



Board of Directors' Report August 2023 Index

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AGENDA
BOARD OF DIRECTORS MEETING
August 1, 2023 6:30 P.M.
Available via Videoconference or in Person at
118 East Donnell, Crowell, Texas

*Prior to the opening of the August 1st Board of Directors Meeting, a
public hearing will be held on:*

***Proposed Community Action Plan for 2024 and
Community Services Block Grant budget for 2024***

1. Establish quorum, call to order, invocation and introduction
2. *Seat new members of Board of Directors
3. *Consent Agenda – Items on the Consent Agenda may be removed at the request of any Board member and considered at another appropriate time on this agenda. Placement on the Consent Agenda does not limit the possibility of any presentation, discussion or approval at this meeting.
 - a. Approval of Minutes of the June 6, 2023 regular meeting
 - b. Approval of Agency Reports:
 - i. Clients Served
 - ii. Direct Client Assistance
 - iii. Program Performance Targets
 - iv. Financial Reports
 - 1) Balance Sheet
 - 2) Statement of Revenues and Expenditures – Budget to Actual
 - 3) Statement of Functional Expenditures - Budget to Actual
 - 4) Summary Grant Activity
 - c. Approval of Program Reports
 - v. Child Care Assistance
 - vi. SHARP Lines Rural Public Transportation
 - vii. Weatherization
 - viii. Energy Assistance
 - ix. Water Assistance
 - x. Veterans Services
 - xi. Community Services
 - xii. Head Start / Daycare Monthly Enrollment & Attendance by Center
 - xiii. Early Head Start Monthly Enrollment & Attendance by Center

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(Consent Agenda – continued)

- xiv. Head Start / Early Head Start / Daycare Meals Served
- xv. Head Start / Early Head Start Waiting List
- xvi. Head Start / Early Head Start Health Services
- xvii. Head Start Transportation
- xviii. Head Start / Early Head Start Family and Community Partnerships
- xix. Head Start / Early Head Start Correspondence
 - 1) Treatment of Rebates, Refunds, Discounts, and Similar Cost Savings – ACF-IM-HS-23-03
 - 2) Fiscal Year 2024 Monitoring Process for Head Start and Early Head Start Recipients – ACF-IM-HS-23-04
- xx. Monitoring reports
 - 1) Child Care Relief Fund – Munday Child Development Center
 - 2) Texas Department of Housing and Community Affairs – LIHWAP Contract No. 34210003691, DOE Contract No. 56220003768, LIHEAP Contract No. 81220003618, HTF Contract No. 1002962
 - 3) Texas Department of Transportation – Quarterly/Financial Monitoring
- xxi. Head Start / Early Head Start Program Updates
 - 1) Under-Enrollment Plan – First Quarter Update
- xxii. Selected Financial Activity by Program
 - 1) Administrative and Unrestricted Funds
 - 2) Child Care/ ISD Partnerships (non-grant funded)
 - 3) Head Start
 - 4) Head Start (American Rescue Act)
 - 5) Early Head Start I
 - 6) Early Head Start II
- xxiii. Credit Card Report

Financial

- 4. Receive report from Finance Committee meeting held on July 18, 2023
- 5. *Review, discussion and approval of Audit Report for the year ended November 30, 2022 as prepared by MWH Group, PC.
- 6. *Review, discussion and approval of Form 990 (Return of Organization Exempt from Income Tax) for the year ended November 30, 2022.

Agency

- 7. Receive report on Rolling Plains' 2023 Customer Satisfaction Survey.
- 8. Receive report on Head Start/Early Head Start's 2023 Customer Satisfaction Survey.
- 9. Receive report from Planning Committee meeting held on July 24, 2023.
- 10. Receive an update on progress meeting the goals of the Strategic Plan for 2020 – 2024.
- 11. *Discussion and decision to modify or not modify the Strategic Plan for 2020 - 2024

12. *Review, discussion and approval of Community Action Plan for 2024 including top 5 needs, performance statement and targets, and community initiatives.
13. *Review, discussion and approval of Community Services Block Grant budget for 2024.
14. *Appointment of a committee to conduct a performance appraisal of the Executive Director and review the executive director compensation for approval at the October 2023 Board meeting

Agency Updates

15. Updates on facility projects and other issues
16. *Adjourn

**Rolling Plains Management Corporation Public Hearing and Board of Directors' Meeting
Aug 1, 2023, 6:00 – 8:30 PM (America/Chicago)**

Please join my meeting from your computer, tablet or smartphone.

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* While any item on this agenda may require a board vote after discussions, items indicated with an * are items identified as requiring board approval.

Rolling Plains Management Corporation Board of Directors reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed in the above agenda. If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E, including, but not limited to deliberation on the appointment, employment compensation, evaluations, reassignment, duties, discipline, or dismissal of employees pursuant to Texas Government Code § 551.074; consultation with attorney regarding potential or contemplated litigation or matters involving attorney client privilege pursuant to Texas Government Code § 551.071; deliberation on the purchase, exchange, lease, or value of real property pursuant to Texas Government Code § 551.072; deliberation regarding gifts and donations pursuant to Texas Government Code §

551.073; deliberation regarding security devises pursuant to Texas Government Code § 551.076; and deliberation regarding Economic Development negotiations pursuant to Texas Government Code § 551.087.

Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

POSTED: July 27, 2023



BOARD OF DIRECTORS MEETING

June 6, 2023 6:30 P.M.

Available via Teleconference or in Person at

118 North First

Crowell, Texas

Summary of Minutes

Agenda Item 1 - Establish quorum, call to order, invocation and introduction. Board President Mark Christopher announced a quorum was present and called the staff meeting to order at 6:30PM. The invocation was given by Judge Rusty Stafford. Board members, staff, and guests introduced themselves.

Agenda Item 2 - *Seat new members of Board of Directors. Head Start nominated to seat Norris Thomas as a representative of the low-income sector in Wilbarger County. Karl Holloway made a motion to seat Norris Thomas as a Board Member and was seconded by Rusty Stafford. The motion passed unanimously.

Agenda Item 3 - *Consent Agenda – Items on the Consent Agenda may be removed at the request of any Board member and considered at another appropriate time on this agenda. Placement on the Consent Agenda does not limit the possibility of any presentation, discussion or approval at this meeting. There was a motion made by Dale Eaton and seconded by Michael Woods. The motion passed unanimously to approve all items on the agenda as follows:

- a. Approval of Minutes of the April 4, 2023 regular meeting
- b. Approval of Agency Reports:
 - i. Clients Served
 - ii. Direct Client Assistance
 - iii. Program Performance Targets
 - iv. Financial Reports
 1. Balance Sheet
 2. Statement of Revenues and Expenditures – Budget to Actual
 3. Statement of Functional Expenditures - Budget to Actual
 4. Summary Grant Activity
- c. Approval of Program Reports
 - v. Child Care Assistance
 - vi. SHARP Lines Rural Public Transportation
 - vii. Weatherization
 - viii. Energy Assistance
 - ix. Water Assistance
 - x. Veterans Services
 - xi. Community Services
 - xii. Head Start / Daycare Monthly Enrollment & Attendance by Center

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- xiii. Early Head Start Monthly Enrollment & Attendance by Center
 - xiv. Head Start / Early Head Start / Daycare Meals Served
 - xv. Head Start / Early Head Start Waiting List
 - xvi. Head Start / Early Head Start Health Services
 - xvii. Head Start Transportation
 - xviii. Head Start / Early Head Start Family and Community Partnerships
- (Consent Agenda – continued)
- xix. Head Start / Early Head Start Correspondence
 - 1. Letter to Office of Head Start regarding Non-Federal Match Waiver Request for Early Head Start I Grant (06HP000473)
 - 2. Letter to Office of Head Start regarding Non-Federal Match Waiver Request for Early Head Start II Grant (06HP000265)
 - xx. Monitoring reports
 - 1. Workforce Solutions North Texas – Annual Child Care Financial Monitoring Evaluation
 - 2. Child Care Relief Fund – Archer City Child Development Center
 - 3. Child Care Relief Fund – Charles Finnell Child Development Center
 - 4. Child Care Relief Fund – Knox City Child Development Center
 - xxi. Head Start/Early Head Start Policy Updates
 - 1. DRDP Ongoing Assessment Outcomes Report Early Head Start I Grant – Early Head Start End of Year Assessment Data 2022 – 2023
 - 2. DRDP Ongoing Assessment Outcomes Report Early Head Start II Grant – Early Head Start End of Year Assessment Data 2022 – 2023
 - 3. CLI Assessment - Head Start End -of-Year Assessment Data 2022 – 2023
 - xxii. Selected Financial Activity by Program
 - 1. Administrative and Unrestricted Funds
 - 2. Child Care/ ISD Partnerships (non-grant funded)
 - 3. Head Start
 - 4. Head Start (American Rescue Act)
 - 5. Early Head Start I
 - 6. Early Head Start II
 - xxiii. Credit Card Report

Training

Agenda Item 4 -Training on Board of Directors’ roles and responsibilities.

Debra Thomas explained the introduction of CAPLAW. Jessica McLain presented an 8-minute video to board members, staff, and guests.

Head Start / Early Head Start

Agenda Item 5 - Review under-enrollment Notification Letters from Kenneth Gilbert, Regional Program Manager, Office of Head Start Region VI (4-4-2023), regarding:

- a. **Head Start (06CH010745):** Funded for 294 slots; Under enrolled by 129 slots
- b. **Early Head Start I (06HP000265):** Funded for 82 slots; Under enrolled by 14 slots
- c. **Early Head Start II (06HP000473):** Funded for 60 slots; Under enrolled by 10 slots

Head Start Director Sarai Meza presented on the topic of under enrollment. She stated that they briefly discussed in April 2023 of a strong possibility of receiving notification from the Office of Head Start regarding low enrollment numbers in all 3 grants and received the under enrollment letters the next

day. Since August 2022, the Head Start programs are operating with an actual enrollment that is less than what it is fully funded for. Based on that knowledge, the agency will be given 12 months to attain at least 97% of enrollment.

On April 28th, 2023, Region 6 Regional Office hosted an Initial Under-enrollment Meeting for agencies who had received an under-enrollment letter from OHS. Debra Thomas, Keren Whitney, and Sarai Meza attended.

Sarai Meza reviewed the requirements during the 12-month period that included the following: monthly enrollment must be reported by center and program in HSES, submit an under-enrollment plan, and attend on-going monthly meetings with a Grantee Specialist to review progress/challenges with enrollment and ways to be more proactive.

Agenda Item 6 - Review and discussion of updated Under-enrollment Plan.

Head Start Director Sarai Meza reviewed and discussed the updated under-enrollment plan with board members, staff, and guests. The plan start and end date are 4/14/2023—4/14/2024. This includes a program of staff and leadership that will be participating in the ongoing development, review and implementation of the under-enrollment plan for the next 12 months.

The April board meeting, it was briefly discussed the program challenges Head Start Centers were facing with maintaining enrollment. The main contributing factors are as follows: local ISDs providing full day pre-K for four-year olds, the eligibility criteria is not accurate for the current cost of living, decline in population in rural communities, and staff turnover brought in part with COVID-19 pandemic and lack of staffing.

Currently taking the following steps of the under-enrollment action plan: meeting with ISDs to discuss ways to partner together to increase enrollment, reviewing program needs for each service area, increasing community exposure efforts, review and update the hiring and retention process.

Agenda Item 7 - Review and discussion of Head Start/Early Head Start 2023 Self-Assessment Report.

Head Start Director Sarai Meza reviewed and discussed the annual Self-Assessment Report. She detailed the program's strengths: active GB and Policy Council, highly qualified management team members overseeing the HS program content area as well as the administration/agency, multiple building improvements made or in progress, collaborative partnerships, and the agency uses the communities needs and resources to steer the program services decisions.

The program's opportunities for improvement/weakness are as follows: hiring and retaining staff, enrollment, family & community engagement (increase the parent's knowledge and understanding of their child developmental and educational needs), mental health and wellness resources/efforts/training, and continued alignment of education, health, and safety processes.

Agenda Item 8 - *Review, discussion and approval of updated Program Goals

Head Start Director Sarai Meza reviewed and discussed the updated Program Goals from the Self-Assessment and efforts for ongoing continuous improvement. There was a motion made by Dale Eaton and seconded by Chuck Henderson. The motion passed unanimously.

Agenda Item 9 - Review and discussion of Head Start/Early Head Start 2023 Training and Technical Assistance (T/TA) Plan.

Head Start Director Sarai Meza reviewed and discussed the TTA Plan. The TTA Plan supports the program goals, the self-assessment, community assessment, and needs of parents and children served within the Head Start and Early Head Start program service area. The success of the Head Start and Early Head Start program depends upon the quality of staff and other persons working at all levels within the program. Training is essential to enhance the basic knowledge and skills required for programs for young children and their families.

Agency

Agenda Item 10 - *Review, discussion and approval of updated Succession plan for Executive Director, which contains procedures for covering an emergency/unplanned, short-term absence of 3 months or less, and the process for filling a permanent vacancy.

Executive Director Debra Thomas presented the updated Succession Plan to have current contact information. There was a motion made by Phil McCuistion and seconded by Pam Gosline. The motion was passed unanimously without any questions or discussions.

Agenda Item 11 - *Review, discussion and approval of the following persons to sign agency checks and electronic bank transfers: Staff members: Debra Thomas, Mark Halsell, Amy Wade, Wade Davis, Donna Moore, Sarai Meza; and Board Members and Alternatives: Mark Christopher and Cheryl Branch and the removal of former staff member, David Smith.

Executive Director Debra Thomas reviewed and discussed the people to sign agency checks and electronic bank transfers and requested board approval to remove former staff member David Smith. There was a motion made by Ronnie Allen and seconded by Rusty Stafford. The motion was passed unanimously without any questions or discussions.

Agenda Item 12 - Agency updates

- a. **Notification of grant awards from the Texas Veterans Commission for July 1, 2023 to June 30, 2024**—Debra Thomas presented that Weatherization Department received a grant to help install ramps to their house. A question was asked if the application was income based and it was confirmed with a yes.
- b. **Updates on summer projects**—Debra Thomas listed all the summer projects the agency was doing as well as new software programs to increase efficiency.
- c. **Update on building projects**—The Board agreed to have the new transportation building's open house on Wednesday, July 26, 2023.

Agenda Item 13 - Adjourn

There being no further business, the meeting was adjourned at 7:40 PM by Board President Mark Christopher.

Rolling Plains Management Corporation
Clients Served

May 2023

Program	People Served in May	People Served YTD	Number of Units Served in May	Units Served YTD	Description of Units
SHARP Lines Rural Public Transportation	625	1,235	4,516	24,282	Trips
Child Care Assistance	1,567	1,702			
Weatherization	40	81	26	51	Homes
Energy Assistance	619	2,141	281	1,125	Households
Water Assistance	245	930	106	405	Households
Veteran Services	14	160	7	90	Households
Community Services	22	101	8	46	Households
Tenant-Based Rental Assistance (TBRA)	48	60	16	21	Households
Head Start	168	174			
Early Head Start	114	114			
Day Care	70	73			

* People/Households may be served in more than one category and therefore counted more than once.

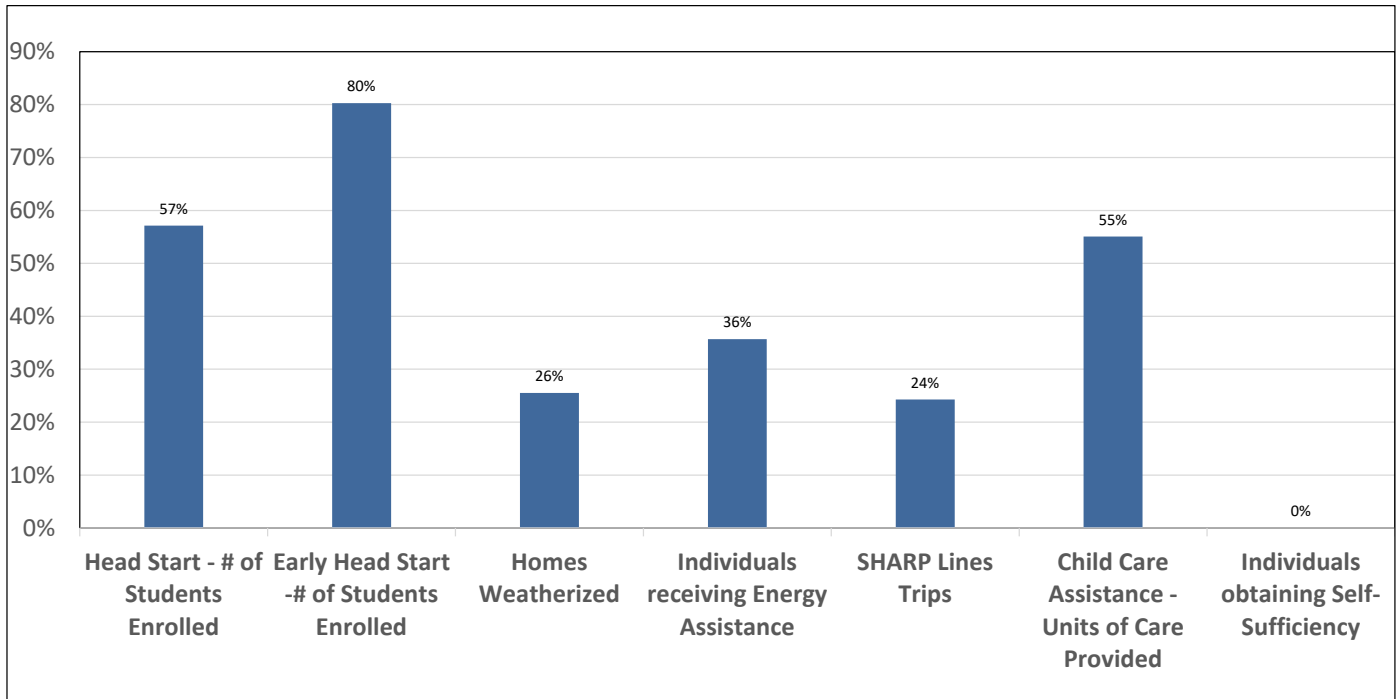
Rolling Plains Management Corporation
Direct Client Assistance

May 2023

Program	Expended in May	Expended YTD	Pledged/ Projected	Total
Child Care Assistance	\$ 671,520.08	\$ 2,958,927.15		\$ 2,958,927.15
Weatherization	\$ 156,434.80	\$ 303,560.89		\$ 303,560.89
Energy Assistance	\$ 401,446.51	\$ 2,096,472.96	\$ 643,744.57	\$ 2,740,217.53
Water Assistance	\$ 51,584.16	\$ 256,718.35		\$ 256,718.35
Veterans Assistance	\$ 37,387.50	\$ 120,499.72		\$ 120,499.72
Community Services	\$ 4,753.39	\$ 29,318.14		\$ 29,318.14
Tenant Based Rental Assistance	\$ 14,078.00	\$ 64,830.00	\$ 64,460.00	\$ 129,290.00
TOTAL	\$ 1,337,204.44	\$ 5,830,327.21	\$ 708,204.57	\$ 6,538,531.78

**Rolling Plains Management Corporation
Program Performance Targets**

May 2023



Goals	294	142	200	6,000	100,000	246,220	18
Achieved	168	114	51	2,141	24,282	135,627	-
Comments:							

ROLLING PLAINS MANAGEMENT CORPORATION

Balance Sheet - Entire Agency

As of May 31, 2023

Assets

Current Assets

Cash (operating accounts) 4,016,987.14

Other Cash Accounts

Petty cash 1,000.00

Certificate of Deposit - Interest & Sinking Fund 32,259.61

Certificate of Deposit - Capital Reserve 1,282,259.61

Total Other Cash Accounts 1,315,519.22

Receivables

Grants receivable 3,018,764.11

Other 194,178.14

Total Receivables 3,212,942.25

Other Assets

Prepaid expenses 84,988.37

Inventory 9,681.51Total Inventories 94,669.88

Total Current Assets 8,640,118.49

Long-term Assets

Property & Equipment

Property, Plant & Equipment 9,667,104.80

Land 65,683.81

Software license 13,500.00

Construction in Progress 2,356,129.41

Accumulated depreciation (5,679,730.71)Total Property & Equipment 6,422,687.31Total Assets 15,062,805.80

Liabilities

Short-term Liabilities

Accounts Payable 922,278.94

Accrued (payroll) liabilities 143,390.67

Other payroll liabilities 8,837.40

Loan - Crowell State Bank 0.00

Deferred Revenue 995,426.47

Total Short-term Liabilities 2,069,933.48

Long-term Liabilities

Loan - USDA 287,109.98Total Long-term Liabilities 287,109.98

Total Liabilities 2,357,043.46

Net Assets

Beginning Net Assets 12,399,208.50

Current YTD Net Income 306,553.84Total Net Assets 12,705,762.34

Total Liabilities and Net Assets

15,062,805.80

ROLLING PLAINS MANAGEMENT CORPORATION

Statement of Revenues and Expenditures - Budget to Actual

For the period ended May 31, 2023

Percentage of budget expired 50%

	<u>Approved Budget</u>	<u>Actual</u>		<u>% of</u>
	<u>12/1/2022 to</u>	<u>12/1/2022 to</u>	<u>Remaining</u>	<u>Budget</u>
	<u>11/30/23</u>	<u>05/31/23</u>	<u>in Budget</u>	<u>Expended</u>
Operating Revenue				
<u>Grant Revenue</u>				
Funding - federal	11,205,503.00	4,771,873.85	6,433,629.15	
Funding - state	9,098,631.00	5,476,968.93	3,621,662.07	
Funding - other	<u>9,506,322.00</u>	<u>4,231,403.68</u>	<u>5,274,918.32</u>	
Total Grant Revenue	29,810,456.00	14,480,246.46	15,330,209.54	49%
<u>Contributions</u>				
Donations (cash)	<u>0.00</u>	<u>3,130.00</u>	<u>(3,130.00)</u>	
Total Contributions	0.00	3,130.00	(3,130.00)	
<u>Program Revenue</u>				
Medical transportation fees	1,855,290.00	902,601.60	952,688.40	
Box fares	1,800.00	989.00	811.00	
Subscription fares	210,000.00	128,386.00	81,614.00	
Parent fees received	0.00	60.00	(60.00)	
Student Fees		24,509.94		
Daycare fees	<u>60,000.00</u>	<u>54,287.43</u>	<u>5,712.57</u>	
Total Program Revenue	2,127,090.00	1,110,833.97	1,040,765.97	52%
<u>Other Income</u>				
Insurance proceeds	0.00	4,561.46	(4,561.46)	
Sale of vehicles	0.00	28,100.00	(28,100.00)	
Cost of property disposed of	0.00	(4,215.00)	4,215.00	
Miscellaneous	0.00	(3,672.97)	3,672.97	
Interest income	<u>624.00</u>	<u>6,257.83</u>	<u>(5,633.83)</u>	
Total Other Income	<u>624.00</u>	<u>31,031.32</u>	<u>(30,407.32)</u>	
Total Revenue	31,938,170.00	15,625,241.75	16,337,438.19	49%
Expenditures by Program				
<u>Program Services</u>				
Child care assistance	8,693,204.00	4,058,589.89	4,634,614.11	47%
Child development programs	6,169,960.00	2,911,658.82	3,258,301.18	47%
Transportation	8,509,093.00	3,528,024.05	4,981,068.95	41%
Energy assistance and community services	4,886,572.00	3,252,269.48	1,634,302.52	67%
Weatherization and home rehabilitation	<u>2,355,642.00</u>	<u>863,436.78</u>	<u>1,492,205.22</u>	37%
Total Program Services	30,614,471.00	14,613,979.02	16,000,491.98	48%
<u>Supporting Services</u>	<u>1,379,979.00</u>	<u>704,708.89</u>	<u>675,270.11</u>	51%
Total Expenditures	31,994,450.00	15,318,687.91	16,675,762.09	48%
Net Revenue Over Expenditures	<u>(56,280.00)</u>	<u>306,553.84</u>		

ROLLING PLAINS MANAGEMENT CORPORATION
Statement of Functional Expenditures - Budget to Actual
For the period ended May 31, 2023

	<u>Approved Budget</u> 12/1/2022 to 11/30/23	<u>Actual</u> 12/1/2022 to 05/31/23	Remaining in <u>Budget</u>	Percent of Total <u>Expended</u>
Expenditures				
Personnel Expenses	7,724,514.00	3,281,763.86	4,442,750.14	21.4%
Fringe Benefits & Other Employee Expenses	2,254,142.00	982,477.51	1,271,664.49	6.4%
Direct Client Assistance	13,223,751.00	7,166,803.07	6,056,947.93	46.8%
Other Direct Program Costs	709,417.00	237,622.87	471,794.13	1.6%
Travel	175,137.00	47,265.48	127,871.52	0.3%
Professional Fees	176,896.00	34,664.29	142,231.71	0.2%
Supplies	620,931.00	266,575.90	354,355.10	1.7%
Occupancy	729,629.00	575,616.79	154,012.21	3.8%
Maint, Repairs & Lease of Equipment	426,832.00	265,962.59	160,869.41	1.7%
Purchase of equipment	1,180,811.00	403,403.00	777,408.00	2.6%
Purchase of land/buildings	0.00	149,660.34	(149,660.34)	1.0%
Major Renovations	4,710,982.00	1,865,185.96	2,845,796.04	12.2%
Interest	14,000.00	6,520.01	7,479.99	0.0%
Miscellaneous	<u>47,406.00</u>	<u>35,166.24</u>	<u>12,239.76</u>	<u>0.2%</u>
Total Expenditures	<u>31,994,448.00</u>	<u>15,318,687.91</u>	<u>16,675,760.09</u>	<u>100.0%</u>

ROLLING PLAINS MANAGEMENT CORPORATION

Summary of Grant Activity

As of May 31, 2023

<u>Grant</u>	<u>Program Director / Contact</u>	<u>Beginning</u>	<u>Ending</u>	<u>Funding Available</u>	<u>Expended</u>	<u>% of contract expired</u>	<u>% of Funding spent</u>
<u>Child development programs</u>							
Head Start	Sarai Meza	12/1/22	11/30/23	\$2,284,152.00	\$860,872.82	50%	38%
Head Start (American Rescue Act)	Sarai Meza	4/1/21	3/31/23	\$ 652,896.00	\$652,896.00	100%	100%
Early Head Start (I)	Sarai Meza	8/1/22	7/31/23	\$1,354,436.00	\$981,509.43	83%	72%
Early Head Start (II)	Sarai Meza	9/1/22	8/31/23	\$937,322.00	\$526,096.06	75%	56%
Child and Adult Food Program	Sarai Meza	10/1/22	9/30/23	\$ 306,031.00	\$234,749.90	67%	77%
Summer Food Service Program	Sarai Meza	5/1/23	8/31/23	NA	\$0.00		
<u>Transportation</u>							
Texas Dept of Transportation	Donna Moore	10/1/22	8/31/23	\$ 400,000.00	\$400,000.00	73%	100%
Texas Dept of Transportation	Thomas/Halsell	9/1/21	12/31/22	\$ 1,016,322.00	\$1,016,322.00	100%	100%
Texas Dept of Transportation	Donna Moore	9/1/22	8/31/24	\$ 578,308.00	\$0.00	38%	0%
Texas Dept of Transportation	Donna Moore	9/1/22	12/31/23	\$ 1,000,188.00	\$1,163,213.00	56%	116%
Texas Dept of Transportation	Thomas/Halsell	9/1/21	12/31/23	\$ 1,810,000.00	\$1,185,472.00	75%	65%
Texas Dept of Transportation	Thomas/Halsell	10/1/22	8/31/24	\$ 249,382.00	\$0.00	35%	0%
Texas Dept of Transportation	Thomas/Halsell	9/1/22	8/31/24	\$ 3,009,970.00	\$301,240.00	38%	10%
Texas Dept of Transportation	Donna Moore	9/1/22	8/31/23	\$ 509,955.00	\$509,955.00	75%	100%
<u>Child care assistance</u>							
Child Care Assistance (CPS care)	Donna Adams	9/1/22	8/31/23	\$775,580.00	\$601,397.89	75%	78%
Child Care Assistance (operations/dir)	Donna Adams	10/1/22	10/31/23	\$6,726,550.00	\$3,400,047.26	62%	51%
Child Care Assistance (local match)	Donna Adams	10/1/22	12/31/23	\$591,964.00	\$0.00	53%	0%
Child Care Assistance (quality)	Donna Adams	10/1/22	10/31/23	\$656,033.00	\$230,865.68	62%	35%

ROLLING PLAINS MANAGEMENT CORPORATION

Summary of Grant Activity

As of May 31, 2023

<u>Grant</u>	<u>Program Director / Contact</u>	<u>Beginning</u>	<u>Ending</u>	<u>Funding Available</u>	<u>Expended</u>	<u>% of contract expired</u>	<u>% of Funding spent</u>
<u>Energy assistance and community services</u>							
Tx Veterans Comm - General	Marsha Anderson	7/1/22	6/30/23	\$ 300,000.00	\$288,052.35	92%	96%
Comprehensive Energy Assistance	Marsha Anderson	1/1/23	12/31/23	\$ 3,742,600.00	\$2,505,372.88	42%	67%
Comprehensive Energy Assistance	Marsha Anderson	1/1/23	12/31/23	\$ 915,338.00	\$0.00	42%	0%
Comprehensive Energy Assistance	Marsha Anderson	1/1/22	12/31/22	\$ 3,084,409.00	\$3,084,409.00	100%	100%
Low Income Household Water Assist.	Marsha Anderson	1/1/22	9/30/23	\$ 686,080.00	\$462,385.16	81%	67%
Community Service Block Grant	Jessica McLain	1/1/23	12/31/23	\$ 485,762.00	\$79,169.76	42%	16%
Community Service Block Grant	Jessica McLain	1/1/23	9/30/23	\$ 17,187.00	\$17,073.84	56%	99%
Community Service Block Grant	Jessica McLain	1/1/23	9/30/23	\$ 5,714.00	\$0.00	56%	0%
Community Service Block Grant	Jessica McLain	1/1/22	3/31/23	\$ 481,318.00	\$481,318.00	100%	100%
Tenant Based Rental Assistance	Marsha Anderson	12/1/22	11/30/23	As needed	\$77,192.00		
Utility Company Energy Funds	Marsha Anderson	1/1/22	12/31/22	\$ 48,053.65	\$28,934.43	NA	60%
<u>Weatherization and home rehabilitation</u>							
TVC - Housing 4 Texas Heroes	Mark Halsell	7/1/22	6/30/23	\$ 300,000.00	\$118,810.31	92%	40%
USDA Housing Preservation Grant	Mark Halsell	9/1/20	8/31/23	\$ 227,311.62	\$46,088.90	92%	20%
Weatherization - DOE	Mark Halsell	7/1/22	6/30/23	\$ 307,436.00	\$245,215.86	92%	80%
Weatherization - LIHEAP	Mark Halsell	1/1/23	12/31/23	\$ 684,812.00	\$461,967.06	42%	67%
Weatherization - LIHEAP	Mark Halsell	1/1/22	6/30/23	\$ 535,152.00	\$534,841.88	94%	100%
Weatherization - ONCOR	Mark Halsell	1/1/23	11/30/23	\$ -	\$0.00	45%	
Weatherization - TNMP	Mark Halsell	1/1/23	11/30/23	\$ -	\$0.00	45%	
Weatherization - AEP	Mark Halsell	1/1/23	11/30/23	\$ -	\$0.00	45%	
<u>Non grant programs</u>				<u>Receipts</u>	<u>Disbursements</u>	<u>Net</u>	
Administrative /Unrestricted Funds	Debra Thomas	12/1/21	11/30/22	\$ 899,153.37	\$ 757,625.82	\$	141,527.55
Child Care /ISD Partnership	Sarai Meza	12/1/21	11/30/22	\$ 896,048.03	\$ 787,729.05	\$	108,318.98
Transportation (excluding grants)	Donna Moore					\$	76,984.19
Other						\$	(20,276.88)
Net Revenue Over Expenditures						\$	306,553.84

Rolling Plains Management Corporation
Child Care Assistance
Operated through: Workforce Solutions North Texas

May 2023

People Served

Contracted Providers

<u>COUNTY</u>	Children in Care in May	Children in Care Year to Date	Children on the Wait list at the end of May	<u>Licensed Centers</u>		<u>Licensed Child Care Home</u>		<u>Registered Child Care Home</u>	
				TRS	Other	TRS	Other	TRS	Other
ARCHER	19	21	6		1	1			
BAYLOR	0	0	0		1				
CLAY	30	37	7		1		1		
COTTLE	0	0	0	1					
FOARD	2	2	0	1					
HARDEMAN	18	18	1	1	1				
JACK	31	35	9	2	1				
MONTAGUE	33	34	5	1	2				
WICHITA	1294	1410	205	22	19	4	5		3
WILBARGER	48	46	9	1	4	2	1		
YOUNG	92	99	9	2	3				
TOTAL	1567	1702	251	31	33	7	7	0	3

Comment:

**Rolling Plains Management Corporation
SHARP Lines Rural Public Transportation**

May 2023

Trips Provided

COUNTY	Trips Provided in the Month of	Trips Provided
	May	YTD
ARCHER	62	114
BAYLOR	429	2,213
COTTLE	78	405
FOARD	155	1,086
HARDEMAN	155	989
JACK	178	1,435
WICHITA	2,232	11,558
CLAY, MONTAGUE, & WISE	402	1,557
WILBARGER	337	2,779
YOUNG	488	2,146
TOTAL	4,516	24,282
Comment:		

Rolling Plains Management Corporation

Weatherization

May 2023

Households Served

COUNTY	Homes Weatherized in May	Homes Weatherized Year to Date
ARCHER	-	-
BAYLOR	-	-
BROWN	-	-
CALLAHAN	-	-
CLAY	-	-
COMANCHE	-	-
COTTLE	1	3
EASTLAND	-	-
FOARD	-	2
HARDEMAN	2	4
HASKELL	-	-
HOOD	-	-
JACK	-	-
JONES	-	-
KENT	-	-
KNOX	-	-
MONTAGUE	-	1
PALO PINTO	8	8
PARKER	-	-
SHACKELFORD	-	-
STEPHENS	-	-
STONEWALL	9	9
TAYLOR	1	9
THROCKMORTON	-	-
WICHITA	1	6
WILBARGER	1	6
WISE	-	-
YOUNG	3	3
TOTAL	26	51

Direct Client Dollars (\$)

Expended in May	Expended Year to Date	Average Cost per Home
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 12,534.60	\$ 29,596.00	\$ 9,865.33
\$ -	\$ -	\$ -
\$ -	\$ 19,472.15	\$ 9,736.08
\$ 9,082.10	\$ 20,972.55	\$ 5,243.14
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 925.00	\$ 925.00
\$ 72,481.05	\$ 72,481.05	\$ 9,060.13
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 38,491.40	\$ 38,491.40	\$ 4,276.82
\$ 2,265.60	\$ 53,255.24	\$ 5,917.25
\$ -	\$ -	\$ -
\$ 7,854.15	\$ 21,314.85	\$ 3,552.48
\$ 1,881.60	\$ 35,208.35	\$ 5,868.06
\$ -	\$ -	\$ -
\$ 11,844.30	\$ 11,844.30	\$ 3,948.10
\$ 156,434.80	\$ 303,560.89	\$ 5,952.17

COMMENTS:

Rolling Plains Management Corporation
Energy Assistance

May 2023

Households Served

Direct Client Dollars (\$)

<u>COUNTY</u>	Households Assisted in May	Households Assisted Year to Date	Expended in May	Expended Year to Date	Pledged through December	Expended and Pledged through December
ARCHER	2	12	\$ 3,795.74	\$ 23,758.58	\$ 1,306.58	\$ 25,065.16
BAYLOR	29	41	\$ 3,450.95	\$ 29,224.32	\$ 57,719.07	\$ 86,943.39
CLAY	1	14	\$ 1,481.58	\$ 23,410.25	\$ 3,907.35	\$ 27,317.60
COTTLE	5	19	\$ 9,177.87	\$ 38,610.98	\$ 14,297.72	\$ 52,908.70
FOARD	2	29	\$ 2,975.12	\$ 48,126.46	\$ 2,333.83	\$ 50,460.29
HARDEMAN	10	40	\$ 20,053.43	\$ 82,597.18	\$ 10,648.30	\$ 93,245.48
JACK	4	18	\$ 8,972.68	\$ 38,482.48	\$ 3,134.21	\$ 41,616.69
MONTAGUE	7	41	\$ 9,859.96	\$ 72,522.01	\$ 5,650.19	\$ 78,172.20
SHACKELFORD	1	5	\$ 690.47	\$ 7,989.36	-	\$ 7,989.36
STEPHENS	3	16	\$ 4,608.19	\$ 27,407.22	\$ 6,560.23	\$ 33,967.45
TAYLOR	101	358	\$ 164,814.12	\$ 685,016.14	\$ 264,898.77	\$ 949,914.91
WICHITA	68	362	\$ 103,737.32	\$ 693,262.15	\$ 208,473.82	\$ 901,735.97
WILBARGER	31	133	\$ 52,990.04	\$ 266,789.99	\$ 40,644.66	\$ 307,434.65
YOUNG	17	37	\$ 14,839.04	\$ 59,275.84	\$ 24,169.84	\$ 83,445.68
TOTAL	281	1125	\$401,446.51	\$2,096,472.96	\$643,744.57	\$2,740,217.53

Rolling Plains Management Corporation Water Assistance

May 2023

Households Served			Direct Client Dollars (\$)	
<u>COUNTY</u>	Households Assisted in May	Households Assisted Year to Date	Expended in May	Expended Year to Date
ARCHER	0	0	\$ -	\$ -
BAYLOR	1	3	\$ 445.00	\$ 1,821.08
CLAY	0	0	\$ -	\$ -
COTTLE	1	1	\$ 429.60	\$ 429.60
FOARD	2	5	\$ 788.00	\$ 2,728.54
HARDEMAN	1	3	\$ 663.02	\$ 1,906.46
JACK	0	0	\$ -	\$ -
MONTAGUE	0	0	\$ -	\$ -
SHACKELFORD	0	0	\$ -	\$ -
STEPHENS	1	3	\$ 436.06	\$ 1,548.31
TAYLOR	49	187	\$ 24,027.64	\$ 116,686.72
WICHITA	44	183	\$ 21,036.73	\$ 117,949.26
WILBARGER	7	15	\$ 3,758.11	\$ 10,011.49
YOUNG	0	5	\$ -	\$ 3,636.89
TOTAL	106	405	\$51,584.16	\$256,718.35

**Rolling Plains Management Corporation
Veterans Services**

May 2023

Households Served

Direct Client Dollars (\$)

<u>COUNTY</u>	Households Receiving Rental/ Mortgage Assistance	Households Receiving Utility Assistance	Households Receiving Roofing Assistance	Total Households Receiving Assistance	Expended in May	Expended Year to Date
ARCHER	-	-	1	1	\$ 6,750.00	\$ 6,750.00
BAYLOR	-	-	-	-	\$ -	\$ 1,112.15
BROWN			-	-	\$ -	\$ -
CALLAHAN			-	-	\$ -	\$ -
CLAY	-	-	-	-	\$ -	\$ -
COMMANCHE			-	-	\$ -	\$ -
COTTLE	-	-	1	1	\$ 5,300.00	\$ 12,823.43
EASTLAND			-	-	\$ -	\$ -
FOARD	-	-	-	-	\$ -	\$ 996.72
HARDEMAN	-	-	-	-	\$ -	\$ 1,625.47
HASKELL			-	-	\$ -	\$ -
HOOD			1	1	\$ 7,190.50	\$ 7,190.50
JACK	-	-	-	-	\$ -	\$ -
JONES			-	-	\$ -	\$ 7,788.25
KENT			-	-	\$ -	\$ -
KNOX			-	-	\$ -	\$ -
MONTAGUE	-	-	-	-	\$ -	\$ -
PALO PINTO			-	-	\$ -	\$ -
PARKER			-	-	\$ -	\$ -
SHACKELFORD	-	-	-	-	\$ -	\$ -
STEPHENS	-	-	-	-	\$ -	\$ -
STONEWALL			-	-	\$ -	\$ -
TAYLOR	-	-	2	2	\$ 7,772.00	\$ 38,781.48
THROCKMORTON			-	-	\$ -	\$ -
WICHITA	-	-	1	1	\$ 4,550.00	\$ 29,389.48
WILBARGER	-	-	1	1	\$ 5,825.00	\$ 13,747.24
WISE			-	-	\$ -	\$ -
YOUNG	-	-	-	-	\$ -	\$ 295.00
TOTAL	-	-	7	7	\$ 37,387.50	\$ 120,499.72

Comment: The 2022 - 2023 TVC funding for housing and utility assistance was expended in April. The 2023 - 2024 grant year will begin in July.

**Rolling Plains Management Corporation
Community Services**

May 2023

Households Served

	Households Receiving Rental Assistance	Households Receiving Other Emergency Assistance	Households Receiving Self- Sufficiency Assistance	Total Households Receiving Assistance
COUNTY				
ARCHER	-	-	-	-
BAYLOR	-	-	-	-
CLAY	-	-	-	-
COTTLE	-	-	-	-
FOARD	-	-	-	-
HARDEMAN	-	-	1	1
JACK	-	-	-	-
MONTAGUE	-	-	-	-
SHACKELFORD	-	-	-	-
STEPHENS	-	-	-	-
TAYLOR	3	-	3	6
WICHITA	-	-	-	-
WILBARGER	-	-	-	-
YOUNG	1	-	-	1
TOTAL	4	-	4	8

Direct Client Dollars (\$)

Expended in May	Expended Year to Date
\$ -	\$ 194.98
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ 23.00
\$ 1,542.75	\$ 1,542.75
	\$ -
	\$ 1,948.03
	\$ -
	\$ -
\$ 2,322.64	\$ 14,482.74
\$ -	\$ 1,265.85
\$ -	\$ 8,972.79
\$ 888.00	\$ 888.00
\$ 4,753.39	\$ 29,318.14

*Includes households who are enrolled in case management

Case Management Clients Obtaining Self-Sufficiency		
Households Enrolled in Case Management	Individuals Obtaining Self- Sufficiency	Individuals Obtaining Self- Sufficiency in
May	May	Year to Date
15	-	-

Rolling Plains Management Corporation
Head Start /Day Care Monthly Enrollment & Attendance by Center

May 2023

Head Start		Actual	Funded	Attendance
County	Center	Enrollment	Enrollment	ADA %
ARCHER	Archer City Child Development Center	14	17	93%
ARCHER	Charles Finnell Child Dev. Center	6	17	90%
BAYLOR	Seymour Child Development Center	14	17	90%
COTTLE	Paducah Child Development Center		15	
FOARD	Crowell Child Development Center	13	17	92%
HARDEMAN	Chillicothe Child Development Center	8	17	91%
HARDEMAN	Turner Child Development Center	14	17	90%
KNOX	Knox City Child Development Center	16	34	95%
KNOX	Munday Child Development Center	9	17	95%
WILBARGER	Wilbarger County Preschool	41	54	82%
YOUNG	Graham Child Development Center	18	35	79%
YOUNG	Olney Child Development Center	15	37	90%
TOTAL		168	294	87%

Childcare		Actual	Funded	Attendance
County	Center	Enrollment	Enrollment	ADA %
ARCHER	Archer City Child Development Center			
COTTLE	Paducah Child Development Center	7		
FOARD	Crowell Child Development Center	20		
HARDEMAN	Turner Child Development Center	24		
WILBARGER	Wilbarger County Preschool			
YOUNG	Olney Child Development Center	19		
TOTAL		70		

COMMENTS: Childcare is only available in Archer and Wilbarger counties during the summer.

Rolling Plains Management Corporation
Early Head Start Monthly Enrollment & Attendance by Center

May 2023

Early Head Start I		Actual	Funded	Attendance
County	Center	Enrollment	Enrollment	ADA %
ARCHER	Archer City Child Development Center	8	7	87%
COTTLE	Paducah Child Development Center	8	7	86%
FOARD	Crowell Child Development Center	5	7	94%
HARDEMAN	Turner Child Development Center	11	22	97%
WILBARGER	Wilbarger County Preschool	21	24	85%
YOUNG	Olney Child Development Center	11	15	93%
TOTAL		64	82	89%

Early Head Start II		Actual	Funded	Attendance
County	Center	Enrollment	Enrollment	ADA %
ARCHER	Charles Finnell Child Dev. Center	6	8	90%
FOARD	Crowell Child Development Center	5	5	92%
HARDEMAN	Turner Child Development Center	4	8	82%
WILBARGER	Wilbarger County Preschool	21	24	77%
YOUNG	Olney Child Development Center	14	15	90%
TOTAL		50	60	84%

Rolling Plains Management Corporation
Head Start / Early Head Start / Day Care Meals Served

May 2023

Head Start

County	Center	Children Enrolled				Attendance Total for Month	Meals Served		
		Total	Free	Reduced	Paid		Breakfast	Lunch	Snack
ARCHER	Archer City Child Development Center	14	14			166	164	161	140
ARCHER	Charles Finnell Child Dev. Center	6	6			103	102	96	88
BAYLOR	Seymour Day Care	14	14			171	171	160	134
COTTLE	Paducah Child Development Center								
FOARD	Crowell Child Development Center	13	13			216	214	194	182
HARDEMAN	Chillicothe Child Development Center	8	8			95	95	95	95
HARDEMAN	Turner Child Development Center	14	14			240	237	239	223
KNOX	Knox City Child Development Center	16	16			212	206	199	169
KNOX	Munday Child Development Center	9	9			120	120	118	104
WILBARGER	Wilbarger County Preschool	41	41			603	559	597	490
YOUNG	Graham Child Development Center	18	18			282	276	279	253
YOUNG	Olney Child Development Center	15	15			228	218	227	221
TOTAL		168	168	0	0	2436	2362	2365	2099

Daycare

County	Center	Children Enrolled				Attendance Total for Month	Meals Served		
		Total	Free	Reduced	Paid		Breakfast	Lunch	Snack
COTTLE	Paducah Child Development Center	7	1	1	5	133	128	132	130
FOARD	Crowell Child Development Center	23	7	2	14	452	174	173	263
HARDEMAN	Turner Child Development Center	30	12	1	17	353	198	202	196
WILBARGER	Little B & G Club (summer only)								
YOUNG	Olney Child Development Center	22	2	0	20	165	112	122	112
TOTAL		82	22	4	56	1103	612	629	701

Rolling Plains Management Corporation
Head Start / Early Head Start / Day Care Meals Served (continued)

May 2023

Early Head Start

County	Center	Children Enrolled				Attendance Total for Month	Meals Served		
		Total	Free	Reduced	Paid		Breakfast	Lunch	Snack
ARCHER	Archer City Child Development Center	8	8			141	137	139	134
COTTLE	Paducah Child Development Center	8	8			151	132	148	148
FOARD	Crowell Child Development Center	5	5			87	86	86	83
HARDEMAN	Turner Child Development Center	11	11			234	233	233	227
WILBARGER	Wilbarger County Preschool	21	21			373	372	364	306
YOUNG	Olney Child Development Center	11	11			225	212	222	217
TOTAL		64	64	0	0	1211	1172	1192	1115

Early Head Start II

County	Center	Children Enrolled				Attendance Total for Month	Meals Served		
		Total	Free	Reduced	Paid		Breakfast	Lunch	Snack
ARCHER	Charles Finnell Child Dev. Center	6	6			119	117	117	108
FOARD	Crowell Child Development Center	5	5			71	71	70	70
HARDEMAN	Turner Child Development Center	4	4			72	71	72	71
WILBARGER	Wilbarger County Preschool	21	21			332	327	327	302
YOUNG	Olney Child Development Center	14	14			278	276	273	272
TOTAL		50	50	0	0	872	862	859	823
TOTAL FOR ALL PROGRAMS ALL LOCATIONS		364	304	4	56	5622	5008	5045	4738

Comment:

Rolling Plains Management Corporation Head Start / Early Head Start Waiting List

May 2023

Head Start

County	Center	Total	Children on Wait list		
			Income Eligible	Over Income	
				by less than 30%	by more than 30%
ARCHER	Archer City Child Development Center	0			
ARCHER	Charles Finnell Child Dev. Center	9			
BAYLOR	Seymour Day Care	4			
COTTLE	Paducah Child Development Center	6			
FOARD	Crowell Child Development Center	6			
HARDEMAN	Chillicothe Child Development Center	5			
HARDEMAN	Turner Child Development Center	5			
KNOX	Knox City Child Development Center	5			
KNOX	Munday Child Development Center	10			
WILBARGER	Wilbarger County Preschool	17			
YOUNG	Graham Child Development Center	5			
YOUNG	Olney Child Development Center	7			
TOTAL		79	0	0	0

Early Head Start

County	Center	Total	Children on Wait list		
			Income Eligible	Over Income	
				by less than 30%	by more than 30%
ARCHER	Archer City Child Development Center	0			
ARCHER	Charles Finnell Child Dev. Center	1			
COTTLE	Paducah Child Development Center	2			
FOARD	Crowell Child Development Center	3			
HARDEMAN	Turner Child Development Center	10			
WILBARGER	Wilbarger County Preschool	28			
YOUNG	Olney Child Development Center	2			
TOTAL		46	0	0	0

TOTAL FOR ALL PROGRAMS ALL LOCATIONS	125	0	0	0
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COMMENTS: Waitlist as of 6/1/2023.

Rolling Plains Management Corporation

Head Start / Early Head Start

Report: Health Services
 Report Month: May 2023
 Report Year: August 2022 - July 2023

Head Start

County	Center	Children Enrolled	Children receiving services this Month				
			Physicals		Dentals		Immunizations in May
			Initial Visit & Follow-ups in May	Children receiving Services YTD	Initial Visit & Follow-ups in May	Children receiving Services YTD	
ARCHER	Archer City Child Development Center	11	0	1	0	5	0
ARCHER	Holliday Child Development Center	6	0	1	0	3	0
BAYLOR	Seymour Day Care	13	0	10	0	7	0
COTTLE	Paducah Child Development Center	0	0	0	0	0	0
FOARD	Foard County Neighborhood Center	13	0	7	0	5	0
HARDEMAN	Chillicothe Child Development Center	8	0	7	0	2	0
HARDEMAN	Turner Child Development Center	13	0	3	0	3	1
KNOX	Knox City Child Development Center	15	0	3	0	4	0
KNOX	Munday Child Development Center	9	0	0	0	1	1
WILBARGER	Wilbarger County Preschool	47	0	11	0	8	1
YOUNG	Graham Child Development Center	18	0	2	0	4	1
YOUNG	Olney Child Development Center	17	0	3	0	3	0
TOTAL		170	0	73	0	45	4

Early Head Start

ARCHER	Archer City Child Development Center	8	0	3	0	2	0
ARCHER	Holliday Child Development Centet	6	0	3	0	0	0
COTTLE	Paducah Child Development Center	7	0	0	0	0	0
FOARD	Foard County Neighborhood Center	10	1	6	0	6	0
HARDEMAN	Turner Child Development Center	15	2	17	0	5	2
WILBARGER	Wilbarger County Preschool	38	1	24	0	17	1
YOUNG	Olney Child Development Center	25	0	14	0	6	1
TOTAL		109	4	67	0	36	4

TOTAL FOR ALL PROGRAMS ALL LOCATIONS	279	4	140	0	81	8
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**Rolling Plains Management Corporation
Head Start Transportation**

May 2023

Head Start

			Children enrolled in transportation services
<u>County</u>	<u>Center</u>		
HARDEMAN	Turner Child Development Center		0
YOUNG	Olney Child Development Center		6
TOTAL			6

COMMENT:

Rolling Plains Management Corporation Head Start / Early Head Start

Report: Family and Community Partnership
Report Month: May 2023 COVID

Head Start/Early Head Start

County	Center	Unduplicated Volunteers	Volunteer Hours		Parent Meeting Participants	Father Engagement Activity	
			Low-Income Hours	Total Hours		Father Figures	Children of Participants
ARCHER	Archer City Child Development Center	15	16	43	15	0	0
ARCHER	Charles Finnell Child Dev. Center	0	0	0	0	0	0
BAYLOR	Seymour Child Development Center	1	15	19	7	0	0
COTTLE	Paducah Child Development Center	0	0	3	0	0	0
FOARD	Crowell Child Development Center	0	4	10	7	0	0
HARDEMAN	Chillicothe Child Development Center	0	0	0	0	0	0
HARDEMAN	Turner Child Development Center	4	3	10	4	0	0
KNOX	Knox City Child Development Center	0	0	15	0	0	0
KNOX	Munday Child Development Center	4	41	68	9	0	0
WILBARGER	Wilbarger County Preschool	25	22	35	0	0	0
YOUNG	Graham Child Development Center	0	0	0	0	0	0
YOUNG	Olney Child Development Center	1	0	2	0	0	0
TOTAL		50	101	205	42	0	0

Community Organizations/Businesses Utilitized for Parent Trainings, Referrals, ...

County	Center	Community Partner
ARCHER	Archer City Child Development Center	Texas Department of Health Services, Archer City Volunteer Fire Department,
ARCHER	Holliday Child Development Center	
BAYLOR	Seymour Child Development Center	
COTTLE	Paducah Child Development Center	
FOARD	Crowell Child Development Center	
HARDEMAN	Chillicothe Child Development Center	
HARDEMAN	Turner Child Development Center	
KNOX	Knox City Child Development Center	
KNOX	Munday Child Development Center	Christel Shahan-Munday ISD School Counselor
WILBARGER	Wilbarger County Preschool	
YOUNG	Graham Child Development Center	
YOUNG	Olney Child Development Center	

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-23-03	2. Issuance Date: 07/10/2023
	3. Originating Office: Office of Head Start	
	4. Key Words: Rebate; Refund; Discount; Cost Reduction; Cost Savings; Applicable Credits; E-Rate Program	

INFORMATION MEMORANDUM

TO: Head Start and Early Head Start Recipients and Subrecipients

SUBJECT: Treatment of Rebates, Refunds, Discounts, and Similar Cost Savings

INFORMATION:

Head Start recipients receive a wide variety of rebates, tax credits, refunds, discounts, and similar cost savings that affect the net cost of goods and services or are received as cash payments, such as insurance proceeds and cash-back credit card rewards. Applicable credits are addressed in the Uniform Guidance at [45 CFR §§75.406, 75.402, 75.453](#) and within the [HHS Grants Policy Statement](#) I-22, II-28, II-62, II-65, B-2. As defined in 45 CFR §75.406:

(a) Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the federal award as direct or indirect (F&A) costs. Examples of such transactions are as follows: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-federal entity relate to allowable costs, they must be credited to the federal award either as a cost reduction or cash refund, as appropriate.

(b) In some instances, the amounts received from the federal government to finance activities or service operations of the non-federal entity should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) must be recognized in determining the rates or amounts to be charged to the federal award. (See [§§75.436](#) and [75.468](#), for areas of potential application in the matter of federal financing of activities.)

The purpose of this Information Memorandum (IM) is to provide guidance on cost-saving measures and how the savings should be treated by the recipient toward the Head Start award. The IM will also guide recipients in ensuring that direct and indirect cost reductions or cash refunds that relate to a Head Start award are reflected in the recipient's accounting practices, allocated correctly, and returned to the federal award appropriately. This IM supersedes ACF-IM-HS-12-09.

Example of the E-Rate Program

The E-Rate program was implemented in 1997 by the Federal Communications Commission (FCC) and is administered by the Schools and Libraries Division of the Universal Service Administrative Company (USAC). The E-Rate program is intended to ensure that all eligible schools and libraries have affordable access to telecommunications and information services. Some Head Start and Early Head Start recipients are eligible for E-Rate program participation. Service discounts range from 20% to 90% depending upon local income and urban or rural location. In order to be eligible to receive support from the E-Rate program, Head Start entities must meet the federal and state definitions of elementary school. This means that the state must first consider these facilities to be schools and then USAC will determine if Head Start schools in a particular state are eligible.

It is possible that some Head Start programs in a state will be able to meet both parts of the test and, therefore, be eligible for funding, while others will not. For example, a Head Start center that is not considered a school in a particular state is not eligible for funding even if the Eligibility Table indicates that Head Start facilities in that state are eligible. You should check with your [state department of education](#) for more information on your status.

E-Rate participants have two payment options (exercisable at the participant's discretion) for their covered telecommunications and information services:

1. The user pays only the non-discount portion of the telecommunications and information services cost to the service or equipment provider, who, in turn, seeks reimbursement from the E-Rate Program Administrator for the discounted amount.
OR
2. The user pays their telecommunications and information services bill in full and seeks reimbursement payments for the amount of the discount from the E-Rate Program Administrator via the service or equipment provider.

Additional information can be found at the [FCC](#) and [USAC](#) E-Rate sites.

Option 1 is recommended for E-Rate participants to fully realize the benefit of the program. This option allows the recipient to take the discounted amount before the transaction and maintain the savings in the current operations budget. If the recipient chooses to utilize option 2, the reimbursement is categorized as applicable credits. Applicable credits cannot be classified as program income and, as such, are not included in the total cost of a federal award. In these instances, the applicable credits must be credited to the federal government as a cost reduction (if received during the same project period as charges were made) or cash refund (if received after the project period in which charges were incurred has ended). Recipients should refer to the Program Support Center (PSC) guidance on [returning funds/interest](#). For records and awareness, the recipient must provide the Office of Grants Management with a copy of the documentation submitted to PSC.

Because of the diverse characteristics and accounting practices of recipient organizations, it is not possible to specify every type of receipt or reduction-in-expenditure that recipients may encounter. Using the table below as a guide, recipients must ensure that all direct and indirect cost reductions or cash refunds that relate to a Head Start award are reflected in the recipient's

accounting practices and allocated to the cost of necessary Head Start goods and services. Please note, it is not the Office of Head Start's intention that changes be made to recipients' accounting systems or policies on the basis of this IM. Recipients may continue with current accounting practices for applicable credits if compliant with [45 CFR Part 75](#) and the generally accepted accounting principles.

Treatment of Receipts and Negative Expenditures that Offset or Reduce Direct or Indirect Cost Items

Type of Receipt or Negative Expenditure	Treatment	
	Cost Reduction ¹	Cash Refund ²
Discounts	✓	
Rebate taken before payment is completed	✓	
Credits received during the same project period	✓	
Refund received during the project period in which related cost was incurred	✓	
Credits received after the end of the project period		✓
Refund received after the project period in which related cost was incurred		✓
Refund given in the form of credit to existing account with no actual cash refund and not related to an individual cost, regardless of when received		✓
Insurance claim proceeds if funds were awarded for the same purpose		✓

If you have any questions regarding this IM, please contact your regional office.

Sincerely,

/ Khari M. Garvin /

Khari M. Garvin
Director
Office of Head Start

¹ Cost reduction requires the recipient to reduce (net) the amount of the cost charged to the Head Start award to reflect the rebate or similar reduction in cost.

² Cash refund requires the recipient to show the amount in excess of the Head Start award and return the funds to the U.S. Treasury through Program Support Center.

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-23-04	2. Issuance Date: 07/11/2023
	3. Originating Office: Office of Head Start	
	4. Key Words: Monitoring; FY 2024; CLASS®	

INFORMATION MEMORANDUM

TO: All Head Start and Early Head Start Recipients

SUBJECT: Fiscal Year 2024 Monitoring Process for Head Start and Early Head Start Recipients

INFORMATION:

[Section 641A](#) of the Improving Head Start for School Readiness Act of 2007 requires the Office of Head Start (OHS) to implement ongoing monitoring of all programs receiving federal funds. This Information Memorandum (IM) outlines the OHS monitoring process for Fiscal Year 2024 (FY24) and shares the updated process to conduct Focus Area 1 (FA1), Focus Area 2 (FA2), and Classroom Assessment Scoring System (CLASS®) reviews.

During the FY24 program year, CLASS scores will be used for [Designation Renewal System \(DRS\)](#) determinations as described in [45 CFR §1304.11\(c\)](#). As a reminder, from the spring of 2020 through spring of 2023, OHS did not use CLASS scores for DRS determinations due to the COVID-19 pandemic. [45 CFR §1304.17](#) of the Head Start Program Performance Standards (HSPPS) allows OHS the flexibility to make DRS determinations without one or more of the data elements required in 45 CFR §1304.11 in instances where a major disaster, emergency, or public health emergency makes some data elements unavailable. Since the public health emergency related to the COVID-19 pandemic has ended, OHS can no longer utilize this flexibility.

FY 2024 Monitoring Reviews

Review Type	FY24 Implementation	Start Date
FA1	FA1 reviews will be conducted through a virtual format.	October 2023
FA2	FA2 reviews will be conducted using a hybrid model, which is a combination of on-site and virtual monitoring.	October 2023
CLASS®	Grant recipients will have the opportunity to self-record and submit their own videos or request an on-site CLASS review.	October 2023

Follow-up Reviews	Follow-up reviews will be conducted either in-person or virtually by the OHS regional office.	Start dates will coincide with the end of the corrective action period.
Other	OHS reserves the right to conduct special off-site or on-site reviews.	As needed

FA1 Reviews

The FA1 review is an opportunity for grant recipients to describe their approach and plan for providing high-quality services to children and families. This focus area informs OHS's understanding of each grant recipient's foundation for program services, as they describe their approaches to staffing structure, program design and governance, education, health and family services, and fiscal infrastructure.

FA2 Reviews

The FA2 review is an opportunity for grant recipients to demonstrate their effective implementation of high-quality services to children and families that meet Head Start requirements. This focus area broadens OHS's understanding of each grant recipient's performance and determines if programs are meeting the requirements of the HSPPS, Uniform Guidance, and Head Start Act.

CLASS® Reviews

[Section 641A\(c\)\(2\)\(F\)](#) of the Improving Head Start for School Readiness Act of 2007 requires OHS to assess the quality of teacher-child interactions using a valid and reliable observation measure. OHS will continue to use the 2008 edition of the CLASS Pre-K Teacher-Child Observation Instrument to meet this requirement.

For FY24, an updated process will be used to conduct CLASS reviews. Grant recipients that are scheduled for a CLASS review will have the option to self-record and submit their own videos for their monitoring review.

In some cases, grant recipients will not meet the criteria related to technology requirements and/or staffing resources needed to submit their own videos. If these criteria cannot be met or if other concerns are identified, grant recipients can request an in-person CLASS review.

All grant recipients will have the opportunity to attend information sessions specifically developed to discuss FY24 CLASS options, including a group of sessions convened specifically for American Indian and Alaska Native grant recipients.

Scheduling

Each year, grant recipients are required to submit an accurate calendar of availability. The information is used to schedule monitoring reviews by OHS regional office staff. The availability calendar also gives grant recipients a way to inform OHS as to when their program is not operational and when children are not in session. Grant recipients should update their calendars immediately, as changes in program availability occur. Please note that OHS is unable to accommodate requests to reschedule reviews. OHS also reserves the right to conduct unannounced reviews at any time.

Grant recipients scheduled to receive a monitoring review in FY24 will receive a notification letter 45 to 60 days before the start of the event (depending on type of monitoring review). Grant recipients can

expect a planning call with their assigned review coordinator to discuss their review. During the initial call, recipients may share their program's current service delivery options.

If you have any questions or concerns regarding the FY24 monitoring season, please contact your regional office.

Thank you for the work you do on behalf of children and families.

Sincerely,

/Khari M. Garvin/

Khari M. Garvin
Director
Office of Head Start

2022 CCRF Monitoring Closure Report

As of 06/02/2023

Provider Name: Munday CDC

Operation ID: 506665

Thank you for participating in the 2022 Child Care Relief Fund (CCRF) monitoring process.

This report summarizes the results of the monitoring procedures that the CCRF Monitoring Team conducted using the information and supporting documentation submitted during the review process. These results are as of the date you received the 2022 CCRF Monitoring Closure e-mail.

The purpose of the monitoring review process was to assess your child care centers compliance with applicable rules and regulations regarding the use of your 2022 CCRF award. The CCRF award may have been used to support the following expense categories incurred on or after September 1st, 2021 through November 30th, 2023:

- Rent/mortgage and property taxes - may include liability insurance included in mortgage costs
- Utility costs
- Personnel costs - may include regular payroll costs, stipends, and reasonable hazard pay, as well as staff salaries to attend required professional development that occurs after regular working hours
- Payroll/employment/property taxes
- Personal Protective Equipment
- Cleaning Supplies
- Food
- Maintenance
- Supplies (Non-Cleaning)
- Insurance
- Miscellaneous

The chart below summarizes the results of all monitoring test procedures and potentially questionable costs (if any) based on the documentation submitted for review. Where applicable, additional comments are provided. As a recipient of 2022 Child Care Relief funding (CCRF) providers can be subjected to further review by the Texas Workforce Commission (TWC), Division of Fraud Deterrence and Compliance Monitoring. If selected for review by TWC, an agency representative will contact you. Any amounts questioned in this report are subject to collection.

If you have any questions regarding the CCRF program, please contact the CCRF Technical Assistance team by email CCReliefFunds@trelliscompany.org or call 1-833-613-3192.

Test #	Test Procedure	Monitoring Response	Questionable Cost	Additional Comments
General				
1	If the provider received another grant/loan (such as PPP loans, Employee Retention Tax Credit, Families First Coronavirus Relief Act Emergency or Family Leave, USDA Child and Adult Care Food Program funding for food, or an award from another grant source), did they attest to/demonstrate there was no duplication of benefits?	Yes	\$0	
2	Does the dollar amount of the supporting documentation reconcile to the amounts entered by the provider in the portal?	Yes	\$0	
3	Does the sum of the dollar amounts entered in the portal by the provider equal the total payments the provider received from TWC?	No	\$0	As of the date of this closure report, the Provider stated via their questionnaire that they expended \$58,385.26 of their CCRF grant award. The Provider stated they planned to spend the remaining \$22,049.74 of their grant

Test #	Test Procedure	Monitoring Response	Questionable Cost	Additional Comments
				on "salaries, benefits, and for supplies needed for the center".
4	Is the provider's actual attendance less than or equal to the provider's license capacity for each of the three most recent months?	N/A	\$0	
5	Are the rent, mortgage, property tax, business/personal phone, internet, and/or other business/personal expenses that are necessary for the provider's in-home business less than or equal to the allowable expenses based on the Home Business Calculator?	N/A	\$0	
Payroll or Personnel Costs				
1	Does the supporting documentation show proof of payment by the provider?	Yes	\$0	
2	Does the document show the CCRF award was spent on/incurred for an allowable use category?	Yes	\$0	
3	Was the payment made for costs incurred between September 1, 2021, and November 30, 2023?	Yes	\$0	
Utilities				
1	Does the supporting documentation show proof of payment by the provider?	Yes	\$0	
2	Does the document show the CCRF award was spent on/incurred for an allowable use category?	Yes	\$0	
3	Was the payment made for costs	Yes	\$0	

Test #	Test Procedure	Monitoring Response	Questionable Cost	Additional Comments
	incurred between September 1, 2021, and November 30, 2023?			
Cleaning Supplies and Sanitation				
1	Does the supporting documentation show proof of payment by the provider?	Yes	\$0	
2	Does the document show the CCRF award was spent on/incurred for an allowable use category?	Yes	\$0	
3	Was the payment made for costs incurred between September 1, 2021, and November 30, 2023?	Yes	\$0	
Classroom and office supplies				
1	Does the supporting documentation show proof of payment by the provider?	Yes	\$0	
2	Does the document show the CCRF award was spent on/incurred for an allowable use category?	Yes	\$0	
3	Was the payment made for costs incurred between September 1, 2021, and November 30, 2023?	Yes	\$0	
Food				
1	Does the supporting documentation show proof of payment by the provider?	Yes	\$0	
2	Does the document show the CCRF award was spent on/incurred for an allowable use category?	Yes	\$0	
3	Was the payment made for costs incurred between September 1, 2021, and November 30, 2023?	Yes	\$0	
Maintenance or Repairs				
1	Does the supporting documentation	Yes	\$0	

Test #	Test Procedure	Monitoring Response	Questionable Cost	Additional Comments
	show proof of payment by the provider?			
2	Does the document show the CCRF award was spent on/incurred for an allowable use category?	Yes	\$0	
3	Was the payment made for costs incurred between September 1, 2021, and November 30, 2023?	Yes	\$0	
Other goods and services necessary for the operation of a childcare program				
1	Does the supporting documentation show proof of payment by the provider?	Yes	\$0	
2	Does the document show the CCRF award was spent on/incurred for an allowable use category?	Yes	\$0	
3	Was the payment made for costs incurred between September 1, 2021, and November 30, 2023?	Yes	\$0	

Total : \$0.00



TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

www.tdhca.state.tx.us

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March 10, 2023

Debra Thomas
Executive Director/NCRI
Rolling Plains Management Corporation
Crowell, TX
Email: debra.thomas@rollingplains.org

RE: MONITORING REPORT OF *ON-SITE* REVIEW CONDUCTED FEB 13-15, 2023
LIHWAP CONTRACT NO. 34210003691, DOE CONTRACT NO. 56220003768
LIHEAP CONTRACT NO. 81220003618, HTF CONTRACT NO. 1002962

Dear Ms. Thomas:

The Texas Department of Housing and Community Affairs (the Department) conducted a monitoring review of the above mentioned contracts. The goal of the review was to provide reasonable but not absolute assurance regarding compliance with federal and state requirements and program objectives.

To achieve this goal, a sample of transactions and files were selected and tested. The attached report details the scope and results of the review.

Based on the limited scope of the review, no findings were identified. Please note although there were no findings, it is the responsibility of Rolling Plains Management Corporation to maintain compliance throughout the contract and affordability period, as applicable. No further action is required at this time for this review. This review is **closed**.

The Department wishes to express our appreciation for the cooperation of your staff in facilitating this review. If you have any questions or concerns regarding this visit, please feel free to contact me or Benjamin Rose at 512-475-3949 or via email at ben.rose@tdhca.state.tx.us.

Sincerely,

Earnest Hunt
Director of Subrecipient Monitoring

BR

cc: Michael De Young, Director of Community Affairs
Mark Halsell, WAP Director



General Concerns:

During the case file review of DOE and LIHEAP WAP Contract No. 56220003768 and 81220003618, Department staff noted the following items of concern which do not require corrective action submitted to the Department. Concerns may be subject to subsequent review. Repeat concerns may be elevated to deficiencies. Procedures must be developed to ensure these concerns are corrected in the future:

- **Exceeding Allowable Cost Per Unit.** Through the current approved January expenditure report, Rolling Plains Management Corporations (*DOE/LIHEAP*) WAP Contract #56220003768 and 81220003618 has exceeded allowable limits. The table below outlines the budget line items that are currently unallowable.

Table 1

Contract No.	Category	Reported	Allowable Threshold
DOE Contract (56220003768)	Cost Per Unit (CPU)	\$14,495.65	\$8,009.00
LIHEAP Contract (81220003618)	Cost Per Unit (CPU)	\$12,740.63	\$11,000.00

Required Action:

Rolling Plains Management Corporation is reminded that they must be at or below the acceptable limits by the end of the contract term; any amount in excess could be disallowed.

- **Unit Returns.** An on-site inspection of ten (10) weatherized units revealed four (4) units requiring a return to correct measures. Table 2 of this report details the measure that were either not addressed properly or installed correctly. The Department of Energy (“DOE”) Weatherization Assistance Program and the Low-Income Home Energy Assistance Program (“LIHEAP”) contracts require that weatherization materials be installed in accordance to the Material Installation Standards Manual.

Table 2

Unit	Fund Source	Issue
Unit Identifier	DOE or LIHEAP?	Issue needed to return and correct. Add rows as necessary.
100061	LIHEAP	Make WH accessible
100226	LIHEAP	Fix Flap and Door sweep
102488-11C	LIHEAP	Missing Door sweep
102951	LIHEAP	Flap and door sweep in wrong place

Required Action:

Prior to the completion of this report, Rolling Plains Management Corporation provided documentation showing that all the measures identified above had been adequately corrected. *Rolling Plains Management Corporation* must ensure that all charged weatherization measures are both installed and installed properly. No further action is required.

Monitoring Scope:

The scope of the monitoring review covered contract activity from January 2022 to Present, to determine if DOE, LIHEAP, LIHWAP and HTF funds were used to assist eligible households and whether those funds were expended in accordance with applicable federal and state regulations and contractual requirements. Department staff conducted the following steps:

- A review in-depth review of the following:
 - HTF one (1) Activity file,
 - LIHWAP fifteen (15) Activity files,
 - DOE Four (4) Client files,
 - LIHEAP Six (6) Client files
- Financial records for each program listed above,
- Procurement bid packet for Amy Young,
- Personnel Policies & Procedures,
- Fiscal Policies & Procedures.



Quarterly/Financial Monitoring Form

Form PTN-126
(Rev. 09/22)
Page 1 of 10

The Texas Administrative Code §31.48 requires TxDOT to conduct quarterly financial reviews that support requests for payment and discuss with the subrecipient: problems encountered, technical assistance needs, and other topics related to the provision of public transportation.

Form is applicable to subrecipients with an active grant agreement. Financial monitoring (Part B or C of the form) is required for subrecipients with a billing processed during the quarter. Part D is required for Davis-Bacon monitoring.

Subrecipient: Rolling Plains Management Corporation

Onsite Review: ☐ Yes ☒ No

Has an onsite review been conducted this FY? ☒ Yes ☐ No

Date: 06/23/23 FY: 2023 ☐ 1st Qtr. Sep-Nov ☐ 2nd Qtr. Dec-Feb ☒ 3rd Qtr. Mar-May ☐ 4th Qtr. Jun-Aug

SUBRECIPIENT INFORMATION

List the names and positions of subrecipient staff participating in the quarterly monitoring:

Keren Whitney - Finance Director

Summary Results of Quarterly Review:

Procedure: Complete the review and document results in the space below.

☒ Compliant

☐ Non-compliant

1) Specify areas of non-compliance documented during the Quarterly Financial Monitoring:

N/A

2) Was an IAP issued as a result of this review? ☐ Yes ☒ No

3) As a result of this review, is increased financial monitoring required? ☐ Yes ☒ No

If yes, describe the required increased financial monitoring:

*Subrecipient signature and PTC required upon completion of the form.

Keren Whitney

Subrecipient Representative Name

Subrecipient Representative Signature

06/23/23

Date

Eric Garcia

PTC Name

Eric Garcia

PTC Signature

6/23/2023

Date

PART A: SUBRECIPIENT CONSULTATION

1) Has there been a change in the subrecipient's accounting system, accounting or key personnel, or agency service delivery model during the quarter? ☐ Yes ☒ No If yes, please include the date of the change and explain the nature of the change: _____ *Verify the signature of authority has been updated, if applicable.*

2) For each active grant, summarize the overall project status. (For example, document any project delays, expenditure or RFR delays, current or future procurements, DBE status, or any problems encountered.)
The agency has been on track with submitting timely reimbursements for the following grants: DIS 2201 (05) 071_21, RD 2301 (05) 051_22 and RPT 2301 (05) 051_22. The following grants RUR 2301 (04) and ED 2303 (05) 049_22 have been fully expended and received a final review. All procured vehicles have been delivered and the agency submitted final billing in April under the 5310 grant. The close out process has begun for each of the fully expended grants. All support documentation accurate and complete at the time of review. An extension was approved for DIS 2201 (05) 071_21 and an amendment will be done next quarter to add additional funds to fully complete the construction of the facility. All funds on the construction project are expected to be fully expended by the end of the calendar year. The architect on the construction project is a certified DBE and continues to be the project manager. At this time there are no delays or issues as the agency is in compliance during the time of review.

Have there been any delays during this quarter? ☐ Yes ☒ No

Have there been continuous delays through the PGA? ☐ Yes ☒ No

If yes, consider issuing an IAP or explain why an IAP is not warranted.

3) Were the procurements initiated within 60 days of execution of the PGA? ☒ Yes ☐ No ☐ N/A

4) Has the subrecipient had any safety incidents (wrecks, accidents, etc.) in the previous three-month period? (TAC 31.48(a)(1)) ☐ Yes ☒ No ☐ N/A

a. If yes, was a PTN-101 form submitted to the PTC within 5 business days of the incident? ☐ Yes ☐ No

b. If no, a completed PTN-101 form needs to be submitted to the PTC and a possible issuance of an IAP. (Consult your supervisor)

Note: Incident reports. Subrecipients shall report all incidents that meet criteria established by the department. The subrecipient shall submit the report within five days of the incident or discovery of the incident.

5) What is the status of the subrecipient's single audit?

Single audit is in progress

☐ N/A, Exemption letter uploaded into eGrants on: _____, or Audit Due Date: 08/31/23

Note: Single audits are required if previous fiscal year expenditures exceeded \$750k in federal funds or \$750k in state funds. Audits are due no later than 9 months after the subrecipient's fiscal year ends. For "status" info, consider the following: has the subrecipient hired an audit firm, are the auditors onsite already, does it appear the subrecipient will meet the deadline, what is the estimated date the audit will be completed, etc. Completed audits should be uploaded into eGrants and submitted to singleaudits@txdot.gov and the Federal Audit Clearinghouse at <https://harvester.census.gov/facweb/>.

6) Is the subrecipient's Administrative section of eGrants up-to-date? ☒ Yes ☐ No

Subrecipients must ensure that all required documents are uploaded and current within the Administrative Requirements section of eGrants. (e.g., Service Profile, civil rights plans, annual audits, indirect cost certificate, asset management, insurance, and signature authority documentation.)

7) List any areas where technical assistance is needed:

N/A

8) Were any Requests for Reimbursement (RFRs) processed during this quarter? ☒ Yes ☐ No

(If no, skip Parts B and C below)

- a. For subrecipients on full documentation, did any RFRs require corrections before processing? ☐ Yes ☐ No ☒ N/A
• If yes, please explain the number *and* reasons for corrections to RFRs processed during the quarter:

- 9) Did the subrecipient have any federally funded repair, construction, or rehab contracts with a contractor/vendor that was over \$2000? (Ex: painting, door repair, roofing) ☒ Yes ☐ No If yes, then Davis-Bacon may be applicable.
(If no, then Part D is not applicable.)

PART B. REVIEWING FINANCIAL RECORDS

Procedure:

- At least 20% of total amount reimbursed to the subrecipient must be reviewed and documented for the quarter.
- Minimum of 30%, but not more than 3, PGAs billed in the quarter must be selected for review. (At least 1 billing will be reviewed from each PGA selected.)
- Billings selected for review will have each budget category billed reviewed (Admin, Operating, and Capital); (At least 1 line item per budget category billed must be examined.)

1) What support did the subrecipient submit with RFRs?

- ☒ General ledger report (Streamlined approach)
- ☐ Full documentation (Detailed source documentation: invoices, canceled checks, check registers, etc)

If the subrecipient was placed on, or removed from, full documentation during the quarter answer the questions below as applicable:

- Date subrecipient required to provide Full Documentation with RFRs? _____
- Date subrecipient removed from Full Documentation? _____

2) Were any final billings processed during the quarter? ☒ Yes ☐ No

eGrants ID Number(s)	EGrants RFR Number(s)	Grants close-out process started?
STATE-R-2022-RPMC-00120	RFR-2022-RPMC-00642	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5310-2021-RPMC-50043	RFR-2021-RPMC-02118	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Grants that are fully expended or allowed to expire due to inactivity during the quarter should have a grant close-out form completed to verify completion of the project, expenditure of funds, and completion of all administrative requirements. Final billings for closed grants must be included as part of the quarterly financial review sample. The grant closeout process in eGrants must also be initiated upon satisfactory financial review.

3) In the table below enter the requested information for this quarter:

Total Amount Paid to subrecipient this quarter:	Total Number of PGAs with a billing this quarter:
\$ 1,528,905.00	5

Note: The amount paid to subrecipient this quarter should be the same amount reported on question #11 on the snapshot in eGrants.

Total amount to review (Total Amount Paid x 20%): \$ 305,781.00

Total PGAs to review (Total PGAs x 30%): 1.5 (up to 3 PGAs)

4) Was a regional coordination or planning grant selected for review? ☐ Yes ☒ No

All close-outs must be reviewed.

PGAs and Billings Selected for Review:

Procedure: Use the table below to list the eGrants ID, eGrants RFR Number, and the Billing Amount for billings that have been selected for review during the quarterly monitoring process.

Sample No.	eGrants ID.:	eGrants RFR #:	Billing Amt:
1	STATE-R-2022-RPMC-00120	RFR-2022-RPMC-00642	11,289.00
2	5310-2021-RPMC-50043	RFR-2021-RPMC-02118	159,229.00
3	RD-2022-RPMC-00014	RFR-2022-RPMC-00491	229,104.00

Sample Number:		1	
eGrants STATE-R-2022-ID: RPMC-00120	eGrants RFR #: RFR-2022-RPMC-00642	Billing Total: \$ 11,289.00	Full Doc: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		Final Billing: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Expense categories included within RFR: <input type="checkbox"/> Administration <input checked="" type="checkbox"/> Operating <input type="checkbox"/> Capital			
Procedure: Review receipts, cancelled checks, expense invoices, and other source documentation to verify costs.			
OPERATING Line Item Description and Amount			Total of Operating Line Items Reviewed \$: 2,348.94
1	Health Insurance \$: 700.76	2	Software Maintenance \$: 1,483.28
		3	Dues \$: 164.90
For the sample reviewed, answer questions below:			YES / NO
a) Total dollar amount reviewed for this sample: (Admin + Operating + Capital)			\$ 2,348.94
b) Are costs allowed, necessary, and reasonable?			<input checked="" type="checkbox"/> <input type="checkbox"/>
c) Were purchases properly authorized? <input type="checkbox"/> N/A (no purchases made) <i>'Properly authorized' means the subrecipient has followed their internal procedures for authorizing purchases.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
d) Were costs incurred during the grant period?			<input checked="" type="checkbox"/> <input type="checkbox"/>
e) Were reviewed expenses supported with source documentation? <i>Source documentation may include general ledger reports, salary/fringe payroll documentation, invoices, receipts, and account statements, lease/rental agreements and must be retained for program review and audit purposes.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
f) Were expenses within the reviewed sample supported with proof of payment? <i>Proof of payment documentation may include cancelled checks, evidence of electronic payment, or funds disbursement, and must be retained for program review and audit purposes.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
g) Were vendors and contractors paid in a timely manner? <input type="checkbox"/> N/A <i>Subrecipients must promptly pay vendors and contractors for goods or services provided. Instances of multiple payment requests from vendors/contractors, late payments, and assessed penalties or fees on contractor invoices should be reviewed to determine if prompt payment issues exist.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
h) Did the RFR reviewed with this sample include indirect cost expenses? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>(If no, go to question i.)</i>			
1. If yes, what is the rate and base listed on the indirect cost certificate? Rate: <u>10%</u> Base: <u>MTDC</u> <i>Note: Verify current indirect cost certificate is in eGrants.</i>			
2. Was the correct indirect rate applied to the appropriate allocation base items? <i>The approved indirect rate may only be applied to the approved base in accordance with the indirect cost rate certificate.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
i) For the RFR reviewed in this sample, was the required local match percentage(s) met? <input checked="" type="checkbox"/> N/A			<input type="checkbox"/> <input type="checkbox"/>
j) Did the subrecipient demonstrate that fare box revenue was deducted from gross operating expenses to request reimbursement for net expenses? <input type="checkbox"/> N/A <i>Fare box revenue must be used to reduce current expenses. Reimbursement is based on the net amount less fare box revenue or program income if not used as match.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
In the space below, please provide any clarifying information relative to the review as well as an explanation for each "No" response.			

Sample Number:		2	
eGrants ID: 5310-2021-RPMC-50043	eGrants RFR #: RFR-2021-RPMC-02118	Billing Total: \$ 159,229.00	Full Doc: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		Final Billing: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Expense categories included within RFR: <input type="checkbox"/> Administration <input type="checkbox"/> Operating <input checked="" type="checkbox"/> Capital			
Procedure: Review receipts, cancelled checks, expense invoices, and other source documentation to verify costs.			
CAPITAL Line Item Description and Amount			Total of Capital Line Items Reviewed \$: 159,229.00
1	Vehicles	\$: 159,229.00	2
For the sample reviewed, answer questions below:			YES / NO
a) Total dollar amount reviewed for this sample: (Admin + Operating + Capital)			\$ 159,229.00
b) Are costs allowed, necessary, and reasonable?			<input checked="" type="checkbox"/> <input type="checkbox"/>
c) Were purchases properly authorized? <input type="checkbox"/> N/A (no purchases made) <i>'Properly authorized' means the subrecipient has followed their internal procedures for authorizing purchases.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
d) Were costs incurred during the grant period?			<input checked="" type="checkbox"/> <input type="checkbox"/>
e) Were reviewed expenses supported with source documentation? <i>Source documentation may include general ledger reports, salary/fringe payroll documentation, invoices, receipts, and account statements, lease/rental agreements and must be retained for program review and audit purposes.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
f) Were expenses within the reviewed sample supported with proof of payment? <i>Proof of payment documentation may include cancelled checks, evidence of electronic payment, or funds disbursement, and must be retained for program review and audit purposes.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
g) Were vendors and contractors paid in a timely manner? <input type="checkbox"/> N/A <i>Subrecipients must promptly pay vendors and contractors for goods or services provided. Instances of multiple payment requests from vendors/contractors, late payments, and assessed penalties or fees on contractor invoices should be reviewed to determine if prompt payment issues exist.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>
h) Did the RFR reviewed with this sample include indirect cost expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(If no, go to question i.)</i>			
i) For the RFR reviewed in this sample, was the required local match percentage(s) met? <input type="checkbox"/> N/A			<input checked="" type="checkbox"/> <input type="checkbox"/>
1. How is the local match requirement met? <input type="checkbox"/> N/A <input type="checkbox"/> Local funds <input type="checkbox"/> In-kind contributions (subrecipient or third-party supply or service contribution) <input type="checkbox"/> Contract revenue from qualified human service contracts <input type="checkbox"/> State funds (there should be a corresponding RFR on the state PGA) <input checked="" type="checkbox"/> Transportation Development Credits <input type="checkbox"/> Other: _____			
<i>*Qualified human service transportation services are defined as service provided by or on behalf of a human service agency to provide access to agency services and/or to meet the basic, day-to-day mobility needs of transportation-disadvantaged populations, especially individuals with disabilities, seniors, and people with low incomes.</i> 2. Does source documentation support the amount of reported match for the reviewed RFR? <input type="checkbox"/> N/A <i>All sources of match should be included as support, which may require expanded general ledger or other source documentation.</i>			<input checked="" type="checkbox"/> <input type="checkbox"/>

For the sample reviewed, answer questions below:	YES / NO
j) Did the subrecipient demonstrate that fare box revenue was deducted from gross operating expenses to request reimbursement for net expenses? <input checked="" type="checkbox"/> N/A <i>Fare box revenue must be used to reduce current expenses. Reimbursement is based on the net amount less fare box revenue or program income if not used as match.</i>	<input type="checkbox"/> <input type="checkbox"/>
In the space below, please provide any clarifying information relative to the review as well as an explanation for each "No" response.	

Sample Number:		3			
eGrants ID: RD-2022-RPMC-00014	eGrants RFR #: RFR-2022-RPMC-00491	Billing Total: \$ 229,104.00	Full Doc: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
			Final Billing: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Expense categories included within RFR: <input type="checkbox"/> Administration <input type="checkbox"/> Operating <input checked="" type="checkbox"/> Capital					
Procedure: Review receipts, cancelled checks, expense invoices, and other source documentation to verify costs.					
CAPITAL Line Item Description and Amount					Total of Capital Line Items Reviewed \$: 180,138.00
1	A&E	\$: 180,138.00	2	\$:	3
For the sample reviewed, answer questions below:					YES / NO
a) Total dollar amount reviewed for this sample: (Admin + Operating + Capital)					\$ 180,138.00
b) Are costs allowed, necessary, and reasonable?					<input checked="" type="checkbox"/> <input type="checkbox"/>
c) Were purchases properly authorized? <input type="checkbox"/> N/A (no purchases made) <i>'Properly authorized' means the subrecipient has followed their internal procedures for authorizing purchases.</i>					<input checked="" type="checkbox"/> <input type="checkbox"/>
d) Were costs incurred during the grant period?					<input checked="" type="checkbox"/> <input type="checkbox"/>
e) Were reviewed expenses supported with source documentation? <i>Source documentation may include general ledger reports, salary/fringe payroll documentation, invoices, receipts, and account statements, lease/rental agreements and must be retained for program review and audit purposes.</i>					<input checked="" type="checkbox"/> <input type="checkbox"/>
f) Were expenses within the reviewed sample supported with proof of payment? <i>Proof of payment documentation may include cancelled checks, evidence of electronic payment, or funds disbursement, and must be retained for program review and audit purposes.</i>					<input checked="" type="checkbox"/> <input type="checkbox"/>
g) Were vendors and contractors paid in a timely manner? <input type="checkbox"/> N/A <i>Subrecipients must promptly pay vendors and contractors for goods or services provided. Instances of multiple payment requests from vendors/contractors, late payments, and assessed penalties or fees on contractor invoices should be reviewed to determine if prompt payment issues exist.</i>					<input checked="" type="checkbox"/> <input type="checkbox"/>
h) Did the RFR reviewed with this sample include indirect cost expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(If no, go to question i.)</i>					
i) For the RFR reviewed in this sample, was the required local match percentage(s) met? <input type="checkbox"/> N/A					<input checked="" type="checkbox"/> <input type="checkbox"/>
1. How is the local match requirement met? <input type="checkbox"/> N/A <input type="checkbox"/> Local funds <input type="checkbox"/> In-kind contributions (subrecipient or third-party supply or service contribution) <input type="checkbox"/> Contract revenue from qualified human service contracts <input type="checkbox"/> State funds (there should be a corresponding RFR on the state PGA) <input checked="" type="checkbox"/> Transportation Development Credits <input type="checkbox"/> Other: _____					
<i>*Qualified human service transportation services are defined as service provided by or on behalf of a human service agency to provide access to agency services and/or to meet the basic, day-to-day mobility needs of transportation-disadvantaged populations, especially individuals with disabilities, seniors, and people with low incomes.</i> 2. Does source documentation support the amount of reported match for the reviewed RFR? <input type="checkbox"/> N/A <i>All sources of match should be included as support, which may require expanded general ledger or other source documentation.</i>					<input checked="" type="checkbox"/> <input type="checkbox"/>

For the sample reviewed, answer questions below:	YES / NO
j) Did the subrecipient demonstrate that fare box revenue was deducted from gross operating expenses to request reimbursement for net expenses? <input checked="" type="checkbox"/> N/A <i>Fare box revenue must be used to reduce current expenses. Reimbursement is based on the net amount less fare box revenue or program income if not used as match.</i>	<input type="checkbox"/> <input type="checkbox"/>
In the space below, please provide any clarifying information relative to the review as well as an explanation for each "No" response.	

PART D: DAVIS-BACON AND RELATED ACTS MONITORING

Part D is applicable for federally-funded transit capital **construction or rehabilitation projects of \$2000 or more.** (<https://www.dol.gov/agencies/whd/government-contracts/construction>)

eGrants ID: 5339-D-2021-RPMC-00004

PGA Name: DIS 2201 (05) 071_21

Sources of Funding: 5339 Discretionary

Total funds awarded for construction/rehab \$ 3,531,125.00

Brief description of the construction/rehab activity:

At this time the prime contractor has been cleaning the interior and exteriors sections of the facility. Construction is complete with a few minor fixes and clean-ups occurring. Concrete pour was done last month for the courtyard and sidewalks. The prime contractor has a pay app to submit for the rest of the work and retainage. Furniture and equipment have started to arrive at the facility as staff have begun to move-in slowly. At this time there are no issues or delays as the facility is nearing completion.

☐ Initial Review

(If initial review is checked, then follow up should close)

Date of Review:

☐ Compliant

☐ Non-Compliant

Comments:

☒ Follow-up Review

(If follow-up is checked, then initial review should close)

Date of Review: 06/23/23

☒ Compliant

☐ Non-Compliant

Comments:

Review of Subrecipient Davis-Bacon Compliance:

Procedure: Review the documentation provided by the subrecipient that demonstrates compliance with Davis-Bacon.

For the items reviewed, answer questions 1 through 6.

YES / NO

1) Did the subrecipient document the DOL Wage Determination (Prevailing Wage Rate) for the project?

☒ ☐

2) Did the subrecipient document that contractor payrolls were received weekly?

☒ ☐

3) Did the subrecipient document a review of payrolls to include worker classifications, wage and fringe amounts for all hours worked, deductions, and a signature by an authorized contractor representative?

☒ ☐

4) If applicable, did the subrecipient review and retain apprentice/trainee records? ☒ N/A

☐ ☐

5) Did the subrecipient visit worksite to verify posting of Davis-Bacon Poster and Wage Determination?
(The subrecipient should document worksite visits with photographs. Photographs should easily identify the location in which the work was completed, include the date, time and the required poster.)

☒ ☐

6) Does the subrecipient have a process in place to correct Davis-Bacon discrepancies or errors?

☒ ☐

Results of review:

In the space below, please provide any clarifying information relative to this review as well as an explanation for each "No" response. The explanation should list the line item affected and the specific issue resulting in the selection of "No".

Does the subrecipient have any Davis-Bacon technical assistance needs?

N/A

Underenrollment Plan Template for Head Start Recipients

(USE OF THIS TEMPLATE IS OPTIONAL)

Full Enrollment Initiative 2023

12- Month Underenrollment Plan

As with all Head Start services, data is critical for understanding needs, making decisions, evaluating services, and planning for continuous improvement. Enrollment services should be informed by program-level data and included in planning and evaluation systems. The ability to respond to changing community, family, and child needs is a key factor in maintaining full enrollment and should be considered as strategies to increase enrollment are identified and implemented throughout the 12-month plan period.

This underenrollment plan and timetable for reducing or eliminating underenrollment in Head Start and Early Head Start programs has been developed in accordance with Section 641A(H)(3)(B) of the Head Start Act.

Plan Development and Submission

Grant recipients who receive 'underenrollment letters' will meet with the Regional Office within 30 days of receiving the letter. A working plan to reduce underenrollment **must be submitted to the Regional Office within 30 days following the meeting**. Please note, the Regional Office does not formally approve plans; requiring submission of the plan facilitates collaboration and ongoing communication throughout the 12-month period.

Please include name, position, and program of staff and leadership that participated in the development, review, and implementation of the plan in the table below. These individuals should be included in ongoing discussions throughout the 12-month plan period. A point-person(s) should be identified and tasked with submitting documentation of progress on a quarterly basis (or more frequently if appropriate).

Individual Name	Position / Role	Program
Sarai Meza	Program Director/Point Person	<input checked="" type="checkbox"/> EHS <input checked="" type="checkbox"/> HS
Sherry Ellis	Quality Assurance Specialist	<input checked="" type="checkbox"/> EHS <input checked="" type="checkbox"/> HS
Darlene Howard	ERSEA Assistant	<input checked="" type="checkbox"/> EHS <input checked="" type="checkbox"/> HS
Jasmine Sillemmon	Family Service Specialist	<input checked="" type="checkbox"/> EHS <input checked="" type="checkbox"/> HS
Rachel Ellis	Education Specialist	<input checked="" type="checkbox"/> EHS <input checked="" type="checkbox"/> HS
Hailey Gibson	Mental Health, Disabilities, Behavior Specialist	<input checked="" type="checkbox"/> EHS <input checked="" type="checkbox"/> HS
Keren Whitney	CFO	
Amy Wade	HR Director	
Debra Thomas	Executive Director	

Underenrollment Plan Template for Head Start Recipients

Grant Number:			
Program Name	Program	Plan Start Date*	Plan End Date
06CH010745	<input type="checkbox"/> EHS <input checked="" type="checkbox"/> HS	4/14/2023	4/14/2024
06HP000265	<input checked="" type="checkbox"/> EHS <input type="checkbox"/> HS	4/14/2023	4/14/2024
06HP000473	<input checked="" type="checkbox"/> EHS <input type="checkbox"/> HS	4/14/2023	4/14/2024

*Plan start date / 12-month period begins 10 days from the date the 'Underenrollment Letter' is sent to recipients.

Underenrollment Overview

Complete the tables on the next page by identifying and describing factors contributing to underenrollment. This 'Underenrollment Overview' table does not need to be updated throughout the 12-month plan period but should be used to inform strategies to increase total funded program enrollment.

Once a factor is selected from the drop-down box, specify/explain with additional text as needed. Factors listed in the drop-down box include:

1. Service Area: Families have relocated to other parts of service area, not enough families in service area
2. Saturation of Service Area for Options of Care: (Proliferation of Pre-K slots)
3. Facilities
4. Language Barriers: Challenges communicating with families
5. Workforce: Shortage of qualified staff / inadequate staffing to open classrooms, challenges in staff recruitment and retention
6. Budgeting
7. Family Need: Do the available program options meet the needs of families?
8. Community Involvement: Do program partnerships support recruitment and program services
9. Transportation: Lack of family transportation, program transportation services
10. Temporary Factors: Construction / renovations in progress
11. Non-implemented Expansion / Child Care Partnership Issues
12. Other: Please describe

EXAMPLE: Factor: Not enough children in service area

Choose an item. (Select "Service Area")

Service Area – Not enough children in service area (Specify with additional text if needed)

Underenrollment Plan Template for Head Start Recipients

Factors Contributing to Underenrollment

Factor # 1	Factor # 2	Factor # 3
Competition	Service Area	Other
Causes / Reasons: <ul style="list-style-type: none"> House Bill 3 - In 2019, the Texas Legislature passed House Bill 3 (HB3). HB3 requires that LEAs provide full-day pre-kindergarten for eligible four-year-old students and can serve three-year-old. Eligibility Criteria – Head Start/Early Head Start - Family's income equals or below the FPG. Public Pre-K - a child is eligible if they participate in the National School Lunch Program (NSLP) 	Causes / Reasons: <ul style="list-style-type: none"> Decline in population. Lack of providers and resources for families of children with disabilities and challenging behaviors in our small rural communities. 	Causes / Reasons: <ul style="list-style-type: none"> Staff Turnover
Effect on Underenrollment: <ul style="list-style-type: none"> We have seen a significant drop in the number of four-year-olds served. The NSLP guidelines are based on 130% and 185% of the FPG vs. Head Start guidelines of 100% or below FPG. Any family whose income is at or below these levels does not qualify for Head Start despite the rising cost of living in rural communities and families still unable to make ends meet. 	Effect on Underenrollment: <ul style="list-style-type: none"> Shrinking workforce and the rising cost of living are causing more and more families to move away from rural communities in order to seek employment with higher wages elsewhere. We see an increase in challenging behaviors in the classroom that makes it more difficult to manage in the classroom. 	Effect on Underenrollment: <ul style="list-style-type: none"> We experienced a significant amount of turnover in staff that prohibited us from enrolling children on the waitlist due to our staffing capabilities. Many classrooms have had more than one position open during the school year. In most cases, positions go unfilled for extended periods.

Underenrollment Plan Template for Head Start Recipients

Action Plan

The action plan tables below should be updated by program leadership on a quarterly / as needed basis over the course of the 12-month period to document progress towards reaching full enrollment

Action # 1:

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Expected Date of Completion
Meet with ISD Superintendents within our service area.	Competition	Sarai Meza, Sherry Ellis		6/30/2023
				Status
				In Progress

*Resources needed can include additional T/TA, etc.

Briefly describe objectives, implementation, oversight strategies, and/or related logistics to completing action.

Discuss Informal/Formal Partnerships & benefits of partnering together for dual enrollment in both HS/Pre-K.

Action # 2:

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Completion Date
Review program needs for each service area. Increase community exposure and connect the program with other community campaigns.	Service Area	Sarai Meza, Hailey Gibson, Jasmine Sillemmon		7/31/2023
				Status
				In Progress

*Resources needed can include additional T/TA, etc.

Briefly describe objectives, implementation, oversight strategies, and/or related logistics to completing action.

- Expand ongoing training, including special needs and disabilities, to staff and families.
- Expand in-center mental health services to help support children with social and emotional concerns.

- Create a Mental Health Library for program-wide use.
- Work on a system of timely referrals in speech and development.
- Design and implement an awareness-focused marketing campaign to increase enrollment.

Underenrollment Plan Template for Head Start Recipients

Action # 3:

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Expected Date of Completion
Review & update Employee Hiring and Retention Processes.	Other	Sarai Meza, Sherry Ellis, Rachel Ellis, & Amy Wade		7/31/2023
				Status
				In Progress

*Resources needed can include additional T/TA, etc.

Briefly describe objectives, implementation, oversight strategies, and/or related logistics to completing action.

- Follow-up on EHS 1 & EHS 2 Grant consolidation request.
- Revise and update the Policies and Procedural Manual formatting for new employee distribution.
- Revise the onboarding process - creating a coaching/mentoring process for new hires.
- Explore additional methods to recruit qualified staff.
- Devise and implement a cross-training plan for key staff in all service areas.
- Increase staff wellness efforts.

Plan Progress and Updates

Quarter 1 April – July

7/25/2023

Action Item #1:

- Informal/Formal Partnership meetings with all ISD except for Archer City have been completed. We have partnered with 8 local school districts for dual enrollment.
- Quanah- Turner Child Development Center – Quanah ISD will be transitioning to a 4-day school week beginning in August. With QISD moving to a 4-day school year and extending their day, we have updated our Program hours for HS/EHS for the 2023-2024 school year with the Policy Council Recommendation as well as the best interest of our students/families, employees, and school community. EHS will continue to operate 8 hours a day; the only change is from 7:30-3:30 to 7:45-3:45 Monday – Friday. Head Start normally would follow the local ISD school calendar; however, this year, the only change will be an earlier start time at 7:45 and will continue to operate Monday- Friday.

Action Item #2:

- Recruitment Materials have been updated and promoted throughout social media, local newspapers, communities, and door-to-door.
- Program Planning for 2023-2024 has begun.
- Center Director Training is in progress. Training includes ERSEA, especially targeting recruitment in their communities.
- Our mental health specialist has met with COOPS, LEAs, and Inter-Agencies to improve our partnerships and recruitment of children with disabilities.
- Implementation of an early language and speech concern identification process to identify students who may need disabilities referral is in the process as well as a plan to increase ongoing monitoring/tracking of disabilities concerns.
- Mental Health Resources for both staff and children are in the development stages.
- Frog Street Curriculum Training July 19-22, 2023 - New Head Start/Early Head Start were provided the opportunity to attend Frog Street Curriculum Training in Grapevine to support their role as teachers. The training included incorporating conscious discipline to help support children with social and emotional concerns.
- Final plans for Pre-Service Training for all Head Start/Early Head Start staff are being completed. Training will target HSPPS 1302 – Program Operations and local licensing regulations. Time slots for staff wellness activities are being planned in our efforts to support and provide tools for staff throughout the year.
- Based on the current waitlist for 2023-2024 and the results of our community assessment, we are in the review process of the needs for each service area.

Action #3:

- Consolidation email received on 7/13/23 – in review.
- Revision for the onboarding process developing a coaching/mentoring process is underway.
- New HR software has been purchased and is in the implementation stages. The software will tie in the application and new hire training, which will speed up the hiring process.
- TTA Training schedule has been set for Central Office Staff and Center Director training from August- December. Center Director will cover effective leadership. Central Office Staff training will be component specific. The goal is to prepare all management staff to understand their roles and responsibilities under Head Start Performance Standards.

Quarter 2
August – October

Click or tap to enter a date.

- [text]

Quarter 1
November-January

Click or tap to enter a date.

- [text]

Quarter 1
February – April

Click or tap to enter a date.

- [text]

ROLLING PLAINS MANAGEMENT CORPORATION

Statement of Receipts and Disbursements

Administrative and Unrestricted Funds
 Percentage of budget expired 50%

	Budget 12/1/2022 to 11/30/2023	Actual 12/1/2022 to 5/31/2023	Remaining in Budget / (over budget)	Percent of % of Budget Expended
Received as of report date				
Funding - other	0.00	0.00	0.00	
Donations (cash)	0.00	3,130.00	(3,130.00)	
Insurance proceeds	0.00	0.00	0.00	
Program support received	92,765.00	43,204.26	49,560.74	47%
Indirect Cost Contribution	1,617,413.00	838,836.23	778,576.77	52%
Depreciation allocation	15,682.00	7,797.42	7,884.58	50%
Miscellaneous receipts	0.00	15.00	(15.00)	
Interest income	312.00	6,170.46	(5,858.46)	1978%
Sale of equipment (net of costs)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total Received as of report date	<u>1,726,172.00</u>	<u>899,153.37</u>	<u>827,018.63</u>	52%
Expenses paid through report date				
Personnel Expenses	826,726.00	424,904.02	401,821.98	51%
Fringe Benefits & Other Employee Expenses	199,198.00	119,119.27	80,078.73	60%
Direct Client Assistance	10,000.00	5,706.85	4,293.15	57%
Other Direct Program Costs	8,700.00	3,599.66	5,100.34	41%
Travel	16,782.00	6,489.10	10,292.90	39%
Professional Fees	36,500.00	3,754.53	32,745.47	10%
Supplies	32,850.00	21,658.87	11,191.13	66%
Occupancy	33,940.00	44,733.50	(10,793.50)	132%
Maintenance, Repairs & Lease of Equip	50,400.00	50,737.20	(337.20)	101%
Purchase of Equipment	500.00	2,118.00	(1,618.00)	
Purchase of land/buildings	0.00	57,852.00	(57,852.00)	
Major Renovations	150,000.00	0.00	150,000.00	0%
Interest	14,000.00	6,520.01	7,479.99	47%
Miscellaneous	16,063.00	10,432.81	5,630.19	65%
Program support of programs	<u>2,585.00</u>	<u>0.00</u>	<u>2,585.00</u>	0%
Total	1,398,244.00	757,625.82	640,618.18	54%
Receipts over (under) disbursements	<u>327,928.00</u>	<u>141,527.55</u>		

ROLLING PLAINS MANAGEMENT CORPORATION

Statement of Receipts and Expenditures

Child Care /ISD Partnership

(Non grant funded)

Percentage of budget expired 50%

	Budget 12/1/2022 to 11/30/2023	<u>Actual</u> 12/1/2022 to 5/31/2023	Remaining in Budget / (over budget)	% of Budget Expended
Received as of report date				
Daycare fees	60,000.00	54,287.43	5,712.57	90%
Write off of bad debts	0.00	0.00	0.00	
Donations	0.00	0.00	0.00	
Program support received	0.00	0.00	0.00	
Grant funding	1,308,036.00	817,236.30	490,799.70	62%
Student Fees		24,509.94	(24,509.94)	
Miscellaneous receipts	0.00	0.00	0.00	
Interest income	<u>0.00</u>	<u>14.36</u>	(14.36)	
Total Received as of report date	<u>1,368,036.00</u>	<u>896,048.03</u>	<u>471,987.97</u>	65%
Expenses paid through report date				
<u>Program Costs</u>				
Personnel Expenses	573,688.00	301,022.79	272,665.21	52%
Fringe Benefits & Other Employee	251,778.00	144,784.44	106,993.56	58%
Direct Client Assistance	550.00	251.99	298.01	46%
Other Direct Program Costs	6,959.00	3,728.32	3,230.68	54%
Travel	29,673.00	12,570.64	17,102.36	42%
Professional Fees	5,420.00	1,247.60	4,172.40	23%
Supplies	52,510.00	15,520.42	36,989.58	30%
Occupancy	147,538.00	22,964.48	124,573.52	16%
Maint, Repairs & Lease of Equipment	5,500.00	18,895.41	(13,395.41)	344%
Purchase of equipment	0.00	0.00	0.00	
Major Renovations	42,470.00	93,906.09	(51,436.09)	
Interest	0.00	0.00	0.00	
Miscellaneous	3,351.00	484.67	2,866.33	14%
Cost of meals (Food program)	<u>213,751.00</u>	<u>115,270.17</u>	<u>98,480.83</u>	54%
	1,333,188.00	730,647.02	602,540.98	55%
<u>Administrative Costs</u>	<u>34,848.00</u>	<u>57,082.03</u>	<u>(22,234.03)</u>	164%
Total expenses as of report date	<u>1,368,036.00</u>	<u>787,729.05</u>	<u>580,306.95</u>	58%
Receipts over (under) expenditures	<u>0.00</u>	<u>108,318.98</u>		

ROLLING PLAINS MANAGEMENT CORPORATION

Statement of Revenues and Expenditures

Head Start (Regular funding)

Award Number: 06CH010745-05-00

Percentage of budget expired: 50%

	<u>Budget</u> 12/1/2022 to 11/30/2023	<u>Actual</u> 12/1/2022 to 5/31/2023	<u>Remaining</u> <u>in budget</u>	<u>Percentage</u> <u>of Budget</u> <u>Used</u>
<u>Direct Program Expenses</u>				
Salaries	\$1,284,682.00	\$474,199.27	\$810,482.73	37%
Fringe	\$423,330.00	\$148,077.46	275,252.54	35%
Out of town travel	\$1,388.00	\$2,325.15	(937.15)	168%
Equipment	\$0.00	\$0.00	0.00	
Supplies	\$75,876.00	\$35,144.72	40,731.28	46%
Audit and contractual	\$32,754.00	\$14,253.18	18,500.82	44%
Facilities / Construction	\$0.00	\$0.00	0.00	0%
Other	\$260,554.00	\$110,104.93	150,449.07	42%
Total Direct Costs	2,078,584.00	784,104.71	1,294,479.29	38%
<u>Indirect Administrative Costs</u>	205,568.00	77,124.71	128,443.29	38%
Total Cost	2,284,152.00	861,229.42	1,422,922.58	38%
Less: Program income	0.00	(356.60)	356.60	
Total expenses (net of program income)	<u>\$2,284,152.00</u>	<u>\$860,872.82</u>	<u>\$1,423,279.18</u>	38%
Non-Federal Cost Sharing or Match Required	<u>\$0.00</u>	<u>\$32,910.17</u>		

This grant is currently partially funded at \$1,142,077. The projected annual levels for this period are \$2,284,152, subject to availability of a Fiscal Year 2023 appropriation, the balance of funds will be awarded at a later dated.

ROLLING PLAINS MANAGEMENT CORPORATION

Statement of Revenues and Expenditures

Head Start (American Rescue Act)

Award Number: 06HE00132101C6

Percentage of budget expired: 100%

	<u>Budget</u> 4/1/2021 to 3/31/2023	<u>Actual</u> 4/1/2021 to 5/31/2023	<u>Remaining</u> <u>in budget</u>	<u>Percentage</u> <u>of Budget</u> <u>Used</u>
<u>Direct Program Expenses</u>				
Salaries	\$95,050.00	\$118,545.12	(\$23,495.12)	125%
Fringe	21,816.00	\$21,645.76	170.24	99%
Out of town travel	0.00	\$1,926.40	(1,926.40)	
Equipment	25,000.00	\$0.00	25,000.00	0%
Supplies	10,000.00	\$20,366.85	(10,366.85)	204%
Audit and contractual	0.00	\$7,250.00	(7,250.00)	
Facilities / Construction	0.00	\$0.00	0.00	
Other	479,044.00	\$464,717.47	14,326.53	97%
Total Direct Costs	<u>630,910.00</u>	<u>634,451.60</u>	<u>(3,541.60)</u>	101%
<u>Indirect Administrative Costs</u>	<u>21,986.00</u>	<u>18,444.40</u>	<u>3,541.60</u>	84%
Total Cost	<u>652,896.00</u>	<u>652,896.00</u>	<u>0.00</u>	100%
Less: Program income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total expenses (net of program income)	<u>\$652,896.00</u>	<u>\$652,896.00</u>	<u>\$0.00</u>	100%
Non-Federal Cost Sharing or Match Required	<u>\$0.00</u>	<u>\$0.00</u>		

ROLLING PLAINS MANAGEMENT CORPORATION

Statement of Revenues and Expenditures

Early Head Start I (Regular Funding)

Award Number: 06HP000265-04-01

Percentage of budget expired: 83%

	<u>Budget</u> 8/1/2022 to 7/31/2023	<u>Actual</u> 8/1/2022 to 5/31/2023	Remaining in budget	Percentage of Budget Used
<u>Program expense</u>				
Salaries	\$789,192.00	\$581,654.60	\$207,537.40	74%
Fringe	273,121.00	150,732.73	122,388.27	55%
Out of town travel	3,750.00	4,615.13	(865.13)	123%
Equipment	0.00	0.00	0.00	
Supplies	44,200.00	48,813.84	(4,613.84)	110%
Audit and contractual	12,005.00	11,040.14	964.86	92%
Facilities / Construction	0.00	0.00	0.00	
Other	109,502.00	96,035.95	13,466.05	88%
Total Direct Costs	<u>1,231,770.00</u>	<u>892,892.39</u>	<u>338,877.61</u>	72%
<u>Indirect Administrative Costs</u>	<u>122,666.00</u>	<u>88,617.04</u>	<u>34,048.96</u>	
Total Cost	<u>1,354,436.00</u>	<u>981,509.43</u>	<u>372,926.57</u>	72%
Less: Program income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total expenses (net of program income)	<u>\$1,354,436.00</u>	<u>\$981,509.43</u>	<u>\$372,926.57</u>	72%
Non-Federal Cost Sharing or Match Required	<u>\$328,771.00</u>	<u>\$65,748.23</u>		

ROLLING PLAINS MANAGEMENT CORPORATION

Statement of Revenues and Expenditures

Early Head Start II

Award Number: 06HP000473-01-00

Percentage of budget expired: 75%

	<u>Budget</u> 9/1/2022 to 8/31/2023	<u>Actual</u> 9/1/2022 to 5/31/2023	<u>Remaining</u> <u>in budget</u>	<u>Percentage</u> <u>of Budget</u> <u>Used</u>
<u>Program expense</u>				
Salaries	\$518,298.00	\$304,173.85	\$214,124.15	59%
Fringe	216,544.00	93,128.64	123,415.36	43%
Out of town travel	1,392.00	2,509.14	(1,117.14)	180%
Equipment	0.00	0.00	0.00	
Supplies	29,875.00	29,333.16	541.84	98%
Audit and contractual	8,505.00	6,504.98	2,000.02	76%
Facilities / Construction	0.00	0.00	0.00	
Other	77,825.00	43,066.09	34,758.91	55%
Total Direct Costs	852,439.00	478,715.86	373,723.14	
<u>Indirect Administrative Costs</u>	84,883.00	47,380.20	37,502.80	
Total Cost	937,322.00	526,096.06	411,225.94	56%
Less: Program income	0.00	0.00	0.00	
Total expenses (net of program income)	<u>\$937,322.00</u>	<u>\$526,096.06</u>	<u>\$411,225.94</u>	56%
Non-Federal Cost Sharing or Match Required	<u>\$0.00</u>	<u>\$84,818.86</u>		

Rolling Plains Management Corporation

Charges by credit card account

Charges due in : May 2023

Credit Company	Amount
Alon	\$ 3,728.31
Global Fleet	\$ 19,092.23
Office Depot	\$ 11,217.98
Sam's Club	\$ 1,570.08
United Supermarkets	\$ 4,493.06
Master Card	\$ 24,050.13
Walmart	\$ 2,641.77
	<u>\$66,793.56</u>

Called Meeting of
Finance Committee of
BOARD OF DIRECTORS
July 18, 2023 3:00 p.m.
Available via Videoconference or in Person at
118 East Donnell, Crowell, Texas

Summary of Minutes

Agenda Item 1 – Establish quorum and call to order – A quorum was established and Committee Chair, Denise Foster called the meeting to order.

Agenda Item 2 – *Meet with MWH Group, PC to review and discuss Audit Report for the year ended November 30, 2022 to make recommendation to the Board of Directors for approval of report. – Valerie Halverson from MWH Group reviewed the Audit Report for the year ended November 30, 2022. Following discussion, a motion was made by Karl Holloway and seconded by Phil McCuistion to recommend the Audit Report for year ended November 30, 2022 to the Board of Directors for approval. Motion pass unanimously.

Agenda Item 3 – *Review and discuss Form 990 (Return of Organization Exempt from Income Tax) for the year ended November 30, 2022 to make recommendation to Board of Directors for approval. – The Form 990 was unavailable for review so the item was tabled.

Agenda Item 4 – Adjourn – There being no further business, the meeting adjourned.

Attendance Roster

<u>Name</u>	<u>Committee Member</u>	<u>Guest</u>	<u>Staff</u>
Karl Holloway	X		
Phil McCuistion	X		
Carolyn Henry	X		
Toby Hines	Go To Meeting		
Denise Foster	Go To Meeting		
Jim Castagna	Go To Meeting		
Debra Thomas			X
Keren Whitney			Go To Meeting
Valerie Halverson		X	

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN,
AND WILBARGER COUNTIES**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

FOR THE YEAR ENDED NOVEMBER 30, 2022



**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

NOVEMBER 30, 2022

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Rolling Plains Management Corporation of
Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties (a nonprofit organization), which comprise the statement of financial position as of November 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties as of November 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information as listed in table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Texas Uniform Grant Management Standards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2023, on our consideration of Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties' 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 solely 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 the effectiveness of Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties' 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 Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties' internal control over financial reporting and compliance.

MWH Group, P.C.

MWH GROUP, P.C.

Wichita Falls, Texas
July 18, 2023

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

STATEMENT OF FINANCIAL POSITION

NOVEMBER 30, 2022

	Without Donor Restrictions		
	Other	Designated	Total
<u>ASSETS</u>			
Current assets			
Cash in bank	\$ 1,249,923	\$ 3,556,811	\$ 4,806,734
Certificates of deposit	32,187	32,187	64,374
Petty cash	-	1,000	1,000
Grants receivable	450,469	2,701,173	3,151,642
Travel advances	173	1,261	1,434
Accounts receivable	184,202	154,976	339,178
Inventory	61	2,241	2,302
Prepaid expenses	623	11,662	12,285
Due from (to) other funds	376,299	(376,303)	(4)
Total current assets	<u>2,293,937</u>	<u>6,085,008</u>	<u>8,378,945</u>
Fixed assets			
Property, plant, and equipment	1,100,715	8,566,390	9,667,105
Construction in process	-	2,356,129	2,356,129
Land	54,554	11,130	65,684
Other long-term assets	-	13,500	13,500
Accumulated depreciation	(473,583)	(5,206,147)	(5,679,730)
Total fixed assets	<u>681,686</u>	<u>5,741,002</u>	<u>6,422,688</u>
Total assets	<u>\$ 2,975,623</u>	<u>\$ 11,826,010</u>	<u>\$ 14,801,633</u>
<u>LIABILITIES AND NET ASSETS</u>			
Current liabilities			
Accounts payable	\$ 117,418	\$ 971,008	\$ 1,088,426
Accrued (payroll) liabilities	163,050	328,559	491,609
Current portion of loan payable	9,217	-	9,217
Deferred revenue	208,603	322,061	530,664
Total current liabilities	<u>498,288</u>	<u>1,621,628</u>	<u>2,119,916</u>
Long-term liabilities			
Loan payable, net of current portion	<u>282,503</u>	<u>-</u>	<u>282,503</u>
Total liabilities	<u>780,791</u>	<u>1,621,628</u>	<u>2,402,419</u>
Net assets			
Without donor restrictions	<u>2,194,832</u>	<u>10,204,382</u>	<u>12,399,214</u>
Total net assets	<u>2,194,832</u>	<u>10,204,382</u>	<u>12,399,214</u>
Total liabilities and net assets	<u>\$ 2,975,623</u>	<u>\$ 11,826,010</u>	<u>\$ 14,801,633</u>

The accompanying notes are an integral part of these financial statements.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED NOVEMBER 30, 2022

	Without Donor Restrictions		
	Other	Designated	Total
Revenues			
Federal/state/other grant funding	\$ 1,277,845	\$ 28,255,237	\$ 29,533,082
Contributions	4,468	45,000	49,468
Contributions (non-cash)	2,181	1,139,927	1,142,108
Program service fees	363,912	1,781,541	2,145,453
Sale of equipment (net)	-	24,686	24,686
Insurance proceeds	6,721	5,595	12,316
Miscellaneous receipts	3,242	4,392	7,634
Interest income	239	233	472
Total revenues	<u>1,658,608</u>	<u>31,256,611</u>	<u>32,915,219</u>
Expenses			
Program services:			
Child care assistance	-	9,041,106	9,041,106
Child development programs	991,829	5,561,377	6,553,206
Transportation	-	3,553,444	3,553,444
Energy assistance and community services	-	6,749,672	6,749,672
Weatherization and home rehabilitation	-	1,509,119	1,509,119
Supporting services	1,314,063	226,005	1,540,068
Total expenses	<u>2,305,892</u>	<u>26,640,723</u>	<u>28,946,615</u>
Revenues over (under) expenses	(647,284)	4,615,888	3,968,604
Operating transfers	<u>1,385,948</u>	<u>(1,385,948)</u>	<u>-</u>
Changes in net assets	738,664	3,229,940	3,968,604
Net assets, December 1, 2021	<u>1,456,168</u>	<u>6,974,442</u>	<u>8,430,610</u>
Net assets, November 30, 2022	<u>\$ 2,194,832</u>	<u>\$ 10,204,382</u>	<u>\$ 12,399,214</u>

The accompanying notes are an integral part of these financial statements.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED NOVEMBER 30, 2022

	Program Services							
	Child Care Assistance	Child Development Programs	Transportation	Energy Assistance and Community Services	Weatherization and Home Rehabilitation	Total Program Services	Supporting Services	Total Expenses
Personnel expenses	\$ 526,726	\$ 3,257,891	\$ 1,645,819	\$ 634,274	\$ 310,279	\$ 6,374,989	\$ 979,559	\$ 7,354,548
Fringe benefits and other employee expenses	149,321	1,088,039	370,287	187,451	96,346	1,891,444	236,489	2,127,933
Direct client assistance	8,133,989	254,323	-	5,723,251	924,139	15,035,702	20,766	15,056,468
Other direct program costs	6,307	42,415	491,962	6,030	19,994	566,708	15,873	582,581
Travel	25,916	83,585	18,160	21,814	22,573	172,048	24,700	196,748
Professional fees	17,219	67,030	27,756	847	355	113,207	45,602	158,809
Supplies	146,376	232,826	50,681	20,384	31,407	481,674	36,542	518,216
Occupancy	12,654	1,340,748	249,326	68,729	37,658	1,709,115	46,630	1,755,745
Maintenance, repairs, and lease of equipment	11,459	75,588	160,614	71,844	32,566	352,071	77,666	429,737
Purchase of equipment	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	13,344	13,344
Miscellaneous	11,139	14,230	10,002	5,023	3,001	43,395	24,290	67,685
Depreciation	-	96,531	528,837	10,025	30,801	666,194	18,607	684,801
	<u>\$ 9,041,106</u>	<u>\$ 6,553,206</u>	<u>\$ 3,553,444</u>	<u>\$ 6,749,672</u>	<u>\$ 1,509,119</u>	<u>\$ 27,406,547</u>	<u>\$ 1,540,068</u>	<u>\$ 28,946,615</u>

The accompanying notes are an integral part of these financial statements.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED NOVEMBER 30, 2022

Cash flows from operating activities	
Change in net assets	\$ 3,968,604
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	684,801
Gain on sale of equipment	(24,686)
(Increase) decrease in operating assets:	
Accounts receivable and other assets	(58,274)
Due from grantor agencies	(613,762)
Prepaid expenses	(8,599)
Inventory	84,450
Increase (decrease) in operating liabilities	
Accounts payable and accrued liabilities	372,443
Deferred revenues	(192,087)
Net cash provided by operating activities	<u>4,212,890</u>
Cash flows from investing activities	
Acquisitions of property, plant, and equipment	(2,627,032)
Proceeds from sale of property, plant, and equipment	24,686
Interest added to certificates of deposit	(466)
Net cash used by investing activities	<u>(2,602,812)</u>
Cash flows from financing activities	
Principal payments on notes payable	(8,915)
Net cash used by financing activities	<u>(8,915)</u>
Net increase in cash and cash equivalents	1,601,163
Cash at beginning of year	<u>3,206,571</u>
Cash at end of year	<u><u>\$ 4,807,734</u></u>
Other disclosures	
Interest paid	<u><u>\$ 13,344</u></u>
Reconciliation of cash	
Cash in bank	\$ 4,806,734
Petty cash	<u>1,000</u>
	<u><u>\$ 4,807,734</u></u>

The accompanying notes are an integral part of these financial statements.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 1: ORGANIZATION

Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties (the Corporation) is a private non-profit community action agency incorporated under the applicable laws of the State of Texas. The Corporation provides services to qualifying individuals in 28 counties of the north central area of Texas bordering the Red River.

The Corporation operates day cares in Crowell, Olney, Paducah, and Quanah, Texas which are supported by fees. Also, the Corporation provides the following services funded by federal and state grants and contracts:

Head Start Centers are operated in Seymour, Chillicothe, Munday, Graham, and Knox City, Texas. Head Start and Early Head Start Centers are operated in Paducah, Holliday, Crowell, Quanah, Olney, Archer City, and Vernon, Texas. The Head Start Program is a comprehensive child development program for eligible children ages three to five years. The Early Head Start Program is for eligible children from newborn to three years.

Child care and development funds are expended to increase availability, affordability, and quality of child care services for foster care or low income families in which parents are working or attending training or educational programs.

Free or low cost public transportation is available to persons in the counties served using a system of vans operated by the Corporation.

The Corporation contracts to provide medical transportation services to Medicaid eligible clients in Archer, Baylor, Clay, Cottle, Foard, Hardeman, Jack, Montague, Wichita, Wilbarger, Wise, and Young Counties, Texas. There are handicap accessible vans available to serve these areas as the need arises.

Energy assistance, case management services, and weatherization assistance are provided in Archer, Baylor, Clay, Cottle, Foard, Hardeman, Jack, Montague, Shackelford, Stephens, Taylor, Wichita, Wilbarger, and Young Counties, Texas. Weatherization assistance is also provided in the counties of Brown, Callahan, Comanche, Eastland, Haskell, Hood, Jones, Kent, Knox, Palo Pinto, Parker, Stonewall, Throckmorton, and Wise Counties, Texas.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Corporation have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles ("US GAAP") and accordingly reflect all significant receivables, payables, and other liabilities. GAAP requires the Corporation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Corporations' management and the board of directors.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D.)
NOVEMBER 30, 2022**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, the Corporation considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Deposits

As of November 30, 2022, demand deposit accounts held at the Crowell State Bank totaled \$5,271,242 and time deposits totaled \$64,374. At year-end, the Corporation's had federal depository insurance coverage and U.S. Government Securities held as collateral by the Corporation's agent in the Corporation's name.

Accounts and Grants Receivable

Accounts receivable represents amounts due from clients for passenger fares and child care fees. Grants receivable represents amounts due from Federal, State, and other grantor agencies for various programs administered by the Corporation. The Corporation provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of clients to meet their obligations. It is the Corporation's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Property and Equipment

Property and equipment are stated at cost or fair value at the date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of assets, which range from 5 to 40 years.

Additions and betterments of \$5,000 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D.)
NOVEMBER 30, 2022**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Deferred Revenue

Income from grants that provide funding in advance is deferred and recognized as allowable costs are incurred. As of November 30, 2022, deferred revenue was \$530,664.

Compensated Absences

The Corporation's policy for compensated absences for vacation and sick leave allows for accumulated hours earned monthly based on years of service. An employee may accumulate up to 40 hours of vacation each year and is to be paid for unused vacation time upon separation from service. The total dollar amount of unpaid vacation was \$143,391 as of November 30, 2022, which is reported with accrued liabilities.

An employee may accumulate up to 240 hours of sick leave and is compensated for sick leave in the period when such leave is taken paid. Sick leave benefits are forfeited at the date of employee termination. No liability has been recorded on the books of the Corporation relative to sick leave benefits. It is considered remote that the entire contingent liability will be paid; furthermore, the probable amount of sick leave compensation expected to be paid in the future cannot be reasonably estimated.

Revenue and Revenue Recognition

The Corporation recognizes revenue from medical transportation services when the performance obligations of providing the services are met. Payments are required at the time of sale; amounts received in advance are deferred to the applicable period. All services are transferred at a point in time.

The Corporation recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

A portion of RPMC's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when expenditures are incurred in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. RPMC has received cost-reimbursable grants of \$530,664 that have not been recognized at November 30, 2022 because qualifying expenditures have not yet been incurred.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D.)
NOVEMBER 30, 2022**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Designation of Net Assets Without Donor Restriction

Net assets that relate to government grants and contracts are segregated as designated net assets for financial reporting purposes. Net assets, which primarily consist of fixed assets net of accumulated depreciation, are designated for the following purposes or grant programs:

Head Start	\$ 132,375
Early Head Start	296,085
Early Head Start - Expansion	712,937
Rural and Medical Transportation	8,844,179
Community Services Block Grant	16,253
Energy Assistance and Weatherization	201,406
Senior Initiative Grant	1,023
Child Care Assistance	124
	<hr/>
	\$ 10,204,382

Fair Value of Financial Instruments

The carrying amounts of the Corporation's cash, cash equivalents, accounts receivable, and accounts payable approximate their fair value because of the short maturity of those instruments.

Donated Goods and Services

Contributions of materials, equipment, and facilities space are recorded at their fair market value when received. Head Start, Early Head Start, Early Head Start – Expansion, and other programs also receive contributed services which are recognized for regulatory reporting purposes and for grant award matching purposes; however, such contributed services typically do not meet the requirements for recognition for financial statement reporting purposes. In-kind contributions reported by Daycare, Head Start, Early Head Start, and Early Head Start - Expansion during the twelve month period ended November 30, 2022 totaled \$1,208,479. In-kind contributions were reported in the financial statements as in-kind contributions and program expenses in the amount of \$1,142,108. The financial statement amount differs from the total in-kind for program reporting in the amount of \$66,371 which represents the value of non-technical or non-professional donated services. Donated goods and services were received as follows during the year:

Building leases and occupancy costs	\$ 1,110,879
Food and supplies	7,604
Consulting services	23,625
	<hr/>
	\$ 1,142,108

Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses relating to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Corporation.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D.)
NOVEMBER 30, 2022**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Income Tax Status

The Corporation is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. As such, no provision for federal income tax has been made in the accompanying financial statements.

Recent Accounting Guidance

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. The new standard establishes a right-of-use (ROU) model that requires a lessee to recognize a ROU asset and lease liability on the statement of financial position for most leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of the expense recognition in the consolidated statement of activities. The effective date for this standard has been delayed to annual reporting periods beginning after December 15, 2021.

Date of Management Evaluation

Management has evaluated subsequent events through July 18, 2023, the date on which the financial statements were available to be issued.

NOTE 3: LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash in bank	\$ 4,806,734
Certificates of deposit	64,374
Petty cash	1,000
Grants receivable	3,151,642
Accounts receivable	339,178
	<hr/>
	\$ 8,362,928

As part of our liquidity management plan, cash in excess of daily requirements is invested in short-term investments and certificates of deposit.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D.)
NOVEMBER 30, 2022**

NOTE 4: FIXED ASSETS

Fixed assets and accumulated depreciation are summarized as follows:

	Balance at 11/30/21	Increases	Decreases	Balance at 11/30/22
Agency:				
Buildings and improvements	\$ 1,021,759	\$ -	\$ -	\$ 1,021,759
Land	48,877	5,677	-	54,554
Vans and buses	38,581	-	-	38,581
Vehicles	24,650	-	-	24,650
Daycare:				
Buildings and improvements	12,716	-	-	12,716
ISD:				
Buildings and improvements	-	3,009	-	3,009
Transportation:				
Buses, vans, other vehicles	4,975,216	194,412	177,297	4,992,331
Land	11,130	-	-	11,130
Furniture and equipment	28,788	-	-	28,788
Building and storage facility	651,668	247,347	-	899,015
Construction in process	322,368	2,281,108	247,347	2,356,129
CSBG:				
Buses and vans	112,209	-	-	112,209
License fee	13,500	-	-	13,500
Furniture and equipment	11,273	-	-	11,273
Energy Assistance and Weatherization:				
Pickups	331,852	138,880	-	470,732
Head Start and Early Head Start:				
Buses and vans	509,131	-	-	509,131
Furniture and equipment	31,213	-	-	31,213
Daycare facilities and equipment	1,507,123	-	-	1,507,123
Buildings and improvements	-	3,947	-	3,947
CCAS:				
Furniture and equipment	628	-	-	628
	<u>9,652,682</u>	<u>2,874,380</u>	<u>424,644</u>	<u>12,102,418</u>
Accumulated depreciation	<u>5,172,226</u>	<u>684,801</u>	<u>177,297</u>	<u>5,679,730</u>
	<u>\$ 4,480,456</u>	<u>\$ 2,189,579</u>	<u>\$ 247,347</u>	<u>\$ 6,422,688</u>

Title to fixed assets acquired with government contract money may revert to third parties if not utilized in accordance with contract provisions. Depreciation expense totaled \$684,801 for the year.

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D.)
NOVEMBER 30, 2022**

NOTE 5: LOAN PAYABLE

The Corporation has an outstanding promissory note to the USDA. The note is secured by real estate, future revenues, receivables, and unencumbered assets of the Corporation. The note requires annual payments of \$22,260 for 40 years and the note bears interest at 4.5%.

Following is a future maturity schedule of the outstanding balance of the note:

<u>FYE 11/30</u>	<u>Principal</u>
2023	\$ 9,217
2024	9,604
2025	10,081
2026	10,545
2027	11,029
Thereafter	<u>241,244</u>
Total	<u>\$ 291,720</u>

NOTE 6: DEFINED CONTRIBUTION PENSION PLAN

The Corporation sponsors a defined contribution pension plan for the benefit of its employees. The salary reduction plan includes a voluntary contribution by the employee up to the maximum amount allowable by the Internal Revenue Service under IRS Code Sections 415 and 402(g) up to the amount of gross wages accrued to the employee's benefit. The Corporation matches the employee contribution up to a 5% limit of annual compensation. An employee may participate in the voluntary contribution immediately upon employment but must have 60 days of service before they are eligible to participate in the matching benefit. The Corporation's total expense for matching contributions totaled \$244,287 for the year ended November 30, 2022.

NOTE 7: COMMITMENTS AND CONTINGENCIES

Operating Leases

The Corporation has several noncancelable operating leases, primarily for office space, day care facilities, and copy and postage machines, which expire at various dates through July 2025. Those leases generally contain a renewal option and require the Corporation to pay all executory costs such as taxes, maintenance, and insurance. Rental expense for those leases totaled \$56,427 for the year ended November 30, 2022.

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of November 30, 2022, are:

<u>Year Ending November 30,</u>	
2023	\$ 39,380
2024	12,697
2025	<u>7,538</u>
Total	<u>\$ 59,615</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D.)
NOVEMBER 30, 2022**

NOTE 7: COMMITMENTS AND CONTINGENCIES (CONT'D)

Federal and State Assisted Programs – Compliance Audits

The Corporation participates in numerous federal and state assisted programs, on a direct and state pass-through basis. In connection with these programs, the Corporation is required to comply with specific terms and agreements as well as applicable federal and state laws and regulations. In the opinion of management, the Corporation has complied with all requirements. However, since such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of any disallowance of claimed expenditures, the Corporation expects the resulting liability to be immaterial.

Economic Dependency

The Corporation receives a significant portion of its support and revenues from federal and state grants. These amounts are subject to appropriation each year by federal and state governments and may be discontinued or adjusted based on availability of funds or grants may be awarded to other organizations for administration. Management is not aware of any actions that will adversely affect continuing operations.

SUPPLEMENTAL INFORMATION

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

COMBINING STATEMENT OF FINANCIAL POSITION - OTHER FUNDS

NOVEMBER 30, 2022

	Agency Funds	Daycare	ISD Partnership	Total
<u>ASSETS</u>				
Current assets				
Cash in bank	\$ 1,012,276	\$ 237,647	\$ -	\$ 1,249,923
Certificates of deposit	32,187	-	-	32,187
Petty cash	-	-	-	-
Grants receivable	-	450,469	-	450,469
Travel advances	173	-	-	173
Accounts receivable	202	2,599	181,401	184,202
Inventory	61	-	-	61
Prepaid expenses	22	493	108	623
Due from (to) other funds	427,051	(315,600)	264,848	376,299
Total current assets	<u>1,471,972</u>	<u>375,608</u>	<u>446,357</u>	<u>2,293,937</u>
Fixed assets				
Property, plant, and equipment	1,084,990	12,716	3,009	1,100,715
Land	54,554	-	-	54,554
Construction in progress	-	-	-	-
Accumulated depreciation	(470,071)	(3,412)	(100)	(473,583)
Total fixed assets	<u>669,473</u>	<u>9,304</u>	<u>2,909</u>	<u>681,686</u>
Total assets	<u><u>\$ 2,141,445</u></u>	<u><u>\$ 384,912</u></u>	<u><u>\$ 449,266</u></u>	<u><u>\$ 2,975,623</u></u>
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities				
Accounts payable	\$ 98,149	\$ 16,689	\$ 2,580	\$ 117,418
Accrued (payroll) liabilities	122,275	28,693	12,082	163,050
Current portion of loan payable	9,217	-	-	9,217
Deferred revenue	-	208,603	-	208,603
Total current liabilities	<u>229,641</u>	<u>253,985</u>	<u>14,662</u>	<u>498,288</u>
Long-term liabilities				
Loan payable, net of current portion	<u>282,503</u>	<u>-</u>	<u>-</u>	<u>282,503</u>
Total liabilities	<u>512,144</u>	<u>253,985</u>	<u>14,662</u>	<u>780,791</u>
Net assets				
Without donor restrictions	<u>1,629,301</u>	<u>130,927</u>	<u>434,604</u>	<u>2,194,832</u>
Total net assets	<u>1,629,301</u>	<u>130,927</u>	<u>434,604</u>	<u>2,194,832</u>
Total liabilities and net assets	<u><u>\$ 2,141,445</u></u>	<u><u>\$ 384,912</u></u>	<u><u>\$ 449,266</u></u>	<u><u>\$ 2,975,623</u></u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

COMBINING STATEMENT OF FINANCIAL POSITION - DESIGNATED FUNDS

NOVEMBER 30, 2022

	Head Start	Early Head Start	Early Head Start - Expansion	Head Start - COVID	Child Food Program	Summer Food Program
<u>ASSETS</u>						
Current assets						
Cash in bank	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -
Certificate of deposit	-	-	-	-	-	-
Petty cash	600	-	-	-	-	-
Grants receivable	45,447	68,504	45,855	80	27,637	-
Travel advances	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Inventory	64	68	69	-	-	-
Prepaid expenses	5,143	517	302	-	117	-
Due from (to) other funds	32,213	(19,535)	(13,151)	(80)	(1,264)	-
Total current assets	83,467	49,554	33,075	-	26,492	-
Fixed assets						
Property, plant, and equipment	709,088	458,859	883,467	-	-	-
Land	-	-	-	-	-	-
Construction in process	-	-	-	-	-	-
Other long-term assets	-	-	-	-	-	-
Accumulated depreciation	(576,713)	(162,774)	(170,530)	-	-	-
Total fixed assets	132,375	296,085	712,937	-	-	-
Total assets	\$ 215,842	\$ 345,639	\$ 746,012	\$ -	\$ 26,492	\$ -
<u>LIABILITIES AND NET ASSETS</u>						
Liabilities						
Current liabilities						
Accounts payable	\$ 15,506	\$ 9,106	\$ 6,273	\$ -	\$ 16,498	\$ -
Accrued (payroll) liabilities	67,961	40,448	26,802	-	9,994	-
Deferred revenue	-	-	-	-	-	-
Total current liabilities	83,467	49,554	33,075	-	26,492	-
Total liabilities	83,467	49,554	33,075	-	26,492	-
Net assets						
Without donor restrictions	132,375	296,085	712,937	-	-	-
Total net assets	132,375	296,085	712,937	-	-	-
Total liabilities and net assets	\$ 215,842	\$ 345,639	\$ 746,012	\$ -	\$ 26,492	\$ -

SHARPLines Transportation	Texas Veterans Assistance	Community Services Block Grant	Community Services Block Grant Discretionary	HOME Program	Comprehensive Energy Assistance Program	LIHWAP
\$ 3,175,395	\$ 73	\$ 15,604	\$ -	\$ 4,959	\$ 81,554	\$ 33,088
32,187	-	-	-	-	-	-
-	-	400	-	-	-	-
1,211,841	82,813	84,924	-	33,392	218,528	-
-	-	448	-	-	-	-
155,221	-	-	-	(245)	-	-
1,599	-	361	-	-	29	-
5,438	1	5	-	-	10	1
274,752	(74,002)	(22,059)	-	(37,317)	-	(12,555)
4,856,433	8,885	79,683	-	789	300,121	20,534
5,920,134	-	123,482	-	-	263,332	-
11,130	-	-	-	-	-	-
2,356,129	-	-	-	-	-	-
-	-	13,500	-	-	-	-
(3,886,186)	-	(123,482)	-	-	(122,527)	-
4,401,207	-	13,500	-	-	140,805	-
\$ 9,257,640	\$ 8,885	\$ 93,183	\$ -	\$ 789	\$ 440,926	\$ 20,534
\$ 313,087	\$ 6,551	\$ 4,458	\$ -	\$ 33	\$ 90,463	\$ 10,932
100,374	2,334	12,257	-	756	20,650	2,552
-	-	60,215	-	-	189,806	7,050
413,461	8,885	76,930	-	789	300,919	20,534
413,461	8,885	76,930	-	789	300,919	20,534
8,844,179	-	16,253	-	-	140,007	-
8,844,179	-	16,253	-	-	140,007	-
\$ 9,257,640	\$ 8,885	\$ 93,183	\$ -	\$ 789	\$ 440,926	\$ 20,534

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

COMBINING STATEMENT OF FINANCIAL POSITION - DESIGNATED FUNDS (CONT'D)

NOVEMBER 30, 2022

	DOE - Weatherization Assistance Program	AEP - TACAA Weatherization	Oncor - TACAA Weatherization	LIHEAP - Weatherization Assistance Program	Weatherization Program
<u>ASSETS</u>					
Current assets					
Cash in bank	\$ 157	\$ 32	\$ 2	\$ 169,555	\$ 681
Certificate of deposit	-	-	-	-	-
Petty cash	-	-	-	-	-
Grants receivable	99,719	54,243	6,100	36,531	-
Travel advances	-	-	-	-	391
Accounts receivable	-	-	-	-	-
Inventory	-	-	-	-	71
Prepaid expenses	-	-	-	-	114
Due from (to) other funds	(69,381)	(54,063)	(6,102)	(65,959)	21,891
Total current assets	30,495	212	-	140,127	23,148
Fixed assets					
Property, plant, and equipment	17,215	-	-	190,185	-
Land	-	-	-	-	-
Construction in process	-	-	-	-	-
Other long-term assets	-	-	-	-	-
Accumulated depreciation	(9,181)	-	-	(154,126)	-
Total fixed assets	8,034	-	-	36,059	-
Total assets	\$ 38,529	\$ 212	\$ -	\$ 176,186	\$ 23,148
<u>LIABILITIES AND NET ASSETS</u>					
Liabilities					
Current liabilities					
Accounts payable	\$ 15,774	\$ -	\$ -	\$ 102,237	\$ 4,513
Accrued (payroll) liabilities	-	212	-	-	18,635
Deferred revenue	14,721	-	-	38,418	-
Total current liabilities	30,495	212	-	140,655	23,148
Total liabilities	30,495	212	-	140,655	23,148
Net assets					
Without donor restrictions	8,034	-	-	35,531	-
Total net assets	8,034	-	-	35,531	-
Total liabilities and net assets	\$ 38,529	\$ 212	\$ -	\$ 176,186	\$ 23,148

Housing for Texas Heroes	Senior Initiative Grant	Energy Assistance Grants	USDA Housing Preservation	Amy Young Barrier Removal Program	Child Care Assistance	Total
\$ 24,526	\$ 1,023	\$ 49,156	\$ 991	\$ -	\$ -	\$ 3,556,811
-	-	-	-	-	-	32,187
-	-	-	-	-	-	1,000
10,333	-	17,628	3,991	-	653,607	2,701,173
-	-	-	-	-	422	1,261
-	-	-	-	-	-	154,976
-	-	-	-	-	(20)	2,241
1	-	-	-	-	13	11,662
(33,476)	-	(11,512)	(3,232)	-	(281,458)	(376,303)
1,384	1,023	55,272	1,750	-	372,564	6,085,008
-	-	-	-	-	628	8,566,390
-	-	-	-	-	-	11,130
-	-	-	-	-	-	2,356,129
-	-	-	-	-	-	13,500
-	-	-	-	-	(628)	(5,206,147)
-	-	-	-	-	-	5,741,002
\$ 1,384	\$ 1,023	\$ 55,272	\$ 1,750	\$ -	\$ 372,564	\$ 11,826,010
\$ -	\$ -	\$ 25,587	\$ 1,750	\$ -	\$ 348,240	\$ 971,008
1,384	-	-	-	-	24,200	328,559
-	-	11,851	-	-	-	322,061
1,384	-	37,438	1,750	-	372,440	1,621,628
1,384	-	37,438	1,750	-	372,440	1,621,628
-	1,023	17,834	-	-	124	10,204,382
-	1,023	17,834	-	-	124	10,204,382
\$ 1,384	\$ 1,023	\$ 55,272	\$ 1,750	\$ -	\$ 372,564	\$ 11,826,010

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS - OTHER FUNDS**

FOR THE YEAR ENDED NOVEMBER 30, 2022

	Agency Funds	Daycare	ISD Partnership	Total
Revenues				
Federal/state/other grant funding	\$ 173	\$ 1,277,672	\$ -	\$1,277,845
Contributions	4,468	-	-	4,468
Contributions (non-cash)	-	2,175	6	2,181
Program service fees	-	121,483	242,429	363,912
Sale of equipment (net)	-	-	-	-
Insurance proceeds	6,721	-	-	6,721
Miscellaneous receipts	3,242	-	-	3,242
Interest income	234	5	-	239
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	14,838	1,401,335	242,435	1,658,608
	<hr/>	<hr/>	<hr/>	<hr/>
Expenses				
Personnel expenses	821,421	455,877	181,638	1,458,936
Fringe benefits and other employee expenses	203,573	188,409	51,275	443,257
Direct client assistance	20,765	320	158	21,243
Other direct program costs	9,165	847	4,921	14,933
Travel	16,651	27,805	1,698	46,154
Professional fees	45,595	24,450	582	70,627
Supplies	36,058	15,814	9,054	60,926
Occupancy	32,716	11,789	6,943	51,448
Maintenance, repairs, and lease of equipment	76,225	2,460	2,607	81,292
Interest	13,344	-	-	13,344
Miscellaneous	21,931	3,814	615	26,360
Depreciation	16,619	653	100	17,372
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	1,314,063	732,238	259,591	2,305,892
	<hr/>	<hr/>	<hr/>	<hr/>
Revenues under expenses	(1,299,225)	669,097	(17,156)	(647,284)
	<hr/>	<hr/>	<hr/>	<hr/>
Operating transfers	1,671,716	(548,262)	262,494	1,385,948
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in net assets	372,491	120,835	245,338	738,664
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets, December 1, 2021	1,256,810	10,092	189,266	1,456,168
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets, November 30, 2022	<u>\$ 1,629,301</u>	<u>\$ 130,927</u>	<u>\$ 434,604</u>	<u>\$ 2,194,832</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS - DESIGNATED FUNDS**

FOR THE YEAR ENDED NOVEMBER 30, 2022

	Head Start	Early Head Start	Early Head Start - Expansion	Head Start - COVID	Child Food Program	Summer Food Program
Revenues						
Federal/state/other grant funding	\$ 2,284,108	\$ 1,257,093	\$ 780,212	\$ 34,105	\$ 302,029	\$ 6,105
Contributions	-	-	-	-	-	-
Contributions (non-cash)	615,126	189,504	335,297	-	-	-
Program service fees	-	-	-	-	-	-
Sale of equipment (net)	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	102
Interest income	-	-	-	-	-	-
Total revenue	2,899,234	1,446,597	1,115,509	34,105	302,029	6,207
Expenses						
Personnel expenses	1,310,844	729,873	463,372	16,650	164,914	2,854
Fringe benefits and other employee expenses	425,799	235,925	145,078	10,173	46,677	313
Direct client assistance	4,525	736	405	-	241,632	6,548
Other direct program costs	23,559	8,657	6,266	-	5	435
Travel	19,937	23,385	10,612	1,926	577	-
Professional fees	31,810	6,057	2,982	850	306	-
Supplies	104,800	55,067	40,764	1,172	1,706	4,675
Occupancy	711,666	250,528	362,781	-	-	-
Maintenance, repairs, and lease of equipment	42,430	17,441	10,559	-	104	208
Purchase of equipment	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	6,717	1,794	1,012	234	42	16
Depreciation	18,454	34,259	43,790	-	-	-
Total expenses	2,700,541	1,363,722	1,087,621	31,005	455,963	15,049
Revenues over (under) expenses	198,693	82,875	27,888	3,100	(153,934)	(8,842)
Operating transfers	(210,772)	(116,099)	(70,977)	(3,100)	153,934	8,842
Changes in net assets	(12,079)	(33,224)	(43,089)	-	-	-
Net assets, December 1, 2021	144,454	329,309	756,026	-	-	-
Net assets, November 30, 2022	\$ 132,375	\$ 296,085	\$ 712,937	\$ -	\$ -	\$ -

SHARPLines Transportation	Texas Veterans Assistance	Community Services Block Grant	Community Services Block Grant Discretionary	HOME Program	Comprehensive Energy Assistance Program	LIHWAP
\$ 5,471,343	\$ 235,199	\$ 441,089	\$ 29,529	\$ 124,687	\$ 6,504,338	\$ 139,461
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,781,421	-	-	-	-	-	-
24,686	-	-	-	-	-	-
5,595	-	-	-	-	-	-
-	-	-	-	-	3,634	-
233	-	-	-	-	-	-
7,283,278	235,199	441,089	29,529	124,687	6,507,972	139,461
1,719,817	42,441	208,577	-	11,542	378,935	17,946
383,868	12,982	65,683	-	3,411	106,993	5,583
-	159,722	22,991	20,833	112,246	5,286,397	94,216
492,768	-	3,475	-	73	3,292	226
19,587	-	15,260	-	-	9,615	-
27,756	-	356	-	-	491	-
50,939	-	5,532	5,362	-	9,490	425
256,840	-	23,664	-	35	46,731	785
160,852	-	25,599	3,334	-	43,412	7,712
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,021	206	4,707	-	-	2,373	18
530,100	-	3,227	-	-	6,798	-
3,652,548	215,351	379,071	29,529	127,307	5,894,527	126,911
3,630,730	19,848	62,018	-	(2,620)	613,445	12,550
(382,473)	(19,848)	(64,477)	-	2,620	(480,341)	(12,550)
3,248,257	-	(2,459)	-	-	133,104	-
5,595,922	-	18,712	-	-	6,903	-
\$ 8,844,179	\$ -	\$ 16,253	\$ -	\$ -	\$ 140,007	\$ -

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS - DESIGNATED FUNDS**

FOR THE YEAR ENDED NOVEMBER 30, 2022 (CONT'D)

	DOE - Weatherization Assistance Program	AEP - TACAA Weatherization	Oncor - TACAA Weatherization	LIHEAP - Weatherization Assistance Program	Weatherization Program
Revenues					
Federal/state/other grant funding	\$ 341,176	\$ 54,583	\$ 6,274	\$ 839,406	\$ -
Contributions	-	-	-	-	-
Contributions (non-cash)	-	-	-	-	-
Program service fees	-	-	-	-	-
Sale of equipment (net)	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Interest income	-	-	-	-	-
Total revenue	341,176	54,583	6,274	839,406	-
Expenses					
Personnel expenses	9,327	1,520	1,131	-	265,652
Fringe benefits and other employee expenses	14,193	356	191	41	70,807
Direct client assistance	130,360	33,279	3,265	472,950	-
Other direct program costs	492	-	92	-	21,878
Travel	10,122	24	110	192	13,331
Professional fees	-	-	-	-	355
Supplies	4,106	-	-	12,249	14,627
Occupancy	4,142	24	55	8,146	25,172
Maintenance, repairs, and lease of equipment	226	-	-	13	24,913
Purchase of equipment	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	120	-	-	359	2,562
Depreciation	3,443	-	-	23,879	3,479
Total expenses	176,531	35,203	4,844	517,829	442,776
Revenues over (under) expenses	164,645	19,380	1,430	321,577	(442,776)
Operating transfers	(168,088)	(19,380)	(1,430)	(345,455)	442,776
Changes in net assets	(3,443)	-	-	(23,878)	-
Net assets, December 1, 2021	11,477	-	-	59,409	-
Net assets, November 30, 2022	\$ 8,034	\$ -	\$ -	\$ 35,531	\$ -

Housing for Texas Heroes	Senior Initiative Grant	Energy Assistance Grants	USDA Housing Preservation	Amy Young Barrier Removal Program	Texas - New Mexico	Child Care Assistance	Total
\$ 163,773	\$ -	\$ 83,870	\$ 22,734	\$ -	\$ 4,827	\$ 9,129,296	\$ 28,255,237
-	-	45,000	-	-	-	-	45,000
-	-	-	-	-	-	-	1,139,927
-	-	-	-	-	-	120	1,781,541
-	-	-	-	-	-	-	24,686
-	-	-	-	-	-	-	5,595
-	-	-	-	-	-	656	4,392
-	-	-	-	-	-	-	233
163,773	-	128,870	22,734	-	4,827	9,130,072	31,256,611
22,728	-	301	462	-	-	526,726	5,895,612
7,048	-	92	112	-	-	149,351	1,684,676
126,356	-	160,469	19,793	-	4,513	8,133,989	15,035,225
-	-	-	-	-	-	6,430	567,648
-	-	-	-	-	-	25,916	150,594
-	-	-	-	-	-	17,219	88,182
-	-	-	-	-	-	146,376	457,290
1,030	-	34	10	-	-	12,654	1,704,297
12	-	-	-	-	-	11,630	348,445
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,144	41,325
-	-	-	-	-	-	-	667,429
157,174	-	160,896	20,377	-	4,513	9,041,435	26,640,723
6,599	-	(32,026)	2,357	-	314	88,637	4,615,888
(6,599)	-	(1,223)	(2,357)	-	(314)	(88,637)	(1,385,948)
-	-	(33,249)	-	-	-	-	3,229,940
-	1,023	51,083	-	-	-	124	6,974,442
\$ -	\$ 1,023	\$ 17,834	\$ -	\$ -	\$ -	\$ 124	\$ 10,204,382

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

COMMUNITY SERVICES BLOCK GRANT

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.569

Contract Number: 61210003461

Contract Period: January 1, 2021 to June 30, 2022

	Budget	Prior Year	Current Year	Total	Actual Over (Under) Budget
<u>REVENUE</u>					
Federal/State	\$ 475,215	\$ 332,589	\$ 142,626	\$ 475,215	\$ -
Total Revenue	475,215	332,589	142,626	475,215	-
<u>EXPENSES</u>					
Personnel		170,777	78,906	249,683	
Fringe Benefits		52,884	22,520	75,404	
Travel		3,401	1,821	5,222	
Equipment		1,170	449	1,619	
Supplies		8,352	1,399	9,751	
Contractual		15,141	6,741	21,882	
Other		59,611	18,705	78,316	
Indirect costs		21,253	12,085	33,338	
Total Expenses	475,215	332,589	142,626	475,215	-
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

COMMUNITY SERVICES BLOCK GRANT

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.569

Contract Number: 61220003654

Contract Period: January 1, 2022 to March 31, 2023

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
<u>REVENUE</u>					
Federal/State	\$ 481,318	\$ -	\$ 298,463	\$ 298,463	\$ (182,855)
Total Revenue	<u>481,318</u>	<u>-</u>	<u>298,463</u>	<u>298,463</u>	<u>(182,855)</u>
<u>EXPENSES</u>					
Personnel		-	139,560	139,560	
Fringe Benefits		-	42,022	42,022	
Travel		-	16,824	16,824	
Equipment		-	995	995	
Supplies		-	4,133	4,133	
Contractual		-	18,263	18,263	
Other		-	52,905	52,905	
Indirect costs		-	23,761	23,761	
Total Expenses	<u>481,318</u>	<u>-</u>	<u>298,463</u>	<u>298,463</u>	<u>(182,855)</u>
REVENUE OVER (UNDER) EXPENSES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

COMMUNITY SERVICES BLOCK GRANT

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.569

Contract Number: 61910003719

Contract Period: February 1, 2022 to July 31, 2022

	Budget	Prior Year	Current Year	Total	Actual Over (Under) Budget
<u>REVENUE</u>					
Federal/State	\$ 20,833	\$ -	\$ 20,833	\$ 20,833	\$ -
Total Revenue	20,833	-	20,833	20,833	-
<u>EXPENSES</u>					
Personnel	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Equipment	-	-	-	-	-
Supplies	-	-	-	-	-
Contractual	-	-	-	-	-
Other	-	-	-	-	-
Indirect costs	20,833	-	20,833	20,833	-
Total Expenses	20,833	-	20,833	20,833	-
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

COMMUNITY SERVICES BLOCK GRANT

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.569

Contract Number: 61910003741

Contract Period: February 1, 2022 to July 31, 2022

	Budget	Prior Year	Current Year	Total	Actual Over (Under) Budget
<u>REVENUE</u>					
Federal/State	\$ 8,696	-	8,696	8,696	\$ -
Total Revenue	8,696	-	8,696	8,696	-
<u>EXPENSES</u>					
Personnel	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Equipment	-	-	-	-	-
Supplies	-	-	-	-	-
Contractual	-	-	-	-	-
Other	8,696	-	8,696	8,696	-
Indirect costs	-	-	-	-	-
Total Expenses	8,696	-	8,696	8,696	-
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

**LIHEAP WEATHERIZATION ASSISTANCE
ENHANCED WEATHERIZATION PROGRAM**

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.568

Contract Number: 81210003426

Contract Period: January 1, 2021 to June 30, 2022

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
<u>REVENUE</u>					
Federal/State	\$ 736,148	\$ 260,452	\$ 470,825	\$ 731,277	\$ (4,871)
Total Revenue	<u>736,148</u>	<u>260,452</u>	<u>470,825</u>	<u>731,277</u>	<u>(4,871)</u>
<u>EXPENSES</u>					
Materials/Program Support/Labor	572,883	201,558	366,824	568,382	(4,501)
Health and Safety	110,189	40,308	69,840	110,148	(41)
Administration	53,076	18,586	34,161	52,747	(329)
Training and Technical Assistance	-	-	-	-	-
Total Expenses	<u>736,148</u>	<u>260,452</u>	<u>470,825</u>	<u>731,277</u>	<u>(4,871)</u>
REVENUE OVER (UNDER) EXPENSES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

**LIHEAP WEATHERIZATION ASSISTANCE
ENHANCED WEATHERIZATION PROGRAM**

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.568

Contract Number: 81220003618

Contract Period: January 1, 2022 to June 30, 2023

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
<u>REVENUE</u>					
Federal/State	\$ 535,152	\$ -	\$ 368,581	\$ 368,581	\$ (166,571)
Total Revenue	<u>535,152</u>	<u>-</u>	<u>368,581</u>	<u>368,581</u>	<u>(166,571)</u>
<u>EXPENSES</u>					
Materials/Program Support/Labor	453,677	-	310,705	310,705	(142,972)
Health and Safety	42,892	-	19,293	19,293	(23,599)
Administration	38,583	-	38,583	38,583	-
Training and Technical Assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>535,152</u>	<u>-</u>	<u>368,581</u>	<u>368,581</u>	<u>(166,571)</u>
REVENUE OVER (UNDER) EXPENSES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

DOE / OIL OVERCHARGE WEATHERIZATION ASSISTANCE

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Energy

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 81.042

Contract Number: 56220003768

Contract Period: July 1, 2022 to June 30, 2023

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
<u>REVENUE</u>					
Federal/State	\$ 307,436	\$ -	\$ 212,955	\$ 212,955	\$ (94,481)
Total Revenue	<u>307,436</u>	<u>-</u>	<u>212,955</u>	<u>212,955</u>	<u>(94,481)</u>
<u>EXPENSES</u>					
Materials/Program Support/Labor	187,875	-	163,138	163,138	(24,737)
Health and Safety	33,154	-	11,410	11,410	(21,744)
Administration	38,429	-	21,804	21,804	(16,625)
Fiscal Audit	1,000	-	-	-	(1,000)
Liability/Pollution Occurrence Insurance	5,327	-	-	-	(5,327)
Work Readiness	16,651	-	-	-	(16,651)
State/DOE Travel/Other	<u>25,000</u>	<u>-</u>	<u>16,603</u>	<u>16,603</u>	<u>(8,397)</u>
Total Expenses	<u>307,436</u>	<u>-</u>	<u>212,955</u>	<u>212,955</u>	<u>(94,481)</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

DOE / OIL OVERCHARGE WEATHERIZATION ASSISTANCE

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Energy

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 81.042

Contract Number: 56210003521

Contract Period: July 1, 2021 to June 30, 2022

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
<u>REVENUE</u>					
Federal/State	\$ 298,775	\$ 19,387	\$ 128,221	\$ 147,608	\$ (151,167)
Total Revenue	<u>298,775</u>	<u>19,387</u>	<u>128,221</u>	<u>147,608</u>	<u>(151,167)</u>
<u>EXPENSES</u>					
Materials/Program Support/Labor	195,481	11,995	89,092	101,087	(94,394)
Health and Safety	34,497	1,383	10,686	12,069	(22,428)
Administration	37,347	6,009	9,478	15,487	(21,860)
Fiscal Audit	1,000	-	-	-	(1,000)
Liability/Pollution Occurrence Insurance	5,450	-	4,142	4,142	(1,308)
Work Readiness	-	-	-	-	-
State/DOE Travel/Other	<u>25,000</u>	<u>-</u>	<u>14,823</u>	<u>14,823</u>	<u>(10,177)</u>
Total Expenses	<u>298,775</u>	<u>19,387</u>	<u>128,221</u>	<u>147,608</u>	<u>(151,167)</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.568

Contract Number: 58210003399

Contract Period: January 1, 2021 to March 31, 2022

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
REVENUE					
Federal/State	\$ 3,241,237	\$ 2,594,964	\$ 643,436	\$ 3,238,400	\$ (2,837)
Total Revenue	<u>3,241,237</u>	<u>2,594,964</u>	<u>643,436</u>	<u>3,238,400</u>	<u>(2,837)</u>
EXPENSES					
Administration	234,017	229,839	4,178	234,017	-
Travel	2,500	2,039	-	2,039	(461)
Direct Services:					
Household Crisis	1,302,696	11,823	776	12,599	(1,290,097)
Utility Assistance	1,302,697	2,046,828	543,590	2,590,418	1,287,721
Program Services	<u>399,327</u>	<u>304,435</u>	<u>94,892</u>	<u>399,327</u>	<u>-</u>
Total Expenses	<u>3,241,237</u>	<u>2,594,964</u>	<u>643,436</u>	<u>3,238,400</u>	<u>(2,837)</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.568

Contract Number: 58220003593

Contract Period: January 1, 2022 to December 31, 2022

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
REVENUE					
Federal/State	\$ 3,084,409	\$ -	\$ 2,899,094	\$ 2,899,094	\$ (185,315)
Total Revenue	<u>3,084,409</u>	<u>-</u>	<u>2,899,094</u>	<u>2,899,094</u>	<u>(185,315)</u>
EXPENSES					
Administration	222,694	-	222,456	222,456	(238)
Travel	2,500	-	1,852	1,852	(648)
Direct Services:					
Household Crisis	1,239,612	-	17,593	17,593	(1,222,019)
Utility Assistance	1,239,613	-	2,386,029	2,386,029	1,146,416
Program Services	<u>379,990</u>	<u>-</u>	<u>271,164</u>	<u>271,164</u>	<u>(108,826)</u>
Total Expenses	<u>3,084,409</u>	<u>-</u>	<u>2,899,094</u>	<u>2,899,094</u>	<u>(185,315)</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.568

Contract Number: 25210003553

Contract Period: October 1, 2021 to September 30, 2022

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
REVENUE					
Federal/State	\$ 2,963,777	\$ -	\$ 2,961,808	\$ 2,961,808	\$ (1,969)
Total Revenue	<u>2,963,777</u>	<u>-</u>	<u>2,961,808</u>	<u>2,961,808</u>	<u>(1,969)</u>
EXPENSES					
Administration	269,407	-	269,407	269,407	-
Travel	-	-	-	-	-
Direct Services:					
Household Crisis	1,168,144	-	8,694	8,694	(1,159,450)
Utility Assistance	1,168,144	-	2,325,625	2,325,625	1,157,481
Program Services	<u>358,082</u>	<u>-</u>	<u>358,082</u>	<u>358,082</u>	<u>-</u>
Total Expenses	<u>2,963,777</u>	<u>-</u>	<u>2,961,808</u>	<u>2,961,808</u>	<u>(1,969)</u>
REVENUE OVER (UNDER) EXPENSES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

BUDGET TO ACTUAL

LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/State Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Pass Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.499

Contract Number: 34210003691

Contract Period: January 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>	<u>Actual Over (Under) Budget</u>
REVENUE					
Federal/State	\$ 686,080	\$ -	\$ 139,461	\$ 139,461	\$ (546,619)
Total Revenue	<u>686,080</u>	<u>-</u>	<u>139,461</u>	<u>139,461</u>	<u>(546,619)</u>
EXPENSES					
Administration	90,082	-	12,783	12,783	(77,299)
Direct Services:					
P1 Restoration of Services	259,885	-	33,282	33,282	(226,603)
P2 Prevention of Disconnection	259,885	-	49,722	49,722	(210,163)
P3 Rate Reduction	-	-	11,211	11,211	11,211
Outreach/Eligibility	<u>76,228</u>	<u>-</u>	<u>32,463</u>	<u>32,463</u>	<u>(43,765)</u>
Total Expenses	<u>686,080</u>	<u>-</u>	<u>139,461</u>	<u>139,461</u>	<u>(546,619)</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMPLIANCE SECTION

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/ State Grantor/ Pass-through Grantor/ Program Title	Single Audit Class	Federal CFDA Number	Contract Number	Grant Period From / To	Program or Award Amount	Federal / State Expenditures	Passed Through to Subrecipients
FEDERAL GRANTS:							
U.S. Department of Health and Human Services:							
Direct Program							
Head Start	A/non-major	93.600	06CH010745-04	12-01-21 to 11-30-22	2,284,152	2,284,108	\$ -
Early Head Start	A/non-major	93.600	06HP000265-04	08-01-22 to 07-31-23	1,354,436	425,146	-
Early Head Start	A/non-major	93.600	06HP000265-03	08-01-21 to 07-31-22	1,315,085	831,948	-
Early Head Start Expansion	A/non-major	93.600	06HP000473-02	09-01-22 to 08-31-23	937,322	581,921	-
Early Head Start Expansion	A/non-major	93.600	06HP000473-01	09-01-21 to 08-31-22	907,091	198,290	-
Head Start American Rescue Plan	A/non-major	93.600	06HE001321-01	04-01-21 to 03-31-23	652,896	34,105	-
						<u>4,355,518</u>	<u>-</u>
Passed Through the Texas Workforce Commission							
Passed Through Workforce Solutions North Texas							
CCDF Cluster							
Child Care Management	A/major	93.575	0321CCQ001	10-01-20 to 10-31-21	322,500	-	-
Child Care Management	A/major	93.575	0322CCQ001	10-01-21 to 10-31-22	616,112	546,471	-
Child Care Management	A/major	93.575	0323CCQ001	10-01-22 to 12-31-23	719,778	10,291	-
						<u>556,762</u>	<u>-</u>
Child Care Management	A/major	93.596	N/A	10-01-20 to 12-31-21	6,280,265	41,081	-
Child Care Management	A/major	93.596	N/A	10-01-21 to 12-31-22	9,125,852	8,015,489	-
Child Care Management	A/major	93.596	N/A	10-01-21 to 12-31-23	8,022,192	305,816	-
Child Care Management	A/major	94.596	0322CCX001	10-01-21 to 03-31-23	298,759	211,331	-
						<u>8,573,717</u>	<u>-</u>
Total CCDF Cluster						<u>9,130,479</u>	<u>-</u>
Passed Through the Texas Department of Housing and Community Affairs							
Community Service Block Grant	B/non-major	93.569	61210003461	01-01-21 to 06-30-22	475,215	142,626	-
Community Service Block Grant	B/non-major	93.569	61220003654	01-01-22 to 03-31-23	481,318	298,463	-
Community Service Block Grant	B/non-major	93.569	61910003719	02-01-22 to 07-31-22	20,833	20,833	-
Community Service Block Grant	B/non-major	93.569	61910003741	02-01-22 to 07-31-22	8,696	8,696	-
						<u>470,618</u>	<u>-</u>
Low Income Home Energy Assistance Program - Weatherization Assistance	A/non-major	93.568	81210003426	01-01-21 to 06-30-22	736,148	470,825	-
Low Income Home Energy Assistance Program - Weatherization Assistance	A/non-major	93.568	81220003618	01-01-22 to 06-30-23	535,152	368,581	-
Low Income Home Energy Assistance Program - Comprehensive Energy Assistance Program	A/non-major	93.568	58220003593	01-01-22 to 12-31-22	3,084,409	2,899,094	-
Low Income Home Energy Assistance Program - Comprehensive Energy Assistance Program	A/non-major	93.568	25210003553	10-01-21 to 09-30-22	2,963,777	2,961,808	-
Low Income Home Energy Assistance Program - Comprehensive Energy Assistance Program	A/non-major	93.568	58210003399	01-01-21 to 03-31-22	3,241,237	643,436	-
						<u>7,343,744</u>	<u>-</u>
Low Income Household Water Assistance Program	B/non-major	93.499	34210003691	01-01-22 to 09-30-23	686,080	139,461	-
Total U.S. Department of Health and Human Services						<u>21,439,820</u>	<u>-</u>
U.S. Department of Housing and Urban Development							
Passed Through the Texas Department of Housing and Community Affairs							
HOME Funds- Tenant-Based Rental Assistance	B/non-major	14.239	1003047	04-23-20 to 09-30-21	-	-	-
HOME Funds- Tenant-Based Rental Assistance	B/non-major	14.239	1003016	04-30-20 to 04-29-23	124,687	124,010	-
HOME Funds- Tenant-Based Rental Assistance	B/non-major	14.239	1002828	09-20-18 to 09-20-21	677	677	-
Total Department of Housing and Urban Development						<u>124,687</u>	<u>-</u>
U.S. Department of Energy							
Passed Through the Texas Department of Housing and Community Affairs							
DOE/Oil Overage Weatherization Assistance	B/non-major	81.042	56220003768	07-01-22 to 06-30-23	307,436	212,955	-
DOE/Oil Overage Weatherization Assistance	B/non-major	81.042	56210003521	07-01-21 to 06-30-22	298,775	128,221	-
Total U.S. Department of Energy						<u>341,176</u>	<u>-</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED NOVEMBER 30, 2022

Federal/ State Grantor/ Pass-through Grantor/ Program Title	Single Audit Class	Federal CFDA Number	Contract Number	Grant Period From / To	Program or Award Amount	Federal / State Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation							
Passed through Texas Department of Transportation							
Nonurbanized Area Formula Program	A/major	20.509	51018010521	09-04-20 to 05-31-23	730,927	656,452	-
Nonurbanized Area Formula Program	A/major	20.509	51018010522	09-01-21 to 05-31-23	1,016,322	1,010,766	-
Nonurbanized Area Formula Program	A/major	20.509	1018010523	09-02-22 to 08-31-23	2,348,590	-	-
Nonurbanized Area Formula Program	A/major	20.509	51018020523	09-01-22 to 12-31-23	1,226,726	387,846	-
Nonurbanized Area Formula Program-Cares	A/major	20.509	51018050521	01-01-21 to 12-31-22	2,991,373	1,320,733	-
Nonurbanized Area Formula Program-ARP	A/major	20.509	51018040522	09-01-21 to 12-31-22	80,170	80,170	-
						<u>3,455,967</u>	<u>-</u>
Capital Assist Program for Elderly Persons and Persons with Disabilities	B/non-major	20.513	51016010422	09-01-21 to 08-31-23	200,000	194,412	-
Capital Enhanced Mobility of Seniors-Replace Van	B/non-major	20.513	51016030423	09-21-21 to 08-31-23	400,000	-	-
						<u>194,412</u>	<u>-</u>
Capital Replacement-Acquisition-Engineering & Design	B/major	20.526	51003F10523	04-03-23 to 03-31-25	578,308	-	-
Capital Replacement-Acquisition-Expand Bus	B/major	20.526	51003F20521	09-01-20 to 09-30-22	534,074	479,373	-
Capital Construction Admin/Maint Facility	B/major	20.526	51003010523	09-01-22 to 05-31-24	249,382	-	-
	B/major	20.526	51003F010522	09-01-21 to 05-31-23	1,610,000	127,083	-
						<u>606,456</u>	<u>-</u>
Total U.S. Department of Transportation						<u>4,256,835</u>	<u>-</u>
U.S. Department of Agriculture							
Passed through the Texas Department of Agriculture							
Rural Housing Preservation Grant	B/non-major	10.433	490250756047309	09-01-20 to 08-31-23	227,312	22,734	-
Child and Adult Care Food Program	B/non-major	10.558	NT4XL1YGLGC5	10-01-22 to 09-30-22	n/a	240,770	-
Child and Adult Care Food Program	B/non-major	10.558	NT4XL1YGLGC5	10-01-22 to 09-30-23	n/a	61,259	-
						<u>302,029</u>	<u>-</u>
Summer Food Service Program	B/non-major	10.559	NT4XL1YGLGC5	06-01-20 to 08-15-20	n/a	6,105	-
Total U.S. Department of Agriculture						<u>330,868</u>	<u>-</u>
TOTAL FEDERAL						<u>26,493,386</u>	<u>-</u>
STATE GRANTS:							
Texas Department of Transportation							
Section 18/Public Transportation	A/Major	NA	51218010421	09-02-20 to 08-31-22	710,207	370,655	-
Section 18/Public Transportation	A/Major	NA	51218010422	09-01-21 to 08-31-22	509,955	509,955	-
Section 18/Public Transportation	A/Major	NA	51218010423	09-01-22 to 08-31-23	509,955	333,898	-
Total Texas Department of Transportation						<u>1,214,508</u>	<u>-</u>
Texas Department of Housing and Community Affairs							
Amy Young Barrier Removal Program	B/non-major	NA	1002962	01-01-20 to 08-31-23	24,750	-	-
Total Texas Department of Housing and Community Affairs						<u>-</u>	<u>-</u>
Texas Veterans Commission							
Fund for Veterans Assistance-General Assistance Grant	B/non-major	NA	GT-FVA22-021	07-01-22 to 06-30-23	300,000	182,337	-
Fund for Veterans Assistance-General Assistance Grant	B/non-major	NA	GT-FVA21-067	07-01-21 to 06-30-22	300,000	52,862	-
Fund for Veterans Assistance- Housing 4 Texas Heroes	B/non-major	NA	GT-HTX22-003	07-01-22 to 06-30-23	300,000	37,073	-
Fund for Veterans Assistance- Housing 4 Texas Heroes	B/non-major	NA	GT-HTX21-015	07-01-21 to 06-30-22	300,000	126,700	-
Total Texas Veterans Commission						<u>398,972</u>	<u>-</u>
TOTAL STATE						<u>1,613,480</u>	<u>-</u>
TOTAL FEDERAL AND STATE						<u>\$ 28,106,866</u>	<u>\$ -</u>

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2022**

Note 1: BASIS OF PRESENTATION

The schedule of expenditures of federal and state awards includes the federal and state grant activity of Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties (RPMC) and is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Uniform Grant Management Standards (UGMS). Because the Schedule presents only a selected portion of the operations of RPMC, it is not intended to and does not present the financial position, changes in net assets, or cash flows of RPMC.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: INDIRECT COST RATE

Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties has elected to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.



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*

Board of Directors
Rolling Plains Management Corporation of
Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties

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 Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties (the Corporation) (a nonprofit corporation), which comprise the statement of financial position as of November 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 18, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation'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 a 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation'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 corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MWH Group, P.C.

MWH GROUP, P.C.

Wichita Falls, Texas
July 18, 2023



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 Uniform Grant Management Standards

Board of Directors
Rolling Plains Management Corporation of
Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties' (the Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on each of Rolling Plains Management Corporation's major federal and state programs for the year ended November 30, 2022. Rolling Plains Management Corporation's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Corporation 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 November 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Rolling Plains Management Corporation's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the Texas Uniform Grant Management Standards, we:

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

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

Report on Internal Control over Compliance

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 program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

MWH Group, P.C.

MWH GROUP, P.C.

Wichita Falls, Texas
July 18, 2023

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

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

A. Summary of Auditor's Results

Financial Statements

- The auditor's report expresses an unmodified opinion on whether the financial statements of Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties were prepared in accordance with GAAP.
- No significant deficiencies or material weaknesses related to the audit of the financial statements are reported in the *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*.
- No instances of noncompliance material to the financial statements of the Corporation, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

- No significant deficiencies or material weaknesses in internal control over major federal award programs are reported in the *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 Uniform Grant Management Standard*.
- The auditor's report on compliance for the major federal award programs for the Corporation expresses an unmodified opinion on all major federal programs.
- There are no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) reported in this Schedule.
- The programs tested as major federal programs were:
 - Child Care Management Cluster (AL 93.575/93.596)
 - Nonurbanized Area Formula Program (AL 20.509)
 - Transportation Capital Replacement and Construction (AL 20.526)
- The threshold used to distinguish between Type A and B programs was \$750,000.
- The Corporation qualified as a low risk auditee.

State Awards

- No significant deficiencies or material weaknesses in internal control over major state award programs are reported in the *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 Uniform Grant Management Standard*.
- The auditor's report on compliance for the major state award programs for the Corporation expresses an unmodified opinion on all major state programs.

- There are no audit findings that are required to be reported in accordance with State of Texas Uniform Grant Management Standards reported in this Schedule.
- The programs tested as major federal programs were:
 - Section 18/Public Transportation
- The threshold used to distinguish between Type A and B programs was \$300,000.
- The Corporation qualified as a low risk auditee.

B. Findings - Financial Statement Audit

None

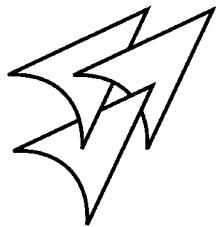
C. Findings and Questioned Costs – Major Federal and State Awards Program Audit

None

**ROLLING PLAINS MANAGEMENT CORPORATION OF
BAYLOR, COTTLE, FOARD, HARDEMAN, AND WILBARGER COUNTIES**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED NOVEMBER 30, 2022**

There are no prior audit findings to report.



MWH GROUP, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

624 Indiana, P.O. Box 97000
Wichita Falls, Texas 76307-7000
(940) 723-1471
Fax (940) 723-2251
www.mwhpc.com

July 28, 2023

Debra K. Thomas
Rolling Plains Management Corporation
P.O. Box 490
Crowell, TX 79227

Dear Debra:

Enclosed is the organization's 2021 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by October 16, 2023.

We have also enclosed a Public Disclosure Copy of Form 990 for your use. All information on Form 990 is required to be reported to the IRS, however, not all of this is open to public inspection, such as the names and addresses of donors. This Public Disclosure Copy of Form 990 should be used when providing a copy of the return to the general public.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

John L Luig, Jr, CPA

Filing Instructions

Prepared for:

ROLLING PLAINS MANAGEMENT CORPORATION
P.O. BOX 490
CROWELL, TX 79227

Prepared by:

MWH Group, P.C.
P.O. Box 97000
Wichita Falls, TX 76307-7000

2021 FORM 990

Electronic Filing:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by October 16, 2023.

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning DEC 1, 2021, and ending NOV 30, 2022**2021**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

ROLLING PLAINS MANAGEMENT CORPORATION

EIN or SSN

75-6047309

Name and title of officer or person subject to tax

**DEBRA K. THOMAS
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>31,774,295.</u>
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ...	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here ▶	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize MWH GROUP, P.C. to enter my PIN 55555
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

7590815555

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. ROLLING PLAINS MANAGEMENT CORPORATION	Taxpayer identification number (TIN) 75-6047309
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 490	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CROWELL, TX 79227	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

DEBRA THOMAS

- The books are in the care of ► **P.O. BOX 490 - CROWELL, TX 79227**

Telephone No. ► **940-684-1571**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **OCTOBER 16, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or
► ☒ tax year beginning **DEC 1, 2021**, and ending **NOV 30, 2022**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2021Open to Public
Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the **2021** calendar year, or tax year beginning **DEC 1, 2021** and ending **NOV 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ROLLING PLAINS MANAGEMENT CORPORATION		D Employer identification number 75-6047309
	Doing business as		E Telephone number 940-684-1571
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	P.O. BOX 490		
	City or town, state or province, country, and ZIP or foreign postal code CROWELL, TX 79227		G Gross receipts \$ 31,776,290.
F Name and address of principal officer: DEBRA K. THOMAS P.O. BOX 490, CROWELL, TX 79227		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ ROLLINGPLAINS.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1965 M State of legal domicile: TX

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO STRIVE FOR THE ELIMINATION OF POVERTY BY OPENING TO EVERYONE THE OPPORTUNITY FOR EDUCATION AND		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	29
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	29
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	320
	6 Total number of volunteers (estimate if necessary)	6	494
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 23,827,479.	Current Year 29,583,734.
	9 Program service revenue (Part VIII, line 2g)	1,432,261.	2,149,845.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	31,208.	25,158.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,740.	15,558.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,300,688.	31,774,295.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,948,557.	15,052,857.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,303,686.	9,482,481.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,781,511.	3,270,353.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	23,033,754.	27,805,691.
19 Revenue less expenses. Subtract line 18 from line 12	2,266,934.	3,968,604.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 10,661,591.	End of Year 14,801,633.
	21 Total liabilities (Part X, line 26)	2,230,981.	2,402,419.
	22 Net assets or fund balances. Subtract line 21 from line 20	8,430,610.	12,399,214.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date
	DEBRA K. THOMAS, EXECUTIVE DIRECTOR		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	JOHN L LUIG, JR, CPA		
	Firm's name ▶ MWH GROUP, P.C.	Firm's EIN ▶ 75-2205423	PTIN P00446182
	Firm's address ▶ P.O. BOX 97000	Phone no. (940) 723-1471	
	WICHITA FALLS, TX 76307-7000		

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

THE POLICY OF THIS CORPORATION SHALL BE TO STRIVE FOR THE ELIMINATION OF POVERTY BY OPENING TO EVERYONE THE OPPORTUNITY FOR EDUCATION AND TRAINING, THE OPPORTUNITY TO WORK, THE OPPORTUNITY TO LIVE IN DECENCY AND DIGNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 14,474,155. including grants of \$ 8,405,467.) (Revenue \$ 364,790.)
 CHILD CARE ASSISTANCE - TO PROVIDE OR SUBSIDIZE DAY CARE COSTS FOR CHILDREN OF ELIGIBLE PARENTS.

4b (Code:) (Expenses \$ 3,553,444. including grants of \$) (Revenue \$ 1,781,421.)
 RURAL PUBLIC AND MEDICAL TRANSPORTATION-TO PROVIDE PUBLIC TRANSPORTATION FOR RESIDENTS OF RURAL COUNTIES AND TO PROVIDE TRANSPORTATION FOR MEDICAL APPOINTMENTS FOR RESIDENTS IN THE AGENCIES SERVICE AREA.

4c (Code:) (Expenses \$ 8,258,791. including grants of \$ 6,647,390.) (Revenue \$ 3,634.)
 ENERGY ASSISTANCE-TO PROVIDE ASSISTANCE TO ELDERLY, DISABLED AND LOW INCOME PERSONS WITH ENERGY COSTS INCLUDING PAYMENT OF UTILITY BILLS AND REPAIRS AND/OR REPLACEMENT OF HEATING AND COOLING SYSTEMS OF HOMES.

4d Other program services (Describe on Schedule O.)(Expenses \$ including grants of \$) (Revenue \$ 3,242.)**4e** Total program service expenses 26,286,390.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 92	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 320		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country ▶			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
If "Yes," complete Form 6069.			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	29			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		29		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **DEBRA THOMAS - 940-684-1571**
P.O. BOX 490, CROWELL, TX 79227

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBRA THOMAS EXECUTIVE DIRECTOR	40.00			X				91,988.	0.	0.
(2) MARK CHRISTOPHER CHAIRMAN	1.00	X		X				0.	0.	0.
(3) WALLACE CLAY DIRECTOR	1.00	X						0.	0.	0.
(4) GREG TYRA DIRECTOR	1.00	X						0.	0.	0.
(5) DAVID BRINKERHOFF DIRECTOR	1.00	X						0.	0.	0.
(6) DUSTY JOHNSTON DIRECTOR	1.00	X						0.	0.	0.
(7) JUAN HINOJOSA DIRECTOR	1.00	X						0.	0.	0.
(8) LAUREN BUSH DIRECTOR	1.00	X						0.	0.	0.
(9) M.P. MCCOUISTION DIRECTOR	1.00	X						0.	0.	0.
(10) CATHY YOUNG DIRECTOR	1.00	X						0.	0.	0.
(11) KARL HOLLOWAY DIRECTOR	1.00	X						0.	0.	0.
(12) CHUCK HENDERSON DIRECTOR	1.00	X						0.	0.	0.
(13) RUSTY STAFFORD 2ND VICE CHAIRMAN	1.00	X		X				0.	0.	0.
(14) RODGER BRANNEN DIRECTOR	1.00	X						0.	0.	0.
(15) MICHAEL WOODS DIRECTOR	1.00	X						0.	0.	0.
(16) JIM CASTAGNA DIRECTOR	1.00	X						0.	0.	0.
(17) NANETTE ASHBY DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) SUSIE BYARS DIRECTOR	1.00	X						0.	0.	0.
(19) TOBY HINES DIRECTOR	1.00	X						0.	0.	0.
(20) MICHELLE GUNTER DIRECTOR	1.00	X						0.	0.	0.
(21) DENISE FOSTER TREASURER	1.00	X		X				0.	0.	0.
(22) PAM GOSLINE DIRECTOR	1.00	X						0.	0.	0.
(23) RONNIE ALLEN 1ST VICE CHAIRMAN	1.00	X		X				0.	0.	0.
(24) DALE EATON DIRECTOR	1.00	X						0.	0.	0.
(25) JIM NOVAK DIRECTOR	1.00	X						0.	0.	0.
(26) ANNETTE WALKER DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								91,988.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								91,988.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
OH2BKIDS LEARNING CENTER 3101 10TH ST, WICHITA FALLS, TX 76302	CHILD CARE	737,911.
TADPOLE CHILDREN'S ACADEMY 921 SCOTT, WICHITA FALLS, TX 76310	CHILD CARE	586,976.
ITTY BITTY CHILD CARE 900 W HIGHWAY ST, IOWA PARK, TX 76367	CHILD CARE	258,086.
WARREN CONSTRUCTION - SETH WARREN 4444 SISK RD, WICHITA FALLS, TX 76310	CONSTRUCTION	250,382.
CHILDRENS CORNER DAYCARE-SHAMEKA BROWN 2700 SPUR 325, WICHITA FALLS, TX 76306	CHILD CARE	242,961.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **12**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	29,534,266.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	49,468.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		29,583,734.			
Program Service Revenue	2 a	TRANSPORTATION FEES	Business Code 485000	1,781,421.	1,781,421.		
	b	ISD PARTNERSHIP FEES	624410	242,429.	242,429.		
	c	DAYCARE FEES	624410	122,241.	122,241.		
	d	ENERGY ASSISTANCE FEES	624400	3,634.	3,634.		
	e	PARENT FEES	624410	120.	120.		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		2,149,845.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		472.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real (ii) Personal				
b		Less: rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less: cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)		24,686.			24,686.
8 a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	INSURANCE PROCEEDS	Business Code 900099	12,316.			12,316.
	b	MISCELLANEOUS	900099	3,242.	3,242.		
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		15,558.			
	12	Total revenue. See instructions		31,774,295.	2,153,087.	0.	37,474.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	15,052,857.	15,052,857.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	107,326.		107,326.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,247,222.	6,374,989.	872,233.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	244,287.	199,693.	44,594.	
9 Other employee benefits	1,322,190.	1,204,320.	117,870.	
10 Payroll taxes	561,456.	487,431.	74,025.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	36,045.		36,045.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	99,140.	89,583.	9,557.	
12 Advertising and promotion	10,846.	8,454.	2,392.	
13 Office expenses	52,580.	43,282.	9,298.	
14 Information technology				
15 Royalties				
16 Occupancy	360,488.	328,671.	31,817.	
17 Travel	196,748.	172,048.	24,700.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	13,344.		13,344.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	684,801.	666,194.	18,607.	
23 Insurance	284,378.	269,565.	14,813.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a OPERATING SUPPLIES	461,642.	434,398.	27,244.	
b FUEL	456,164.	449,899.	6,265.	
c EQUIP RENTAL AND MAINT	429,736.	352,071.	77,665.	
d OTHER DIRECT COSTS	106,358.	96,750.	9,608.	
e All other expenses	78,083.	56,185.	21,898.	
25 Total functional expenses. Add lines 1 through 24e	27,805,691.	26,286,390.	1,519,301.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	3,206,571.	1	4,807,734.
	2 Savings and temporary cash investments	63,908.	2	64,374.
	3 Pledges and grants receivable, net	2,537,880.	3	3,151,642.
	4 Accounts receivable, net	282,038.	4	339,174.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	3,686.	8	2,302.
	9 Prepaid expenses and deferred charges	87,052.	9	13,719.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 12,102,418.		
	b Less: accumulated depreciation	10b 5,679,730.		
		4,480,456.	10c	6,422,688.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	10,661,591.	16	14,801,633.	
Liabilities	17 Accounts payable and accrued expenses	759,154.	17	1,088,426.
	18 Grants payable	722,751.	18	530,664.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	300,635.	23	291,720.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	448,441.	25	491,609.
	26 Total liabilities. Add lines 17 through 25	2,230,981.	26	2,402,419.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	8,430,610.	27	12,399,214.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	8,430,610.	32	12,399,214.
	33 Total liabilities and net assets/fund balances	10,661,591.	33	14,801,633.

Form 990 (2021)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,774,295.
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,805,691.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,968,604.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,430,610.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	12,399,214.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

ROLLING PLAINS MANAGEMENT CORPORATION

Employer identification number

75-6047309

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15,949,285.	17,520,538.	21,860,184.	23,827,479.	29,583,734.	108,741,220.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...	982,416.	1,450,995.	1,339,121.	1,253,210.	1,142,108.	6,167,850.
4 Total. Add lines 1 through 3	16,931,701.	18,971,533.	23,199,305.	25,080,689.	30,725,842.	114,909,070.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						114,909,070.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	16,931,701.	18,971,533.	23,199,305.	25,080,689.	30,725,842.	114,909,070.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...	485.	630.	633.	988.	472.	3,208.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	21,312.	85,107.	81,431.	39,960.	15,558.	243,368.
11 Total support. Add lines 7 through 10						115,155,646.

12 Gross receipts from related activities, etc. (see instructions) **12**

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).....	14	99.79 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.73 %

16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15		%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16		%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17		%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18		%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

ROLLING PLAINS MANAGEMENT CORPORATION

Employer identification number

75-6047309

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2021)

Name of organization	Employer identification number
ROLLING PLAINS MANAGEMENT CORPORATION	75-6047309

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES 1301 YOUNG ST DALLAS, TX 75202	\$ 22,681,893.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	U.S. DEPARTMENT OF ENERGY 1000 INDEPENDENCE AVE SW WASHINGTON, DC 20585	\$ 341,176.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	U.S. DEPARTMENT OF TRANSPORTATION 1200 NEW JERSEY AVE SE WASHINGTON, DC 20590	\$ 4,256,835.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	U.S. DEPARTMENT OF AGRICULTURE 1400 INDEPENDENCE AVE SE WASHINGTON, DC 20250	\$ 330,868.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	TEXAS DEPARTMENT OF TRANSPORTATION 1258 EAST 11TH AUSTIN, TX 78701	\$ 1,214,508.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	TEXAS ASSOCIATION OF COMMUNITY ACTION AGENCIES 2512 IH 35 SOUTH, SUITE 100 AUSTIN, TX 78704	\$ 60,857.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
ROLLING PLAINS MANAGEMENT CORPORATION	75-6047309

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	TXU ENERGY 1717 MAIN ST, SUITE 2000 DALLAS, TX 75201	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	RELIANT ENERGY 5221 N O'CONNOR BLVD SUITE 290 IRVING, TX 75039	\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	ATMOS ENERGY P.O. BOX 650205 DALLAS, TX 75265	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT 501 W FELIX STREET FORT WORTH, TX 76115	\$ 124,687.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	TEXAS VETERANS COMMISSION P.O. BOX 12277 AUSTIN, TX 78711	\$ 398,972.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

75-6047309

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____

Name of organization	Employer identification number
ROLLING PLAINS MANAGEMENT CORPORATION	75-6047309

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021**Open to Public
Inspection****Name of the organization**

ROLLING PLAINS MANAGEMENT CORPORATION

Employer identification number

75-6047309

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		65,684.		65,684.
b Buildings		3,447,569.	1,133,796.	2,313,773.
c Leasehold improvements				
d Equipment		6,233,036.	4,545,934.	1,687,102.
e Other		2,356,129.		2,356,129.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,422,688.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PAYROLL LIABILITIES	491,609.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	491,609.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☐

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
----------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	32,916,403.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	1,142,108.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	1,142,108.
3	Subtract line 2e from line 1		3	31,774,295.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	31,774,295.

Part XII	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
-----------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	28,947,799.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,142,108.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,142,108.
3	Subtract line 2e from line 1	3	27,805,691.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	27,805,691.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization **ROLLING PLAINS MANAGEMENT CORPORATION** Employer identification number **75-6047309**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3** Enter total number of other organizations listed in the line 1 table ▶

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2021

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CHILD CARE ASSISTANCE	2101	8,405,467.	0.	BOOK	PAYMENTS TO VENDORS FOR CHILD CARE
ENERGY ASSISTANCE	8583	5,723,251.	0.	BOOK	PAYMENTS TO VENDORS FOR UTILITY BILLS
WEATHERIZATION ASSISTANCE	197	924,139.	0.	BOOK	PAYMENTS TO CONTRACTORS FOR WEATHERIZATION

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

ROLLING PLAINS PROVIDES ASSISTANCE TO LOW INCOME, DISABLED AND ELDERLY PERSONS THROUGH THE USE OF FEDERAL, STATE AND LOCAL FUNDS. THESE FUNDING SOURCES REQUIRE THAT RECORDS BE MAINTAINED AND MONITORED TO ENSURE THAT RECIPIENTS OF SUCH ASSISTANCE ARE ELIGIBLE AND THAT ASSISTANCE IS ACTUALLY DELIVERED TO THE APPROPRIATE INDIVIDUAL. ROLLING PLAINS' RECORDS ARE MONITORED BY FUNDING AGENCIES TO ENSURE COMPLIANCE. THE NUMBER OF RECIPIENTS ASSISTED WAS ESTIMATED BASED ON REPORTS FILED WITH THE FUNDING AGENCIES. THE ACTUAL NUMBER OF RECIPIENTS WAS UNAVAILABLE DUE TO THE

Part IV Supplemental Information

RECORDS MAINTAINED FOR THE PERIOD REQUESTED INCLUDING POSSIBLE DUPLICATION
DUE TO SOME OF THE SAME CLIENTS BEING ASSISTED MORE THAN ONCE.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

ROLLING PLAINS MANAGEMENT CORPORATION

Employer identification number
75-6047309

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TRAINING, THE OPPORTUNITY TO WORK, THE OPPORTUNITY TO LIVE IN DECENCY
AND DIGNITY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PROVIDE MISCELLANEOUS PERSONNEL, EQUIPMENT AND OTHER COSTS TO SUPPORT
VARIOUS WELFARE PROGRAMS ALONG WITH DIRECT CLIENT ASSISTANCE THROUGH
CSBG AND OTHER FUNDING. PROVIDE BREAKFAST, LUNCH AND AFTERNOON SNACK
FOR CHILDREN IN HEAD START AND DAYCARE PROGRAMS THROUGH FEDERAL FOOD
PROGRAM.

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 3,242.

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 WAS PROVIDED TO EACH BOARD MEMBER BY MAIL OR EMAIL
PRIOR TO THE BOARD MEETING BEFORE THE DUE DATE OF THE REPORT.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL EMPLOYEES RESPONSIBLE FOR CONTRACTS OR OTHER TRANSACTIONS ARE MADE
AWARE OF THE CONFLICT OF INTEREST POLICY. PRIOR TO ENGAGING IN NEW
CONTRACTS, EMPLOYMENT OF STAFF OR OTHER TRANSACTIONS, EMPLOYEES WILL REVIEW
POLICIES WITH POTENTIAL CONTRACTORS OR STAFF TO IDENTIFY POSSIBLE
CONFLICTS. VENDORS ARE REVIEWED BI-ANNUALLY FOR POSSIBLE CONFLICTS OF
INTEREST. ANNUALLY EMPLOYEES ARE TRAINED IN ETHICS WHICH INCLUDES CONFLICT
OF INTEREST. ALL OFFICERS, DIRECTORS AND EMPLOYEES ARE REQUIRED TO SIGN A
CODE OF CONDUCT ACKNOWLEDGEMENT FORM.

Name of the organization

ROLLING PLAINS MANAGEMENT CORPORATION

Employer identification number

75-6047309

FORM 990, PART VI, SECTION B, LINE 15:

SALARIES FOR THE EXECUTIVE DIRECTOR AND KEY STAFF ARE BASED ON COMPENSATION STUDIES AVAILABLE THROUGH THE TEXAS ASSOCIATION OF COMMUNITY ACTION AGENCIES.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST. THE ORGANIZATION ALSO MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE AT ALL BOARD OF DIRECTORS MEETINGS.

FORM 990, PART XII, LINE 2C

NEITHER THE OVERSIGHT PROCESS OF THE AUDITED FINANCIAL STATEMENTS OR THE SELECTION PROCESS OF AN INDEPENDENT ACCOUNTANT HAS CHANGED DURING THE YEAR.

Depreciation and Amortization
 (Including Information on Listed Property) 990

OMB No. 1545-0172

2021
 Attachment
 Sequence No. **179**

▶ Attach to your tax return.
 ▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return ROLLING PLAINS MANAGEMENT CORPORATION	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 75-6047309
---	--	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,050,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,620,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	684,801.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	684,801.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
31 Total commuting miles driven during the year ...						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

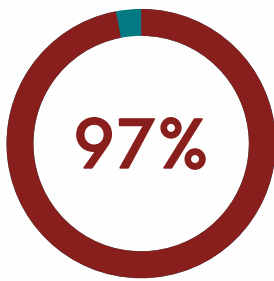
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2021 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

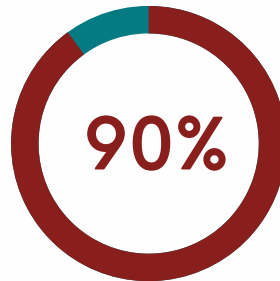
2023 Customer Satisfaction Report



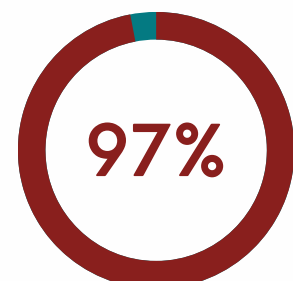
**4.4 Overall Service
Rating**



**Customers stated
services were easy
to access and
improved their
quality of life.**



**Customers stated
staff communicated
program
requirements and
services.**



**Customers stated
staff treated them
in a professional
manner.**

Rolling Plains Management Corporation (RPMC) distributed a Customer Satisfaction Survey to evaluate the quality of services provided to customers who applied for or received services from April 2022 – March 2023. An unknown number of surveys were distributed through mail, email, and in-person from April 3 - May 5, 2023. Some respondents did not respond to all questions. Microsoft Forms was used to aggregate data for analysis. Appendix A provides charts detailing client responses while the questionnaire is shown in Appendix B.

2. How long have you been a Rolling Plains Management Corporation Customer?

[More Details](#)

Less than 6 months	28
6 months to 1 year	50
1 - 2 years	72
More than 2 years	101
Not a customer	14



3. Please choose the answer that describes you:

[More Details](#)

[Insights](#)

Veteran	32
Surviving Spouse of Veteran	19
Not Applicable	186



4. City where you live:

[More Details](#)

[Insights](#)

268
Responses

Latest Responses

"Seymour, Tx"

"Seymour, Tx"

"Seymour, Tx"

107 respondents (40%) answered **TX** for this question.

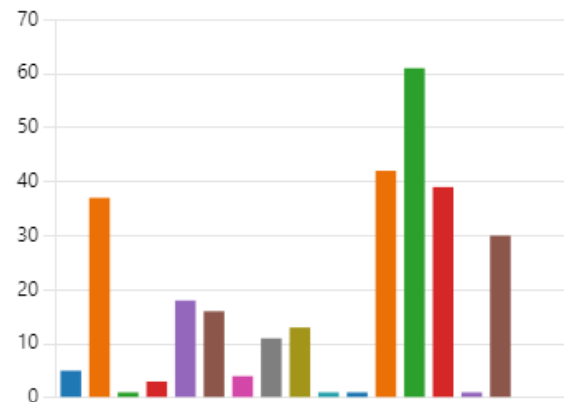
Word cloud showing locations mentioned in responses:

- Baylor County
- Knox city
- Munday
- Archer
- Graham Tx
- Iowa Park- Wichita
- Crowell Texas
- Wichita County
- Wichita Falls
- Vernon
- Olney
- Seymour
- Bowie
- Burkburnett
- Quanah
- Abilene
- Seymour Texas
- TX
- Texas

5. Choose the county where you live

[More Details](#)

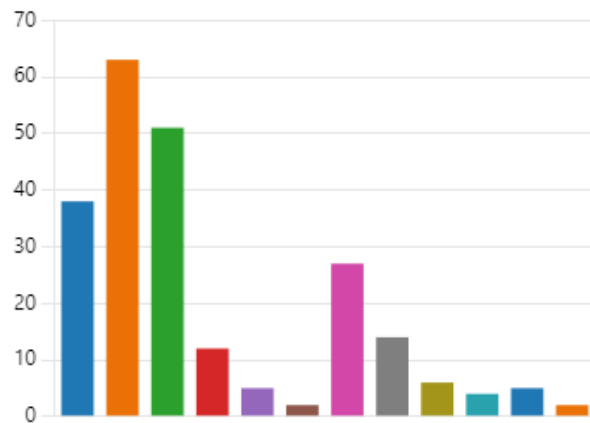
Archer	5
Baylor	37
Clay	1
Cottle	3
Foard	18
Hardeman	16
Jack	4
Knox	11
Montague	13
Shackelford	1
Stephens	1
Taylor	42
Wichita	61
Wilbarger	39
Wise	1
Young	30
Unspecified	0
Other	0



6. Choose the service(s) you or your household member received from our agency:

[More Details](#)

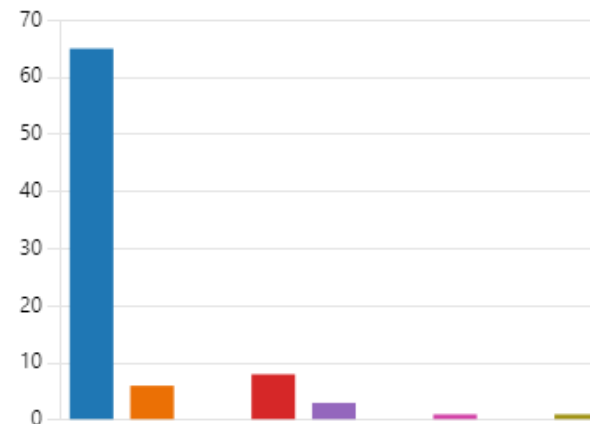
● Transportation	38
● Head Start	63
● Early Head Start	51
● Rolling Plains Management Cor...	12
● Workforce Solutions Child Care ...	5
● Case Management	2
● Utility Assistance	27
● Weatherization	14
● Rental Assistance	6
● Veteran Roofing Assistance	4
● Veteran Rental/Mortgage or Util...	5
● Other	2



7. Choose the service(s) you or your household member received from our agency:

[More Details](#)

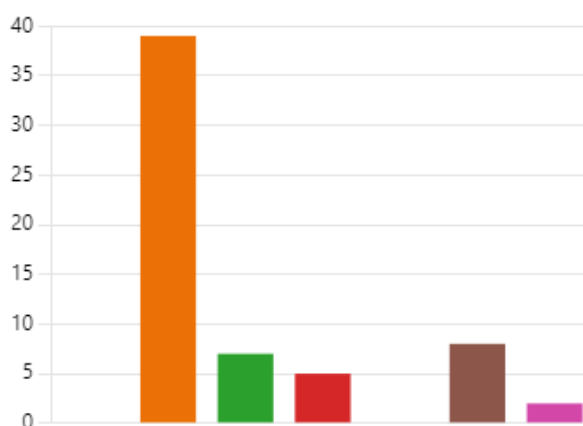
● Transportation	65
● Workforce Solutions Child Care ...	6
● Case Management	0
● Utility Assistance	8
● Weatherization	3
● Rental Assistance	0
● Veteran Roofing Assistance	1
● Veteran Rental/Mortgage or Util...	0
● Other	1



8. Choose the service(s) you or your household member received from our agency:

[More Details](#)

Case Management	0
Utility Assistance	39
Weatherization	7
Rental Assistance	5
Veteran Roofing Assistance	0
Veteran Rental/Mortgage or Util...	8
Other	2



9. Choose the service(s) you or your household member received from our agency:

[More Details](#)

Head Start	10
Weatherization	0
Veteran Roofing Assistance	0
Other	1



10. Choose the service(s) you or your household member received from our agency:

[More Details](#)

Weatherization	0
Veteran Roofing Assistance	0
Transportation	1
Other	0



11. Choose the service(s) you or your household member received from our agency:

Weatherization	0
Veteran Roofing Assistance	0
Other	0

12. Was the service easy to access?

[More Details](#)

[Insights](#)

Yes	256
No	10
No Opinion	6



13. Did the service you received improve your specific situation or quality of life?

[More Details](#)

[Insights](#)

Yes	249
No	10
No Opinion	13



14. Did staff communicate program requirements and services?

[More Details](#)

[Insights](#)

Yes	247
No	16
No Opinion	11



15. Did staff treat you in a professional manner?

[More Details](#)

Yes	269
No	5
No Opinion	4



16. How would you describe your overall service experience?

[More Details](#)

[Insights](#)

Extremely Satisfactory	147
Satisfactory	89
No Opinion	5
Unsatisfactory	11
Very Unsatisfactory	15



17. Did you receive services from SHARP Lines Rural Public Transportation?

[More Details](#)

[Insights](#)

Yes	115
No	127



18. How often do you ride SHARP Lines?

[More Details](#)

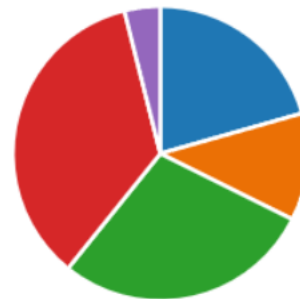
Weekly	52
Monthly	18
Every few months	13
Other	12



19. How long have you been a SHARP Lines customer?

[More Details](#)

Less than 6 months	21
6 months to 1 year	12
1 - 2 years	29
More than 2 years	36
Not a customer	4



20. Have you used any of the following items when you rode with SHARP Lines?

[More Details](#)

Wheelchair	20
Walker	15
Cane	17
Oxygen Tank	2
Does not apply	50



21. How did you pay for your rides?

[More Details](#)

Insurance/Medicaid	80
Private Pay	4
Veteran Assistance	7



22. Was it easy to schedule a ride?

[More Details](#)

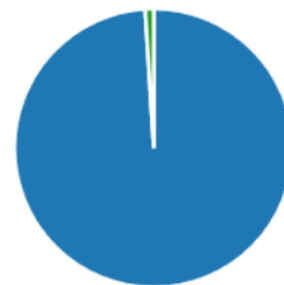
Yes	89
No	3
No Opinion	8



23. Did the Transportation vehicle appear to be clean?


[More Details](#)




Yes	100
No	0
No Opinion	1



24. Did the driver greet you at the door of the vehicle?

[More Details](#)




 Insights

 Yes	100
 No	2
 No Opinion	1



25. Were proper safety measures taken when you rode? (seatbelts, harnesses, wheelchair straps)




[More Details](#)

 Yes	101
 No	0
 No Opinion	1



26. Did you feel safe riding on the bus?

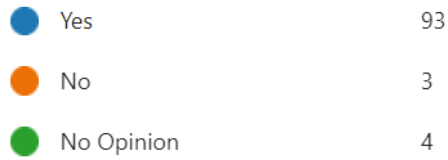
[More Details](#)

 Yes	100
 No	0
 No Opinion	2



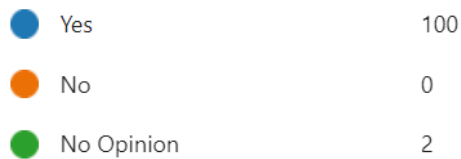
27. Were you on time to your appointment(s)?

[More Details](#)



28. Were you comfortable on the bus? (temperature, vents, comfy seats)

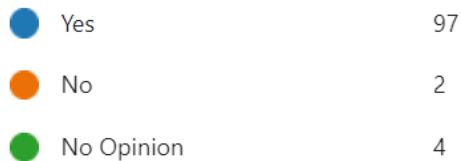
[More Details](#)



29. Was the driver helpful to resolve issues regarding your trip?

[More Details](#)

 Insights



30. Did the dispatcher communicate the rules and available services?

[More Details](#)

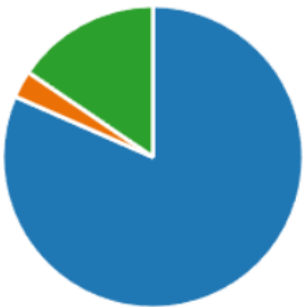
● Yes	78
● No	6
● No Opinion	20



31. Did the dispatcher treat you in a professional manner?

[More Details](#)

● Yes	84
● No	3
● No Opinion	16



32. Did the driver treat you in a professional manner?

[More Details](#)

Insights

● Yes	101
● No	1
● No Opinion	3





2023 Customer Satisfaction Survey



Rolling Plains Management Corporation would like your input to serve you better. Please complete the following survey and return it to our office by May 5, 2023. You may also use the QR code to access the survey online.

City and County where you live: _____

Name and contact number(optional) _____

1. How long have you been a Rolling Plains Management Corporation customer?

<input type="checkbox"/> Less than 6 months	<input type="checkbox"/> 6 months to 1 year	<input type="checkbox"/> 1 – 2 years	<input type="checkbox"/> More than 2 years	<input type="checkbox"/> Not a customer
---	---	--------------------------------------	--	---

2. Please circle the answer that describes you: Veteran Surviving Spouse of Veteran Not Applicable

3. Please place an X next to the service(s) you or your household member received from our agency:

<input type="checkbox"/> Head Start	<input type="checkbox"/> North Texas Workforce Solutions Child Care Assistance	<input type="checkbox"/> Rolling Plains Management Corporation Child Care (Crowell, Paducah, Quanah, Olney)
<input type="checkbox"/> Early Head Start	<input type="checkbox"/> Veteran Roofing Assistance	<input type="checkbox"/> Veteran Rental/Mortgage or Utility Assistance
<input type="checkbox"/> Transportation	<input type="checkbox"/> Weatherization	<input type="checkbox"/> Rental Assistance
<input type="checkbox"/> Case Management	<input type="checkbox"/> Utility Assistance	
<input type="checkbox"/> Other (please describe):		

4. Please circle the answer that reflects your opinion on the service for each item:

Was the service easy to access?	Yes	No	No Opinion
Did the service you received improve your specific situation or quality of life?	Yes	No	No Opinion
Did staff communicate program requirements and services?	Yes	No	No Opinion
Did staff treat you in a professional manner?	Yes	No	No Opinion

5. Please circle the answer that reflects your overall service experience?

Extremely Unsatisfactory Unsatisfactory No Opinion Satisfactory Very Satisfactory

Specific Comments or Recommendations:

If you received services from SHARP Lines Rural Public Transportation, please answer the questions on the back. If you did not receive transportation services, the survey is complete. Thank you for taking the time to provide your feedback.

118 North 1st Street, P. O. Box 490, Crowell, Texas 79227 --- Phone (940) 684-1571

Rolling Plains Management Corporation is an equal opportunity employer and provider.

6. How often do you ride SHARP Lines?

Weekly	Monthly	Every few months	Other:
--------	---------	------------------	--------

7. How long have you been a SHARP Lines customer?

<input type="checkbox"/> Less than 6 months	<input type="checkbox"/> 6 months to 1 year	<input type="checkbox"/> 1 – 2 years	<input type="checkbox"/> More than 2 years	<input type="checkbox"/> Not a customer
---	---	--------------------------------------	--	---

8. Do you use any of the following items when you ride with SHARP Lines?

<input type="checkbox"/> Wheelchair	<input type="checkbox"/> Walker	<input type="checkbox"/> Cane	<input type="checkbox"/> Oxygen Tank	<input type="checkbox"/> Does not apply
-------------------------------------	---------------------------------	-------------------------------	--------------------------------------	---

9. How do you pay for your rides?

<input type="checkbox"/> Insurance/Medicaid	<input type="checkbox"/> Private Pay	<input type="checkbox"/> Veteran Assistance
---	--------------------------------------	---

10. Circle the answer that reflects your opinion on the services listed below:

Was it easy to schedule a ride?	Yes	No	No Opinion
Did the Transportation vehicle appear to be clean?	Yes	No	No Opinion
Did the driver greet you at the door of the vehicle?	Yes	No	No Opinion
Were proper safety measures taken when you ride? (seatbelts, harnesses, wheelchair straps)	Yes	No	No Opinion
Did you feel safe riding on the bus?	Yes	No	No Opinion
Were you on time to your appointment(s)?	Yes	No	No Opinion
Were you comfortable on the bus? (temperature, vents, comfy seats)	Yes	No	No Opinion
Was the driver helpful to resolve issues regarding your trip?	Yes	No	No Opinion
Did the dispatcher communicate the rules and available services?	Yes	No	No Opinion
Did the dispatcher treat you in a professional manner?	Yes	No	No Opinion
Did the driver treat you in a professional manner?	Yes	No	No Opinion

11. Please circle the answer that reflects your overall service experience?

Extremely Unsatisfactory Unsatisfactory No Opinion Satisfactory Very Satisfactory

Specific Comments or Recommendations:

Thank you for taking the time to provide your feedback.

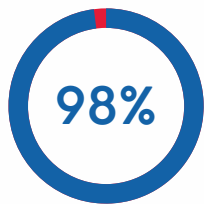


2023 Head Start/Early Head Start Customer Satisfaction Report

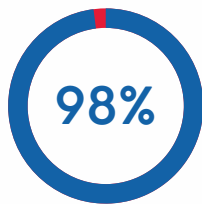


4.9 Overall Service Rating

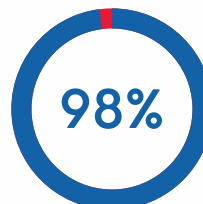
Rolling Plains Management Corporation's (RPMC) Head Start/Early Head Start program distributed a Customer Satisfaction Survey to evaluate the quality of services provided to currently enrolled children and families. Surveys were distributed through email and in-person from April 3 - May 5, 2023. Some respondents did not respond to all questions. Microsoft Forms was used to aggregate data for analysis. Appendix A provides charts detailing client responses while the questionnaire is shown in Appendix B.



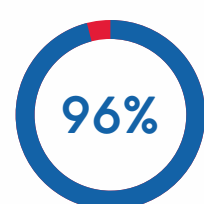
**Parent/Guardian(s)
felt welcomed while
visiting the center**



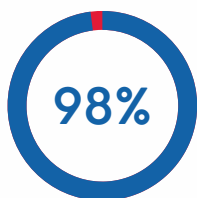
**Parent/Guardian(s)
felt child was
treated with
dignity/respect**



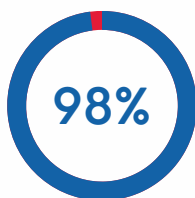
**Parent/Guardian(s)
felt they were
treated with
dignity/respect**



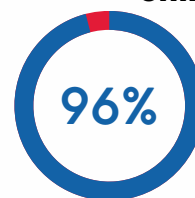
**Parent/Guardian(s)
felt they regularly
received
information on
child's learning**



**Parent/Guardian(s)
felt they had the
opportunity to
make goals for their
child**



**Parent/Guardian(s)
felt they had the
opportunity to
make goals for
themselves/family**

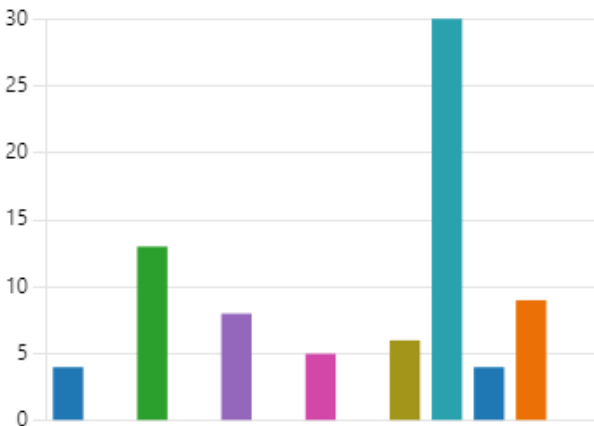


**Parent/Guardian(s)
felt they were
offered parent
training and hand-
outs about topics of
interest.**

1. Center Location

[More Details](#) Insights

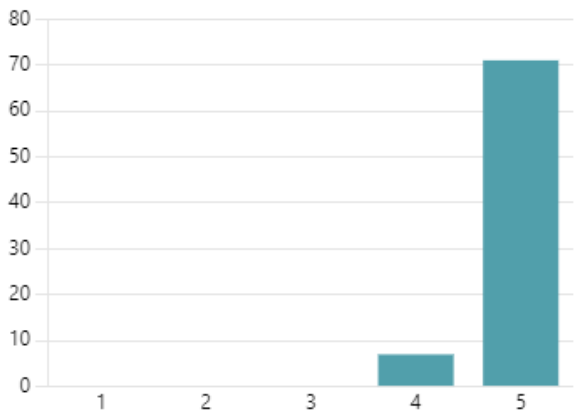
Archer City	4
Holliday	0
Seymour	13
Paducah	0
Crowell	8
Chillicothe	0
Quanah	5
Knox City	0
Munday	6
Wilbarger	30
Graham	4
Olney	9
Did not answer	0



2. I felt welcome while visiting the center.

[More Details](#) Insights

4.91
Average Rating



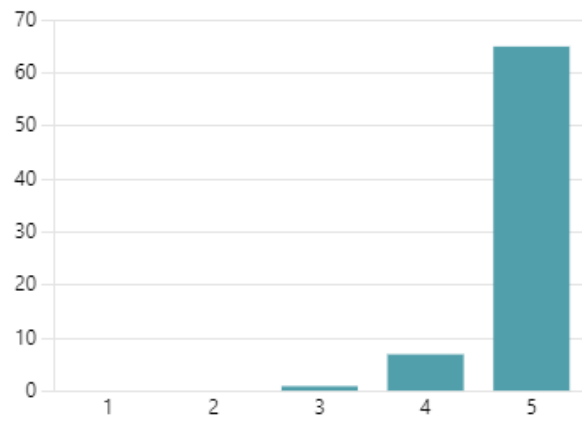
3. My child was treated with dignity and respect.

[More Details](#)

 Insights

4.88

Average Rating



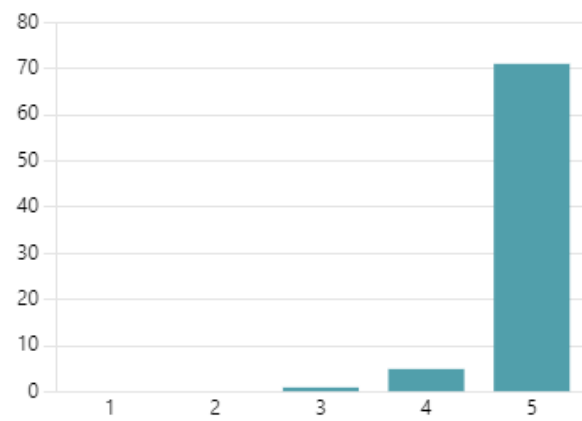
4. I was treated with dignity and respect.

[More Details](#)

 Insights

4.91

Average Rating

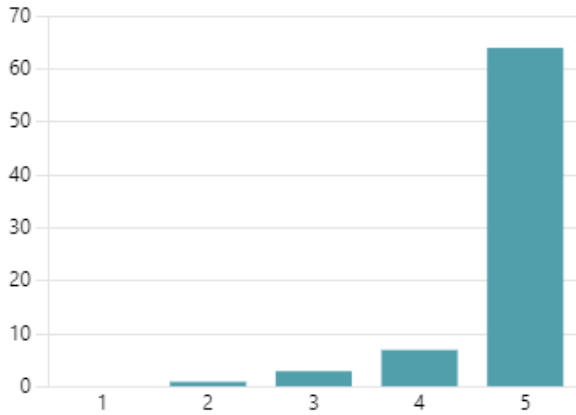


5. I regularly received information on what my child is learning.

[More Details](#)

 Insights

4.79
Average Rating

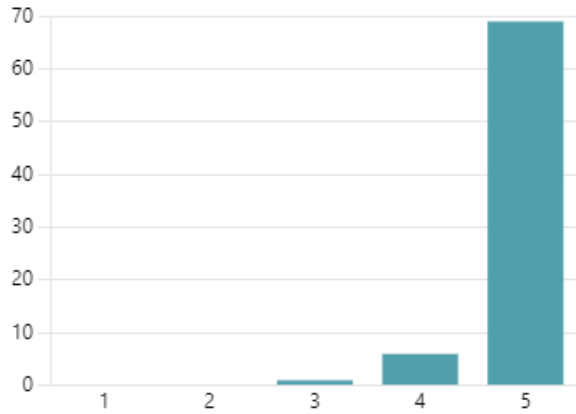


6. I had the opportunity to make goals for my child.

[More Details](#)

 Insights

4.89
Average Rating

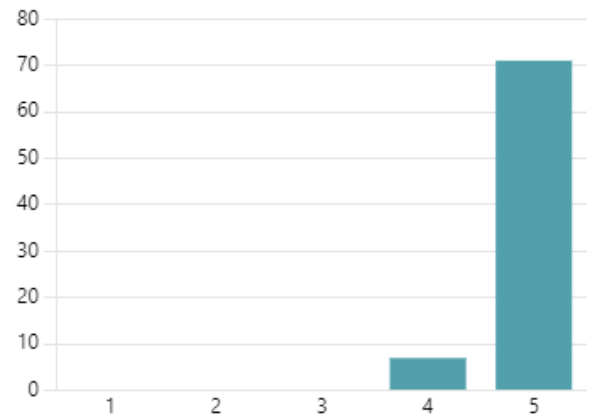


7. I had the opportunity to make goals for myself and my family.

[More Details](#)

 Insights

4.91
Average Rating

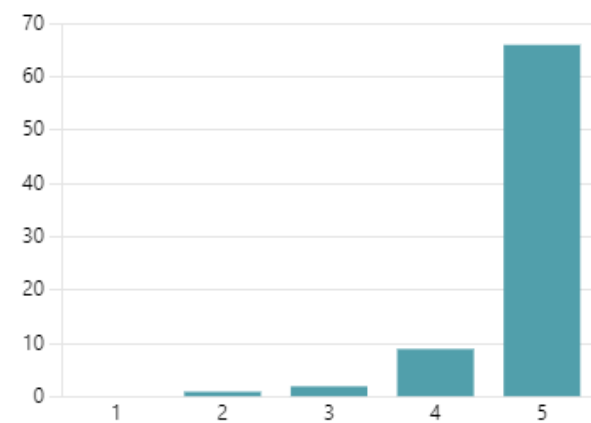


8. I was offered parent training and hand-outs about topics of interest to me and my family

[More Details](#)

 Insights

4.79
Average Rating





Spring 2023

Dear Parents:

Please complete this survey so that we at Head Start/Early Head Start may better understand your child's experiences this year. Feel free to tell us what you think. Your answers will be kept confidential.

Please enclose your completed survey in the attached envelope and return it to the drop box at your child's center. A postage stamp will be necessary if you prefer to mail it to the Central Office.

Please rate our Head Start/Early Head Start programs from **1** to **5** using **1 as poor** and **5 as very good**. Please explain any positive or negative ratings that you feel strongly about in the "Special Comments" section near the bottom of the page.

Center Location: _____ **HS or EHS (circle one)**

- | | | | | | |
|--|---|---|---|---|---|
| 1. I felt welcome while visiting the center. | 1 | 2 | 3 | 4 | 5 |
| 2. My child was treated with dignity and respect. | 1 | 2 | 3 | 4 | 5 |
| 3. I was treated with dignity and respect. | 1 | 2 | 3 | 4 | 5 |
| 4. I regularly received information on what my child is learning. | 1 | 2 | 3 | 4 | 5 |
| 5. I had the opportunity to make goals for my child. | 1 | 2 | 3 | 4 | 5 |
| 6. I had the opportunity to make goals for myself and my family. | 1 | 2 | 3 | 4 | 5 |
| 7. I was offered parent training and hand-outs about topics of interest to me and my family. | 1 | 2 | 3 | 4 | 5 |
| 8. My family and child would benefit more from the program, if _____ | | | | | |

Special Comments: _____

Thank you for completing this survey. Your responses are important to the planning process of the Head Start program.

Sincerely,

Head Start Administration

Called Meeting of
Planning Committee of
BOARD OF DIRECTORS
July 24, 2023 10:00 a.m.
Available via Videoconference or in Person at
118 East Donnell, Crowell, Texas

Summary of Minutes

Agenda Item 1 – Establish quorum and call to order – A quorum was established and Committee Member, Rodger Brannen called the meeting to order.

Agenda Item 2 – Receive an update on progress meeting the goals of the Strategic Plan for 2020 – 2024. – Jessica McLain provided the Planning Committee with an update on progress meeting the goals of the Strategic Plan for 2020 – 2024.

Agenda Item 3 – *Discussion and recommendations for action to the Board of Directors regarding modification of the Strategic Plan for 2020 – 2024. – Dusty Johnston and Rodger Brannen discussed the Strategic Plan with Debra Thomas and Jessica McLain. Seth Tabor had to leave the meeting. Since there was not a quorum present, no action was taken.

Agenda Item 4 – *Review, discussion, and recommendations for action to the Board of Directors regarding the approval of the 2024 Community Action Plan. – Jessica McLain presented the 2024 Community Action Plan. Since there was not a quorum present, no action was taken.

Agenda Item 5 – Adjourn – The meeting ended without formal adjournment since a quorum was not present.

Attendance Roster

<u>Name</u>	<u>Committee Member</u>	<u>Guest</u>	<u>Staff</u>
Rodger Brannen	X		
Dusty Johnston	Go To Meeting		
Seth Tabor	Go To Meeting		
Debra Thomas			X
Jessica McLain			Go To Meeting



STRATEGIC PLAN 2020 – 2024

2023 Mid-Year Review

Strategic Goals and Implementation Plan

Goal 1: Increase self-sufficiency through two-fold approach to obtain long-term employment.

Objective 1: Low-income individuals obtain skills/education for living wage jobs.

Strategies:

- Partner with area service organizations to provide self-sufficiency case management services to CSBG eligible individuals and families.

Outputs:

Planned	Achievement
Enroll 15 families in case management services annually.	15
Provide 8 individuals with secondary educational supports such as paying for tuition and books annually.	4

Outcomes:

Planned	Achievement
5 individuals will obtain a recognized credential, certificate, or degree relating to the achievement of educational or vocational skills annually.	2
1 individual will obtain a Bachelor's degree annually.	0
2 individuals will obtain an Associate's degree annually	0

Objective 2: Low-income individuals obtain living wage jobs.

Strategies:

- Partner with area service organizations to provide self-sufficiency case management services to CSBG eligible individuals and families.

Outputs:

Planned	Achievement
Enroll 15 families in case management services annually.	15
Provide 10 individuals with employment supports such as job search skills and employment supplies annually.	5

Outcomes:

Planned	Achievement
3 unemployed adults will obtain employment (up to a living wage) annually.	1
3 individuals will obtain living wage employment annually.	0

Goal 2: Reduce the causes and conditions of poverty.

Objective 1: Low-income individuals obtain safe, affordable, and energy efficient housing.

Strategies:

- Continue to implement utility assistance services through state and local funding to assist low-income individuals and families with paying their energy utility bills.
- Continue to implement weatherization services through state and local funding to enable low-income to assist low-income individuals and families to increase the safety and energy efficiency of their homes.
- Continue to implement the Tenant-Based Rental Assistance (TBRA) program to assist low-income individuals and families to obtain and maintain safe and affordable housing through rental assistance.
- Continue to implement the Amy Young Barrier Removal program to modify the home and increase accessibility for low-income individuals with disabilities.
- Continue to implement the Veteran Roofing Project through the Texas Veterans Commission to provide new roofs for qualified veterans.
- Continue to implement the Veterans Assistance program through the Texas Veterans Commission to assist qualified veterans with utility, rent, and mortgage payments.

Outputs:

Planned	Achievement
Pay energy utility bills for 6,000 low-income individuals through the Utility Assistance program annually.	2623
Provide weatherization services for 250 low-income individuals annually.	143
Enroll 10 low-income families in the Tenant-Based Rental Assistance (TBRA) program by 2024.	2
Provide accessibility modifications to 5 homes through the Amy Young Barrier Removal program by 2024.	0
Provide 32 new roofs for qualified veterans through the Veteran Roofing Project annually.	8
Provide utility, rent, or mortgage payments to 100 qualified veterans through the Veterans Assistance program annually.	137

Outcomes:

Planned	Achievement
250 low-income individuals will experience improved safety and energy efficiency in their homes annually.	143
30 low-income individuals and families will obtain safe and affordable housing by 2024	62
5 low-income individuals with disabilities will maintain an independent living by 2024.	0

Objective 2: RPMC has sufficient partnerships to meet the need for licensed childcare.

Strategies:

- Continue to partner with local ISDs to provide high quality early childhood education for three and four-year-olds through Head Start and ISD partnerships.
- Strengthen relationships with community members and early childhood advocates to increase space for the placement of additional licensed childcare slots.
- Research possible partners for childcare services.

Outputs:

Planned	Achievement
Assess the childcare gaps and resources in the agency's service area.	Achieved
Develop a list of partners for childcare services.	Achieved
Create and implement a plan to add 24 new licensed childcare spots to the service area.	In Progress.

Outcomes:

Planned	Achievement
Add 24 new licensed childcare spots to the service area.	No outcomes to report.

Goal 3: RPMC has a strong infrastructure to increase support for direct service programs.

Objective 1: RPMC ensures a stable, well-trained, competent workforce.

Strategies:

- Engage a firm to perform a compensation study to assess the current compensation structure and pay scales of job categories in relation to comparable organization in order to attract and retain staff.
- Evaluate Human Resources department to identify possible solutions to improve recruiting practices.

Outputs:

Planned	Achievement
Update the agency's compensation structure and pay scale.	Achieved
Develop and/or update written procedures for Human Resources department in the areas of payroll, benefits, legal compliance, and personnel.	In Progress

Outcomes:

Planned	Achievement
Provide salary and compensation to employees at 100% of competitive rates.	Achieved
Develop a more clearly defined Human Resources department as determined by written policies.	Achieved

Goal 3: RPMC has a strong infrastructure to increase support for direct service programs.

Objective 2: RPMC develops a more effective and efficient management structure to increase inter-office-communication and improve provision of services.

Strategies:

- Engage a firm to evaluate current job positions to assist agency in developing a more effective and efficient administrative and programmatic organization structure with corresponding and updated job descriptions.
- Assess and identify strengths and weaknesses in management skills.
- Research management training programs.
- Research and identify new communication system to address and remediate Information Technology issues.

Outputs:

Planned	Achievement
Update organization structure.	Achieved
Update job descriptions.	Achieved
Develop management training program to increase strengths and decrease weaknesses as identified in assessment.	Achieved
Implement new communication system to address and remediate Information Technology issues.	Achieved

Outcomes:

Planned	Achievement
80% of employees surveyed stated that management provided appropriate leadership and communication to accomplish program goals.	No outcomes to report.
80% of management staff stated they experienced mastery of previously identified areas of management weaknesses.	No outcomes to report.
80% of employees surveyed are satisfied with the performance of their technology resources.	No outcomes to report.

Objective 3: RPMC has a robust communication plan that provides for ongoing dialogue between the agency and its customers and partners.

Strategies:

- Conduct assessment of the agency's current communication outputs to determine the gaps and resources.
- Research ways to increase communication with clients and partners.
- Research funding opportunities to obtain a staff member to oversee the implementation of the communication plan.

Outputs:

Planned	Achievement
Develop a list of community partners.	Achieved
Develop a communication plan based on the results of the assessment.	No outputs to report at this time.
Hire a staff member to oversee the communication plan.	Instead of hiring a new staff member, the agency has hired a marketing team and reassigned duties to existing staff.
Implement the communication plan	No outputs to report at this time.

Outcomes:

Planned	Achievement
80% of community partners surveyed will state RPMC has maintained an ongoing dialogue with them regarding program availability and outcomes.	No outcomes to report.

2024 Community Action Plan Summary	
Top 5 Needs from the 2023 Community Assessment	
<ol style="list-style-type: none"> 1. Communities need living wage jobs. 2. Communities need safe, affordable, and energy efficient housing. 3. Individuals need job skills/training to earn better wages. 4. Communities need licensed childcare spots. 5. Individuals cannot afford healthcare. 	
What RPMC Will Do	What RPMC Will Achieve
Self-Sufficiency Services and Outcomes	
<ul style="list-style-type: none"> • 20 individuals will receive case management services • Provide employment supports: <ul style="list-style-type: none"> ○ Career Coaching for 3 individuals. ○ Job Search Coaching for 5 individuals ○ Resume Development for 5 individuals ○ Interview Skills Training for 3 individuals ○ Job Referrals for 5 individuals • Provide financial secondary education support by: <ul style="list-style-type: none"> ○ Paying for textbooks and supplies for 5 individuals • Paying tuition for 5 individuals • Provide Financial Management Program for 6 individuals. 	<ul style="list-style-type: none"> • 5 unemployed adults gain employment (up to a living wage). • 3 of those adults keep their employment for at least 90 days. • 3 employed adults increase their income and/or benefits at work through an increase in salary. • 5 adults will obtain a credential, certificate, or degree for achievement of educational or vocational skills. • 2 adults will obtain an Associate's degree. • 2 adults will obtain a Bachelor's degree.
Early Childhood Education Services and Outcomes	
<ul style="list-style-type: none"> • Provide educational services to: <ul style="list-style-type: none"> ○ 150 students through Early Head Start ○ 225 students through Head Start • 150 parents/caregivers attend parenting classes. • Ensure that 450 children enrolled in Head Start, Early Head Start, and 	<ul style="list-style-type: none"> • 280 children, ages 0-5 will demonstrate improved emergent literacy skills. • 280 children, ages 0-5 will demonstrate improved skills for school readiness. • 280 children, ages 0-5 will demonstrate improved positive approaches toward learning.

<p>private childcare receive prepared meals.</p> <ul style="list-style-type: none"> • Ensure that 100 children receive weekend food backpacks. • Include 10 community members in the Head Start Policy Council. • Include 33 community members in tri-partite board membership 	<ul style="list-style-type: none"> • 280 children, ages 0-5 will demonstrate improved achievement at basic grade level. • Open childcare classroom(s) in Chillicothe.
Housing Services and Outcomes	
<ul style="list-style-type: none"> • Pay rent for 250 individuals • Pay rental deposits for 20 individuals • Provide permanent housing placement services for 40 individuals (approx. 13 families). • Provide Landlord/Tenant mediations for 140 individuals • Pay energy utility bills for 4,000 individuals • Pay utility deposits for 20 individuals. • Pay past due utility bills for 2,000 individuals • Provide home repairs for 250 individuals • Provide independent-living home improvements (ramps, handicap accessible modifications, etc.) for 10 individuals. • Provide healthy home and energy efficiency services for 180 individuals. • Provide water payments for 180 individuals 	<ul style="list-style-type: none"> • 40 individuals (approx. 13 families) will obtain safe and affordable housing. • 20 individuals (approx. 6 families) will maintain safe and affordable housing for 90 days. • 10 individuals (approx. 3 family) will maintain safe and affordable housing for 180 days. • 140 individuals (approx. 45 families) will avoid eviction. • 180 individuals (approx. 60 families) will experience improved safety and energy efficiency within their home.
Supportive Services without Outcomes	
<ul style="list-style-type: none"> • Determine eligibility for 6,500 individuals • Provide referrals for 4,000 individuals • Provide transportation to 1,500 individuals 	

- Provide childcare subsidies to 1,800 individuals
- Provide mediation/customer advocacy for 50 individuals.

**TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
COMMUNITY SERVICES BLOCK GRANT PROPOSED BUDGET**

Program Year: 2024

*Please enter the requested information into the yellow highlighted cells
on each page and sign the Summary Page below*

Subrecipient:	Rolling Plains Management Corporation
Service Area:	Archer, Baylor, Clay, Cottle, Foard, Hardeman, Jack, Montague, Shackelford, Stephens, Taylor, Wichita, Wilbarger, and Young Counties
CSBG Allocation: \$ 485,762.00	

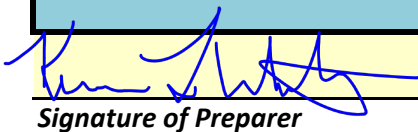
IMPORTANT! This "Summary Page" will self-populate as you complete each of the worksheets (B.1 - B.9):

BUDGET CATEGORIES	AMOUNT
B.1 Personnel	\$ 243,355.86
B.2 Fringe Benefits	\$ 67,788.83
B.3 Travel	\$ 10,250.00
B.4 Equipment	\$ 1,303.76
B.5 Supplies	\$ 6,000.00
B.6 Contractual	\$ 15,814.00
B.7 Other/B.8 Client Services	\$ 100,583.26
B.9 Indirect Costs (If subrecipient has an approved Indirect Cost Rate Agreement from cognizant agency, enter detail on B.9).	\$ 40,666.30
TOTAL BUDGET*	\$ 485,762.00

***TOTAL BUDGET" must equal the "CSBG Allocation" above.**

Diff.: \$ (0.00)

Subrecipient Approval


Signature of Preparer

07/26/2023
Date

Signature of Approver

Date

Personnel - B.1

Subrecipient:	Rolling Plains Management Corporation			
Personnel				
Section 1: Administrative and Management Staff				
Identify Job Title NOT staff names	No. of Months	Annual Salary	% of CSBG Support	Amount Budgeted to CSBG Funds
Community Services Director	12	\$ 77,834	5.00%	\$ 3,891.70
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Subtotal Section 1 (CSBG ONLY):				\$ 3,891.70
Section 2: Program Staff/Direct Client Support Staff				
Identify Job Title NOT staff names	No. of Months	Annual Salary	% of CSBG Support	Amount Budgeted to CSBG Funds
CSBG Coordinator	12	\$ 54,288	100%	\$ 54,288.00
Community Services Supervisor	12	\$ 54,600	100%	\$ 54,600.00
Quality Assurance Specialist	12	\$ 40,622	50%	\$ 20,311.20
Case Manager-Wichita Falls	12	\$ 46,550	5%	\$ 2,327.50
Case Manager-Abilene	12	\$ 44,678	50%	\$ 22,339.00
Case Manager- Crowell	12	\$ 40,622	50%	\$ 20,311.00
Intake Specialist-WF	12	\$ 29,411	25%	\$ 7,352.75
Intake Specialist -Abilene	12	\$ 29,411	25%	\$ 7,352.75
Receptionist-Abilene	12	\$ 28,080	25%	\$ 7,020.00
Coordination Specialist-WF	12	\$ 35,110	27%	\$ 9,479.70
Back Pack Coordinator	12	\$ 5,407	100%	\$ 5,407.00
Maintenance Specialist	12	\$ 34,174	1%	\$ 359.41
IT Specialists	12	\$ 45,906	4%	\$ 1,627.50
Subtotal Section 2 (CSBG ONLY):				\$ 212,775.81
Total Section 1 and 2:				\$ 216,667.51
Subtotal Section 3:				\$ 26,688.35
Total Personnel Tab				\$ 243,355.86

Personnel - B.1

Subrecipient:	Rolling Plains Management Corporation
----------------------	--

Scroll down and complete the tables below to identify CSBG Support for Other Programs

Section 3: CSBG Support for Other Programs				
List other program(s) & Job Titles being supported (<i>Please use separate attachment if more space is needed, and transfer the totals from the separate attachments to a line on any of the available pages below</i>):				
Program:	Low Cost Daycare in Rural Counties			
Budget Categories - Job Title	No. of Months	Annual Salary	% of CSBG Support	Amount Budgeted to CSBG Funds
Daycare Teacher-Crowell	12	\$ 25,750	5%	\$ 1,287.50
Daycare Teacher-Quanah	12	\$ 25,750	5%	\$ 1,287.50
Daycare Teacher-Olney	12	\$ 25,750	5%	\$ 1,287.50
				\$ -
Subtotal:				\$ 3,862.50

Enter Next Program

Program:	Tenant Based Rental Assistance			
Budget Categories - Job Title	No. of Months	Annual Salary	% of CSBG Support	Amount Budgeted to CSBG Funds
Case Manager Crowell	12	\$ 40,622	10%	\$ 4,062.20
				\$ -
Subtotal:				\$ 4,062.20

Enter Next Program

Program:	Rural Low Income Home Modification			
Budget Categories - Job Title	No. of Months	Annual Salary	% of CSBG Support	Amount Budgeted to CSBG Funds
WX Inspector	12	\$ 37,752	5%	\$ 1,887.60
				\$ -
Subtotal:				\$ 1,887.60

Enter Next Program

Program:	LIHEAP-CEAP			
Budget Categories - Job Title	No. of Months	Annual Salary	% of CSBG Support	Amount Budgeted to CSBG Funds
CEAP Assessment Specialist	12	\$ 36,504	15%	\$ 5,475.60
CEAP Assessment Specialist	12	\$ 29,453	15%	\$ 4,417.95
Case Manager WF	12	\$ 46,550	15%	\$ 6,982.50
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Subtotal:				\$ 16,876.05

Fringe - B.2

Subrecipient:	Rolling Plains Management Corporation	
Fringe Benefits		
Section 1: Administrative & Management Staff		
Items		Amount
F.I.C.A		\$ 297.71
Unemployment		\$ 2.75
Workman's Comp. Insurance		\$ 3.11
Health Insurance		\$ 357.25
Dental Insurance		\$ 12.70
Life Insurance		\$ 4.66
Retirement Contribution		\$ 194.58
Others (List):		
Subtotal Section 1 (CSBG ONLY):		\$ 872.76
Section 2: Program Staff/Direct Client Support Staff		
Items		Amount
F.I.C.A		\$ 17,964.11
Unemployment		\$ 339.01
Workman's Comp. Insurance		\$ 187.86
Health Insurance		\$ 27,652.09
Dental Insurance		\$ 1,103.00
Life Insurance		\$ 726.00
Retirement Contribution		\$ 10,726.00
Others (List):		
Subtotal Section 2 (CSBG ONLY):		\$ 58,698.07
Total Section 1 and 2 (CSBG ONLY):		\$ 59,570.83
Subtotal Section 3:		\$ 8,218.00
Total Fringe Benefits Tab		\$ 67,788.83
Scroll down and complete the tables below to identify CSBG Support for Other Programs		
Section 3: CSBG Support for Other Programs		
FRINGE BENEFITS for OTHER PROGRAM(S) : List Fringe Benefits for other program(s) being supported by CSBG: (Please use separate attachment if more space is needed, & transfer the totals from the separate attachments to a line on any of the available pages below) :		
Program:	Low cost Daycare in Rural Counties	
Items:		Amount
F.I.C.A		\$ 295.00
Unemployment		\$ 124.00
Workman's Comp. Insurance		\$ 106.00
Health Insurance		\$ 1,072.00
Dental Insurance		\$ 38.00
Life Insurance		\$ 15.00
Retirement Contribution		\$ 193.00
Others (List):		
Subtotal:		\$ 1,843.00

Fringe - B.2

Enter Next Program

Program:	Tenant Based Rental Assistance	
Items:		Amount
F.I.C.A		\$ 311.00
Unemployment		\$ 10.00
Workman's Comp. Insurance		\$ 5.00
Health Insurance		\$ 715.00
Dental Insurance		\$ 25.00
Life Insurance		\$ 10.00
Retirement Contribution		\$ 203.00
Others (List):		
Subtotal:		\$ 1,279.00

Enter Next Program

Program:	Rural Low Income Home Modification	
Items		Amount
F.I.C.A		\$ 145.00
Unemployment		\$ 5.00
Workman's Comp. Insurance		\$ 3.00
Health Insurance		\$ 357.00
Dental Insurance		\$ 5.00
Life Insurance		\$ 5.00
Retirement Contribution		\$ 95.00
Others (List):		
Subtotal:		\$ 615.00

Enter Next Program

Program:	LIHEAP CEAP	
Items		Amount
F.I.C.A		\$ 1,291.00
Unemployment		\$ 25.00
Workman's Comp. Insurance		\$ 14.00
Health Insurance		\$ 2,104.00
Dental Insurance		\$ 175.00
Life Insurance		\$ 28.00
Retirement Contribution		\$ 844.00
Others (List):		
Subtotal:		\$ 4,481.00

Travel - B.3

Subrecipient:		Rolling Plains Management Corporation	
Travel			
	Miles	x Fed. Rate*	Amount
Local Travel (*Rate cannot be higher than the Federal rate)	5,385	0.65	\$ 3,500.00
Per Diem			\$ 6,500.00
Non-Local Travel			\$ 250.00
Board Member Reimbursement			
Total Travel Tab			\$ 10,250.00

Equipment - B.4

Subrecipient:		Rolling Plains Management Corporation				
Equipment						
Note: Subrecipient is also reminded to follow procurement policies/procedures. Please review TDHCA's guidance on Procurement at the link below: http://www.tdhca.state.tx.us/community-affairs/procurement/index.htm						
Equipment Description	No. of Units	Brand & Model	Unit Cost	Total Cost	% Budgeted to CSBG	Amount(s) Budgeted to CSBG
Purchases						
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
Leases						
Copy Machine-Crowell	1	Kyocera 5053CI	\$11,000.00	\$11,000.00	1.00%	\$ 110.00
Copy Machine-Wichita Falls	1	Kyocera TA3212i	\$3,500.00	\$3,500.00	16.00%	\$ 560.00
Copy Machine-Abilene	1	Kyocera TA3212i	\$2,000.00	\$2,000.00	22.00%	\$ 440.00
Postage Meter-Crowell	1		\$788.00	\$788.00	7.00%	\$ 55.16
Postage Meter-Wichita Falls	1		\$360.00	\$360.00	22.00%	\$ 79.20
Postage Meter-Abilene	1		\$270.00	\$270.00	22.00%	\$ 59.40
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
Subtotal (CSBG):						\$ 1,303.76
Subtotal (Other Programs Supported by CSBG):						\$ -
Total Equipment Tab						\$ 1,303.76

Note: "TOTAL" on this page must equal "Equipment" line item on the "Summary Page 1"

Supplies - B.5

Subrecipient:	Rolling Plains Management Corporation	
Supplies		
Office Supplies	\$	1,600.00
Maintenance Supplies	\$	350.00
Program Supplies	\$	2,300.00
Postage	\$	1,750.00
Others (List):		
Total Supplies Tab	\$	6,000.00

Contractual - B.6

Subrecipient:		Rolling Plains Management Corporation		
Contractual				
CSBG Budget Items (Categories)		Total Cost	% Budgeted to CSBG	Amount Budgeted to CSBG
Legal Services		\$ 10,000.00	5%	\$ 500.00
Audit Services				\$ -
Accounting Services				\$ -
Other Costs	Annual Software Maintenance	\$36,000.00	27%	\$ 9,720.00
	IT Consultant	\$14,400.00	10%	\$ 1,440.00
	Janitorial Services	\$24,300.00	8%	\$ 1,944.00
				\$ -
				\$ -
Subtotal (CSBG):				\$ 13,604.00
Subtotal (Other Program(s) supported by CSBG:				\$ 2,210.00
Total Contractual Tab				\$ 15,814.00

Note: "TOTAL" on this page must equal "Contractual" line item on the "Summary Page 1"

CSBG Support For Other Program(s) - List all Programs being supported:				
Program:		Lowcost Daycare in Rural Counties		
CSBG Budget Items (Categories)		Total Cost	% Budgeted to CSBG	Amount Budgeted to CSBG
Legal Services				\$ -
Audit Services				\$ -
Accounting Services				\$ -
Other Costs	Annual Software Maintenance	\$ 15,000.00	10%	\$ 1,500.00
				\$ -
				\$ -
				\$ -
				\$ -
Subtotal:				\$ 1,500.00

Enter Next Program

Program:		CACFP		
CSBG Budget Items (Categories)		Total Cost	% Budgeted to CSBG	Amount Budgeted to CSBG
Legal Services				\$ -
Audit Services				\$ -
Accounting Services				\$ -
Other Costs	Annual Software Maintenance	\$ 7,100.00	10%	\$ 710.00
				\$ -
				\$ -
				\$ -
				\$ -
Subtotal:				\$ 710.00

Other - B.7

Subrecipient:	Rolling Plains Management Corporation		
Other			
Other Items (such as copying, rent, utilities, phone, insurance, etc.) Itemize below:	Total Costs	% Budgeted to CSBG	Amount Budgeted to CSBG
Insurance (property, general liability)	\$ 125,906.00	1.2%	\$ 1,473.10
Insurance (Vehicles)	\$ 182,827.00	4.6%	\$ 8,410.04
Membership Dues	\$ 10,320.00	31.5%	\$ 3,250.80
Maintenance & Repairs of Equipment	\$ 7,500.00	10.0%	\$ 750.00
Maintenance & Repairs of Vehicles	\$ 83,000.00	1.5%	\$ 1,245.00
Cellular Phones	\$ 59,000.00	1.5%	\$ 885.00
Staff Tuition/Conference Fees/Registration	\$ 3,450.00	100.0%	\$ 3,450.00
Staff Licenses & Dues	\$ 1,000.00	100.0%	\$ 1,000.00
Occupancy Costs Abilene (Lease, Uilties, misc)	\$ 27,000.00	27.0%	\$ 7,290.00
Occupancy Costs Crowell(Lease, Uilties, misc)	\$ 120,787.00	2.2%	\$ 2,657.31
Occupancy Costs Wichita Falls (Lease, Uilties, misc)	\$ 36,100.00	27.0%	\$ 9,747.00
Advertising	\$ 10,000.00	1.0%	\$ 100.00
Fuel and	\$ 50,000.00	5.5%	\$ 2,750.00
Vehicle License & fees	\$ 1,000.00	7.5%	\$ 75.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
Subtotal for Other Items (CSBG):			\$ 43,083.26
Subtotal for Other Items from tables below (CSBG Support for Other Program(s)):			\$ 33,500.00
Total Other Tab			\$ 76,583.26
<p style="color: red; text-align: center;">Note: "TOTAL AMOUNT" must equal "Other" on the "Summary Page 1"</p> <p style="color: red; text-align: center;">Scroll down to view tables on pages 2 to 3 (if needed)!</p>			
CSBG Support For Other Program(s) - List all Programs being supported:			
Program:	CACFP		
Other Budget Categories	Total Costs	% Budgeted to CSBG	Amount Budgeted to CSBG
Food & Non-Food Supplies-Low Income Children	\$ 275,000.00	10%	\$ 27,500.00
			\$ -
Subtotal:			\$ 27,500.00
Enter Next Program			
Program:	SFSP		
Other Budget Categories	Total Costs	% Budgeted to CSBG	Amount Budgeted to CSBG
Food & Non-Food Supplies-Low Income Children	\$ 12,000.00	50%	\$ 6,000.00
			\$ -
Subtotal:			\$ 6,000.00

Client Services - B.7

Subrecipient:	Rolling Plains Management Corporation		
Client Services			
Direct Services to Case Management Clients to Transition into Self-Sufficiency (TSS) or TOP. Subrecipients are encouraged to allocate a reasonable amount of CSBG funds to assist clients transitioning into self-sufficiency. (TSS/TOP allocation % will be auto-populated above the TSS/TOP allocation entered in the cell to the right).	Total Costs	% Budgeted to CSBG	Amount Budgeted to CSBG
	\$485,762.00		
	4.4%		
	\$ 21,500.00	100%	\$ 21,500.00
Subtotal for Direct Services TSS & TOP (CSBG):			\$ 21,500.00
Emergency Assistance/Direct Services to Clients not working towards Self-Sufficiency or TOP (Option to itemize below or group simply as emergency assistance)	Total Costs	% Budgeted to CSBG	Amount Budgeted to CSBG
Emergency Assistance	\$ 2,500.00	100%	\$ 2,500.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
Subtotal for Emergency Assistance/Direct Services to non-TOP (CSBG):			\$ 2,500.00
Total Client Services Tab			\$ 24,000.00

Indirect Costs - B.8

Subrecipient:		Rolling Plains Management Corporation	
Indirect Costs			
Budget Categories			CSBG Amount
Indirect Costs			
%	Base	CSBG Indirect Costs	\$40,666.30
10%	\$406,663.00	\$40,666.30	
Space left blank intentionally			
Subtotal (CSBG):			\$ 40,666.30
Subtotals (Program(s) Supported by CSBG):			\$ -
Total Indirect Costs Tab			\$ 40,666.30

Note: This page "Total Amount" must equal "Indirect Costs" line item on the "Summary Page 1"