training	22,630	141,192	163,822
Subcontractor costs	-	241,688	241,688
Total Expenditures	22,630	382,880	405,510
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Quality improvement	\$ 226,482	22,630	170,660	193,290
TRS personnel cost	15,000	-	5,227	5,227
TRS promotion & supports	1,000	-	358	358
TRS personnel costs-mentor/assessor funding	200,000	-	194,215	194,215
TRS promotions & support-mentor/assessor funding	34,798	-	12,420	12,420
Total cost category	<u>\$ 477,280</u>	<u>22,630</u>	<u>382,880</u>	<u>405,510</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0121CCQ001 (771)
Grant Term: October 1, 2020 to October 31, 2021

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 449,218	-	449,218
Total Revenues	449,218	-	449,218
Expenditures:			
Current			
Client training	159,701	-	159,701
Subcontractor costs	289,517	-	289,517
Total Expenditures	449,218	-	449,218
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, 2021

Grant Name: CCDF Quality Improvement Activity
Grant Number: 0121CCQ001 (771)
Grant Term: October 1, 2020 to October 31, 2021

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Quality improvement	\$ 219,701	219,701	-	219,701
TRS personnel cost	17,115	17,115	-	17,115
TRS promotion & supports	471	471	-	471
TRS personnel costs-mentor/assessor funding	217,194	199,218	-	199,218
TRS promotions & support-mentor/assessor funding	20,000	12,714	-	12,714
Total cost category	<u>\$ 474,481</u>	<u>449,219</u>	<u>-</u>	<u>449,219</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, 2021

	2020 Choices	2021 Choices	2021 SNAP	2021 Texas Veterans	2020 Employment Services
Revenues:					
State grants					
Federal flow-through	\$ 25,160	855,275	252,324	10,398	33,271
Non-federal	-	127,057	72,091	-	-
	<u>25,160</u>	<u>982,332</u>	<u>324,415</u>	<u>10,398</u>	<u>33,271</u>
Total Revenues					
	<u>25,160</u>	<u>982,332</u>	<u>324,415</u>	<u>10,398</u>	<u>33,271</u>
Expenditures:					
Current					
Salaries and benefits	2,975	46,727	17,900	-	-
Travel	-	517	177	-	-
Supplies and materials	-	241	96	-	-
Internal service charges	1,898	36,849	13,128	-	-
Miscellaneous and other costs	9	6,207	1,951	-	-
Indirect cost allocation	562	18,303	6,802	1,024	212
Client payments	-	69,963	-	-	-
Client supportive services	-	14,088	24,119	-	-
Client training	-	-	-	-	-
Subcontractor costs	19,716	649,224	219,943	470	33,059
Workforce center costs	-	140,083	40,238	8,904	-
Capital outlay	-	130	61	-	-
	<u>25,160</u>	<u>982,332</u>	<u>324,415</u>	<u>10,398</u>	<u>33,271</u>
Total Expenditures					
	<u>25,160</u>	<u>982,332</u>	<u>324,415</u>	<u>10,398</u>	<u>33,271</u>
Excess of revenues over expenditures					
	-	-	-	-	-
Fund balance beginning of year					
	-	-	-	-	-
Fund balance end of year					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>2021 Employment Services</u>	<u>2019 Workforce Commission Initiatives</u>	<u>2020 Workforce Commission Initiatives</u>	<u>2021 Workforce Commission Initiatives</u>	<u>Skills Development COVID-19</u>	<u>2021 NCPCEP</u>	<u>2022 NCPCEP</u>	<u>Total</u>
98,197	1,380	17,152	27,395	-	92,078	-	1,412,630
-	-	-	2,000	170,257	60,696	524	432,625
<u>98,197</u>	<u>1,380</u>	<u>17,152</u>	<u>29,395</u>	<u>170,257</u>	<u>152,774</u>	<u>524</u>	<u>1,845,255</u>
5,601	-	-	-	-	5,422	-	78,625
-	-	-	-	-	78	-	772
-	-	-	-	-	29	-	366
7,932	-	-	-	5,070	9,269	469	74,615
241	-	-	-	1,495	1,055	1	10,959
6,305	64	-	-	755	3,057	54	37,138
-	-	-	-	-	2,035	-	71,998
23	-	-	-	-	6,811	-	45,041
-	-	-	-	131,437	-	-	131,437
9,731	-	9,610	1,933	31,500	101,862	-	1,077,048
68,364	1,316	7,542	27,462	-	23,144	-	317,053
-	-	-	-	-	12	-	203
<u>98,197</u>	<u>1,380</u>	<u>17,152</u>	<u>29,395</u>	<u>170,257</u>	<u>152,774</u>	<u>524</u>	<u>1,845,255</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 25,160	967,848	993,008
Non-federal	-	133,558	133,558
Total Revenues	25,160	1,101,406	1,126,566
Expenditures:			
Current			
Salaries and benefits	2,975	46,151	49,126
Travel	-	2,978	2,978
Supplies and materials	-	6,636	6,636
Internal service charges	1,898	36,470	38,368
Equipment rental and maintenance	-	39	39
Miscellaneous and other costs	9	10,474	10,483
Indirect cost allocation	562	15,334	15,896
Client payments	-	71,143	71,143
Client supportive services	-	35,161	35,161
Subcontractor costs	19,716	761,083	780,799
Workforce center costs	-	30,594	30,594
Capital outlay	-	85,343	85,343
Total Expenditures	25,160	1,101,406	1,126,566
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 77,224	5,165	72,059	77,224
Direct program-career services	859,312	19,716	839,596	859,312
Monitoring	7,913	279	7,634	7,913
Program management & support	30,852	-	30,852	30,852
Subrecipient operating costs	44,879	-	44,879	44,879
Support services-other than transportation	10,646	-	10,646	10,646
Support services-transportation	13,349	-	13,349	13,349
Support services-work-related incentives	11,166	-	11,166	11,166
Work subsidy	71,225	-	71,225	71,225
Total cost category	<u>\$ 1,126,566</u>	<u>25,160</u>	<u>1,101,406</u>	<u>1,126,566</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 855,275	-	855,275
Non-federal	127,057	-	127,057
	982,332	-	982,332
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	46,727	-	46,727
Travel	517	-	517
Supplies and materials	241	-	241
Internal service charges	36,849	-	36,849
Miscellaneous and other costs	6,207	-	6,207
Indirect cost allocation	18,303	-	18,303
Client payments	69,963	-	69,963
Client supportive services	14,088	-	14,088
Subcontractor costs	649,224	-	649,224
Workforce center costs	140,083	-	140,083
Capital outlay	130	-	130
	982,332	-	982,332
Total Expenditures	982,332	-	982,332
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 100,450	71,079	-	71,079
Direct program-career services	802,767	747,345	-	747,345
Monitoring	6,556	6,284	-	6,284
Program management & support	34,255	31,485	-	31,485
Subrecipient operating costs	48,172	41,961	-	41,961
Support services-other than transportation	6,351	5,951	-	5,951
Support services-transportation	3,184	2,883	-	2,883
Support services-work-related incentives	5,810	5,255	-	5,255
Work subsidy	70,142	70,089	-	70,089
Total cost category	\$ 1,077,687	982,332	-	982,332

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0121SNE001 (811)

Grant Term: October 1, 2020 to September 30, 2021

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 252,324	-	252,324
Non-federal	72,091	-	72,091
	324,415	-	324,415
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	17,900	-	17,900
Travel	177	-	177
Supplies and materials	96	-	96
Internal service charges	13,128	-	13,128
Equipment rental and maintenance	-	-	-
Miscellaneous and other costs	1,951	-	1,951
Indirect cost allocation	6,802	-	6,802
Client supportive services	24,119	-	24,119
Subcontractor costs	219,943	-	219,943
Workforce center costs	40,238	-	40,238
Capital outlay	61	-	61
	324,415	-	324,415
Total Expenditures	324,415	-	324,415
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, 2021

Grant Name: Supplemental Nutrition Assistance Program
Employment & Training

Grant Number: 0121SNE001 (811)

Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 18,016	13,721	-	13,721
Direct program-career services	115,682	109,700	-	109,700
Monitoring	513	513	-	513
Program management & support	3,447	3,447	-	3,447
Subrecipient operating costs	6,776	6,776	-	6,776
Support services-other than transportation	14,689	14,689	-	14,689
Support services-transportation	9,430	9,430	-	9,430
ABAWD administration	14,403	14,403	-	14,403
ABAWD direct program-core/intensive services	135,401	135,401	-	135,401
ABAWD Monitoring	538	538	-	538
ABAWD program management & support	7,493	7,493	-	7,493
ABAWD subrecipient operating costs	8,304	8,304	-	8,304
Total cost category	\$ 334,692	324,415	-	324,415

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Texas Veterans Commission - Resource Administration Grant
 Grant Number: 0121TVC001 (821)
 Grant Term: October 1, 2020 to September 30, 2021

	Actual		
	2021	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 10,398	-	10,398
Total Revenues	10,398	-	10,398
Expenditures:			
Current			
Indirect cost allocation	1,024	-	1,024
Subcontractor costs	470	-	470
Workforce center costs	8,904	-	8,904
Total Expenditures	10,398	-	10,398
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, 2021

Grant Name: Texas Veterans Commission - Resource
Administration Grant
Grant Number: 0121TVC001 (821)
Grant Term: October 1, 2020 to September 30, 2021

Cost category:	Budget	Actual		Total
		2021	Prior years	
Administration	\$ 1,394	1,024	-	1,024
Building rent	7,851	4,679	-	4,679
Communications	767	767	-	767
Information technology	703	703	-	703
Other operating costs	1,622	1,622	-	1,622
Supplies	709	709	-	709
Utilities	894	894	-	894
Total cost category	<u>\$ 13,940</u>	<u>10,398</u>	<u>-</u>	<u>10,398</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Wagner-Peyser Employment Services

Grant Number: 0120WPA001 (830)

Grant Term: October 1, 2019 to June 30, 2021

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 33,271	142,024	175,295
Total Revenues	33,271	142,024	175,295
Expenditures:			
Current			
Salaries and benefits	-	6,464	6,464
Supplies and materials	-	2,435	2,435
Internal service charges	-	8,148	8,148
Miscellaneous and other costs	-	65	65
Indirect cost allocation	212	4,575	4,787
Subcontractor costs	33,059	36,411	69,470
Workforce center costs	-	11,956	11,956
Capital outlay	-	71,970	71,970
Total Expenditures	33,271	142,024	175,295
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, 2021

Grant Name: Wagner-Peyser Employment Services
 Grant Number: 0120WPA001 (830)
 Grant Term: October 1, 2019 to June 30, 2021

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 19,463	212	19,251	19,463
Direct program-career services	92,903	16,669	76,234	92,903
Subrecip operating costs	1,411	-	1,411	1,411
ADD-TANF-direct program-career services	44,420	15,594	28,826	44,420
ADD-TANF-prog mgmt & support	6,666	-	6,666	6,666
ADD-TANF-subrecip operating costs	2,459	796	1,663	2,459
TAN direct program-career services	7,973	-	7,973	7,973
Total cost category	\$ 175,295	33,271	142,024	175,295

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 98,197	-	98,197
Total Revenues	98,197	-	98,197
Expenditures:			
Current			
Salaries and benefits	5,601	-	5,601
Internal service charges	7,932	-	7,932
Miscellaneous and other costs	241	-	241
Indirect cost allocation	6,305	-	6,305
Client supportive services	23	-	23
Subcontractor costs	9,731	-	9,731
Workforce center costs	68,364	-	68,364
Total Expenditures	98,197	-	98,197
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

Cost category:	Budget	Actual		Total
		2021	Prior years	
Administration	\$ 23,414	20,078	-	20,078
Direct program-career services	93,830	72,337	-	72,337
Subrecip operating costs	1,088	563	-	563
TAN direct program-career services	5,219	5,219	-	5,219
Total cost category	\$ 123,551	98,197	-	98,197

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		
	2021	Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 1,380	486,351	487,731
Total Revenues	1,380	486,351	487,731
Expenditures:			
Current			
Travel	-	1,161	1,161
Supplies and materials	-	5,609	5,609
Miscellaneous and other costs	-	12	12
Indirect cost allocation	64	243	307
Client training	-	58,204	58,204
Subcontractor costs	-	229,809	229,809
Workforce center costs	1,316	2,122	3,438
Capital outlay	-	189,191	189,191
Total Expenditures	1,380	486,351	487,731
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Careers in Texas	\$ 50,000	-	49,959	49,959
Child care conference	1,526	-	1,161	1,161
Excellence in rural service delivery	435,435	1,380	430,553	431,933
Foster care youth conference	1,212	-	1,212	1,212
Red, white and you	1,100	-	890	890
TVLP operating grant activities	2,647	-	2,576	2,576
Total cost category	\$ 491,920	1,380	486,351	487,731

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	2021	Actual Prior years	Total
Revenues:			
State grants			
Federal flow-through	\$ 17,152	37,952	55,104
Total Revenues	17,152	37,952	55,104
Expenditures:			
Current			
Miscellaneous and other costs	-	8,000	8,000
Subcontractor costs	9,610	27,243	36,853
Workforce center costs	7,542	2,709	10,251
Total Expenditures	17,152	37,952	55,104
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Careers in Texas	\$ 50,000	17,152	32,848	50,000
Child care conference	1,526	-	-	-
Foster care youth conference	1,212	-	400	400
Red, white and you	2,000	-	1,925	1,925
TVLP operating grant activities	2,779	-	2,779	2,779
Total cost category	<u>\$ 57,517</u>	<u>17,152</u>	<u>37,952</u>	<u>55,104</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Workforce Commission Initiatives
 Grant Number: 0121WCI001 (841)
 Grant Term: October 1, 2020 to September 30, 2021

	<u>2021</u>	<u>Actual Prior years</u>	<u>Total</u>
Revenues:			
State grants			
Federal flow-through	\$ 27,395	-	27,395
Non-federal	2,000	-	2,000
Total Revenues	<u>29,395</u>	<u>-</u>	<u>29,395</u>
Expenditures:			
Current			
Subcontractor costs	1,933	-	1,933
Workforce center costs	27,462	-	27,462
Total Expenditures	<u>29,395</u>	<u>-</u>	<u>29,395</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>-</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, 2021

Grant Name: Workforce Commission Initiatives
 Grant Number: 0121WCI001 (841)
 Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Careers in Texas	\$ 25,000	24,698	-	24,698
Foster care youth conference	1,212	-	-	-
Red, white and you	1,400	480	-	480
Retail data analysis	2,000	2,000	-	2,000
TVLP operating grant activities	2,779	2,217	-	2,217
Total cost category	\$ 32,391	29,395	-	29,395

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Non-federal	\$ 170,257	127,197	297,454
Total Revenues	170,257	127,197	297,454
Expenditures:			
Current			
Internal service charges	5,070	952	6,022
Miscellaneous and other costs	1,495	-	1,495
Indirect cost allocation	755	109	864
Client training	131,437	126,136	257,573
Subcontractor costs	31,500	-	31,500
Total Expenditures	170,257	127,197	297,454
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, 2021

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

Cost category:	Budget	Actual		Total
		2021	Prior years	
Administration	\$ 52,500	38,820	1,061	39,881
Direct program-education and training	335,000	131,437	126,136	257,573
Total cost category	\$ 387,500	170,257	127,197	297,454

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

Grant Name: Non-Custodial Parent Choices Program
 Grant Number: 0121NCP001 (891)
 Grant Term: September 1, 2020 to September 30, 2021

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Federal flow-through	\$ 92,078	-	92,078
Non-federal	60,696	-	60,696
Total Revenues	152,774	-	152,774
Expenditures:			
Current			
Salaries and benefits	5,422	-	5,422
Travel	78	-	78
Supplies and materials	29	-	29
Internal service charges	9,269	-	9,269
Miscellaneous and other costs	1,055	-	1,055
Indirect cost allocation	3,057	-	3,057
Client payments	2,035	-	2,035
Client supportive services	6,811	-	6,811
Subcontractor costs	101,862	-	101,862
Workforce center costs	23,144	-	23,144
Capital outlay	12	-	12
Total Expenditures	152,774	-	152,774
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, 2021

Grant Name: Non-Custodial Parent Choices Program
Grant Number: 0121NCP001 (891)
Grant Term: September 1, 2020 to September 30, 2021

	Budget	Actual		Total
		2021	Prior years	
Cost category:				
Administration	\$ 15,781	15,278	-	15,278
Direct program-career services	122,793	118,260	-	118,260
Program management & support	3,642	3,642	-	3,642
Subrecipient operating costs	6,745	6,745	-	6,745
Support services-other	1,214	1,214	-	1,214
Support services-transportation	1,675	1,675	-	1,675
Support services-work-related incentives	3,922	3,922	-	3,922
Work subsidy	2,038	2,038	-	2,038
Total cost category	\$ 157,810	152,774	-	152,774

PANHANDLE REGIONAL PLANNING COMMISSION

Supplemental Schedule of Revenues, Expenditures
and Changes in Fund Balance

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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

	Actual		Total
	2021	Prior years	
Revenues:			
State grants			
Non-federal	\$ 524	-	524
Total Revenues	524	-	524
Expenditures:			
Current			
Internal service charges	469	-	469
Miscellaneous and other costs	1	-	1
Indirect cost allocation	54	-	54
Total Expenditures	524	-	524
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WORKFORCE COMMISSION

Year ended September 30, 2021

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
		2021	Prior years	
Administration	\$ 15,781	523	-	523
Direct program-career services	142,028	-	-	-
Work subsidy	1	1	-	1
Total cost category	\$ 157,810	524	-	524

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, 2021

	Federal and State	Program Income	Other Non-Federal	Total
Revenues:				
State grants				
Federal flow-through	\$ 2,266,648	-	-	2,266,648
Non-federal funds	154,854	-	-	154,854
Grant matching				
PRPC cash match	-	-	34,394	34,394
Program income-PRPC	-	7,743	-	7,743
Program income-subcontractor	-	132,512	-	132,512
Local cash and in-kind	-	-	488,488	488,488
Total Revenues	2,421,502	140,255	522,882	3,084,639
Expenditures:				
Current				
Administration	120,163	-	39,394	159,557
Ombudsman	141,825	-	2,788	144,613
Information, Referral & Assistance	157,487	-	-	157,487
Care Coordination	120,058	-	-	120,058
Legal Assistance	22,993	-	-	22,993
Legal Awareness	66,159	-	-	66,159
MIPPA Outreach & Assistance	13,821	-	-	13,821
Caregiver - Support Coordination	39,507	-	-	39,507
Congregate Meals	119,007	69,143	17,305	205,455
Home Delivered Meals	705,293	64,433	233,610	1,003,336
Transportation - Demand Response	67,943	303	7,492	75,738
Residential Repair	85,777	-	125,019	210,796
Homemaker	58,810	3,219	20,662	82,691
Personal Assistance	62,622	3,157	23,376	89,155
Health Maintenance	8,399	-	-	8,399
Nutrition Education	-	-	7,672	7,672
Caregiver Respite Care - In-Home	125,648	-	45,564	171,212
Evidenced Based Intervention	15,499	-	-	15,499
HICAP - Assistance	86,358	-	-	86,358
HICAP - Outreach	48,635	-	-	48,635
Transportation - Voucher	389	-	-	389
Caregiver Respite Care - Voucher	6,875	-	-	6,875
Income Support	175,933	-	-	175,933
Data Management	148,608	-	-	148,608
Caregiver - Information Services	23,693	-	-	23,693
Total Expenditures	2,421,502	140,255	522,882	3,084,639
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, 2021

	2021 Area Agency on Aging	2021 Consolidated Appropriations	2020 Coronavirus Aid, Relief, and Economic Security Act	2021 CDC Vaccination	Total
Revenues:					
State grants					
Federal flow-through	\$ 1,915,043	176,917	172,708	1,980	2,266,648
Non-federal funds	154,854	-	-	-	154,854
Grant matching					
PRPC cash match	28,507	5,887	-	-	34,394
Program income-PRPC	7,743	-	-	-	7,743
Program income-subcontractor	132,512	-	-	-	132,512
Local cash and in-kind	488,488	-	-	-	488,488
Total Revenues	2,727,147	182,804	172,708	1,980	3,084,639
Expenditures:					
Current					
Salaries and benefits	661,609	18,681	18,743	924	699,957
Travel	4,823	-	-	-	4,823
Supplies and materials	7,824	-	-	-	7,824
Internal service charges	177,048	2,261	3,583	168	183,060
Miscellaneous and other costs	33,839	177	12	684	34,712
Indirect cost allocation	101,792	2,429	2,569	204	106,994
Client supportive services	1,236,472	159,256	147,801	-	1,543,529
Local cash and in-kind	365,497	-	-	-	365,497
Subcontractor program income costs	132,513	-	-	-	132,513
Capital outlay	5,730	-	-	-	5,730
Total Expenditures	2,727,147	182,804	172,708	1,980	3,084,639
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, 2021

Grant Name: 2021 Area Agency on Aging
 Grant Number: HHS000874100020 (501)
 Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual 2021
Revenues:		
State grants		
Federal flow-through	\$ 2,654,820	1,915,043
Non-federal funds	155,226	154,854
Grant matching		
PRPC cash match	39,394	28,507
Program income-PRPC	6,376	7,743
Program income-subcontractor	133,879	132,512
Local cash and in-kind	482,617	488,488
Total Revenues	3,472,312	2,727,147
Expenditures:		
Current		
Salaries and benefits	736,604	661,609
Travel	29,631	4,823
Supplies and materials	10,655	7,824
Internal service charges	195,876	177,048
Miscellaneous and other costs	53,606	33,839
Indirect cost allocation	118,032	101,792
Client supportive services	1,827,994	1,236,472
Local cash and in-kind	360,059	365,497
Subcontractor program income costs	133,879	132,513
Capital outlay	5,976	5,730
Total Expenditures	3,472,312	2,727,147
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, 2021

Grant Name: 2021 Consolidated Appropriations
Grant Number: HHS000874100020 (541)
Grant Term: December 27, 2020 to September 30, 2021

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Federal flow-through	\$ 176,917	176,917
Grant matching		
PRPC cash match	5,887	5,887
Total Revenues	<u>182,804</u>	<u>182,804</u>
Expenditures:		
Current		
Salaries and benefits	18,681	18,681
Supplies and materials	-	-
Internal service charges	2,261	2,261
Miscellaneous and other costs	177	177
Indirect cost allocation	2,429	2,429
Client supportive services	159,256	159,256
Total Expenditures	<u>182,804</u>	<u>182,804</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, 2021

Grant Name: 2020 Coronavirus Aid, Relief, and Economic Security Act
 Grant Number: HHS000874100020 (560)
 Grant Term: October 1, 2019 to September 30, 2021

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 970,958	172,708	798,250	970,958
Total Revenues	970,958	172,708	798,250	970,958
Expenditures:				
Current				
Salaries and benefits	32,646	18,743	13,900	32,643
Supplies and materials	300	-	297	297
Internal service charges	7,600	3,583	3,970	7,553
Miscellaneous and other costs	3,700	12	3,662	3,674
Indirect cost allocation	5,000	2,569	2,510	5,079
Client supportive services	921,712	147,801	773,911	921,712
Total Expenditures	970,958	172,708	798,250	970,958
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, 2021

Grant Name: 2021 CDC Vaccination
Grant Number: HHS000874100020 (571)
Grant Term: December 27, 2020 to September 30, 2021

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Federal flow-through	\$ 52,654	1,980
Total Revenues	<u>52,654</u>	<u>1,980</u>
Expenditures:		
Current		
Salaries and benefits	2,584	924
Supplies and materials	-	-
Internal service charges	420	168
Miscellaneous and other costs	1,710	684
Indirect cost allocation	542	204
Client supportive services	<u>47,398</u>	<u>-</u>
Total Expenditures	<u>52,654</u>	<u>1,980</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2021

	Regional Planning and Coordination Project	Regional PANCOM M&O SHSP Project
Revenues:		
State grants		
Federal flow-through	\$ 106,276	255,000
Non-federal	-	-
Total Revenues	<u>106,276</u>	<u>255,000</u>
Expenditures:		
Current		
Salaries and benefits	75,867	131,403
Travel	3,268	-
Supplies and materials	42	-
Internal service charges	15,079	12,650
Miscellaneous and other costs	1,059	10,260
Indirect cost allocation	10,961	17,746
Subcontractor costs	-	82,941
Capital Outlay	-	-
Total Expenditures	<u>106,276</u>	<u>255,000</u>
Excess of revenues over (under) expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PARIS Maintenance Project	Non-EMPG Emergency Operations Plan Update Project	PANCOM Tower Project	Total
60,900	53,023	-	475,199
-	-	267,355	267,355
60,900	53,023	267,355	742,554
2,676	38,855	6,248	255,049
-	-	-	3,268
264	-	-	306
2,973	8,408	4,630	43,740
20	291	57	11,687
682	5,469	1,257	36,115
54,285	-	21,445	158,671
-	-	233,718	233,718
60,900	53,023	267,355	742,554
-	-	-	-
-	-	-	-
-	-	-	-

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, 2021

Grant Name: Regional Planning and Coordination Project
 Grant Number: 2940906 (401-140000)
 Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual 2021
Revenues:		
State grants		
Federal flow-through	\$ 106,276	106,276
Total Revenues	106,276	106,276
Expenditures:		
Current		
Salaries and benefits	72,179	75,867
Travel	15,726	3,268
Supplies and materials	374	42
Internal service charges	5,425	15,079
Miscellaneous and other costs	1,825	1,059
Indirect cost allocation	10,747	10,961
Total Expenditures	106,276	106,276
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, 2021

Grant Name: Regional PANCOM M&O SHSP Project
Grant Number: 2940306 (401-140001)
Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual 2021
Revenues:		
State grants		
Federal flow-through	\$ 255,000	255,000
Total Revenues	255,000	255,000
Expenditures:		
Current		
Salaries and benefits	131,038	131,403
Internal service charges	15,199	12,650
Miscellaneous and other costs	3,000	10,260
Indirect cost allocation	18,147	17,746
Subcontractor costs	87,616	82,941
Total Expenditures	255,000	255,000
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

OFFICE OF THE GOVERNOR HOMELAND SECURITY GRANT DIVISION

Year ended September 30, 2021

Grant Name: PARIS Maintenance Project
Grant Number: 2940806 (401-140002)
Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual 2021
Revenues:		
State grants		
Federal flow-through	\$ 60,900	60,900
Total Revenues	60,900	60,900
Expenditures:		
Current		
Salaries and benefits	2,837	2,676
Supplies	-	264
Internal service charges	3,045	2,973
Miscellaneous and other costs	51	20
Indirect cost allocation	682	682
Subcontractor costs	54,285	54,285
Total Expenditures	60,900	60,900
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, 2021

Grant Name: Non-EMPG Emergency Operations Plan Update Project
 Grant Number: 2940706 (401-140003)
 Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual 2021
Revenues:		
State grants		
Federal flow-through	\$ 53,023	53,023
Total Revenues	53,023	53,023
Expenditures:		
Current		
Salaries and benefits	42,550	38,855
Travel	1,000	-
Supplies and materials	475	-
Internal service charges	3,154	8,408
Miscellaneous and other costs	375	291
Indirect cost allocation	5,469	5,469
Total Expenditures	53,023	53,023
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, 2021

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

	Budget	Actual 2021
Revenues:		
State grants		
Non-federal	\$ 540,159	267,355
Total Revenues	540,159	267,355
Expenditures:		
Current		
Salaries and benefits	6,434	6,248
Travel	1,000	-
Supplies and materials	-	-
Internal service charges	7,880	4,630
Miscellaneous and other costs	-	57
Indirect cost allocation	1,946	1,257
Subcontractor costs	24,000	21,445
Capital Outlay	498,899	233,718
Total Expenditures	540,159	267,355
Excess of revenues over expenditures	-	-
Fund balance beginning of year	-	-
Fund balance end of year	\$ -	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2021

	2019 9-1-1	2020 9-1-1	2021 9-1-1	2022 9-1-1	Total
Revenues:					
State grants					
Non-federal funds	\$ 769	12,841	1,557,349	115,902	1,686,861
Local cash	-	-	859	-	859
Interest income	-	-	6	-	6
Total Revenues	769	12,841	1,558,214	115,902	1,687,726
Expenditures:					
Current					
Salaries and benefits	-	-	389,068	37,105	426,173
Travel	-	-	2,151	1,164	3,315
Supplies and materials	-	-	9,583	85	9,668
Internal service charges	-	-	128,386	10,784	139,170
Equipment rental and maintenance	690	-	1,439	-	2,129
Miscellaneous and other costs	-	2,198	14,093	104	16,395
Indirect cost allocation	79	253	62,643	5,663	68,638
9-1-1 system expenditures	-	10,390	947,356	60,997	1,018,743
Capital outlay	-	-	3,495	-	3,495
Total Expenditures	769	12,841	1,558,214	115,902	1,687,726
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 2,047,559	769	2,044,187	2,044,956
Local cash	-	-	562	562
Interest income	-	-	1,720	1,720
Total Revenues	2,047,559	769	2,046,469	2,047,238
Expenditures:				
Current				
Salaries and benefits	402,711	-	384,858	384,858
Travel	18,000	-	11,591	11,591
Supplies and materials	3,000	-	49,508	49,508
Internal service charges	128,006	-	118,335	118,335
Equipment rental and maintenance	-	690	8,002	8,692
Miscellaneous and other costs	17,588	-	18,787	18,787
Indirect cost allocation	67,473	79	67,974	68,053
9-1-1 system expenditures	1,210,781	-	1,157,029	1,157,029
Capital outlay	200,000	-	230,385	230,385
Total Expenditures	2,047,559	769	2,046,469	2,047,238
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, 2021

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

	Budget	Actual		Total
		2021	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 1,749,314	12,841	1,520,552	1,533,393
Local cash	-	-	749	749
Interest income	-	-	912	912
Total Revenues	1,749,314	12,841	1,522,213	1,535,054
Expenditures:				
Current				
Salaries and benefits	413,546	-	413,241	413,241
Travel	18,500	-	8,038	8,038
Supplies and materials	3,000	-	12,705	12,705
Internal service charges	131,478	-	124,295	124,295
Equipment rental and maintenance	-	-	3,109	3,109
Miscellaneous and other costs	22,528	2,198	15,932	18,130
Indirect cost allocation	67,741	253	66,392	66,645
9-1-1 system expenditures	1,017,521	10,390	801,543	811,933
Capital outlay	75,000	-	76,958	76,958
Total Expenditures	1,749,314	12,841	1,522,213	1,535,054
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

COMMISSION ON STATE EMERGENCY COMMUNICATIONS

Year ended September 30, 2021

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

	Budget	Actual		Total
		2021	Prior Years	
Revenues:				
State grants				
Non-federal funds	\$ 2,507,082	1,557,349	96,008	1,653,357
Local cash	-	859	-	859
Interest income	-	6	-	6
Total Revenues	2,507,082	1,558,214	96,008	1,654,222
Expenditures:				
Current				
Salaries and benefits	424,783	389,068	36,268	425,336
Travel	9,250	2,151	156	2,307
Supplies and materials	10,000	9,583	74	9,657
Internal service charges	136,638	128,386	11,538	139,924
Equipment rental and maintenance	-	1,439	-	1,439
Miscellaneous and other costs	23,178	14,093	103	14,196
Indirect cost allocation	75,846	62,643	5,536	68,179
9-1-1 system expenditures	1,686,773	947,356	42,333	989,689
Capital outlay	140,614	3,495	-	3,495
Total Expenditures	2,507,082	1,558,214	96,008	1,654,222
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, 2021

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

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Non-federal funds	\$ 1,548,891	115,902
Total Revenues	<u>1,548,891</u>	<u>115,902</u>
Expenditures:		
Current		
Salaries and benefits	440,248	37,105
Travel	18,500	1,164
Supplies and materials	20,000	85
Internal service charges	128,229	10,784
Miscellaneous and other costs	26,710	104
Indirect cost allocation	72,874	5,663
9-1-1 system expenditures	<u>842,330</u>	<u>60,997</u>
Total Expenditures	<u>1,548,891</u>	<u>115,902</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, 2021

	2021 Regional Water Plan	2026 Regional Water Plan	Regional Flood Planning	Total
Revenues:				
State grants				
Non-federal funds	\$ 10,918	4,325	294,161	309,404
Interest income	-	6	152	158
	10,918	4,331	294,313	309,562
Total Revenues				
Expenditures:				
Current				
Salaries and benefits	-	-	4,843	4,843
Travel	-	-	1,842	1,842
Internal service charges	-	1,886	3,704	5,590
Miscellaneous and other costs	-	1,998	877	2,875
Indirect cost allocation	-	447	1,296	1,743
Subcontractor costs	10,918	-	281,751	292,669
	10,918	4,331	294,313	309,562
Total Expenditures				
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 671,294	10,918	658,362	669,280
Interest income	-	-	1,782	1,782
Total Revenues	671,294	10,918	660,144	671,062
Expenditures:				
Current				
Supplies and materials	1,072	-	1,072	1,072
Internal service charges	2,291	-	2,291	2,291
Miscellaneous and other costs	7,637	-	7,406	7,406
Subcontractor costs	660,294	10,918	649,375	660,293
Total Expenditures	671,294	10,918	660,144	671,062
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, 2021

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

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Non-federal funds	\$ 149,303	4,325
Interest income	-	6
	<u>149,303</u>	<u>4,331</u>
Total Revenues	149,303	4,331
Expenditures:		
Current		
Salaries and benefits	9,390	-
Travel	3,500	-
Internal service charges	2,002	1,886
Miscellaneous and other costs	1,998	1,998
Indirect cost allocation	1,540	447
Subcontractor costs	130,873	-
	<u>149,303</u>	<u>4,331</u>
Total Expenditures	149,303	4,331
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

TEXAS WATER DEVELOPMENT BOARD

Year ended September 30, 2021

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

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Non-federal funds	\$ 1,008,200	294,161
Interest income	-	152
	<u>1,008,200</u>	<u>294,313</u>
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	4,843	4,843
Travel	24,758	1,842
Internal service charges	3,704	3,704
Miscellaneous and other costs	877	877
Indirect cost allocation	50,576	1,296
Subcontractor costs	923,442	281,751
	<u>1,008,200</u>	<u>294,313</u>
Total Expenditures		
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF PUBLIC SAFETY

Year ended September 30, 2021

	Safe Room Construction Rebate Program	PRPC Residential Safe Room Rebate Program	Total
Revenues:			
State grants			
Federal flow-through	\$ 301,169	16,816	317,985
Total Revenues	301,169	16,816	317,985
Expenditures:			
Current			
Salaries and benefits	-	3,832	3,832
Internal service charges	-	10,929	10,929
Miscellaneous and other costs	-	321	321
Indirect cost allocation	-	1,734	1,734
Subcontractor costs	289,463	-	289,463
Total Expenditures	289,463	16,816	306,279
Excess of revenues over (under) expenditures	11,706	-	11,706
Fund balance beginning of year	16,410	-	16,410
Fund balance end of year	\$ 28,116	-	28,116

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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 3,525,000	301,169	3,223,831	3,525,000
Total Revenues	3,525,000	301,169	3,223,831	3,525,000
Expenditures:				
Current				
Salaries and benefits	16,612	-	16,612	16,612
Supplies and materials	451	-	451	451
Internal service charges	68,108	-	68,108	68,108
Miscellaneous and other costs	6,858	-	6,858	6,858
Indirect cost allocation	11,255	-	11,255	11,255
Subcontractor costs	3,421,716	289,463	3,104,137	3,393,600
Total Expenditures	3,525,000	289,463	3,207,421	3,496,884
Excess of revenues over (under) expenditures	-	11,706	16,410	28,116
Fund balance beginning of year	-	16,410	-	-
Fund balance end of year	\$ -	28,116		28,116

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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 2,099,400	16,816	489,969	506,785
Total Revenues	<u>2,099,400</u>	<u>16,816</u>	<u>489,969</u>	<u>506,785</u>
Expenditures:				
Current				
Salaries and benefits	13,127	3,832	9,295	13,127
Internal service charges	40,259	10,929	29,330	40,259
Miscellaneous and other costs	1,347	321	1,026	1,347
Indirect cost allocation	6,300	1,734	4,566	6,300
Subcontractor costs	2,038,367	-	445,752	445,752
Total Expenditures	<u>2,099,400</u>	<u>16,816</u>	<u>489,969</u>	<u>506,785</u>
Excess of revenues over (under) expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Year ended September 30, 2021

	<u>2020/2021</u> Regional Coordination	<u>2022/2023</u> Regional Coordination	<u>Total</u>
Revenues:			
State grants			
Non-federal funds	\$ 184,643	3,840	188,483
Interest income	(418)	618	200
	<u>184,225</u>	<u>4,458</u>	<u>188,683</u>
Total Revenues			
Expenditures:			
Current			
Salaries and benefits	31,201	2,993	34,194
Travel	449	-	449
Supplies and materials	57	-	57
Internal service charges	8,946	890	9,836
Miscellaneous and other costs	1,653	115	1,768
Indirect cost allocation	4,865	460	5,325
Subcontractor costs	137,054	-	137,054
	<u>184,225</u>	<u>4,458</u>	<u>188,683</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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 340,634	184,643	155,991	340,634
Interest income	-	(418)	2,472	2,054
Total Revenues	340,634	184,225	158,463	342,688
Expenditures:				
Current				
Salaries and benefits	62,354	31,201	31,153	62,354
Travel	4,706	449	4,257	4,706
Supplies and materials	143	57	86	143
Internal service charges	19,292	8,946	10,346	19,292
Miscellaneous and other costs	3,424	1,653	1,771	3,424
Indirect cost allocation	10,341	4,865	5,476	10,341
Subcontractor costs	240,374	137,054	105,374	242,428
Total Expenditures	340,634	184,225	158,463	342,688
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, 2021

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

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Non-federal funds	\$ 342,812	3,840
Interest income	-	618
	<u>342,812</u>	<u>4,458</u>
Total Revenues		
Expenditures:		
Current		
Salaries and benefits	70,538	2,993
Travel	11,400	-
Supplies and materials	233	-
Internal service charges	890	890
Miscellaneous and other costs	22,596	115
Indirect cost allocation	12,150	460
Subcontractor costs	225,005	-
	<u>342,812</u>	<u>4,458</u>
Total Expenditures		
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2021

	2021 Federal Planning	2021 Public Education Campaign	2018 Demonstration Project	Total
Revenues:				
State grants				
Federal flow-through	\$ 81,150	40,157	-	121,307
PRPC cash match	-	-	1,325	1,325
Total Revenues	<u>81,150</u>	<u>40,157</u>	<u>1,325</u>	<u>122,632</u>
Expenditures:				
Current				
Salaries and benefits	57,872	26,981	-	84,853
Internal service charges	14,658	7,970	-	22,628
Miscellaneous and other costs	250	1,064	-	1,314
Indirect cost allocation	8,370	4,142	-	12,512
Subcontractor costs	-	-	1,325	1,325
Total Expenditures	<u>81,150</u>	<u>40,157</u>	<u>1,325</u>	<u>122,632</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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2021

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

	<u>Budget</u>	<u>2021</u>	<u>Prior years</u>	<u>Total</u>
Revenues:				
State grants				
Federal flow-through	\$ 130,000	81,150	6,670	87,820
Total Revenues	<u>130,000</u>	<u>81,150</u>	<u>6,670</u>	<u>87,820</u>
Expenditures:				
Current				
Salaries and benefits	87,708	57,872	4,995	62,867
Internal service charges	19,915	14,658	982	15,640
Miscellaneous and other costs	10,000	250	5	255
Indirect cost allocation	12,377	8,370	688	9,058
Total Expenditures	<u>130,000</u>	<u>81,150</u>	<u>6,670</u>	<u>87,820</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

TEXAS DEPARTMENT OF TRANSPORTATION

Year ended September 30, 2021

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

	Budget	2021	Prior years	Total
Revenues:				
State grants				
Federal flow-through	\$ 125,000	40,157	3,361	43,518
Total Revenues	125,000	40,157	3,361	43,518
Expenditures:				
Current				
Salaries and benefits	54,854	26,981	2,385	29,366
Internal service charges	16,270	7,970	613	8,583
Miscellaneous and other costs	45,624	1,064	16	1,080
Indirect cost allocation	8,252	4,142	347	4,489
Total Expenditures	125,000	40,157	3,361	43,518
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 160,000	-	160,000	160,000
PRPC cash match	20,000	1,325	9,299	10,624
Total Revenues	180,000	1,325	169,299	170,624
Expenditures:				
Current				
Salaries and benefits	64,632	-	63,420	63,420
Internal service charges	18,580	-	18,103	18,103
Miscellaneous and other costs	1,609	-	2,168	2,168
Indirect cost allocation	10,179	-	9,625	9,625
Subcontractor costs	85,000	1,325	75,983	77,308
Total Expenditures	180,000	1,325	169,299	170,624
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2021

	2019 Planning Assistance	(CARES) Supplemental for Economic Recovery and Resiliency	Total
Revenues:			
Federal grants	\$ 70,000	171,735	241,735
Local cash	50,036	-	50,036
Total Revenues	120,036	171,735	291,771
Expenditures:			
Current			
Salaries and benefits	82,594	120,644	203,238
Travel	1,669	4,361	6,030
Supplies and materials	99	934	1,033
Internal service charges	17,841	26,688	44,529
Miscellaneous and other costs	5,453	1,395	6,848
Indirect cost allocation	12,380	17,713	30,093
Capital Outlay	-	-	-
Total Expenditures	120,036	171,735	291,771
Excess of revenues over expenditures	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
Federal grants	\$ 210,000	70,000	122,500	192,500
Local cash	140,000	50,036	78,198	128,234
Total Revenues	350,000	120,036	200,698	320,734
Expenditures:				
Current				
Salaries and benefits	238,110	82,594	141,305	223,899
Travel	12,600	1,669	6,943	8,612
Supplies and materials	450	99	-	99
Internal service charges	58,691	17,841	27,700	45,541
Miscellaneous and other costs	4,051	5,453	4,051	9,504
Indirect cost allocation	36,098	12,380	20,699	33,079
Total Expenditures	350,000	120,036	200,698	320,734
Excess of revenues over expenditures	-	-	-	-
Fund balance beginning of year	-	-	-	-
Fund balance end of year	\$ -	-	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

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

U.S. DEPARTMENT OF COMMERCE

Year ended September 30, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
Federal grants	\$ 400,000	171,735	32,237	203,972
Total Revenues	400,000	171,735	32,237	203,972
Expenditures:				
Current				
Salaries and benefits	273,846	120,644	19,859	140,503
Travel	10,000	4,361	156	4,517
Supplies and materials	500	934	1,188	2,122
Internal service charges	69,590	26,688	4,003	30,691
Miscellaneous and other costs	100	1,395	73	1,468
Indirect cost allocation	40,714	17,713	2,907	20,620
Capital Outlay	5,250	-	4,051	4,051
Total Expenditures	400,000	171,735	32,237	203,972
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, 2021

	2020 Law Enforcement Education & Training	2022 Law Enforcement Education & Training	2020 Specialized GAP Training	2021 Specialized GAP Training	Coronavirus Emergency Supplemental Funding	Total
Revenues:						
State grants						
Federal flow-through	\$ -	-	26,193	31,916	17,640	75,749
Non-federal funds	135,261	4,357	-	-	-	139,618
Program income-PRPC	10,735	-	-	-	-	10,735
Total Revenues	145,996	4,357	26,193	31,916	17,640	226,102
Expenditures:						
Current						
Salaries and benefits	21,843	2,617	-	2,395	-	26,855
Supplies and materials	2,909	-	-	-	6,258	9,167
Internal service charges	5,421	626	(1,397)	1,341	1,205	7,196
Miscellaneous and other costs	12	-	-	-	8,358	8,370
Indirect cost allocation	3,471	373	(160)	430	1,819	5,933
Subcontractor costs	112,340	741	27,750	27,750	-	168,581
Total Expenditures	145,996	4,357	26,193	31,916	17,640	226,102
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Non-federal funds	\$ 221,086	135,261	85,825	221,086
Program income-PRPC	17,435	10,735	6,700	17,435
Total Revenues	238,521	145,996	92,525	238,521
Expenditures:				
Current				
Salaries and benefits	48,674	21,843	27,533	49,376
Supplies and materials	4,065	2,909	1,156	4,065
Internal service charges	11,410	5,421	5,944	11,365
Miscellaneous and other costs	12	12	-	12
Indirect cost allocation	7,454	3,471	3,982	7,453
Subcontractor costs	166,906	112,340	53,910	166,250
Total Expenditures	238,521	145,996	92,525	238,521
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, 2021

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

	Budget	Actual 2021
Revenues:		
State grants		
Non-federal funds	\$ 110,543	4,357
Program income-PRPC	8,000	-
	118,543	4,357
Total Revenues	118,543	4,357
Expenditures:		
Current		
Salaries and benefits	29,264	2,617
Internal service charges	6,584	626
Indirect cost allocation	2,403	373
Subcontractor costs	80,292	741
	118,543	4,357
Total Expenditures	118,543	4,357
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, 2021

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

	Budget	Actual		Total
		2021	Prior years	
Revenues:				
State grants				
Federal flow-through	\$ 29,950	26,193	3,757	29,950
Total Revenues	29,950	26,193	3,757	29,950
Expenditures:				
Current				
Salaries and benefits	1,409	-	1,309	1,309
Internal service charges	564	(1,397)	2,061	664
Indirect cost allocation	227	(160)	387	227
Subcontractor costs	27,750	27,750	-	27,750
Total Expenditures	29,950	26,193	3,757	29,950
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, 2021

Grant Name: 2021 Specialized Criminal Justice GAP Training
Grant Number: 3754602 (261)
Grant Term: October 1, 2020 to September 30, 2021

	Budget	Actual 2021
Revenues:		
State grants		
Federal flow-through	\$ 31,916	31,916
Total Revenues	31,916	31,916
Expenditures:		
Current		
Salaries and benefits	1,448	2,395
Internal service charges	2,219	1,341
Indirect cost allocation	499	430
Subcontractor costs	27,750	27,750
Total Expenditures	31,916	31,916
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, 2021

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

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Federal flow-through	\$ 28,304	17,640
Total Revenues	<u>28,304</u>	<u>17,640</u>
Expenditures:		
Current		
Supplies and materials	6,258	6,258
Internal service charges	1,205	1,205
Miscellaneous and other costs	18,961	8,358
Indirect cost allocation	1,880	1,819
Total Expenditures	<u>28,304</u>	<u>17,640</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
Fund balance end of year	<u>\$ -</u>	<u>-</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

**TEXAS DEPARTMENT OF HOUSING
AND COMMUNITY AFFAIRS**

Year ended September 30, 2021

Grant Name: FY2020 Texas Eviction Diversion Program
Grant Number: 61200003368 (271)
Grant Term: October 12, 2020 to September 30, 2021

	<u>Budget</u>	<u>Actual 2021</u>
Revenues:		
State grants		
Federal flow-through	\$ 299,287	296,326
Total Revenues	<u>299,287</u>	<u>296,326</u>
Expenditures:		
Current		
Salaries and benefits	21,397	21,397
Internal service charges	5,348	5,348
Miscellaneous and other costs	97	97
Indirect cost allocation	3,087	3,087
Subcontractor costs	<u>269,358</u>	<u>266,397</u>
Total Expenditures	<u>299,287</u>	<u>296,326</u>
Excess of revenues over expenditures	-	-
Fund balance beginning of year	<u>-</u>	<u>-</u>
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, 2021

	Major Funds			
	Texas Workforce Commission		Texas Health and Human Services Commission	
	Budget	Actual	Budget	Actual
Revenues:				
Federal grants	\$ -	-	-	-
State grants:				
Federal flow-through	17,694,681	17,368,728	2,256,296	2,266,648
Non-federal funds	1,140,000	2,473,519	135,495	154,854
Local cash and in-kind	-	317,930	482,617	488,488
Program income:				
PRPC	-	-	8,298	7,743
Subcontractor	-	-	128,879	132,512
Membership dues	-	-	-	-
Rent income	-	-	-	-
Interest income	-	-	-	-
Internal service fund charges	-	-	-	-
Miscellaneous	400,388	-	-	-
Total revenues	<u>19,235,069</u>	<u>20,160,177</u>	<u>3,011,585</u>	<u>3,050,245</u>
Current expenditures:				
Salaries and benefits	630,075	557,234	689,897	699,957
Travel	27,875	2,558	27,390	4,823
Supplies and materials	1,350	(38,029)	7,150	7,824
Internal service charges	366,639	429,745	196,598	183,060
Equipment rental and maintenance	-	220	-	-
Miscellaneous and other costs	45,601	39,551	35,667	34,712
Client payments, training and supportive services	14,011,926	14,118,293	1,497,953	1,543,529
Local cash, in-kind and program income	-	337,930	481,496	498,010
Subcontractor costs	3,502,982	3,505,427	-	-
Workforce center costs	471,205	785,631	-	-
9-1-1 system expenditures	-	-	-	-
Building occupancy	-	-	-	-
Capital outlay	-	260,281	-	5,730
Total expenditures	<u>19,057,653</u>	<u>19,998,841</u>	<u>2,936,151</u>	<u>2,977,645</u>
Excess (deficiency) of revenues over expenditures	<u>177,416</u>	<u>161,336</u>	<u>75,434</u>	<u>72,600</u>
Other financing sources (uses):				
Transfers from other funds	-	-	34,586	34,394
Transfers to other funds	(177,416)	(161,336)	(110,020)	(106,994)
Total other financing sources (uses)	<u>(177,416)</u>	<u>(161,336)</u>	<u>(75,434)</u>	<u>(72,600)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Other Funds		Proprietary Funds		Totals (memorandum only)	
Budget	Actual	Budget	Actual	Budget	Actual
270,000	241,735	-	-	270,000	241,735
1,598,389	1,286,566	-	-	21,549,366	20,921,942
2,059,799	2,591,721	-	-	3,335,294	5,220,094
776,805	1,702,918	-	3,600	1,259,422	2,512,936
-	31,378	-	-	8,298	39,121
-	-	-	-	128,879	132,512
68,122	68,295	-	-	68,122	68,295
-	-	9,248	7,942	9,248	7,942
39,500	9,996	-	-	39,500	9,996
-	-	1,039,460	1,114,214	1,039,460	1,114,214
8,011	21,601	-	-	408,399	21,601
<u>4,820,626</u>	<u>5,954,210</u>	<u>1,048,708</u>	<u>1,125,756</u>	<u>28,115,988</u>	<u>30,290,388</u>
1,383,122	1,759,253	631,465	610,005	3,334,559	3,626,449
56949	37,108	9,550	5,263	121,764	49,752
12,972	32,633	8,230	13,383	29,702	15,811
431,781	501,631	-	-	995,018	1,114,436
6,161	2,129	21,550	109,553	27,711	111,902
120,218	328,948	96,488	19,347	297,974	422,558
-	-	-	-	15,509,879	15,661,822
-	-	-	-	481,496	835,940
1,408,237	1,511,329	-	28,207	4,911,219	5,044,963
-	-	-	-	471,205	785,631
960,647	1,018,743	-	-	960,647	1,018,743
-	-	160,569	131,916	160,569	131,916
154,836	709,783	-	-	154,836	975,794
<u>4,534,923</u>	<u>5,901,557</u>	<u>927,852</u>	<u>917,674</u>	<u>27,456,579</u>	<u>29,795,717</u>
<u>285,703</u>	<u>52,653</u>	<u>120,856</u>	<u>208,082</u>	<u>659,409</u>	<u>494,671</u>
293,436	434,835	-	-	328,022	469,229
(34,586)	(200,899)	(6,000)	-	(328,022)	(469,229)
<u>258,850</u>	<u>233,936</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>544,553</u>	<u>286,589</u>	<u>114,856</u>	<u>208,082</u>	<u>659,409</u>	<u>494,671</u>
<u>2,829,240</u>	<u>2,829,240</u>	<u>199,940</u>	<u>199,940</u>	<u>3,029,180</u>	<u>3,029,180</u>
<u>3,373,793</u>	<u>3,115,829</u>	<u>314,796</u>	<u>408,022</u>	<u>3,688,589</u>	<u>3,523,851</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Indirect Costs

Year ended September 30, 2021
(With comparative totals for 2020)

	<u>2021</u>	<u>2020</u> <u>(Comparative)</u>
Salaries and benefits	\$ 271,313	\$ 279,043
Contractual services	54,850	41,700
Travel	17,413	20,073
Supplies and materials	9,059	10,680
Internal service charges	50,594	37,067
Printing and publication	4,536	4,325
Insurance	2,540	2,290
Memberships	9,468	9,133
Postage and freight	6,508	7,111
Miscellaneous	<u>24,593</u>	<u>16,430</u>
Total	<u>\$ 450,873</u>	<u>\$ 427,853</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Computation of Indirect Cost Allocation

Year ended September 30, 2021
(With comparative totals for 2020)

	General	Texas Workforce Commission	Texas Health and Human Services Commission	Other Governmental Funds	Total 2021	Total 2020
Basis for allocation						
Total Expenditures	\$ 1,895,103	19,998,841	2,977,645	4,006,455	28,878,044	29,632,643
Less:						
Client payments	-	328,112	-	-	328,112	256,864
Client supportive services	-	13,790,181	1,543,529	-	15,333,710	17,123,481
Subcontractor costs	197,169	3,505,427	132,513	1,314,160	5,149,269	4,853,301
Local cash, in-kind and program income	-	337,930	365,497	-	703,427	754,359
9-1-1 costs	-	-	-	1,018,743	1,018,743	1,072,000
Capital outlay	472,570	336,264	5,730	237,213	1,051,777	1,037,929
Indirect costs	450,873	-	-	-	450,873	427,853
Other	70,882	298,003	-	-	368,885	16,646
	703,609	1,402,924	930,376	1,436,339	4,473,248	4,090,210
	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150
	<u>\$ 80,915</u>	<u>161,336</u>	<u>106,993</u>	<u>165,179</u>	514,423	470,374
Transfer from other funds					6,000	6,000
Costs over (under) allocation					<u>(69,550)</u>	<u>(48,521)</u>
					<u>\$ 450,873</u>	<u>\$ 427,853</u>

PANHANDLE REGIONAL PLANNING COMMISSION

INDIRECT CAP CERTIFICATION

FOR FISCAL YEAR 2021

This is to certify that I have reviewed the Panhandle Regional Planning Commission's audited financial data for fiscal year 2021 and that its indirect costs for that year have not exceeded 15 percent of total expenditures as defined in Chapter 391 of the Local Government Code.

I declare that the foregoing is true and correct.



Signature:

Name of Official: Trenton C. Taylor

Title: Finance Director

Date of Execution: March 1, 2022

STATISTICAL SECTION

**PANHANDLE REGIONAL PLANNING COMMISSION
STATISTICAL SECTION**

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

Table of Contents	Page
Financial Trends	196

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

Revenue Capacity	206
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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	212
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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	213
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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	216
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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.

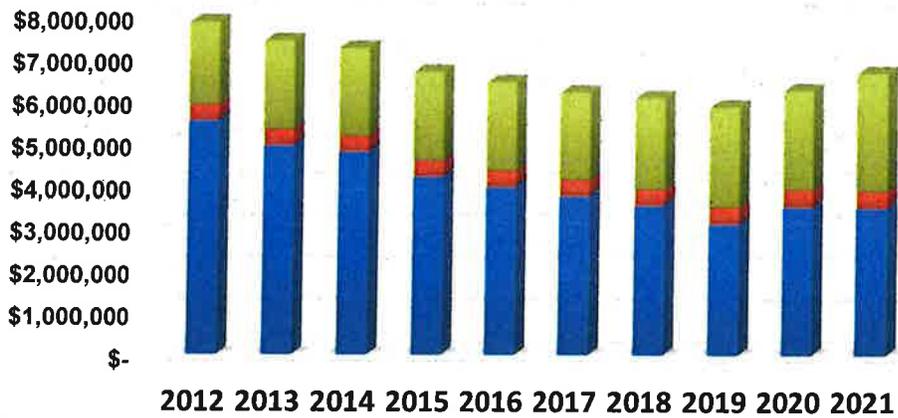
PANHANDLE REGIONAL PLANNING COMMISSION

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities				
Net investment in capital assets	\$ 5,541,656	4,956,574	4,810,030	4,226,063
Restricted for micro-loan programs	374,047	377,029	379,800	381,689
Unrestricted	1,955,168	2,098,510	2,074,942	2,095,411
Total governmental activities net position	<u>\$ 7,870,871</u>	<u>7,432,113</u>	<u>7,264,772</u>	<u>6,703,163</u>

2016	2017	2018	2019	2020	2021
3,991,512	3,775,710	3,553,998	3,110,545	3,522,421	3,494,903
383,531	382,507	384,659	397,696	405,759	406,285
2,087,709	2,062,541	2,161,011	2,374,970	2,349,582	2,788,373
<u>6,462,752</u>	<u>6,220,758</u>	<u>6,099,668</u>	<u>5,883,211</u>	<u>6,277,762</u>	<u>6,689,561</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

	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	\$ 510,412	529,912	624,566	691,425
Workforce development	13,032,787	13,224,033	13,158,058	12,986,502
Aging services	3,049,124	2,715,995	2,774,270	2,654,786
Emergency communications	1,731,281	1,457,750	1,678,456	2,931,833
Emergency management	2,507,035	2,678,458	2,439,881	608,133
Water planning development	47,237	78,646	293,014	251,018
Eviction diversion	-	-	-	-
Solid waste planning	175,372	208,405	160,603	197,920
Economic development	128,386	141,748	141,129	143,889
Criminal justice programs	154,179	104,638	106,606	119,811
Transportation planning	115,358	115,021	85,967	47,020
Environmental education	-	6,075	1,565	-
Total governmental activities expenses	<u>21,451,171</u>	<u>21,260,681</u>	<u>21,464,115</u>	<u>20,632,337</u>
Total primary government expenses	<u>\$ 21,451,171</u>	<u>21,260,681</u>	<u>21,464,115</u>	<u>20,632,337</u>
Program Revenues				
Governmental activities:				
Operating grants and contributions				
General government	\$ 55,889	53,578	63,376	-
Workforce development	12,918,639	13,137,417	13,087,010	12,880,362
Aging services	1,964,285	1,753,834	1,785,505	1,767,329
Emergency communications	1,669,958	1,347,149	1,960,600	2,394,943
Emergency management	2,365,168	2,224,917	1,956,708	785,561
Water planning development	47,178	78,681	292,594	251,145
Eviction diversion	-	-	-	-
Solid waste planning	174,783	208,787	158,639	196,764
Economic development	78,007	91,789	45,000	60,000
Criminal justice programs	148,915	100,197	100,786	110,798
Transportation planning	114,991	116,025	84,098	46,460
Environmental education	-	4,980	-	-
Local contracts and in-kind	1,823,617	1,563,302	1,663,732	1,826,862
Total governmental activities program revenues	<u>21,361,430</u>	<u>20,680,656</u>	<u>21,198,048</u>	<u>20,320,224</u>
Total primary government revenues	<u>\$ 21,361,430</u>	<u>20,680,656</u>	<u>21,198,048</u>	<u>20,320,224</u>
Total primary government net revenue (expense)	<u>\$ (89,741)</u>	<u>(580,025)</u>	<u>(266,067)</u>	<u>(312,113)</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
725,092	855,736	843,371	985,115	1,166,017	1,451,093
12,862,107	13,360,050	14,793,388	17,164,764	20,643,600	19,824,899
2,770,020	2,734,852	2,517,953	2,884,188	3,810,117	3,052,354
1,255,729	1,805,668	1,388,860	1,795,897	1,687,363	1,786,948
2,117,397	1,085,118	1,486,997	1,431,455	1,237,727	1,236,352
66,022	71,847	190,723	170,473	224,349	308,575
-	-	-	-	-	288,612
162,908	192,803	167,158	178,035	152,320	186,948
78,187	87,938	136,312	122,853	138,796	283,918
111,747	172,986	119,028	121,998	87,858	224,833
51,764	50,434	74,901	140,356	46,825	118,640
-	-	-	-	-	-
<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>	<u>29,194,972</u>	<u>28,763,172</u>
<u>20,200,973</u>	<u>20,417,432</u>	<u>21,718,690</u>	<u>24,995,134</u>	<u>29,194,972</u>	<u>28,763,172</u>
-	-	-	-	-	-
12,812,192	13,219,679	14,634,462	16,933,418	21,088,658	19,842,247
1,804,450	1,679,373	1,756,060	2,092,739	3,046,723	2,421,502
1,560,822	1,966,492	1,765,375	1,852,768	1,804,609	1,686,861
1,518,073	645,160	826,548	907,875	850,636	1,060,539
65,687	71,680	190,580	169,437	223,958	309,404
-	-	-	-	-	296,326
162,657	189,670	167,121	176,943	153,091	188,483
75,000	52,500	70,000	70,000	102,237	241,735
103,318	146,562	108,798	110,465	84,180	215,367
51,784	49,183	73,882	138,477	42,672	121,307
-	-	-	-	-	-
<u>1,717,787</u>	<u>2,062,362</u>	<u>1,877,566</u>	<u>2,202,822</u>	<u>2,092,997</u>	<u>2,702,554</u>
<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>	<u>29,489,761</u>	<u>29,086,325</u>
<u>19,871,770</u>	<u>20,082,661</u>	<u>21,470,392</u>	<u>24,654,944</u>	<u>29,489,761</u>	<u>29,086,325</u>
<u>(329,203)</u>	<u>(334,771)</u>	<u>(248,298)</u>	<u>(340,190)</u>	<u>294,789</u>	<u>323,153</u>

PANHANDLE REGIONAL PLANNING COMMISSION

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Revenues				
Governmental activities:				
Membership dues	\$ 68,380	67,945	68,210	68,052
Interest income	10,835	10,656	11,178	11,435
Miscellaneous	125,703	62,666	19,338	7,942
Loss from disposition of property	-	-	-	-
Total governmental activities	<u>204,918</u>	<u>141,267</u>	<u>98,726</u>	<u>87,429</u>
Total primary government change in net position	<u>\$ 115,177</u>	<u>(438,758)</u>	<u>(167,341)</u>	<u>(224,684)</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
68,380	68,210	68,125	68,380	68,125	68,295
12,250	16,626	27,226	44,084	22,521	9,996
8,162	7,941	7,942	11,271	9,114	10,355
-	-	-	-	-	-
<u>88,792</u>	<u>92,777</u>	<u>103,293</u>	<u>123,735</u>	<u>99,760</u>	<u>88,646</u>
<u>(240,411)</u>	<u>(241,994)</u>	<u>(145,005)</u>	<u>(216,455)</u>	<u>394,549</u>	<u>411,799</u>

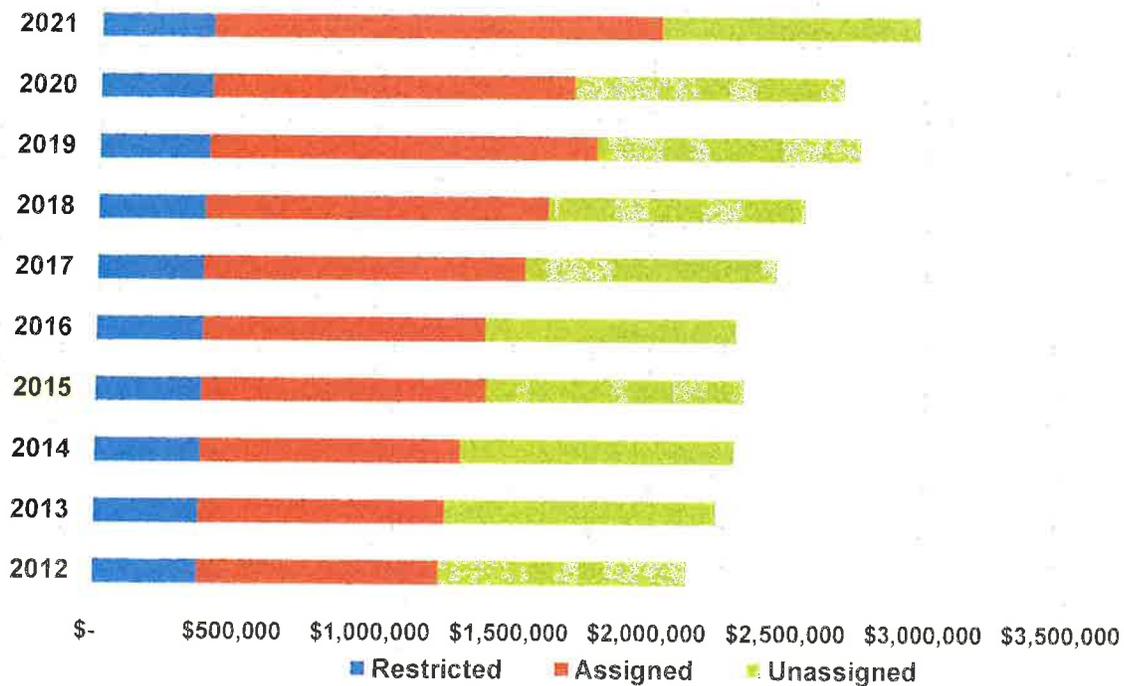
PANHANDLE REGIONAL PLANNING COMMISSION

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

	2012	2013	2014	2015
General Fund				
Restricted	\$ 374,047	377,029	379,800	381,689
Assigned	870,605	887,247	937,170	1,022,785
Unassigned	899,908	984,724	994,449	937,570
Total general fund	\$ 2,144,560	2,249,000	2,311,419	2,342,044
All other Governmental Funds				
Assigned	\$ 18,241	20,708	23,370	10,359
Total all other governmental funds	\$ 18,241	20,708	23,370	10,359

2016	2017	2018	2019	2020	2021
383,531	382,507	384,659	397,696	405,759	406,285
1,017,279	1,158,052	1,238,825	1,401,519	1,306,347	1,622,449
912,963	912,456	928,267	951,564	978,854	937,092
<u>2,313,773</u>	<u>2,453,015</u>	<u>2,551,751</u>	<u>2,750,779</u>	<u>2,690,960</u>	<u>2,965,826</u>
20,149	10,916	10,916	-	16,410	28,116
<u>20,149</u>	<u>10,916</u>	<u>10,916</u>	<u>-</u>	<u>16,410</u>	<u>28,116</u>

Governmental Fund Balances



PANHANDLE REGIONAL PLANNING COMMISSION

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

	2012	2013	2014	2015
Revenues				
Intergovernmental grants and contracts	\$ 19,537,813	19,117,354	19,534,316	18,493,362
Local cash and in-kind	1,623,261	1,376,429	1,358,562	1,564,137
Program income:				
PRPC	55,489	56,773	142,651	43,944
Subcontractor	190,971	154,029	155,406	145,313
Membership dues	68,380	67,945	68,210	68,052
Interest income	11,846	12,105	12,158	11,435
Miscellaneous	114,309	71,931	5,293	84,363
Total revenues	<u>21,602,069</u>	<u>20,856,566</u>	<u>21,276,596</u>	<u>20,410,606</u>
Expenditures				
General government	838,024	870,214	937,664	1,009,294
Workforce development	12,913,878	13,114,040	12,991,417	12,854,954
Aging services	2,961,172	2,637,208	2,672,421	2,558,653
Emergency management	2,402,463	2,207,392	1,950,071	805,635
Emergency communications	1,627,194	1,302,589	1,912,712	2,340,463
Water planning development	47,153	77,802	291,934	249,496
Solid waste planning	165,049	202,089	153,314	189,029
Transportation planning	102,586	103,363	74,920	41,389
Economic development	114,110	127,459	123,679	127,344
Criminal justice programs	150,089	102,047	102,056	116,195
Environmental education	-	5,456	1,327	-
Eviction diversion	-	-	-	-
Total expenditures	<u>21,321,718</u>	<u>20,749,659</u>	<u>21,211,515</u>	<u>20,292,452</u>
Excess of revenues over (under) expenditures	<u>280,351</u>	<u>106,907</u>	<u>65,081</u>	<u>118,154</u>
Other Financing Sources (Uses)				
Transfers in	353,940	359,687	356,462	344,444
Transfer out	(353,940)	(359,687)	(356,462)	(444,984)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,540)</u>
Net change in fund balances	<u>\$ 280,351</u>	<u>106,907</u>	<u>65,081</u>	<u>17,614</u>

2016	2017	2018	2019	2020	2021
18,153,983	18,020,299	19,592,826	22,452,122	27,396,764	26,383,771
1,545,754	1,853,018	1,661,826	1,940,947	1,887,216	2,509,336
40,047	38,586	38,508	39,732	33,273	39,121
116,714	146,750	155,388	170,934	150,392	132,512
68,380	68,210	68,125	68,380	68,125	68,295
12,250	16,626	27,226	44,084	22,521	9,996
24,750	19,275	22,187	39,671	30,942	21,585
<u>19,961,878</u>	<u>20,162,764</u>	<u>21,566,086</u>	<u>24,755,870</u>	<u>29,589,233</u>	<u>29,164,616</u>
1,105,122	1,208,299	1,207,244	1,316,717	1,538,676	1,895,103
12,725,070	13,163,376	14,681,089	17,044,827	21,190,496	19,998,841
2,672,003	2,604,733	2,427,056	2,787,247	3,725,851	2,977,645
1,466,903	615,962	790,258	925,119	811,180	1,010,984
1,501,244	1,897,706	1,703,817	1,788,033	1,738,372	1,619,088
65,999	71,724	190,736	170,499	224,405	307,819
156,624	182,871	161,152	172,032	148,543	183,358
46,242	43,925	67,637	133,902	43,364	110,120
69,683	76,610	122,718	110,968	127,045	261,678
108,009	167,549	115,641	118,417	84,711	220,169
-	-	-	-	-	-
-	-	-	-	-	293,239
<u>19,916,899</u>	<u>20,032,755</u>	<u>21,467,348</u>	<u>24,567,761</u>	<u>29,632,643</u>	<u>28,878,044</u>
<u>44,979</u>	<u>130,009</u>	<u>98,738</u>	<u>188,109</u>	<u>(43,410)</u>	<u>286,572</u>
376,461	403,392	374,474	417,455	417,925	469,229
<u>(439,921)</u>	<u>(403,392)</u>	<u>(374,474)</u>	<u>(417,455)</u>	<u>(417,925)</u>	<u>(469,229)</u>
<u>(63,460)</u>	-	-	-	-	-
<u>(18,481)</u>	<u>130,009</u>	<u>98,738</u>	<u>188,109</u>	<u>(43,410)</u>	<u>286,572</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

COUNTIES	Entity	2021	2020	2019	2018
	ARMSTRONG	\$ 162	162	162	162
	BRISCOE	139	139	139	139
	CARSON	525	525	525	525
	CASTRO	685	685	685	685
	CHILDRESS	598	598	598	598
	COLLINGSWORTH	260	260	260	260
	DALLAM	570	570	570	570
	DEAF SMITH	1,647	1,647	1,647	1,647
	DONLEY	313	313	313	313
	GRAY	1,915	1,915	1,915	1,915
	HALL	285	285	285	285
	HANSFORD	477	477	477	477
	HARTLEY	515	515	515	515
	HEMPHILL	324	324	324	324
	HUTCHINSON	1,883	1,883	1,883	1,883
	LIPSCOMB	281	281	281	281
	MOORE	1,862	1,862	1,862	1,862
	OCHILTREE	869	869	869	869
	OLDHAM	174	174	174	174
	PARMER	873	873	873	873
	POTTER	10,291	10,291	10,291	10,291
	RANDALL	10,262	10,262	10,262	10,262
	ROBERTS	85	85	85	85
	SHERMAN	258	258	258	258
	SWISHER	668	668	668	668
	WHEELER	460	460	460	460
		<u>36,380</u>	<u>36,380</u>	<u>36,380</u>	<u>36,380</u>

CITIES

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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
DODSON	85	85	85	85
DUMAS	1,249	1,249	1,249	1,249
ESTELLINE	85	85	85	85
FARWELL	116	116	116	116
FOLLETT	85	85	85	85
FRIONA	350	350	350	350
FRITCH	180	180	180	180
GROOM	85	85	85	85
GRUVER	101	101	101	101
HAPPY	85	85	85	85
HART	95	95	95	95
HEDLEY	85	-	85	85
HEREFORD	1,306	1,306	1,306	1,306
HIGGINS	85	85	85	85
HOWARDWICK	85	85	85	85
KRESS	85	85	85	85
LAKE TANGLEWOOD	85	85	85	85
LAKEVIEW	85	85	85	85
LEFORS	85	85	85	85
McLEAN	85	85	85	85
MEMPHIS	195	195	195	195
MIAMI	85	85	85	85
MOBEETIE	85	-	85	85
NAZARETH	85	85	85	85
PALISADES	85	85	85	85
PAMPA	1,529	1,529	1,529	1,529
PANHANDLE	208	208	208	208
PERRYTON	748	748	748	748
QUITAQUE	85	85	-	-
SANFORD	85	85	-	-
SHAMROCK	162	162	162	162
SILVERTON	85	85	85	85
SKELLYTOWN	85	85	85	85
SPEARMAN	286	286	286	286
STINNETT	160	160	160	160
STRATFORD	171	171	171	171
SUNRAY	164	164	164	164
TEXHOMA	85	85	85	85
TEXLINE	85	85	85	85
TIMBERCREEK	85	85	85	85
TULIA	422	422	422	422
TURKEY	-	-	-	-
VEGA	85	85	85	85
WELLINGTON	186	186	186	186
WHEELER	135	135	135	135
WHITE DEER	85	85	85	85
	<u>31,405</u>	<u>31,235</u>	<u>31,235</u>	<u>31,235</u>

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
85	85	85	-	-	-
1,249	1,249	1,249	1,249	1,249	1,249
-	85	85	85	85	85
116	116	116	116	116	116
85	85	85	85	-	85
350	350	350	350	350	350
180	180	180	180	-	180
85	85	85	85	85	85
101	101	101	101	101	101
85	85	-	85	85	85
95	95	95	95	95	95
85	85	85	85	85	85
1,306	1,306	1,306	1,306	1,306	1,306
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
195	195	195	195	195	195
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
1,529	1,529	1,529	1,529	1,529	1,529
208	208	208	208	208	208
748	748	748	748	748	748
85	85	-	85	85	85
85	85	85	85	85	85
162	162	162	162	162	162
85	85	85	85	85	85
85	85	85	85	85	85
286	286	286	286	286	286
160	160	160	160	160	160
171	171	171	171	171	171
164	164	164	164	164	164
85	85	85	85	85	85
85	85	85	85	85	85
85	85	85	85	85	85
422	422	422	422	422	422
-	85	85	85	85	85
85	85	85	85	85	85
186	186	186	186	186	186
135	135	135	135	135	135
85	85	85	85	85	85
<u>31,320</u>	<u>31,490</u>	<u>31,162</u>	<u>31,405</u>	<u>31,140</u>	<u>31,405</u>

PANHANDLE REGIONAL PLANNING COMMISSION

MEMBERSHIP DUES BY ENTITY LAST TEN FISCAL YEARS

<u>Entity</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
SPECIAL DISTRICTS				
CANADIAN RIVER MWA	85	85	85	85
GREENBELT MCIWA	85	85	85	85
MACKENZIE MWA	85	85	85	85
NORTH ROLLING PLAINS RC&D	-	-	-	-
PALO DURO WATER DISTRICT	85	85	85	85
PANHANDLE GWCD	85	85	85	85
RED RIVER AUTHORITY	85	85	85	85
	<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>
	<u>\$ 68,295</u>	<u>\$ 68,125</u>	<u>\$ 68,125</u>	<u>\$ 68,125</u>

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</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>425</u>	<u>425</u>	<u>595</u>
<u>\$ 68,210</u>	<u>68,380</u>	<u>68,052</u>	<u>68,210</u>	<u>67,945</u>	<u>68,380</u>

PANHANDLE REGIONAL PLANNING COMMISSION

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Notes Payable</u>	<u>Percentage of Personal Income*</u>	<u>Per Capita**</u>
2012	\$ 740,549	0.00%	1.71
2013	694,262	0.00	1.59
2014	646,401	0.00	1.47
2015	596,135	0.00	1.34
2016	543,643	0.00	1.22
2017	488,308	0.00	1.08
2018	430,276	0.00	0.97
2019	369,514	0.00	0.83
2020	305,823	0.00	0.68
2021	239,066	***	0.53

See note 8 to the financial statements for the description of the notes payable.

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

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

***Personal income was not available for 2021.

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>
2012	434,262	17,304,140	39,847
2013	437,515	18,039,321	41,231
2014	440,830	19,009,896	43,123
2015	444,095	20,587,219	46,358
2016	447,228	19,155,242	42,831
2017	450,440	19,359,827	42,980
2018	442,606	19,945,949	45,065
2019	444,915	21,474,612	48,267
2020	447,230	22,627,591	50,595
2021	449,692	***	***

* Texas State Center for 2012 to 2021 (projected)

** Bureau of Economic Analysis

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

PANHANDLE REGIONAL PLANNING COMMISSION

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

2021			2012		
Employer	Number of Employees	Percent of Total Employment	Employer	Number of Employees	Percent of Total Employment
Affiliated Foods/Tri-State Baking/Plains Dairy	1205	0.59	Amarillo ISD	4000	1.77
Amarillo ISD	5364	2.61	B&W Technical Service Pantex	3200	1.41
Amarillo VA Health Care System	1215	0.59	Baptist St. Anthonys	3070	1.35
BSA Health System/Don & Sybil Harrington	3200	1.55	Bell Helicopter	1250	0.55
City of Amarillo	1439	0.70	Cargill Meat Solutions	2100	0.93
CNS Pantex	3203	1.56	City of Amarillo	2177	0.96
Northwest Texas Healthcare System	1860	0.90	JBS Swift & Company	3250	1.43
Tyson Foods, Inc.	4400	2.14	Northwest Texas Healthcare	1782	0.79
United Supermarkets	1604	0.78	Texas Department of Criminal Justice	1526	0.67
Walmart Supercenters	1359	0.66	Tyson Fresh Meats, Inc.	3700	1.63

Sources:

Texas Workforce Commission Labor Market Information

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

2012 employer information is from the Texas Workforce Commission.

PANHANDLE REGIONAL PLANNING COMMISSION

UNEMPLOYMENT RATE BY COUNTY * LAST TEN FISCAL YEARS

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Armstrong	4.9%	4.2%	3.4%	2.7%	2.9%	2.6%	2.8%	2.7%	4.0%	3.9%
Briscoe	6.1	7.0	5.4	4.0	4.3	4.8	3.9	3.7	4.5	5.0
Carson	4.5	4.4	3.7	3.1	3.4	3.4	2.9	2.6	3.9	4.1
Castro	5.2	5.2	5.0	3.7	3.1	3.5	3.0	2.9	3.4	3.8
Childress	5.5	5.2	4.5	3.4	3.2	3.0	2.8	2.4	3.8	3.8
Collingsworth	4.9	4.7	4.3	3.7	3.5	3.7	3.4	3.1	4.1	4.9
Dallam	4.1	3.7	3.3	2.5	2.2	2.3	2.0	1.9	2.7	3.0
Deaf Smith	5.1	4.7	4.0	3.2	3.2	3.3	2.9	2.7	3.4	4.0
Donley	5.5	5.6	4.2	4.0	4.3	4.2	3.5	3.3	4.4	4.6
Gray	5.3	4.6	3.8	4.5	6.8	6.3	4.3	3.6	6.7	7.9
Hall	8.3	7.5	6.7	5.4	6.6	7.4	4.8	3.9	5.8	6.0
Hansford	4.0	3.9	3.1	2.7	3.1	2.9	2.4	2.3	3.0	3.6
Hartley	4.4	4.3	3.7	2.6	2.1	2.2	1.9	1.8	2.0	2.3
Hemphill	2.5	2.3	2.1	2.5	3.7	3.1	2.1	2.2	4.1	4.9
Hutchinson	5.9	5.4	4.4	3.7	5.3	6.3	5.3	4.4	6.7	6.8
Lipscomb	3.9	3.5	3.4	3.6	4.6	3.9	2.9	2.6	3.8	4.2
Moore	4.3	4.2	3.6	3.1	3.1	3.1	2.8	2.4	3.5	3.8
Ochiltree	3.6	3.2	2.8	3.4	5.0	4.6	3.0	2.6	5.1	5.4
Oldham	4.8	4.3	4.1	3.0	3.1	2.8	2.5	2.8	3.5	3.9
Parmer	4.7	4.8	4.0	2.6	2.6	2.7	2.4	2.3	2.6	3.0
Potter	5.9	5.3	4.5	3.4	3.3	3.4	2.9	2.7	4.9	4.8
Randall	4.4	4.1	3.5	2.9	3.0	3.1	2.6	2.5	4.2	3.9
Roberts	4.0	2.9	2.2	3.7	4.2	4.4	3.0	3.3	4.3	4.4
Sherman	4.6	4.7	3.9	2.9	3.0	3.2	2.8	2.5	2.8	3.4
Swisher	5.9	7.5	6.8	4.9	4.5	4.3	4.2	3.8	4.9	5.5
Wheeler	3.7	3.7	3.0	3.3	4.4	4.9	3.6	2.8	5.1	6.8

* Texas Workforce Commission

Panhandle Regional Planning Commission

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General government	5.81	5.77	6.81	6.25
Workforce development	6.00	7.00	7.00	7.00
Aging services	9.05	9.08	9.51	9.62
Emergency communications	3.86	3.99	4.98	4.97
Solid waste planning	0.88	0.43	0.29	0.43
Criminal justice programs	0.30	0.29	0.39	0.38
Water development planning	0.01	0.09	0.05	0.02
Transportation planning	1.43	1.28	0.90	0.41
Emergency management	2.51	2.52	1.96	1.84
Economic development	1.29	1.20	1.36	1.39
Proprietary fund	7.24	6.78	6.89	6.94
TX Dept of Housing & Community Affairs	0.00	0.00	0.00	0.00
Environmental education	0.00	0.00	0.01	0.00
	<u>38.38</u>	<u>38.40</u>	<u>40.15</u>	<u>39.25</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
6.15	7.90	8.16	8.14	8.97	7.37
7.00	6.97	6.92	6.94	6.96	7.80
10.59	9.43	9.45	9.43	9.40	11.44
5.12	5.29	5.48	5.49	5.49	5.49
0.32	0.31	0.29	0.29	0.29	0.23
0.38	0.36	0.34	0.34	0.35	0.36
0.00	0.00	0.00	0.00	0.00	0.09
0.50	0.38	0.56	0.73	0.36	0.93
2.07	2.44	2.29	2.35	2.24	2.61
1.05	0.74	1.53	1.21	2.15	2.90
6.95	7.02	7.09	7.28	7.12	7.18
0.00	0.00	0.00	0.00	0.00	0.03
0.00	0.00	0.00	0.00	0.00	0.00
<u>40.13</u>	<u>40.85</u>	<u>42.10</u>	<u>42.20</u>	<u>43.32</u>	<u>46.43</u>

PANHANDLE REGIONAL PLANNING COMMISSION
 Listing Of Positions By Pay Group(s)
 September 30, 2021

	<u>Annual Rate Pay Range</u>
GROUP 1/2: Vacant	\$23,856 – 34,428
GROUP 3/4: Area Agency on Aging Program Support Aide Customer Service Support Aide	28,864 – 41,660
GROUP 5/6: Area Agency on Aging Administrative Assistant (Nutrition) Area Agency on Aging Benefits Counseling/Caregiver Administrative Assistant Regional 9-1-1 Network GIS Administrative Assistant Regional 9-1-1 Network Program Administrative Assistant Regional 9-1-1 Network Program PSAP Administrative Assistant Workforce Development Fiscal Administrative Assistant – Contract Services Workforce Development Fiscal Administrative Assistant – Program Services	34,926 – 50,412
GROUP 6/7: Accounting Systems Program Specialist (Accounts Payable Specialist) Accounting Systems Program Specialist (HR/Payroll Specialist) Administrative Program Specialist Area Agency on Aging Ombudsman Program Specialist Area Agency on Aging Program Specialist (Benefits Counselor) Area Agency on Aging Program Specialist (Care Coordination) Area Agency on Aging Program Specialist (Caregiver Specialist) Area Agency on Aging Program Specialist (Volunteer & Public Education) Community and Economic Development Program Specialist Economic Disaster Recovery Program Specialist Local Government Services Program Specialist Workforce Development Program Specialist Workforce Development Student HireAbility Navigator Program Specialist	38,420 – 55,450
GROUP 8/9: Area Agency on Aging Care Coordinator Area Agency on Aging Operations 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 Regional Services Program Coordinator	48,846 – 67,091
GROUP 9/10: Workforce Development Program Manager	51,134 – 73,801
GROUP 10/11: Accounting Manager Regional 9-1-1 Network GIS Program Manager Regional Emergency Communications & Preparedness Programs Manager Workforce Development Contract/Accounting Manager	56,248 – 81,182
GROUP 13/14: Area Agency on Aging Director Dispute Resolution Center Director Finance Director Local Government Services Director Regional 9-1-1 Network Director/Assistant to the Executive Director Regional Services Director/Assistant to the Executive Director Workforce Development Director	74,868 – 108,053
EXEMPT: Executive Director	106,500 – 171,688

PANHANDLE REGIONAL PLANNING COMMISSION

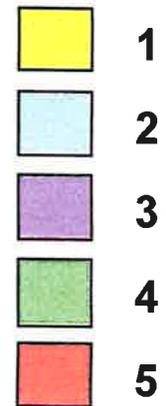
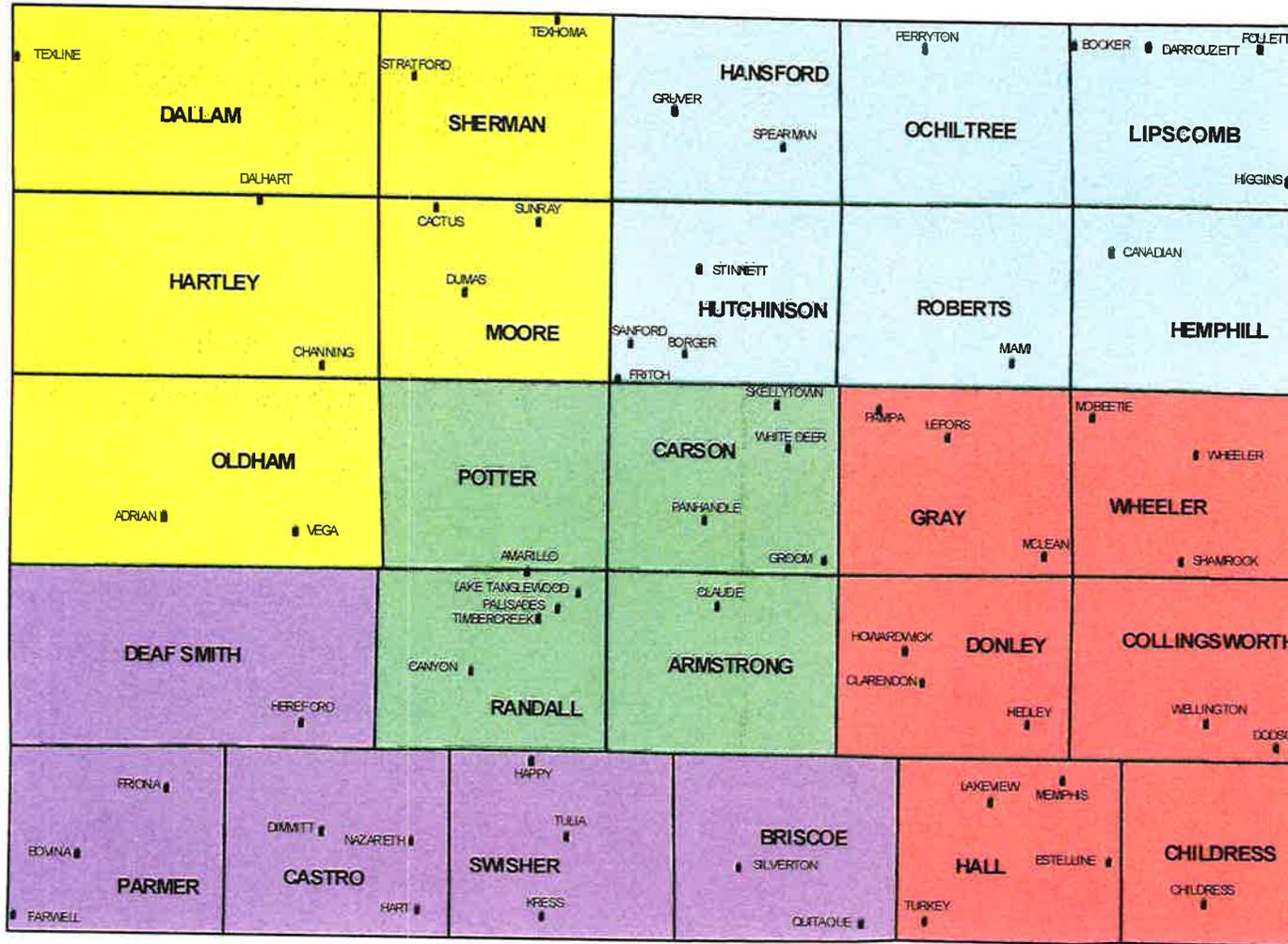
Schedule of Insurance in Force

September 30, 2021

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

PANHANDLE REGIONAL PLANNING COMMISSION

Planning and Service Area Boundaries



PANHANDLE REGIONAL PLANNING COMMISSION

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>General Government</u>										
Building	1	1	1	1	1	1	1	1	2	2
Furniture and Equipment	45	30	30	28	28	25	27	22	21	21
Vehicles	5	4	4	5	5	5	6	6	5	5
<u>Workforce Development</u>										
Furniture and Equipment	28	22	21	20	20	19	32	32	43	56
<u>Emergency Management</u>										
Furniture and Equipment	12	6	4	3	2	2	2	2	2	2
PanCom System	1	1	1	1	1	1	1	1	2	5
PEMSS System	-	-	-	-	-	-	-	-	0	0
Vehicles	1	1	1	1	1	1	2	1	1	1
<u>Aging Services</u>										
Furniture and Equipment	10	5	4	3	2	2	3	3	3	3
<u>Emergency Communications</u>										
Furniture and Equipment	80	55	50	46	46	45	47	40	39	35
Regional 9-1-1 Network	-	-	1	-	-	1	1	1	1	1

SINGLE AUDIT SECTION

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2021

Federal Grantor/Flow-Through Grantor/Program Title	Assistance Listing Number	Flow through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
U.S. Department of Commerce						
Economic Development Administration						
Support for Planning Organizations	11.302	ED19AUS3020002	319	\$ 70,000	\$ -	\$ -
Supplemental for Economic Recovery & Resiliency	11.302	ED20AUS3070030	320	171,735	-	171,735
Total federal funds-special revenue funds				<u>\$ 241,735</u>	<u>\$ -</u>	<u>\$ 171,735</u>
U.S. Department of Agriculture						
Texas Workforce Commission						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0121SNE001	811	\$ 252,324	\$ 219,943	\$ -
U.S. Department of Health and Human Services						
Texas Department of Housing and Community Affairs						
Community Services Block Grant	93.569	61200003368	271	296,326	-	296,326
U.S. Department of Health and Human Services						
Texas Health and Human Services Commisison						
2021 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	501	657,270	-	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	560	117,756	-	117,756
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	HHS000874100020	571	1,980	-	1,980
Title III, Part C - Nutrition Services	93.045	HHS000874100020	501	732,077	-	-
Title III, Part C - Nutrition Services	93.045	HHS000874100020	541	176,917	-	176,917
Title III, Part C - Nutrition Services	93.045	HHS000874100020	560	24,549	-	24,549
Nutrition Services Incentive Program	93.053	HHS000874100020	501	146,531	-	-
Total Aging Cluster				<u>1,857,080</u>	<u>-</u>	<u>321,202</u>
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	HHS000874100020	501	35,417	-	-
Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100020	501	157,580	-	-
Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100020	560	30,403	-	30,403
Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect and Exploitation	93.041	HHS000874100020	501	4,252	-	-
Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100020	501	33,102	-	-
CMS Research, Demonstrations, & Evaluations	93.324	HHS000874100020	501	134,993	-	-
Medicare Enrollment Assistance Program MIPPA	93.071	HHS000874100020	501	13,821	-	-
				<u>409,568</u>	<u>-</u>	<u>30,403</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2021

<u>Federal Grantor/Flow-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Flow-Through Grantor's Number</u>	<u>PRPC Grant Number</u>	<u>Program Expenditures</u>	<u>Amount Provided to Subrecipients</u>	<u>Amount Related to COVID-19</u>
Texas Workforce Commission						
Social Services Block Grant	93.667	0121CCF001	741	30,330	-	-
TANF Cluster:						
Temporary Assistance for Needy Families	93.558	0120TAF001	800	25,160	19,716	-
Temporary Assistance for Needy Families	93.558	0121TAF001	801	855,275	649,224	-
Temporary Assistance for Needy Families	93.558	0121WPA001	831	6,178	-	-
Temporary Assistance for Needy Families	93.558	0120WCI001	840	21,325	9,610	-
Temporary Assistance for Needy Families	93.558	0121WCI001	841	25,000	1,933	-
Temporary Assistance for Needy Families	93.558	0121NCP001	891	92,078	92,078	-
Total TANF Cluster				1,025,016	772,561	-
CCDF Cluster:						
Child Care and Development Block Grant	93.575	0121CAA001	731	23,206	-	-
Child Care and Development Block Grant	93.575	0120CCF001	740	881,867	73,019	564,311
Child Care and Development Block Grant	93.575	0121CCF001	741	7,887,296	885,517	1,656,411
Child Care and Development Block Grant	93.575	0120CCQ001	770	22,630	-	-
Child Care and Development Block Grant	93.575	0121CCQ001	771	449,218	289,517	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0121CCF001	741	2,228,111	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0120CCM001	750	310,508	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0121CCM001	751	1,113,512	-	-
Total CCDF Cluster				12,916,348	1,248,053	2,220,722
				13,971,694	2,020,614	2,220,722
U.S. Department of Homeland Security						
Office of the Governor - Homeland Security Grant Division						
State Homeland Security Grant Program	97.067	2940906	401	106,276	-	-
State Homeland Security Grant Program	97.067	2940306	401	255,000	-	-
State Homeland Security Grant Program	97.067	2940806	401	60,900	-	-
State Homeland Security Grant Program	97.067	2940706	401	53,023	-	-
				475,199	-	-
Texas Department of Public Safety						
Hazard Mitigation Grant	97.039	DR-1791-234	451	301,169	-	-
Hazard Mitigation Grant	97.039	DR-4223-015	457	16,816	-	-
				317,985	-	-

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2021

Federal Grantor/Flow-Through Grantor/Program Title	Assistance Listing Number	Flow-through Grantor's Number	PRPC Grant Number	Program Expenditures	Amount Provided to Subrecipients	Amount Related to COVID-19
U.S. Department of Justice						
Office of the Governor - Criminal Justice Division						
Coronavirus Emergency Supplemental Funding Program	16.034	4350901	301	17,640	-	17,640
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3754601	260	26,193	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3754602	261	31,916	-	-
				<u>75,749</u>	<u>-</u>	<u>17,640</u>
U.S. Department of Labor						
Texas Workforce Commission						
Employment Service/Wagner-Peyser Funded Activities	17.207	0120WPA001	830	33,271	33,059	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0121WPA001	831	92,019	9,731	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0120WCI001	840	(4,173)	-	-
Employment Service/Wagner-Peyser Funded Activities	17.207	0121WCI001	841	2,395	-	-
Unemployment Insurance	17.225	0121REA001	931	132,738	99,262	-
Trade Adjustment Assistance	17.245	0121TRA001	851	15,877	-	-
WIA Cluster:						
WIA Adult Program	17.258	0119WCI000	849	1,380	-	-
WIA Adult Program	17.258	0120HJT001	870	149,810	-	-
WIA Adult Program	17.258	0121HJT001	871	79,844	-	-
WIA Adult Program	17.258	0119WOA001	910	43,504	13,397	-
WIA Adult Program	17.258	0120WOA001	911	448,276	90,013	-
WIA Adult Program	17.258	0121WOA001	912	191,493	4,339	-
WIA Adult Program	17.258	0119WAF001	960	103,503	-	-
WIA Adult Program	17.258	0120COV001	990	24,827	21,000	24,827
WIA Youth Activities	17.259	0119WOY001	940	53,890	23,427	-
WIA Youth Activities	17.259	0120WOY002	941	383,176	229,956	-
WIA Youth Activities	17.259	0121WOY001	942	110,912	15,761	-
WIOA National Dislocated Worker Grants						
WIA Dislocated Worker Grants	17.277	0120NDW001	950	486,016	107,415	486,016
WIA Dislocated Worker Formula Grants	17.278	0120WOR001	921	2,826	2,826	-
WIA Dislocated Worker Formula Grants	17.278	0121WOR001	922	1,251	1,251	-
WIA Dislocated Worker Formula Grants	17.278	0119WOD001	980	75,596	35,421	-
WIA Dislocated Worker Formula Grants	17.278	0120WOD001	981	688,721	513,052	-
WIA Dislocated Worker Formula Grants	17.278	0121WOD001	982	13,284	-	-
WIA Dislocated Worker Formula Grants	17.278	0120COV001	990	3,876	-	3,876
Jobs for Veterans State Grants	17.801	0121TVC001	821	10,398	470	-
Total WIA Cluster				<u>2,872,583</u>	<u>1,058,328</u>	<u>514,719</u>
				<u>3,144,710</u>	<u>1,200,380</u>	<u>514,719</u>
U.S. Department of Transportation						
Texas Department of Transportation						
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	5YR-RCTP-2020-PRPC-00012	371	81,150	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	PLN-2020-PRPC-00009	381	40,157	-	-
				<u>121,307</u>	<u>-</u>	<u>-</u>
Total federal flow-through funds-special revenue funds				<u>\$ 20,921,942</u>	<u>\$ 3,440,937</u>	<u>\$ 2,765,844</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Schedule of Expenditures of
Federal and State Awards

Year ended September 30, 2021

<u>Federal Grantor/Flow-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Flow-through Grantor's Number</u>	<u>PRPC Grant Number</u>	<u>Program Expenditures</u>	<u>Amount Provided to Subrecipients</u>	<u>Amount Related to COVID-19</u>
Commission on State Emergency Communications						
9-1-1	N/A	N/A	219	\$ 769	\$ -	\$ -
9-1-1	N/A	N/A	210	12,841	-	-
9-1-1	N/A	N/A	211	1,557,349	-	-
9-1-1	N/A	N/A	212	115,902	-	-
				<u>1,686,861</u>	<u>-</u>	<u>-</u>
Office of the Governor - Criminal Justice Division						
2020 Criminal Justice LEA	N/A	1426917	240	135,261	-	-
2022 Criminal Justice LEA	N/A	1426918	242	4,357	-	-
				<u>139,618</u>	<u>-</u>	<u>-</u>
Office of the Governor - Homeland Security Grant Division						
2021 PANCOM Tower Project	N/A	3985501	401	267,355	-	-
Texas Commission on Environmental Quality						
Solid Waste Program						
Regional Management Coordination	N/A	582-20-10219	470	184,643	-	-
Solid Waste Program						
Regional Management Coordination	N/A	582-22-30123	472	3,840	-	-
				<u>188,483</u>	<u>-</u>	<u>-</u>
Texas Health and Human Services Commission						
2021 Area Agency on Aging	N/A	HHS000874100020	501	154,854	-	-
Texas Water Development Board						
2026 Regional Water Plan	N/A	2148302553	231	4,325	-	-
2021 Regional Water Plan	N/A	1548301829	235	10,918	-	-
Regional Flood Planning	N/A	2101792487	361	294,161	-	-
				<u>309,404</u>	<u>-</u>	<u>-</u>
Texas Workforce Commission						
Child Care and Development Block Grant	N/A	0121CCF001	741	1,234,135	-	-
Child Care and Development Block Grant	N/A	0121CCP001	761	753,994	-	-
Child Care and Development Block Grant	N/A	0122CCP001	762	52,765	-	-
Temporary Assistance for Needy Families	N/A	0121TAF001	801	127,057	-	-
State Administration Matching Grants for the						
Supplemental Nutrition Assistance Program	N/A	0121SNE001	811	72,091	-	-
Employment Service/Wagner-Peyser						
Funded Activities	N/A	0121WCI001	841	2,000	-	-
Skills Development Fund COVID-19						
Special Initiative	N/A	0120COS001	880	170,257	31,500	170,257
Temporary Assistance for Needy Families	N/A	0121NCP001	891	60,696	9,784	-
Temporary Assistance for Needy Families	N/A	0122NCP001	892	524	-	-
				<u>2,473,519</u>	<u>41,284</u>	<u>170,257</u>
Total nonfederal funds-special revenue funds				<u>\$ 5,220,094</u>	<u>\$ 41,284</u>	<u>\$ 170,257</u>
Total all funds				<u>\$ 26,383,771</u>	<u>\$ 3,482,221</u>	<u>\$ 3,107,836</u>

PANHANDLE REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal and State Awards September 30, 2021

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, 2021.

PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2021

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

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

Noncompliance material to the financial statements noted? Yes X No

2. Federal and State Awards

Internal control over major programs:

One of more material weaknesses identified? Yes X No

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

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

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

Identification of major programs:

Federal Programs:

 Aging Cluster:

Title III, Part B – Grants for Supportive Services and Senior Centers	93.044
Title III, Part C – Nutrition Services	93.045
Nutrition Services Incentive Program	93.053

 WIA Cluster:

WIA Adult Program	17.258
WIA Youth Services	17.259
WIA Dislocated Worker Grants	17.277
WIA Dislocated Worker Formula Grants	17.278
Jobs for Veterans State Grants	17.801

State Programs:

9-1-1	(State)
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PANHANDLE REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.) FOR THE YEAR ENDED SEPTEMBER 30, 2021

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

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

Auditee qualified as low-risk auditee? 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, 2021

There were no findings in the current year.

PANHANDLE REGIONAL PLANNING COMMISSION

**Summary Schedule of Prior Audit Findings
Year Ended September 30, 2021**

There were no findings in the prior year.



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report on 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, 2021, and the related notes to the financial statements, which collectively comprise Panhandle Regional Planning Commission's basic financial statements, and have issued our report thereon dated March 8, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 8, 2022



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

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, 2021. Panhandle Regional Planning Commission's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Panhandle Regional Planning Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

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

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

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

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

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC

Wichita Falls, Texas
March 8, 2022