

# Board of Directors' Report August 2025 Index

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### **AGENDA**

### **BOARD OF DIRECTORS MEETING**

August 5, 2025 6:30 P.M. Available via Video Conference or in Person at 118 East Donnell, Crowell, Texas

Prior to the opening of the August 5<sup>th</sup> Board of Directors Meeting, a public hearing will be held on:

Proposed Community Action Plan for 2026 and

Proposed Community Action Plan for 2026 and Community Services Block Grant budget for 2026

- 1. Establish quorum, call to order, invocation and introduction
- 2. \*Seat new members and alternates of Board of Directors
- 3. Review and discuss the attendance records of board members (or duly appointed alternates) who have missed three (3) consecutive regularly scheduled board meetings, in accordance with the organization's bylaws. Consider whether grounds exist to proceed with removal.
- 4. Discussion and possible approval of the removal of board members who have missed three (3) consecutive regularly scheduled meetings, after reviewing any statements of legitimate cause submitted by the affected members requesting to retain their seats.
- 5. \*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 3, 2025 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
    - v. Housing Services Overview
    - vi. Energy Assistance

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

#### (Consent Agenda continued)

- vii. Veterans Services
- viii. Weatherization Services
  - ix. Supportive Services Overview
  - x. SHARP Lines Rural Public Transportation
- xi. Community Services
- xii. Child Care Assistance
- xiii. Head Start / Early Head Start / Childcare Overview
- xiv. Head Start / Childcare Enrollment & Attendance by Center
- xv. Head Start / Early Head Start / Childcare Enrollment & Attendance by Center
- xvi. Head Start / Early Head Start / Childcare Meals Served
- xvii. Head Start / Early Head Start Waiting List
- xviii. Head Start Transportation
  - xix. Head Start / Early Head Start Family and Community Partnerships
  - xx. Head Start / Early Head Correspondence
    - 1) Funding Notification & Guidance for Grant No. 06CH012396
    - 2) Notice of Award for Grant No. 06HP000590-02-00
    - 3) Notification of Upcoming Comprehensive Transitional Review (CTR) for Grant Nos. 06CH012396 & 06HP000590 and Classroom Assessment Scoring System for Grant No. 06CH012396

#### xxi. Monitoring reports

- Texas Department of Housing and Community Affairs Monitoring Report of On-Site Review Conducted March 2025 – June 2025 – DOE Contract No. 56240004274, DOE BIL Contract No. 55220004063, LIHEAP Contract No. 81240004111, and HOME Contract Nos. 1003420 and 1003421
- 2) Texas Department of Transportation Quarterly/Financial Monitoring
- 3) Administration for Children & Families, Office of Head Start Program Performance Summary Report for Focus Area One (FA1) Monitoring Review for Grant Nos. 06CH012396 & 06HP000590
- 4) PY25 Child and Adult Food Program Notice of No Findings and Administrative Review Closure
- xxii. Selected Financial Activity by Program
  - 1) Administrative and Unrestricted Funds
  - 2) Child Care/ ISD Partnerships (non-grant funded)
  - 3) Head Start
  - 4) Early Head Start
- xxiii. Credit Card Report
- xxiv. 2025 Customer Satisfaction Survey report
- xxv. 2025 Head Start/Early Head Start Customer Satisfaction Survey report

#### Financial

- 6. Receive report from Finance Committee meeting held on August 5, 2025.
- 7. \*Review, discuss, and approve Audit Report for the year ended November 30, 2024 as prepared by MWH Group, PC.
- 8. \* Review, discuss, and approve Form 990 (Return of Organization Exempt from Income Tax) for the year ended November 30, 2024.

#### Head Start/Early Head Start

- 9. \* Review, discuss, and approve amendment of the Head Start Budget #06CH012396-02 for the grant year 2024 2025.
- 10. \* Review, discuss, and approve Head Start Budget for #06CH012396-03 for the grant year 2025 2026.

#### Agency

- 11. Receive report from Executive Committee meeting held on July 7, 2025.
- 12. \*Review, discuss, and approve the appointment of a replacement Board Chair to serve the remainder of the unexpired term following the recent resignation of Mark Christopher. If the selected individual currently holds another officer position, the Board will also consider and approve the appointment of a board member(s) to fill the resulting vacancy(ies).
- 13. \*Review, discuss and approve actions to address Board Members who have exceeded the allowable number of absences.
- 14. \*Review, discuss, and approve the current agency mission and affirm the alignment of the mission with the agency's programs and services.
- 15. \*Review, discuss, and approve the Strategic Plan for 2025 2028.
- 16. \*Review, discuss and approve the Community Action Plan for 2026 including top 5 needs, performance statement and targets, and community initiatives.
- 17. \*Review, discuss and approve the Community Services Block Grant budget for 2026.
- 18. \*Review, discuss, and approve changes to 2025 Risk Assessment.
- 19. \*Appoint a committee to conduct a performance appraisal of the Executive Director and review the executive director compensation for approval at the October 2025 Board meeting.
- 20. Receive report of agency updates from Executive Director.
- 21. \*Adjourn

# Rolling Plains Management Corporation Public Hearing and Board of Directors Meeting Aug 5, 2025, 6:30 – 9:00 PM (America/Chicago)

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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: August 1, 2025

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



### **BOARD OF DIRECTORS MEETING**

June 3, 2025 6:30 P.M.

# Available via Video Conference or in Person at 118 East Donnell, Crowell, Texas

#### Agenda Item 1 - Establish quorum, call to order, invocation and introduction.

Board Vice-Chair, Ronnie Allen, announced a quorum was present and called the meeting to order. The invocation was given by Jim Novak. Board members, staff, and guests introduced themselves.

#### Agenda Item 2 - \*Seat new members of Board of Directors.

No new members were seated.

# Agenda Item 3 - Discussion of Board Members who have exceeded the absence limit and Board actions to address the issue.

There was a discussion regarding the absence limit and need to maintain attendance to meeting funding requirements. Board Members were encouraged to have an Alternate for when they are unable to attend. Recommendations for Board action will be presented at the August meeting.

# Agenda Item 4 - \*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 Jim Novak and seconded by Josh Wilder. The motion passed unanimously to approve all items on the agenda as follows:

- a. Approval of Minutes of the April 1, 2025 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. Housing Services Overview
  - vi. Energy Assistance
  - vii. Veterans Services
  - viii. Weatherization Services
  - ix. Supportive Services Overview
  - x. SHARP Lines Rural Public Transportation

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#### (Consent Agenda – continued)

- xi. Community Services
- xii. Child Care Assistance
- xiii. Head Start / Early Head Start / Daycare Overview
- xiv. Head Start / Daycare Monthly Enrollment & Attendance by Center
- xv. Early Head Start Monthly Enrollment & Attendance by Center
- xvi. Head Start / Early Head Start / Daycare Meals Served
- xvii. Head Start / Early Head Start Waiting List
- xviii. Head Start Transportation
  - xix. Head Start / Early Head Start Family and Community Partnerships
  - xx. Head Start / Early Head Start Correspondence
    - 1) ACF-OHS-IM-25-04, Expanding Educational Freedom and Opportunities for Families in Head Start Programs
    - 2) Notice of Award, 06CH012396-02-02 Head Start Change of Scope
- xxi. Head Start / Early Head Start Program Reports
  - 1) Head Start/Early Head Start Self-Assessment Report April 2025
- xxii. Monitoring reports
  - 1) Workforce Solutions North Texas Annual Child Care Financial Monitoring Evaluation
  - 2) Workforce Solutions North Texas Annual Program Monitoring Evaluation
- xxiii. Selected Financial Activity by Program
  - 1) Administrative and Unrestricted Funds
  - 2) Child Care/ ISD Partnerships
  - 3) Head Start
  - 4) Early Head Start
- xxiv. Credit Card Report

#### Agency

# Agenda Item 5 – \*Review, discussion and approval of updated Drug and Alcohol Testing Policy.

Amy Wade reviewed the need for an updated Drug and Alcohol Testing Policy. Following review and discussion, a motion was made by Josh Wilder and seconded by Susie Byars to approve the updated Drug and Alcohol Testing Policy. The motion passed unanimously.

# Agenda Item 6 - \*Review, discussion and approval of agency Community Needs Assessment.

Jessica McLain and Mark Halsell presented the results of the agency Community Needs Assessment. Following the review and discussion, a motion was made by Susie Byars and seconded by Phil McCuistion to approve the agency Community Needs Assessment. The motion passed unanimously.

#### Agenda Item 6 - Executive Director's Report

#### a. Head Start updates

Keren Whitney advised the Board that the Head Start Change of Scope had been approved.

Other items discussed - Donna Moore advised the Board that the transit program had received approval for a partnership with Tyson that should increase program income. Mark Halsell advised the Board that the Utility Assistance program would open the application process the following day, the agency had been awarded grants from the Texas Veterans Commission for the following year, and that renovations were continuing in Crowell and Graham.

#### Agenda Item 15 - \*Adjourn

There being no further business, the meeting was adjourned at 7:08 pm by Vice-Chair Ronnie Allen.

Respectfully submitted,

Debra K. Thomas, Executive Director and Secretary to the Board

Name Name	Public	<u>Private</u>	Low-Income	Staff/Guest
Lauren Bush	GoToMeeting			
Mark Christopher	Absent			
Dale Eaton	Absent			
Pam Gosline	Absent			
Rick Hardcastle	GoToMeeting			
Karl Holloway	Absent			
Rusty Stafford	Absent			
Michael Woods	Absent			
Susie Byars		X		
Jim Castagna		X		
Chuck Henderson		Absent		
Phil McCuistion		X		
Jim Novak		X		
Delisa Piper		X		
Robert Webb		Absent		
Josh Wilder		X		
Ronnie Allen			X	
Lisa Henry			X	
Toby Hines			X	
Seth Tabor			GoToMeeting	
Norris Thomas			X	
Tamika Toombs			X	
Annette Walker			X	
Cathy Young			Absent	
Patty Hines				X
Darell Kennon				X
Mark Halsell				X
Jessica McLain				X
Donna Moore				X
Tyler Briggs				X
Wade Davis				X
Amy Wade				X
•				

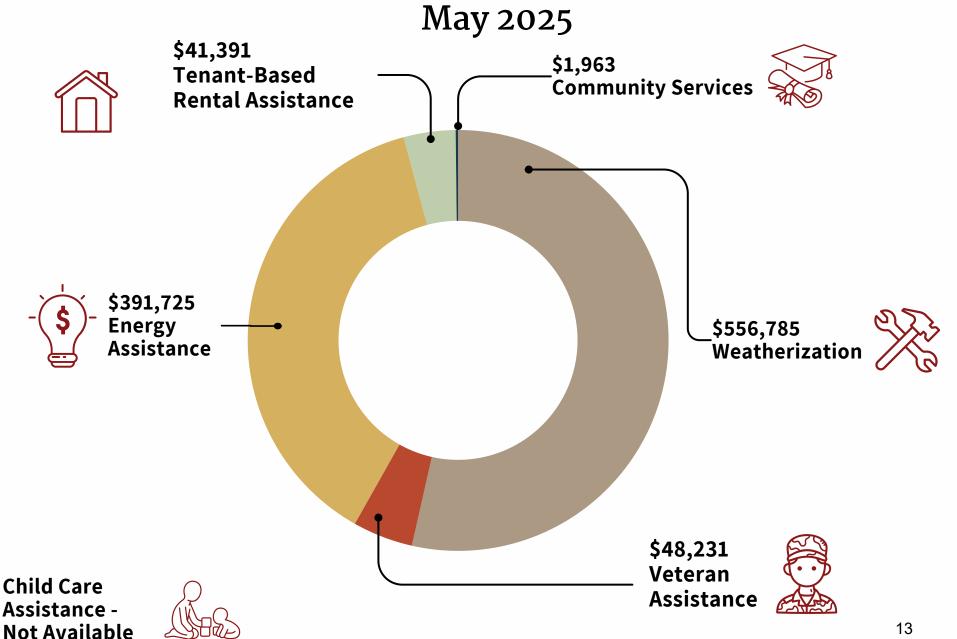
# Rolling Plains Management Corporation Clients Served

Program	People Served in May	People Served YTD	Number of Units Served in May	Units Served YTD	Description of Units
Tenant-Based Rental Assistance (TBRA)	123	143	46	52	Households
Energy Assistance	699	2,551	295	1,308	Households
Veteran Services	181	333	83	151	Households
Weatherization	108	202	67	132	Homes
SHARP Lines Rural Public Transportation	391	811	5,495	28,550	Trips
Community Services	39	44	9	11	Households
Child Care Assistance	,	,			
Head Start	165	178			
Early Head Start	95	116			
Day Care	28	38			

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



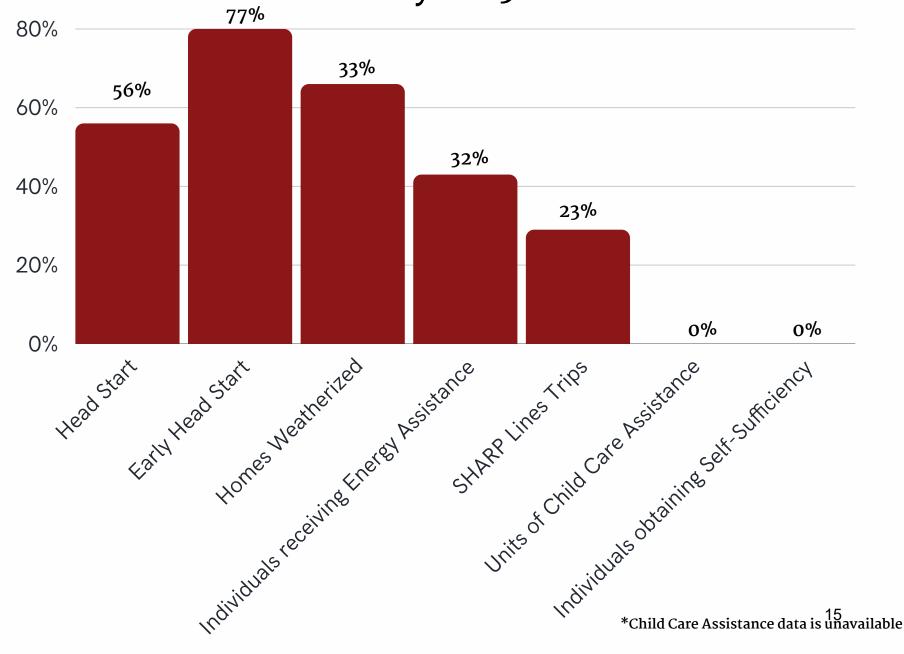
# **Direct Client Services**



# Rolling Plains Management Corporation Direct Client Assistance

Program	Ш	Expended in May		Expended YTD	Pledged/ Projected	Total
Tenant Based Rental Assistance	\$	41,391.00	\$	228,648.00	\$ 179,621.00	\$ 408,269.00
Energy Assistance	\$	391,724.78	\$	1,872,473.96	\$ 753,248.63	\$ 2,625,722.59
Veterans Assistance	\$	48,231.38	\$	193,696.08		\$ 193,696.08
Weatherization	\$	556,785.40	\$	1,029,304.71		\$ 1,029,304.71
Community Services	\$	1,963.64	\$	13,453.85		\$ 13,453.85
Child Care Assistance	\$	-	\$	-		\$ -
TOTAL	\$	1,040,096.20	\$	3,337,576.60	\$ 932,869.63	\$ 4,270,446.23

# Program Performance Report May 2025



Balance Sheet - Entire Agency As of May 31, 2025

#### **Assets**

Current Assets	
Cash (operating accounts)	1,848,925.02
Other Cash Accounts	
Petty cash	600.00
Certificate of Deposit - Interest & Sinking Fund	35,157.48
Certificate of Deposit - Capital Reserve	<u>1,374,494.82</u>
Total Other Cash Accounts	1,410,252.30
Receivables	
Grants receivable	4,093,989.79
Other	<u>202,620.53</u>
Total Receivables	4,296,610.32
Other Assets	
Prepaid expenses	1,640.04
Health Insurance Captial Investment	46,669.00
Inventory	<u>3,191.27</u>
Total Inventories	<u>51,500.31</u>
Total Current Assets	7,607,287.95
Long-term Assets	
Property & Equipment	
Property, Plant & Equipment	18,933,140.69
Land	65,683.81
Software license	13,500.00
Construction in Progress	0.00
Accumulanted depreciation	(6,381,831.18)
Total Property & Equipment	12,630,493.32
Total Assets	<u>20,237,781.27</u>
Liabilities	
Short-term Liabilities	
Accounts Payable	1,397,136.06
Accrued (payroll) liabilities	220,034.91
Other payroll liabilities	(131,094.61)
Loan - Crowell State Bank	0.00
Deferred Revenue	<u>666,111.52</u>
Total Short-term Liabilities	2,152,187.88
Long-term Liabilities	
Loan - USDA	<u>267,607.48</u>
Total Long-term Liabilities	<u>267,607.48</u>
Total Liabilities	2,419,795.36
Net Assets	
Beginning Net Assets	17,787,717.50
Current YTD Net Income	30,268.41
Total Net Assets	17,817,985.91
Total Liabilities and Net Assets	20,237,781.27

Statement of Revenues and Expenditures - Budget to Actual For the period ended May 31, 2025

Percentage of budget expired 50%

		Approved Budget	<u>Actual</u>		% of
		12/1/2024 to	12/1/2024 to	Remainging	Budget
		<u>11/30/25</u>	05/31/25	<u>in Budget</u>	Expended
Operating Revenue		<u>11/30/23</u>	03/31/23	iii baagee	Experiaca
Grant Revenue					
Funding - federal		9,131,458.00	4,693,895.37	4,437,562.63	
Funding - state		9,090,574.00	5,068,083.11	4,022,490.89	
Funding - other		9,983,057.00	5,008,058.40	4,974,998.60	
0	Total Grant Revenue	28,205,089.00	14,770,036.88	13,435,052.12	52%
Contributions		22 500 00	0.00	22 500 00	
Donations (cash)	Takal Cambrila diana	<u>33,500.00</u>	0.00	33,500.00	
Drogram Boyonyo	Total Contributions	33,500.00	0.00	33,500.00	
<u>Program Revenue</u> Medical transportation	n fees	1,080,000.00	314,050.02	765,949.98	29%
Box fares	11663	10,750.00	15,578.00	(4,828.00)	2370
Subscription fares		255,000.00	131,730.00	123,270.00	
Parent fees received		0.00	60.00	(60.00)	
Student Fees		234,975.00	97,954.46	(11.11)	
Daycare fees		<u>145,000.00</u>	61,314.22	83,685.78	
	otal Program Revenue	1,725,725.00	620,686.70	968,017.76	36%
Other Income					
Insurance proceeds		0.00	2,000.00	(2,000.00)	
Sale of vehicles		42,000.00	63,500.00	(21,500.00)	
Cost of property dis	sposed of	0.00	0.00	0.00	
Miscellaneous		300.00	2,000.00	(1,700.00)	
Interest income	Total Other Income	<u>131,275.00</u>	61,093.22	<u>70,181.78</u>	
Total Revenue	rotal Other Income	<u>173,575.00</u> 30,137,889.00	128,593.22 15,519,316.80	44,981.78 14,481,551.66	<u>51%</u>
Total Revenue		30,137,009.00	15,519,510.60	14,401,551.00	<u>J170</u>
<b>Expenditures by Program</b>	1				
Program Services					
Child care assistance		9,527,879.00	4,639,480.43	4,888,398.57	49%
Child development pro	ograms	5,487,903.00	2,797,325.84	2,690,577.16	51%
Transportation		5,465,348.00	3,026,694.79	2,438,653.21	55%
Energy assistance and		5,183,029.00	2,795,002.73	2,388,026.27	54% 60%
Weatherization and ho Total Program Service		<u>2,475,950.00</u> 28,140,109.00	1,482,311.19 14,740,814.98	993,638.81 13,399,294.02	52%
Total Program Service	:5	20,140,109.00	14,740,014.90	13,399,294.02	J270
Supporting Services		1,627,014.00	748,233.41	878,780.59	46%
Total Expenditures		29,767,123.00	15,489,048.39	14,278,074.61	52%
Net Revenue Over Expenditu	ures	370,766.00	30,268.41		

Statement of Functional Expenditures - Budget to Actual For the period ended May 31, 2025

	Approved Budget 12/1/2024 to 11/30/25	Actual 12/1/2024 to 05/31/25	Remaining in Budget	Percent of Total <u>Expended</u>
Expenditures			_	·
Personnel Expenses	7,775,902.00	3,791,860.56	3,984,041.44	24.5%
Fringe Benefits & Other Employee Expenses	2,650,117.00	1,267,452.76	1,382,664.24	8.2%
Direct Client Assistance	13,947,516.00	7,335,873.00	6,611,643.00	47.4%
Other Direct Program Costs	515,257.00	167,841.86	347,415.14	1.1%
Travel	176,174.00	67,975.38	108,198.62	0.4%
Professional Fees	199,458.00	62,096.65	137,361.35	0.4%
Supplies	623,935.00	415,663.03	208,271.97	2.7%
Occupancy	753,753.00	851,827.45	(98,074.45)	5.5%
Maint, Repairs & Lease of Equipment	613,917.00	259,284.93	354,632.07	1.7%
Purchase of equipment	1,300,739.00	872,600.00	428,139.00	5.6%
Purchase of land/buildings	0.00	0.00	0.00	0.0%
Major Renovations	1,130,405.00	357,962.09	772,442.91	2.3%
Interest	12,000.00	6,096.10	5,903.90	0.0%
Miscellaneous	<u>67,950.00</u>	<u>32,514.58</u>	<u>35,435.42</u>	0.2%
Total Expenditures	29,767,123.00	15,489,048.39	14,278,074.61	<u>100.0%</u>

Summary of Grant Activity As of May 31, 2025

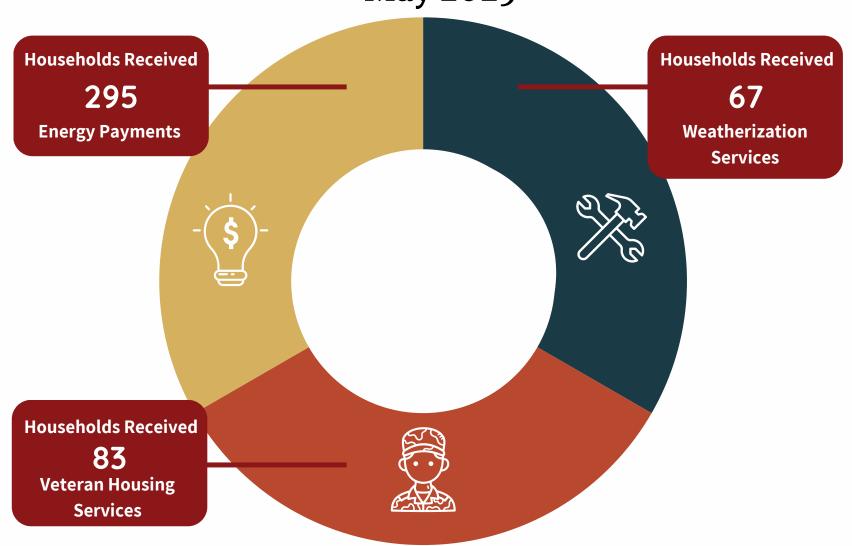
	<u>Program</u>						<u>% of</u>	<u>% of</u>
Cront	Director /	Beginning	Ending		<u>Funding</u> Available	Evnandad	contract	<u>Funding</u>
<u>Grant</u> Child development programs	<u>Contact</u>	<u> Бедіпініід</u>	<u>Enamy</u>		Available	<u>Expended</u>	<u>expired</u>	<u>spent</u>
Head Start	Sarai Meza	12/1/24	11/30/25		\$2,551,602.00	\$1,385,962.35	50%	54%
Early Head Start	Sarai Meza	8/1/24	7/31/25		\$2,534,411.00	\$2,041,176.11	83%	81%
Child and Adult Food Program	Sarai Meza	10/1/24	9/30/25	\$	302,577.85	\$224,882.39	67%	74%
Summer Food Service Program	Sarai Meza	5/1/24	8/31/24	•	777,777	\$6,765.82		
<u>Transportation</u>								
Texas Dept of Transportation	Donna Moore	9/1/23	8/31/25	\$	632,006.00	\$632,006.00	88%	100%
Texas Dept of Transportation	Donna Moore	9/1/24	8/31/25	\$	467,151.00	\$238,336.00	75%	51%
Texas Dept of Transportation	Donna Moore	9/3/24	11/30/25	\$	555,555.00	\$555,555.00	60%	100%
Texas Dept of Transportation	Donna Moore	9/1/24	11/30/25	\$	925,081.00	\$700,592.00	60%	76%
Texas Dept of Transportation	Thomas/Halsell	9/1/23	12/31/24	\$	661,380.00	\$659,657.00	100%	100%
Texas Dept of Transportation	Thomas/Halsell	9/1/24	8/31/25	\$	759,377.00	\$0.00	75%	0%
Texas Dept of Transportation	Thomas/Halsell	9/1/24	8/31/25	\$	221,028.00	\$211,417.00	75%	96%
Texas Dept of Transportation	Donna Moore	2/3/25	3/31/27	\$	938,674.00	\$402,578.00		43%
Texas Dept of Transportation	Thomas/Halsell	9/1/24	9/30/25	\$	301,638.00	\$280,017.00	69%	93%
Texas Dept of Transportation	Donna Moore	7/1/24	5/31/25	\$	71,393.00	\$71,393.00	100%	100%
Texas Dept of Transportation	Donna Moore	10/1/24	6/30/26	\$	271,294.00	\$67,332.00	38%	25%
Texas Dept of Transportation	Donna Moore	9/1/24	8/31/25	\$	570,402.00	\$570,402.00	75%	100%
<b>Energy assistance and commun</b>								
Tx Veterans Comm - General	Marsha Anderson	7/1/24	6/30/25	\$	300,000.00	\$236,584.52	92%	79%
Comprehensive Energy Assistance	Marsha Anderson	1/1/24	12/31/24	\$	181,362.00	\$181,362.00	100%	100%
Comprehensive Energy Assistance	Marsha Anderson	1/1/24	3/31/25	\$	3,975,650.00	\$3,975,650.00	100%	100%
Comprehensive Energy Assistance	Marsha Anderson	1/1/25	12/31/25	\$	3,092,481.00	\$2,064,386.36	42%	67%
Comprehensive Energy Assistance	Marsha Anderson	1/1/25	12/31/25	\$	118,899.00	\$114,128.42	42%	96%
Community Service Block Grant	Jessica McLain	1/1/24	12/31/24	\$	474,448.00	\$474,448.00	100%	100%
Community Service Block Grant	Jessica McLain	1/1/25	12/31/25	\$	234,857.00	\$143,317.51	42%	61%
Community Service Block Grant	Jessica McLain	8/1/24	5/31/25	\$	1,428.00	\$1,428.00		100%
Tenant Based Rental Assistance	Marsha Anderson	12/1/24	11/30/25		As needed	\$231,949.97		
Utility Company Energy Funds	Marsha Anderson	12/1/24	11/30/25	\$	94,949.36	\$64,622.24	NA	19 <sup>68%</sup>

Summary of Grant Activity As of May 31, 2025

<u>Grant</u>	<u>Program</u> <u>Director /</u> <u>Contact</u>	<u>Beginning</u>	<u>Ending</u>		<u>Funding</u> <u>Available</u>	<u> </u>	<b>Expended</b>	% of contract expired	% of Funding spent
Weatherization and home rehal	<u>oilitation</u>								
TVC - Housing 4 Texas Heroes	Lacy Tamplen	7/1/24	6/30/25	\$	300,000.00		\$168,334.51	92%	56%
USDA Housing Preservation Grant	Lacy Tamplen	11/2/23	11/1/24	\$	150,000.00		\$101,937.01	100%	68%
USDA Housing Preservation Grant	Lacy Tamplen	11/2/23	11/1/24	\$	150,000.00		\$11,377.85	100%	8%
Weatherization - DOE	Lacy Tamplen	7/1/24	6/30/25	\$	458,439.00		\$367,716.50	92%	80%
Weatherization - DOE BIL	Lacy Tamplen	7/15/23	6/30/26	\$	3,025,915.00	\$	51,711,454.88	64%	57%
Weatherization - LIHEAP	Lacy Tamplen	1/1/24	12/31/24	\$	470,468.00		\$470,468.00	100%	100%
Weatherization - LIHEAP	Lacy Tamplen	1/1/25	12/31/25	\$	543,196.00		\$263,072.26	42%	48%
Weatherization - ONCOR	Lacy Tamplen	1/1/25	10/31/25	\$	189,000.00		\$0.00	50%	0%
Weatherization - AEP	Lacy Tamplen	1/1/25	10/31/25	\$	60,000.00		\$0.00	50%	0%
Child care assistance									
Child Care Assistance (local match)	Donna Adams	10/1/23	12/31/24		\$585,132.00		\$585,132.00	100%	100%
Child Care Assistance (CPS care)	Donna Adams	9/1/24	8/31/25		\$588,050.00		\$409,755.32	75%	70%
Child Care Assistance (operations/di	re Donna Adams	10/1/24	10/31/25		\$8,025,453.60	\$	4,310,022.26	62%	54%
Child Care Assistance (local match)	Donna Adams	10/1/24	12/31/25		\$579,564.00		\$0.00	53%	0%
Child Care Assistance (quality)	Donna Adams	10/1/24	10/31/25		\$565,244.00		\$305,016.09	62%	54%
Child Care Assistance (quality)	Donna Adams	10/1/24	10/31/25		\$506,128.00		\$300,861.35	62%	59%
Non grant programs					Receipts	Dis	bursements	_Net	
Adminstrative /Unrestricted Funds	Debra Thomas	12/1/23	11/30/24	\$	1,272,897.79	\$	769,217.40		503,680.39
Child Care /ISD Partnership	Sarai Meza	12/1/23	11/30/24	'	159,281.89	\$	338,100.23	•	178,818.34)
Transportation (excluding grants)	Donna Moore	, ,	,,	'	,	'	<b>,</b>	1	332,849.41)
Other								\$	38,255.77
		Net Revenue	Over Expen	ditu	ıres			\$	30,268.41



# Housing Services May 2025



# Rolling Plains Management Corporation Energy Assistance

May 2025

## **Households Served**

# **Direct Client Dollars (\$)**

COUNTY	Households Assisted in May	Households Assisted Year to Date	E	xpended in May		Expended Year to Date		dged through December		kpended and dged through December
ARCHER	1	12	\$	217.28	\$	17,260.15	\$	8,079.05	\$	25,339.20
BAYLOR	14	33	\$	2,344.09	\$	14,401.35	\$	41,304.86	\$	55,706.21
CLAY	1	14	\$	1,225.06	\$	18,861.58	\$	11,880.81	\$	30,742.39
COTTLE	5	20	\$	5,846.70	\$	27,527.30	\$	16,820.58	\$	44,347.88
FOARD	5	29	\$	6,906.77	\$	43,015.36	\$	4,494.71	\$	47,510.07
HARDEMAN	7	51	\$	11,243.29	\$	79,088.02	\$	17,160.34	\$	96,248.36
JACK	2	11	\$	1,366.68	\$	15,093.02	\$	11,723.73	\$	26,816.75
MONTAGUE	4	40	\$	6,344.07	\$	57,898.23	\$	17,409.09	\$	75,307.32
SHACKELFORD	2	5	\$	3,214.70	\$	7,694.29	\$	2,277.63	\$	9,971.92
STEPHENS	4	21	\$	4,772.76	\$	30,931.63	\$	4,252.87	\$	35,184.50
TAYLOR	124	506	\$	183,728.14	\$	773,272.44	\$	233,837.81	\$	1,007,110.25
WICHITA	92	403	\$	123,080.17	\$	559,893.56	\$	294,341.48	\$	854,235.04
WILBARGER	26	129	\$	38,080.68	\$	186,441.61	\$	57,468.96	\$	243,910.57
YOUNG	8	34	\$	3,354.39	\$	41,095.42	\$	32,196.71	\$	73,292.13
TOTAL	295	1308	Ş	391,724.78	•	\$1,872,473.96	Ş	753,248.63	\$2	2,625,722.59

# Rolling Plains Management Corporation Veterans Services

# May 2025

## **Households Served**

# **Direct Client Dollars (\$)**

	Households Receiving Rental/	Households	Households Receiving Home	Total Households				, , , , , , , , , , , , , , , , , , ,	
	Mortgage	<b>Receiving Utility</b>	Modification	Receiving	E	kpended in	Ex	<b>Expended Year</b>	
COUNTY	Assistance	Assistance	Assistance	Assistance		May		to Date	
ARCHER	-	2	1	3	\$	7,563.14	\$	8,738.95	
BAYLOR	-	-	-	-	\$	-	\$	200.00	
BROWN			2	2	\$	13,473.40	\$	13,473.40	
CALLAHAN			-	-	\$	-	\$	-	
CLAY	-	1	-	1	\$	216.77	\$	7,241.66	
COMMANCHE			-	-	\$	-	\$	-	
COTTLE	-	-	-	-	\$	-	\$	-	
EASTLAND			-	-	\$	-	\$	-	
FOARD	-	-	-	-	\$	-	\$	18,322.84	
HARDEMAN	-	1	-	1	\$	194.30	\$	9,533.66	
HASKELL			-	-	\$	-	\$	-	
HOOD			-	-	\$	-	\$	7,933.50	
JACK	-	1	-	1	\$	321.92	\$	447.36	
JONES			-	-	\$	-	\$	-	
KENT			-	-	\$	-	\$	-	
KNOX			-	-	\$	-	\$	-	
MONTAGUE	-	2	-	3	\$	638.39	\$	1,883.67	
PALO PINTO			-	-	\$	-	\$	-	
PARKER			-	-	\$	-	\$	-	
SHACKELFORD	-	-	-	-	\$	-	\$	-	
STEPHENS	-	-	-	-	\$	-	\$	-	
STONEWALL			-	-	\$	-	\$	-	
TAYLOR	10	40	-	45	\$	15,936.12	\$	61,224.78	
THROCKMORTON			-	-	\$	-	\$	-	
WICHITA	4	23	-	26	\$	9,591.66	\$	41,756.55	
WILBARGER	-	1	-	1	\$	295.68	\$	16,164.04	
WISE			-	-	\$	-	\$	4,773.00	
YOUNG	-	-	-	-	\$	-	\$	2,002.67	
TOTAL	14	71	3	83	\$	48,231.38	\$	193,696.08	
Comment:				-					

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# Rolling Plains Management Corporation Weatherization

# May 2025

## **Households Served**

# **Direct Client Dollars (\$)**

<u>COUNTY</u>	Homes Weatherized in May	Homes Weatherized Year to Date	Expended in May	Expended Year to Date	verage C per Hom
ARCHER	-	-	\$ -	\$ -	\$
BAYLOR	-	1	\$ -	\$ 6,006.40	\$ 6,006
BROWN	25	25	\$ 148,542.00	\$ 148,542.00	\$
CALLAHAN	-	-	\$ -	\$ -	\$
CLAY	-	-	\$ -	\$ -	\$
COMANCHE	-	-	\$ -	\$ -	\$
COTTLE	-	-	\$ -	\$ -	\$
EASTLAND	-	1	\$ -	\$ 12,848.00	\$ 12,848
OARD	-	-	\$ -	\$ -	\$
HARDEMAN	-	1	\$ -	\$ 7,994.00	\$ 7,994
HASKELL	-	4	\$ -	\$ 21,342.50	\$ 5,335
100D	-	-	\$ -	\$ -	\$
ACK	-	-	\$ -	\$ -	\$
ONES	-	1	\$ -	\$ 9,266.00	\$ 9,266
(ENT	-	-	\$ -	\$ -	\$
(NOX	-	1	\$ -	\$ 1,053.00	\$ 1,053
MONTAGUE	-	-	\$ -	\$ -	\$
PALO PINTO	-	1	\$ -	\$ 7,213.50	\$ 7,213
PARKER	28	28	\$ 334,519.80	\$ 334,519.80	\$
SHACKELFORD	-	1	\$ -	\$ 2,100.00	\$ 2,100
STEPHENS	-	1	\$ -	\$ 2,616.00	\$ 2,616
STONEWALL	-	-	\$ -	\$ -	\$
TAYLOR	-	8	\$ -	\$ 84,378.50	\$ 10,547
HROCKMORTON	-	-	\$ -	\$ -	\$
VICHITA	1	8	\$ 9,839.00	\$ 80,064.41	\$ 10,008
WILBARGER	-	4	\$ -	\$ 31,148.90	\$ 7,787
WISE	12	45	\$ 54,612.00	\$ 264,432.70	\$ 5,876
OUNG	1	2	\$ 9,272.60	\$ 15,779.00	\$ 7,889
TOTAL	67	132	\$ 556,785.40	\$ 1,029,304.71	\$ 7,797

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# Supportive Services May 2025







\*Child Care Assistance data is unavailable.

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

May 2025

## **Trips Provided**

<u>COUNTY</u>	Trips Provided in the Month of May	Trips Provided YTD
ARCHER	113	459
BAYLOR	755	3,259
CLAY (Medicaid Only)	8	50
COTTLE	125	494
FOARD	74	345
HARDEMAN	245	1,194
JACK	392	2,831
WICHITA	2,212	12,332
WILBARGER	987	4,456
YOUNG	584	3,130
TOTAL	5,495	28,550
Comment:		

# Rolling Plains Management Corporation Community Services

# May 2025

## **Households Served**

# **Direct Client Dollars (\$)**

<u>COUNTY</u>	Households Receiving Rental Assistance	Households Receiving Other Emergency Assistance	Households Receiving Self- Sufficiency Assistance	Total Households Receiving Assistance	E	opended in May	ended Year to Date
ARCHER	-	-	-	-	\$	-	\$ -
BAYLOR	-	-	-	-	\$	-	\$ -
CLAY	-	1	ı	-	\$	-	\$ -
COTTLE	-	-	-	-	\$	-	\$ -
FOARD	-	-	-	-	\$	-	\$ -
HARDEMAN	-	-	1	1	\$	-	\$ 2,696.00
JACK	-	-	-	-	\$	-	\$ -
MONTAGUE	-	-	-	-	\$	-	\$ -
SHACKELFORD	-	-	-	-	\$	-	\$ -
STEPHENS	-	-	-	-	\$	-	\$ -
TAYLOR	-	-	5	5	\$	1,963.64	\$ 5,046.42
WICHITA	-	-	2	2	\$	-	\$ 3,675.20
WILBARGER	-	-	1	1	\$	-	\$ 2,036.23
YOUNG	-	-	-	-	\$	-	\$ -
TOTAL	-	-	9	9	\$	1,963.64	\$ 13,453.85

	Case Management Clients Obtaining Self-Sufficiency										
Households Enrolled in Case Management	Individuals Obtaining Self- Sufficiency	Individuals Obtaing Self- Sufficiency in									
May	May	YTD									
8	_	-									

# Rolling Plains Management Corporation Child Care Assistance

**Operated through: Workforce Solutions North Texas** 

May 2025

## **People Served**

### **Contracted Providers**

<u>COUNTY</u>	Children in Care	Childern in Care	Children on the Wait list at the end of	<u>Licenced</u> <u>Centers</u> TRS Other		Centers Care Home		Registered Child Care Home	
	May	Year to Date	May			TRS Other		TRS	Other
ARCHER									
BAYLOR									
CLAY									
COTTLE									
FOARD									
HARDEMAN									
JACK									
MONTAGUE									
WICHITA									
WILBARGER									
YOUNG									
TOTAL	0	0	0	0	0	0	0	0	0

Comment: Due to software issues, this information is not available at this time.





# Head Start Monthly Report











Health Services	Head Start	Early Head Start
Children received physicals	149	89
Children visit the dentist	93	96
Children received immunizations	156	95



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

	Head Start	Actual	Funded	Attendance
<u>County</u>	<u>Center</u>	Enrollment	Enrollment	ADA %
ARCHER	Archer City Child Development Center	7	17	88%
ARCHER	Charles Finnell Child Dev. Center	3	17	79%
BAYLOR	Seymour Child Development Center	14	17	87%
COTTLE	Paducah Child Development Center	6	15	84%
FOARD	Crowell Child Development Center	5	17	97%
HARDEMAN	Chillicothe Child Development Center	12	17	94%
HARDEMAN	Turner Child Development Center	14	17	91%
KNOX	Knox City Child Development Center	16	34	95%
KNOX	Munday Child Development Center	12	17	87%
WILBARGER	Wilbarger County Preschool	40	54	89%
YOUNG	Graham Child Development Center	11	35	87%
YOUNG	Olney Child Development Center	25	37	90%
TOTAL		465	204	000/
TOTAL		165	294	90%

	Childcare	Actual	Funded	Attendance
County	<u>Center</u>	Enrollment	Enrollment	ADA %
COTTLE	Paducah Child Development Center			
FOARD	Crowell Child Development Center	10		
HARDEMAN	Chillicothe Child Development Center	5		
HARDEMAN	Turner Child Development Center	6		
YOUNG	Olney Child Development Center	7		
TOTAL		28		
COMMENTS:				

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

	Early Head Start	Actual	Funded	Attendance
County	<u>Center</u>	Enrollment	Enrollment	ADA %
ARCHER	Archer City Child Development Center	5	7	92%
ARCHER	Charles Finnell Child Dev. Center	7	7	86%
COTTLE	Paducah Child Development Center	5	7	93%
FOARD	Crowell Child Development Center	4	7	91%
HARDEMAN	Turner Child Development Center	16	22	88%
WILBARGER	Wilbarger County Preschool	47	46	83%
YOUNG	Olney Child Development Center	11	23	82%
TOTAL		95	119	85%

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

## May 2025

#### **Head Start**

			Childre	n Enrolled		Attendance	Meals Served		
County	<u>Center</u>	Total	Free	Reduced	Paid	Total for Month	Breakfast	Lunch	Snack
ARCHER	Archer City Child Development Center	7	7			87	86	84	67
ARCHER	Charles Finnell Child Dev. Center	3	3			38	35	36	0
BAYLOR	Seymour Day Care	14	14			181	178	174	123
COTTLE	Paducah Child Development Center	6	6			81	81	80	73
FOARD	Crowell Child Development Center	5	5			77	2	2	69
HARDEMAN	Chillicothe Child Development Center	12	12			160	0	0	144
HARDEMAN	Turner Child Development Center	14	14			201	200	198	185
KNOX	Knox City Child Development Center								
KNOX	Munday Child Development Center	12	12			93	93	90	69
WILBARGER	Wilbarger County Preschool	40	40			498	481	484	427
YOUNG	Graham Child Development Center	11	11			127	125	113	87
YOUNG	Olney Child Development Center	25	25			315	293	311	278
TOTAL		149	149	0	0	1858	1574	1572	1522

#### Daycare

		Children Enrolled				Attendance	M	Meals Served		
<u>County</u>	<u>Center</u>	Total	Free	Reduced	Paid	Total for Month	Breakfast	Lunch	Snack	
COTTLE	Paducah Child Development Center									
FOARD	Crowell Child Development Center	17	1	2	14	269	67	71	139	
HARDEMAN	Chillicothe Child Development Center	6	5	0	1	76	76	72	62	
HARDEMAN	Turner Child Development Center	8	2	0	6	144	115	118	113	
YOUNG	Olney Child Development Center	10	0	0	10	89	61	62	60	
TOTAL		41	8	2	31	578	319	323	374	

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

## May 2025

### **Early Head Start**

		Children Enrolled			Attendance Total for	Meals Served			
County	<u>Center</u>	Total	Free	Reduced	Paid	Month	Breakfast	Lunch	Snack
ARCHER	Archer City Child Development Center	5	5			85	85	85	81
ARCHER	Charles Finnell Child Dev. Center	7	7			116	105	111	105
COTTLE	Paducah Child Development Center	5	5			93	93	93	93
FOARD	Crowell Child Development Center	4	4			73	72	72	69
HARDEMAN	Turner Child Development Center	16	16			280	274	279	260
WILBARGER	Wilbarger County Preschool	47	47			770	710	754	699
YOUNG	Olney Child Development Center	15	15			140	130	138	132
TOTAL		99	99	0	0	1557	1469	1532	1439
TOTAL FOR ALL PROGRAMS ALL LOCATIONS		289	256	2	31	3993	3362	3427	3335

Comment:

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

# May 2025

#### **Head Start**

	Children on Wait list	I
<u>County</u>	<u>Center</u>	Total
ARCHER	Archer City Child Development Center	3
ARCHER	Charles Finnell Child Dev. Center	0
BAYLOR	Seymour Day Care	0
COTTLE	Paducah Child Development Center	2
FOARD	Crowell Child Development Center	4
HARDEMAN	Chillicothe Child Development Center	2
HARDEMAN	Turner Child Development Center	1
KNOX	Knox City Child Development Center	0
KNOX	Munday Child Development Center	1
WILBARGER	Wilbarger County Preschool	13
YOUNG	Graham Child Development Center	8
YOUNG	Olney Child Development Center	2
TOTAL		36

### **Early Head Start**

Children on Wait list				
County	<u>Center</u>	Total		
ARCHER	Archer City Child Development Center	2		
ARCHER	Charles Finnell Child Dev. Center	3		
COTTLE	Paducah Child Development Center	0		
FOARD	Crowell Child Development Center	0		
HARDEMAN	Chillicothe Child Development Center	6		
HARDEMAN	Turner Child Development Center	5		
WILBARGER	Wilbarger County Preschool	14		
YOUNG	Olney Child Development Center	3		
TOTAL		33		
		_		
TOTAL FOR ALL PROGRAMS ALL LOCATIONS 69				
COMMENTS:	Waitlist as of 6/1/2025.			

# Rolling Plains Management Corporation Head Start Transportation

# May 2025

### **Head Start**

<u>County</u>	<u>Center</u>	Children enrolled in tranportation services			
BAYLOR	Seymour Child Development Center	10			
HARDEMAN	Turner Child Development Center	4			
WILBARGER	Wilbarger County Preschool	21			
YOUNG	Olney Child Development Center	11			
TOTAL		46			

# Rolling Plains Management Corporation Head Start / Early Head Start

Report: Family and Community Partnership

Report Month: May 2025

### **Head Start/Early Head Start**

		Volunteer Hours			
<u>County</u>	<u>Center</u>	Unduplicated Volunteers	Low- Income Hours	Total Hours	
ARCHER	Archer City Child Development Center	0	0	2	
ARCHER	Charles Finnell Child Dev. Center	0	0	3	
BAYLOR	Seymour Child Development Center	10	28	33	
COTTLE	Paducah Child Development Center	0	0	0	
FOARD	Crowell Child Development Center	0	3	7	
HARDEMAN	Chillicothe Child Development Center	0	3	8	
HARDEMAN	Turner Child Development Center	12	15	35	
KNOX	Knox City Child Development Center	0	0	0	
KNOX	Munday Child Development Center	0	7	38	
WILBARGER	Wilbarger County Preschool	14	32	37	
YOUNG	Graham Child Development Center	0	3	4	
YOUNG	Olney Child Development Center	0	2	2	
TOTAL		36	93	169	

Parent Meeting Participants	
2	
3	_
0	_
0	_
3	_
0	
6	
0	
0	
0	
4	
2	
20	

# **May Family Engagement**

#### **Crowell CDC**

The ISD Kindergarten teacher visited to speak with parents about what to expect as their children transition to Kindergarten. This supports smooth transitions to elementary school. It also helps parents feel informed and prepared. The session strengthened family-school connections and empowered families to support their child's next educational step.

#### **Graham CDC**

The ISD Principal was the speaker for the parent meeting this month. She spoke to parents about school hours, transition routines, and key differences families will experience as their children move to elementary school in the fall. This highlights the importance of preparing families for successful transitions. It also supports promoting collaboration between early childhood programs and elementary schools. The session helped build trust, answered family questions, and strengthened the home-school connection as children prepare for Kindergarten.

#### **Seymour CDC**

The center hosted a parent involvement event in celebration of Mother's Day, "Muffins with Moms." This special gathering encouraged positive parent-child relationships through shared time and meaningful interaction. It also created opportunities for families to feel valued and connected. Celebrations like these foster a welcoming environment that encourages continued family participation and engagement in their child's early learning journey.

#### **Charles Finnell CDC**

Charles Finnell, CDC hosted a parent event focused on nutrition, where families learned about the importance of healthy eating habits for both children and adults. This emphasizes promoting child health and well-being through nutrition education and family engagement. By providing families with tools and knowledge to support healthy lifestyles. By equipping parents with practical strategies and information, the center empowered families to make informed choices that benefit their children's growth and long-term development.

#### **Chillicothe CDC**

Chillicothe collaborated with the Kindergarten class to hold a graduation ceremony, where children showcased what they learned through songs, stories, and early math activities encouraging school readiness. The parents were engaging families in their child's education and strengthening partnerships with the local school, helping build a strong foundation for future success.



June 16, 2025

Grant No. 06CH012396

# Dear Head Start Grant Recipient:

Your funding application for the upcoming budget period must be submitted by September 1, 2025. The following table reflects the annual funding and enrollment levels available to apply for:

# Period of Funding: 12/01/2025 - 11/30/2026

Annual Funding	Head Start	<b>Early Head Start</b>
Program Operations	\$2,210,753	\$312,270
Training and Technical Assistance	\$26,236	\$2,343
Total Funding		\$2,551,602

<b>Enrollment Levels</b>	Head Start	Early Head Start
Federal Funded Enrollment	168	15

# **Application Submission Requirements**

The application must be prepared and submitted in accordance with the Head Start Grant Application Instructions with Guidance, Version 4.0 (Application Instructions) for a continuation application. It must be submitted on behalf of the Authorizing Official registered in HSES. Incomplete applications will not be processed.

Application Instructions are available on the homepage and in the 'Resources' section of HSES. Please review the instructions carefully prior to preparing the application.

Funding is contingent upon the availability of federal funds and satisfactory performance under the terms and conditions of the Head Start award. Annual funding levels are subject to change because of Congressional action or program performance and may result in additional funding guidance from the Office of Head Start.

# One-time Program Improvement or Health and Safety Requests

Grant recipients encountering program improvement needs that cannot be supported by the agency budgets or other resources are invited to apply for one-time funding. This funding must be applied for separately through the Supplement or Supplement-Facilities 1303 amendment

type in HSES. Please select the appropriate amendment based on the description.

Requests generally include but are not limited to:

- Facility projects (construction, purchase, or major renovations requiring 1303 applications)
- · Minor repairs and enhancements
- Playground installations or upgrades
- Funding to support transportation needs with investments in buses or other vehicles necessary to operate the program
- Security and surveillance investments to assure maximum safety of children

Requests are prioritized and funded based on funding availability and may require additional time before a final decision.

For questions regarding application instructions or program improvement needs and requests, please use HSES Correspondence. For assistance submitting the application in HSES, contact help@hsesinfo.org or 1-866-771-4737.

Thank you for your cooperation and timely submission of the grant application.

Sincerely,

Office of Head Start

Award# 06HP000590-02-00

FAIN# 06HP000590

Federal Award Date: 07/15/2025

# **Recipient Information**

#### 1. Recipient Name

ROLLING PLAINS MANAGEMENT CORP

PO BOX 490

118 N 1st St

Crowell, TX 79227-0490

NO DATA

# 2. Congressional District of Recipient

3. Payment System Identifier (ID)

1756047309A1

**4. Employer Identification Number (EIN)** 756047309

5. Data Universal Numbering System (DUNS) 621106368

**6. Recipient's Unique Entity Identifier (UEI)**JC2JLAPKQ9T6

#### 7. Project Director or Principal Investigator

Ms. Debra Thomas

**Executive Director** 

debra.thomas@rollingplains.org

940-684-1571

#### 8. Authorized Official

Mr. Mark Christopher

Board Chairman

foardcojudge@gmail.com

(940) 684-1424

#### **Federal Agency Information**

ACF/OHS Region VI Grants Office

#### 9. Awarding Agency Contact Information

Mr. Cameron Pack

Grants Management Specialist

cameron.pack@acf.hhs.gov

202-600-7460

#### 10.Program Official Contact Information

Mrs. Tatia Long

Regional Program Director

Office of Head Start

tatia.long@acf.hhs.gov

2147678825

#### **Federal Award Information**

#### 11. Award Number

06HP000590-02-00

12. Unique Federal Award Identification Number (FAIN)

06HP000590

#### 13. Statutory Authority

42 USC 9801 ET SEO

#### 14. Federal Award Project Title

Early Head Start - Child Care Partnership

#### 15. Assistance Listing Number

03 600

#### 16. Assistance Listing Program Title

Head Start

#### 17. Award Action Type

Non-Competing Continuation

19. Budget Period Start Date

#### 18. Is the Award R&D?

No

# **Summary Federal Award Financial Information**

20. Total Amount of Federal Funds Obligated by this Action	\$2,534,411.00
20a. Direct Cost Amount	\$2,299,149.00
20h Indirect Cost Amount	\$235,262,00

08/01/2025 - End Date 07/31/2026

 21. Authorized Carryover
 \$0.00

 22. Offset
 \$0.00

23. Total Amount of Federal Funds Obligated this budget period

24. Total Approved Cost Sharing or Matching, where applicable \$316,802.00
 25. Total Federal and Non-Federal Approved this Budget Period \$2,851,213.00

**26.** Period of Performance Start Date 08/01/2024 - End Date 07/31/2029

27. Total Amount of the Federal Award including Approved

Cost Sharing or Matching this Period of Performance

\$5,702,425.00

\$0.00

#### 28. Authorized Treatment of Program Income

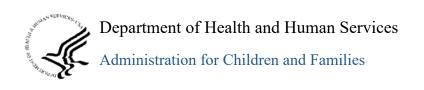
ADDITIONAL COSTS

#### 29. Grants Management Officer - Signature

Ms. Bridget Shea Westfall

Supervisory Grants Management Specialist

#### 30. Remarks



Award# 06HP000590-02-00

FAIN# 06HP000590

Federal Award Date: 07/15/2025

# **Recipient Information**

#### **Recipient Name**

ROLLING PLAINS MANAGEMENT CORP

PO BOX 490

118 N 1st St

Crowell, TX 79227-0490

NO DATA

#### **Congressional District of Recipient**

13

# **Payment Account Number and Type**

1756047309A

**Employer Identification Number (EIN) Data** 

756047309

**Universal Numbering System (DUNS)** 

621106368

Recipient's Unique Entity Identifier (UEI)

JC2JLAPKQ9T6

#### 31. Assistance Type

Discretionary Grant

32. Type of Award

Service

# 33. Approved Budget

(Excludes Direct Assistance)

- I. Financial Assistance from the Federal Awarding Agency Only
- II. Total project costs including grant funds and all other financial participation

1 1
\$1,385,380.00
\$512,196.00
\$1,897,576.00
\$0.00
\$86,550.00
\$7,665.00
\$0.00
\$252,142.00
\$55,216.00
\$2,299,149.00
\$235,262.00
\$2,534,411.00
\$2,534,411.00

# **34. Accounting Classification Codes**

FY-ACCOUNT NO.	DOCUMENT NO.	ADMINISTRATIVE CODE	OBJECT CLASS	ASSISTANCE LISTING	AMT ACTION FINANCIAL ASSISTANCE	APPROPRIATION
5-G064122	06HP00059002	ACFOHS	41.51	93.600	\$2,486,876.00	75-25-1536
5-G064121	06HP00059002	ACFOHS	41.51	93.600	\$47,535.00	75-25-1536

n. Non-Federal Share

\$316,802.00

Award# 06HP000590-02-00

FAIN# 06HP000590

Federal Award Date: 07/15/2025

#### 35. Terms And Conditions

#### STANDARD TERMS

The ACF Standard Terms and Conditions applies to all ACF awards and is located on the <u>Award</u> <u>Terms and Conditions</u> page. The Supplemental Terms and Conditions herein are additional requirements applicable to the program named below.

By acceptance of awards for this program, the recipient agrees to comply with the requirements included in both the *Standard* and *Supplemental Terms and Conditions* for this program.

- 1. The administration of this program is authorized under the Head Start Act, as amended by the Improving Head Start for School Readiness Act of 2007, Public Law 110-134 at <a href="https://eclkc.ohs.acf.hhs.gov/policy/head-start-act">https://eclkc.ohs.acf.hhs.gov/policy/head-start-act</a>.
- 2. The program is codified at 42 U.S.C. 9831 et seq at <a href="https://eclkc.ohs.acf.hhs.gov/policy/head-start-act/sec-636-statement-purpose">https://eclkc.ohs.acf.hhs.gov/policy/head-start-act/sec-636-statement-purpose</a>
- 3. Implementing program regulations are published as the Head Start Program Performance Standards at 45 CFR Parts 1301 to 1305, <a href="https://eclkc.ohs.acf.hhs.gov/policy/45-cfr-chap-xiii">https://eclkc.ohs.acf.hhs.gov/policy/45-cfr-chap-xiii</a>. Additional program guidance is located on the Early Childhood Learning & Knowledge Center (ECLKC), <a href="https://eclkc.ohs.acf.hhs.gov/">https://eclkc.ohs.acf.hhs.gov/</a>. Recipients must act in compliance with the Program Instructions and Information Memoranda. For full text, go to <a href="https://eclkc.ohs.acf.hhs.gov/policy/pi">https://eclkc.ohs.acf.hhs.gov/policy/pi</a> and <a href="https://eclkc.ohs.acf.hhs.gov/policy/jm">https://eclkc.ohs.acf.hhs.gov/policy/jm</a>.
- 4. This award is subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (UAR) for HHS Awards found at 45 CFR Part 75 at <a href="https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75">https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75</a>.
- a. For awards issued before October 1, 2024, HHS adopted from the federalwide UAR 2 CFR 200:
- i. Subpart D Post Federal Award Requirements Closeout at 2 CFR 200.344
- **b. For awards issued on or after October 1, 2024,** per the Federal Register (FR), <u>89 FR 80055</u>, HHS' UAR at 45 CFR Part 75 includes eight (8) regulatory provisions that HHS adopted from the federalwide UAR <u>2 CFR 200</u> This award is subject to the following eight (8) regulatory provisions in 2 CFR 200:
- i. Subpart A Acronyms and Definitions 2 CFR 200.1 "Modified Total Direct Cost (MTDC)
- ii. Subpart D Post Federal Award Requirements Disposition of Equipment at <u>2 CFR 200.313(e)</u>
- iii. Subpart D Post Federal Award Requirements Supplies at 2 CFR 200.314(a)
- iv. Subpart D Post Federal Award Requirements Micro-purchase thresholds at 2 CFR 200.320
- v. Subpart D Post Federal Award Requirements Fixed amount subawards at <u>2 CFR 200.333</u>
- vi. Subpart D Post Federal Award Requirements Closeout at <u>2 CFR 200.344</u>
- vii. Subpart E Cost Principles Indirect Costs De minimis rate at 2 CFR 200.414(f)
- viii. Subpart F Audit Requirements Single Audit at <u>2 CFR 200.501</u>



Award# 06HP000590-02-00 FAIN# 06HP000590

Federal Award Date: 07/15/2025

5. This award is subject to Executive Orders in the Federal Register available at <a href="https://www.federalregister.gov/presidential-documents/executive-orders">https://www.federalregister.gov/presidential-documents/executive-orders</a>

- 6. This award is subject to requirements or limitations in any applicable Appropriations Act available at <a href="https://crsreports.congress.gov/">https://crsreports.congress.gov/</a>.
- 7. This award is subject to the Administrative and National Policy Requirements at <a href="https://www.acf.hhs.gov/grants/administrative-and-national-policy-requirements">https://www.acf.hhs.gov/grants/administrative-and-national-policy-requirements</a>.
- 8. This award is subject to the HHS Grants Policy Statement (HHS GPS).
- **a. For awards issued before October 1, 2024,** this award is subject to the HHS Grants Policy Statement: <a href="https://www.hhs.gov/sites/default/files/grants/grants/policies-regulations/hhsgps107.pdf">https://www.hhs.gov/sites/default/files/grants/grants/grants/policies-regulations/hhsgps107.pdf</a> This includes requirements in Parts I and II. Although consistent with the HHS GPS, any applicable statutory or regulatory requirements, including 45 CFR Part 75, directly apply to this award apart from any coverage in the HHS GPS.
- **b. For awards issued on or after October 1, 2024,** this award is subject to the requirements of the <a href="https://www.hts.gov/grants-contracts/grants/grants-policies-regulations/index.html">https://www.hts.gov/grants-contracts/grants-policies-regulations/index.html</a>. Although consistent with the HHS GPS, any applicable statutory or regulatory requirements, including 45 CFR Part 75, directly apply to this award apart from any coverage in the HHS GPS.

# COST SHARING OR MATCHING (NON-FEDERAL SHARE) OF PROGRAM FUNDING

- 9. Recipients are required to meet a non-federal share of the project cost, in accordance with Section 640(b) of the Head Start Act, 42 U.S.C. § 9835(b). Recipients must provide at least 20 percent of the total approved cost of the project. The total approved cost of the project is the sum of the ACF (federal) share and the non-federal share. The non-federal share may be met by cash or in-kind contributions. Any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the recipient's cost-sharing or matching when such contributions meet all criteria listed in 45 CFR § 75.306.
- 10. The responsible HHS official may approve a waiver of all or a portion of the non-federal match requirement based on a recipient's written application submitted for the budget period and any supporting evidence the responsible HHS official requires. In deciding whether to grant a waiver, the responsible HHS official will consider the circumstances specified at section 640(b) of the Act and whether the recipient made a reasonable effort to comply with the non-federal match requirement.
- a. **Matching Waiver Pursuant to 48 U.S.C. 1469a(d)** Matching requirements (including in-kind contributions) of less than \$200,000 are waived under awards made to the governments of American Samoa, Guam, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands (other than those consolidated under other provisions of 48 U.S.C. 1469) pursuant to 48 U.S.C. 1469a(d). This waiver applies whether the matching required under the award equals or exceeds \$200,000.

#### FINANCIAL REPORTING

11. The OMB approved Financial Reporting form for this program is the Federal Financial Reports (SF-425). This form must be submitted in the Payment Management System (PMS) as described in ACF-PI-OHS-24-01: <a href="https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-ohs-24-01">https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-ohs-24-01</a>.



Award# 06HP000590-02-00 FAIN# 06HP000590

Federal Award Date: 07/15/2025

a. PMS SF-425 Information: https://pms.psc.gov/grant-recipients/ffr-updates.html

- b. For support using PMS, contact your PMS Liaison Accountant: https://pms.psc.gov/find-pms-liaison-accountant.html
- c. Post-Award Reporting Forms and Instructions: <a href="https://www.grants.gov/forms/forms-repository/post-award-reporting-forms">https://www.grants.gov/forms/forms-repository/post-award-reporting-forms</a>
- 12. Obligation Deadline: Funds must be obligated within the budget period established by the Notice of Award (NoA) on Line 19. If funds cannot be obligated within the established budget period, recipients may apply to carryover the balance or for a no-cost extension, as applicable, in Head Start Enterprise System (HSES) applications. Applications for a carryover balance should be initiated once the actual unobligated balance is known (generally during the period allowed for preparation and submission of the annual Federal Financial Report. Applications for a no-cost extension must be submitted at least 10 calendar days before the end of the period of performance of the award.
- 13. Liquidation Deadline:
- a. Recipients must liquidate all financial obligations incurred under the Federal award no later than 90 calendar days after the end date of the budget period, except for the final budget period, unless the Federal awarding agency or pass-through entity authorizes an extension,
- b. During the final budget period within a period of performance recipients must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance unless the Federal awarding agency or pass-through entity authorizes an extension. Any funds not expended by this timeframe must be returned to the U.S. Department of Health and Human Services.

#### PROGRAM REPORTING

- 14. The OMB approved Program Report form for this program is the Head Start Program Information Report (PIR, OMB Control No. 0970-0427). All grant recipients and sub-recipients are required to submit a PIR for Head Start and Early Head Start programs annually. PIR submissions are only accepted electronically using the Head Start Enterprise System (HSES).
- a. PIR guidance, reference materials, change highlights and frequently asked questions are available at: <a href="http://eclkc.ohs.acf.hhs.gov/pir">http://eclkc.ohs.acf.hhs.gov/pir</a>.
- b. For assistance and/or support contact the HSES help desk at help@hsesinfo.org

#### PROPERTY REPORTING

- 15. This award is subject to the Property Related T&Cs found at <a href="https://www.acf.hhs.gov/grants/manage-grant/grant-award/property-terms">https://www.acf.hhs.gov/grants/manage-grant/grant-award/property-terms</a>.
- 16. The OMB approved property reporting is the following:
- a. <u>Real Property Reports (SF-429s)</u>. The SF-429 Real Property forms are applicable to this program and must be submitted as described in ACF-PI-HS-17-03: <a href="https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-hs-17-03">https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-hs-17-03</a>.
- i. For assistance accessing the SF-429: https://home.grantsolutions.gov/home/recipient-oldc-training-

Award# 06HP000590-02-00 FAIN# 06HP000590

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#### resources/

ii. For assistance completing the SF-429s, please contact OGM-RealProperty429@acf.hhs.gov

iii. Under 45 CFR §75.323, all real property, equipment, and intangible property acquired or improved with ACF funds must be held in trust by the non-federal entity as trustee for the beneficiaries of the project or program under which the property was acquired or improved. Post-award requirements of Part 1303 must be met and the federal interest resulting from purchase, construction and major renovation activities must be protecting by filing or posting a notice of federal interest as required by 45 CFR §1303.46 - §1303.49.

- b. <u>Tangible Property Report (SF-428s)</u>. The SF-428-B Tangible Personal Property Report -Final Report must be submitted as described in ACF-PI-OHS-24-01: <a href="https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-ohs-24-01">https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-ohs-24-01</a>. The SF-428-C Tangible Personal Property Report Disposition Request/Report must be submitted as described in the Tangible Personal Property Guidance: <a href="https://www.acf.hhs.gov/grants/manage-grant/property/tangible-property#book">https://www.acf.hhs.gov/grants/manage-grant/property/tangible-property#book</a> content 0
- i. The fillable SF-428 forms must be completed and uploaded in the Grant Notes section of GS. The Category Type of the Grant Note is Tangible Personal Property Report (SF-428).
- ii. Downloadable version of fillable SF-428: <a href="https://www.grants.gov/forms/forms-repository/post-award-reporting-forms">https://www.grants.gov/forms/forms-repository/post-award-reporting-forms</a>
- iii. GS User Guide: Grant Notes: Microsoft Word User Guide Recipient Grants List and Details GRANTS LIST .docx (grantsolutions.gov) and Quick Sheet: Grant Notes (grantsolutions.gov)

# EFFECTIVE PERIOD

17. These program-specific *Supplemental Terms and Conditions* are effective on the date shown in the top right of the page and will remain in effect until updated. They will be updated and reissued only as needed whenever a new program-specific statute, regulation or other requirement is enacted or whenever any of the applicable existing Federal statutes, regulations, policies, procedures or restrictions is amended, revised, altered, or repealed. These program-specific *Supplemental Terms and Conditions* are applicable to your award when they have been incorporated by reference in your Notice of Award or subsequent award amendments.

## POINTS OF CONTACT

18. Points of contact for additional information or questions concerning either the operation of the program or related financial matters can be found in the Head Start Enterprise System (HSES).

#### AWARD PAYMENT

19. This award will be paid through the Department of Health and Human Services, Payment Management Services, operating under the Program Support Center (PSC). The PSC provides automated award payment and cash management services from awards issued by Federal Government Awarding Agencies through the centralized payment system, Payment Management System (PMS). For more detailed information on payment through PMS, go to <a href="https://pms.psc.gov/">https://pms.psc.gov/</a>. Drawing funds from PMS indicates acceptance and agreement to the T&Cs of the award.

#### UNIQUE ENTITY IDENTIFIER (UEI) NOTICE



Award# 06HP000590-02-00 FAIN# 06HP000590

Federal Award Date: 07/15/2025

20. All applicants and recipients must have an active System for Award Management (SAM) registration and UEI issued. ACF recommends that organizations start the renewal process at least 30 days prior to expiration to avoid delays in federal funding. Entities can search for help at <a href="Federal Service Desk">Federal Service Desk</a> (FSD) any time or request help from an FSD agent Monday–Friday 8 a.m. to 8 p.m. ET at <a href="https://www.fsd.gov/gsafsd\_sp">https://www.fsd.gov/gsafsd\_sp</a> This award is subject to requirements as set forth in 2 CFR 25.110.

# **AWARD ATTACHMENTS**

# **ROLLING PLAINS MANAGEMENT CORP**

06HP000590-02-00

1. Remarks

# 30. REMARKS (Continued from previous page)

Under Section 638 of the Head Start Act, this action awards Rolling Plains Management Corporation funds for the budget period of 08/01/2025-07/31/2026 within the project period of 08/01/2024-07/31/2029 for the operation of an Early Head Start program in the designated service area.

The projected annual levels for this period are \$2,486,876 for operations and \$47,535 for training and technical assistance.

Early Head Start population: 119 infants and toddlers.

Designated Early Head Start service area(s): Archer, Cottle, Foard, Hardeman, Wilbarger, Young, Texas.

Approved program option(s) for the Early Head Start program: Center-based.

This grant is subject to the requirements included in Attachment 1.

This action approves a waiver of the non-federal match requirement. This action reduces the amount of matching funds from \$633,603 to \$316,802 for the 08/01/2025-07/31/2026 budget period.

This action approves the grantee agency to serve medically underserved areas in accordance with Sec. 645 [U.S.C. 9840] (a) (A) - (D) of the Head Start Act for the following counties: Cottle, Foard, and Hardeman, Texas. These Communities meet the following requirements: a population of 1,000 or less individuals, have no other preschool programs, and are in a medically underserved and health professional shortage area. This designation allows your agency to enroll over-income children within these communities, not to exceed 50% of the funded enrollment. This information must be submitted and approved each Program Year with the refunding application.

#### **Attachment 1**

Award Number: 06HP000590/02

**Recipient Organization: Rolling Plains Management Corporation** 

This grant is subject to Section 644(b) of the Head Start Act and 45 C.F.R. § 1303.5 limiting development and administrative costs to a maximum of 15 percent of the total costs of the program, including the non-federal match contribution of such costs. The requirements for the limitation of 15 percent for development and administrative costs apply to the budget period unless a waiver is approved. Any request for a waiver of the limitation on development and administrative costs that meets the conditions under 45 C.F.R. § 1303.5 must be submitted in advance of the end of the budget period. Any waiver request submitted after the expiration of the project period will not be considered.

The HHS Uniform Administrative Requirements (see 45 C.F.R. § 75.308(c)(1)(ii)) provide the authority to ACF to approve key staff of Head Start grant recipients. For the purposes of this grant, key staff is defined as the Head Start Director or person carrying out the duties of the Head Start Director if not under that title and the Chief Executive Officer, Executive Director and/or Chief Fiscal Officer if any of those positions is funded, either directly or through indirect cost recovery, more than 50 percent with Head Start funds.

Section 653 of the Head Start Act prohibits the use of any federal funds, including Head Start grant funds, to pay any portion of the compensation of an individual employed by a Head Start agency if that individual's compensation exceeds the rate payable for Level II of the Executive Schedule.

Prior written approval must be obtained for the purchase of equipment and other capital expenditures as described in 45 C.F.R. § 75.439(a). Prior written approval must also be obtained under 45 C.F.R. § 75.439(b)(3) and 45 C.F.R. Part 1303 Subpart E - Facilities to use Head Start grant funds for the initial or ongoing purchase, construction, and major renovation of facilities. No Head Start grant funds may be used toward the payment of one-time expenses, principal and interest for the acquisition, construction or major renovation of a facility without prior written approval of the Administration for Children and Families.

July 18, 2025

Rolling Plains Management Corporation

Dear Grant Recipient,

While the Office of Head Start (OHS) awaits publication of the FY26 Monitoring Information Memorandum (IM), we are sharing critical information now to support your program's planning and preparation. This letter confirms that your agency will receive a monitoring review in Fiscal Year 2026 (FY26).

The forthcoming IM will outline a new monitoring framework that replaces the previous Focus Area 1 and Focus Area 2 reviews. These updates are designed to align with administration priorities, streamline tools, reduce burden on grant recipients, and ensure a balanced focus across key areas of program performance.

Your program will receive the Comprehensive Transitional Review (CTR) in FY26. To minimize burden on programs that already received a Focus Area 1 (FA1) review, OHS has developed a Comprehensive Transitional Review for FY26. This transitional review serves as a bridge between the previous and new monitoring structures, building on information gathered during the FA1 review while incorporating essential elements of the updated FY26 monitoring approach. This review will be conducted through a hybrid combination of virtual and onsite activities and fulfills the OHS monitoring requirements as mandated under the Head Start Act §641A(c).

In addition, your program will receive a Classroom Assessment Scoring System (CLASS®) Review in FY26. The Classroom Assessment Scoring System (CLASS®) Review continues in FY26, with updated delivery options.

You will receive additional information regarding your reviews, including the assigned Review Lead and review dates, approximately 45 days prior to each event.

Please note: OHS is strictly regulating scheduled reviews and will not approve changes to review dates.

**Monitoring Reviews for FY26** 

06CH012396 06HP000590	Comprehensive Transitional Review (CTR)
06CH012396	Classroom Assessment Scoring System (CLASS®)

For FY26, CLASS® monitoring reviews will default to the Video Review approach, where grant recipients self-record and submit their own videos for observation. Programs may request approval for an On-site Review, conducted by a certified CLASS® observer, if specific circumstances make video submission unfeasible. For more information, OHS will provide an overview of the FY26 AIAN CLASS® Monitoring Review on **Monday, August 4, 2025.** Register using the link below.

# FY26 CLASS® Information Webinar –1:30 PM ET Registration Link:

https://events.zoom.us/ev/AheuucXWvtqrgGg1Kgriw27PWJekfhVsDYEw-YNjX7nrGSmps5sI~AiB0JmP898j9p1zDLwH9Q6jrr8PZU1f66dO-JDV4uN8Evu2L7Dl5WqiR3A

For additional resources regarding OHS FY26 Monitoring, please see below:

- FY26 Monitoring Information Memorandum (once published) can be found here: https://headstart.gov/policy/im
- Head Start Monitoring at https://headstart.gov/federal-monitoring
- Aligned Monitoring System Virtual Expo at https://onlinexperiences.com/Launch/Event.htm?ShowKey=177031

Please contact the OHS Monitoring Team with any questions.

Sincerely,

OHS Monitoring Team ohsmonitoring@dlhcorp.com 1-800-518-1932 (option 2)



# TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

www.tdhca.texas.gov

Greg Abbott GOVERNOR BOARD MEMBERS
Leo Vasquez, Chair
Kenny Marchant, Vice Chair
Anna Maria Farías, Member
Holland Harper, Member
Ajay Thomas, Member

June 11, 2025

Debra Thomas
Executive Director/NCRI
Rolling Plains Management Corporation
Crowell, TX

Email: debra.thomas@rollingplains.org

RE: MONITORING REPORT OF ONSITE REVIEW CONDUCTED MARCH 2025-June 2025

DOE CONTRACT NO. 56240004274, DOE\_BIL CONTRACT NO. 55220004063, LIHEAP CONTRACT NO. 81240004111, AND HOME CONTRACT NOS. 1003420 AND 1003421

#### Dear Debra 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 documents were requested and reviewed along with other requirements of the programs. The following report details the findings identified during the review and requires corrective action. Please provide all requested documentation no later than 7/11/2025.

If Rolling Plains Management Corporation applies for funding from the Department a Previous Participation review will be conducted. The findings noted in this report, as well as the timeliness and effectiveness of the corrective action provided will be taken into consideration and reported to the Department's Executive Award Review Advisory Committee (EARAC). Therefore, if you do not agree with the findings in this letter or require additional time to correct the matter, please contact me, prior to the corrective action deadline.

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 review, please feel free to contact Andrea Glienke via email at andrea.glienke@tdhca.texas.gov.

Sincerely,

Earnest L. Hunt

Director of Subrecipient Monitoring

ENEXT & HINT

AG cc:

Michael De Young, Director of Community Affairs
CA - Community Affairs Training and Technical Assistance
Mark Halsell, Deputy Director
Lacy Tamplen, WAP Director
Keren Whitney, Finance
Marsha Anderson, Community Services Director
Josafat Saldivar, Interim Finance Director



# **<u>Finding 1: Inadequate Final Inspections</u>** (DOE, DOE BIL, LIHEAP)

(repeat issue)

Physical inspection of eight (8) Rolling Plains Management (RPMC) weatherized units revealed all eight (8) units require a return to correct multiple measures not meeting minimum program requirements.

Prior to this report RPMC completed returns for corrective actions for measures in eight (8) of the units inspected. Table #1 below details the measures where insufficient verification was submitted during the returns, measures not supported by the program and measure costs removed from the project.

TABLE #1

Job No.	Funding		Issue		Disposition
			orted Lead Safe Procedures indicated on E	BWR	
253	DOE BIL	\$528.00 LIHEAP H&S		Pending	
S. Brown	LIHEAP	Incidental Carpentry for Blower Door test charged to BWR \$53.00 LIHEAP M/L		Reimbursement	
		Measures M/L	expenditures indicated as removed from D	OOE BIL	
		68 LFT	1X6 Door Trim (front & back)	\$187.00	
		4 EA.	1X2 Patch (old attic hatch, behind cabinet in LR, @ gas WH valve)	\$180.00	
		2 EA.	2X4 Patch (WH ceiling & floor)	\$120.00	
		1 EA.	1/2 Plywood (WH door)	\$90.00	
		1 EA.	Incidental Carpentry (move furniture)	\$50.00	Pending
		2 EA.	2X4 Studs (WH closet)	\$22.50	Moved to Alt Funding
		15 LFT	1X2 Trim (WH door)	\$30.00	Pending
82 L. Medina	DOE BIL LIHEAP	6 EA.	1X1 Patch (behind dish washer, back bdr., kit. wall plug)	\$230.00	Reimbursement Verification
		1 EA.	4X4 Patch (wall front bdr.)	\$60.00	
		5 LFT	1/2 X 6 Base Trim	\$12.50	
		4 EA.	2X4 Studs (in wall behind stove)	\$60.00	
		88 EA.	Latex Caulk	\$1,056.00	
		Total		\$2,098.00	
		Measures of H&S	expenditures indicated as removed from D	OOE BIL	
		1 EA.	Lead Safe	\$450.00	
			expenditures indicated as removed from P ontract M/L	Y24	Pending Reimbursement
		43	1/2 Sheetrock	\$3,010.00	By Check
84 H.	DOE BIL	Missing verification attic insulation for mobile home is dense pack with 100% coverage, no support was submitted			Unresolved
Cranford	LIHEAP	Non-supported Incidental Carpentry to move furniture charged		Pending	
Clainoid				Reimbursement	
174	Needed to address furnace flue blocking,  DOE BIL  Needed to address furnace flue blocking,  Furnace flue is now blocked although the newly installed				
L. Alt.		Furnace flue is now blocked although the newly installed double wall flue pipe does not appear to extend heigh enough		Unresolved	
Elizindo	Elizindo Funds double wan true pipe does not appear to extend heigh enough to ensure flue gases won't enter a gable vent within a few feet.				
366			orted Incidental Carpentry to move furnitu		Pending
D. Carlile			S212.00 DOE M&L	Č	Reimbursement

	DOE ALT.	Non-supported Lead Safe Work, \$528.00 DOE H&S	
	Funds		
5522000400	55220004063 DOE BIL Material/Labor Reimbursement		
55220004063 DOE BIL H&S Reimbursement			\$1,200.00
81240004111 LIHEAP Material/Labor Reimbursement			\$3,063.00
81240004111 LIHEAP H&S Reimbursement			\$5,28.00
Total Reim	bursement		\$7,101.00

#### **Required Corrective Action:**

Within the corrective action period Rolling Plains Management Corporation (RPMC) must submit to the Department the following based on the disposition of issues listed in Table #1.

- Unresolved Issues: Pictures or videos clearly showing the installed measure meets program requirements or a requested virtual reinspection.

Measures not shown to meet program requirements will result in disallowed costs requiring reimbursement following the appropriate method listed below,

Measure Costs Pending Reimbursement:

- (A) Open contract (55220004063 DOE BIL) reimbursement requires,
  - I. Update BWR with only installed measures submitted to Compliance,
  - II. Updated GL clearly showing the costs is removed,
  - III. Updated MER showing the reimbursement in the adjustment column.
- (B) Closed contract (81240004111 LIHEAP) reimbursement is required in the form of a check to,

Texas Department of Housing and Community Affairs

221 E. 11th Street,

Austin, TX 78701

Please include:

TDHCA contract number

"Attention Compliance Contract Monitoring"

As a reminder, disallowed cost cannot be reimbursed with federal funds.

(C) Alternative reimbursement process approved by Department program staff.

#### **Finding 2: Missing Adequate Quality Control Inspection**

Review of selected Rolling Plains Management Corporation (RPMC) client files and physical unit inspection of these files revealed the lack of a final inspection aligned with DOE Quality Work Plan (QWP) requirements. The weatherized units were reported as complete with client files containing the signed and dated Building Weatherization Report (BWR) Certification and Quality Control Inspector Final Inspection of DOE Weatherized Unit Certification Form. Both certifications state an inspection was performed, measures were visually inspected and adhere to required program standards and are eligible to be reported as a completed unit.

Physical inspections verified RPMC WAP staff were very capable performing required testing. However, test results were not consistently documented and numerous measure installation deficiencies were identified. Table #1 details the measures that do not align with DOE QWP, NREL JTAs, SWS, 2015 IRC and appropriate DOE Weatherization Program Notices (WPN). Prior to the release of this report, RPMC WAP staff submitted documentation showing some installed measure deficiencies were adequately corrected.

The following lists general deficiencies identified.

- (a.) Thirty-eight (38) returns for Health and Safety measures that could have a direct effect on client health and their safety,
- (b.) Seven (7) returns for measures not justified to be installed through a DOE Priority List,
- (c.) Fifteen (15) requirements which could not be verified during the onsite,

(d.) Thirty-eight (38) additional returns to correct issues which do not meet program requirements.

#### Weatherization Program Notice 22-4

Requires the Subgrantee, or its authorized representative, to perform a final inspection and certify that the work has been completed in accordance with the energy audit procedures required by 10 CFR 440.21, prior to reporting the dwelling unit to DOE as a completed unit. The QWP provides the specificity of the qualifications required of the individual completing the final inspections.

#### 10 CFR 440.16(g)

No dwelling unit may be reported to DOE as completed until all weatherization materials have been installed and the subgrantee, or its authorized representative, has performed a final inspection(s) including any mechanical work performed and certified that the work has been completed in a workmanlike manner and in accordance with the priority determined by the audit procedures required by § 440.21;

# Additional Guideline References

DOE Weatherization Assistance Program Contract

EXHIBIT C, MATERIALS AND WORK STANDARDS

Quality Control Inspector ("QCI") Final Inspection Certification Form

Weatherization Assistance Program - Quality Work Plan

#### **Required Corrective Action:**

Rolling Plains Management Corporation (RPMC) must submit the following.

- 1. At minimum, schedule and attend two IREC accredited training facility classes within the next four months.
- 2. Classes must be focused with Quality Control Inspector Job Task Analysis Section 5.2 Domain II: Postwork Evaluation requirements.
  - a. The first class must/should? focus on 5.2.1 D2-Task 1: Compare work completed in relation to the initial assessment and work scope (Evaluate the work of the EA).
  - b. The second class must/should? focus on 5.2.2 D2-Task 2: Evaluate installed measures for compliance with standards and targets (Evaluate the work of the contractor[s] and/or crew[s]).
  - c. With strong attention to required guidelines from the NREL SWS, SWS-TX Field Guide, 2015 International Residential Code and DOE Weatherization Program Notices requirements.

NOTE: Training must be focused on assessment and post assessment accuracy and just important is-measure installations that align with all program requirements. Continued non-compliance will initially result in questioned costs that could lead to disallowed costs and removal of home reported as-complete.

#### **Concern 1: Inadequate Whole House Assessment Data Collection**

(repeat issue)

Review of nine (9) weatherized unit client files and physical inspections or eight (8), revealed Rolling Plains Management Corporation (RPMC) lacked completely documented whole house assessments. Inconsistent, incomplete and/or missing data with accurate support documentation did not allow an accurate work scope to be generated to meet mandatory Priority List requirements. Issues identified include but not limited to,

- 1. Required installation of Health and Safety devices such as smoke alarms and CO monitors,
- 2. Required attic measures including different attic types, accurate attic dimensions and verification of all existing r-value,
- 3. Accurate attic ventilation calculation,
- 4. Air infiltration measures necessary to meet leakage standards.

**DOE Quality Work Plan Requirements** 

NREL Energy Auditor Job Task Analysis

10 TAC Chapter 6 Subchapter D Rule §6.416

# **Required Corrective Action:**

To be compliant and effective RPMC WAP staff need to review the DOE QWP, NREL SWS, 2015 IRC SWS-TX Field Guide measure requirements, arrange necessary staff training for measure installation specifics and requirements and adjust their processes to ensure all necessary data to generate an accurate and effective work scope is collected. Incomplete or missing assessment documentation does not ensure the client health and safety and that the most effective energy saving measures were installed to maximize energy cost savings.

#### **Concern 2: Inadequate Final Inspection**

(repeat issue)

Physical inspection of eight (8) Rolling Plains Management Corporation (RPMC) weatherized units revealed eight (8) units required a return to correct measures not meeting minimum program requirements. Review of the client files showed both the BWR and QCI inspection certifications stating measures were visually inspected and confirmed as installed correctly. Table #2 below details the measures that were not addressed properly or installed correctly. Prior to this report RPMC arranged virtual return inspections and documentation showing the issues were adequately resolved.

During the review RPMC WAP staff received in depth training for issues identified which should allow WAP staff to ensure these measures are address correctly and meet program requirements in the future.

Table #2

Job No.	Funding	Issue	Disposition	
		All replacement windowpanes were not sealed Attic Hatch was not installed to requirements	Resolved	
		Temperature and pressure (T&P) relief valve & discharge pipe		
		DWH blanket and Pipe Wrap not installed properly,	Closed	
253 S. Brown	DOE BIL LIHEAP	Combustible air vent for the DWH not installed to requirements		
		DWH flue was not blocked according to requirements		
		CO and smoke detectors were not installed to	Resolved	
		requirements		
		Attic ventilation did not meet program requirements		
		Not ASHRAE compliant		
		DWH blanket was not installed according to		
		requirements		
	DOE BIL LIHEAP	Exterior wall damaged on both sides of the house did not		
		allow walls to be insulated according to requirements		
92		Installed attic hatch did not meet requirements	Resolved	
82 L. Medina		Installed attic insulation did not have required depth	Resolved	
L. Medina		rulers		
		Heat sources in attic were not properly blocked		
		Attic ventilation did not meet code		
		Smoke detectors were not installed to requirements		
		Was not ASHRAE compliant	Resolved	
9.4		DWH blanket was not installed according to		
		requirements,	Closed	
84 H.	DOE BIL	WH blanket r-value not labeled as required by SWS		
	LIHEAP	Pipe wrap was incorrectly within 6" of vent hood		
Cranford		Required T&P discharge pipe and pan was not installed and vented according to SWS and IRC	Resolved	

		Total duct leakage of 1862 cfm, WRTO at 110 cfm, duct operating pressure at supply of 141.6 Pa and return cavity of 25.8 Pa difference even though all HVAC ducts were replaced	Resolved
92 N. McBride	DOE BIL	Smoke detectors were not installed to requirements Attic hatch and attic insulation was not installed to requirements Attic ventilation did not meet code	Resolved
		CO and smoke detectors were not installed to requirements  Installed water heater measures required corrective actions,	Resolved
174 L. Elizindo	DOE BIL Alt. Funds	Attic hatch which does not allow attic access and did not meet requirements, even though alternative funds are used for the measures, the measure must meet DOE requirements or modified to do so prior to a QCI inspection.	Closed
		Wall cavity at the bathroom was missing installed dense packed wall insulation,  Was not ASHRAE compliant  Verification of attic ventilation compliance has not been submitted	Resolved
366 D. Carlile	DOE BIL Alt. Funds	CO and smoke detectors were not installed to requirements Incorrectly sealed the WU AC seal in LR Two separate attic hatches were not installed to requirements Attic insulation was not applied according to the SWS	Resolved
		Attic ventilation did not meet code Was not ASHRAE compliant	Resolved
292 L. White	DOE	Had to correct WH, pipe wrap and combustion air to meet SWS  HVAC duct leakage was not within a 10% range of target  Attic ventilation did not meet code  Was not ASHRAE compliant	Resolved
242 M. Morgan	DOE	Installed attic hatch which did not allow attic access nor met SWS  Furnace flue was not correctly blocked in attic  Gas WH installed measures did not meet SWS  Furnace in attic did not have access and a working platform according to the SWS  Attic ventilation did not meet code  Was not ASHRAE compliant	Resolved

10 Code of Federal Regulations Section §440.16 Weatherization Program Notice (WPN) 22-4

DOE Weatherization Assistance Program Contract

EXHIBIT C, Materials and Work Standards

DOE BIL Weatherization Assistance Program Contract

EXHIBIT D, Materials and Work Standards

Quality Control Inspector ("QCI") Final Inspection Certification Form Weatherization Assistance Program - Quality Work Plan

#### **Required Corrective Action:**

Moving forward RPMC WAP staff must use the requirements listed in the Standard Work Specification, 2015 International Residential Code, SWS-TX Field Guide, ASHRAE standards and local codes, which every is most stringent to verify complete and correct measure installation. Additionally, measures installed with DOE funds require a final inspection by a certified Quality Control Inspector and aligned with the DOE Quality Work Plan using published Job Task Analysis (JTA)s.

# **Observations 1: Household Priority Rating (All Programs)**

Review of WAP client files revealed Rolling Plains Management Corporation (RPMC) criteria used to determine household priorities for Vulnerable Population does not align with the current State Plan, 10 TAC Rule §6.307 and 10 TAC Rule §6.406. Specifically, BVCAP presently has Children 6-18, percent of poverty (0%-50%, 51%-75%, 76%-100%, 101%-125%, 126%-2150%), Energy Burden between 6-10.99% and Energy Burden between 0-5.99% included in their household priority determination. However, the State Plan list Elderly, Persons with Disabilities, Families with Young Children, Households with High Energy Burden, and Households with High Energy Consumption as criteria to use for priority determination for low income households who are particularly vulnerable. Moving forward RPMC needs to update their household priority scoring criteria to meet program guidelines.

# **Observation 2: Inaccurate Income Determinations**

A review of nine (9) WAP client files identified two (2) files where income was not calculated according to current program rules. Specifically, RPMC staff did not subtract the cost of insurance from the monthly Social Security benefit. The Department notes that of the miscalculated income, the eligibility of the file was not impacted. Moving forward, RPMC must ensure that the income calculations for each client is compliant with the current program rules. The Department reminds A household's yearly income calculation must be determined using the process outlined in 10 TAC Chapter 6, Subchapter A, Rule §6.4.

# **Observation 3: WAP Production**

Review of historical WAP Performance reporting for RPMC is shown below. RPMC should consistently review and evaluate the WAP production schedules to fully spend the contract by the end of the original contract term.

Contract	% Expended @	Original
	Original Contract	Contract End
	Term	Term
PY21 LIHEAP	20.72%	12/31/21
#81210003426		
PY21 DOE	49.4%	6/30/22
56210003521		
PY22 LIHEAP	49.13%	12/31/22
#81220003618		
PY22 DOE	92.52%	6/30/23
#56220003768		
PY23 LIHEAP	100%	12/31/23
#81230003886		
PY23 DOE	66.37%	6/30/24
#56230004085		
PY24 LIHEAP	100%	12/31/24
#81240004111		
PY24 DOE	0.75%	6/30/25
#56240004274	(reported through	
	January 2025)	

DOE-BIL	66.35%	6/30/26
#55220004063	(reported through	
	January 2025)	

#### **Observation 4: DOE-BIL Benchmarks**

Review of DOE-BIL production showed that RPMC is one of the few Subrecipients who is meeting the contractual production benchmarks. RPMC should consistently review and evaluate the WAP production schedules to meet all applicable benchmarks, and fully spend each WAP contract, DOE, LIHEAP, and DOE-BIL, by the contract by the end of each contract term.

Benchmark	DOE-BIL Units Completed	Units Projected to Be Completed at Benchmark	% Expended
10% of BIL Units Completed @ 25% of Contract Term Expired (April 2024)	40	15	30.38%
25% of BIL Units Completed @ 40% of Contract Term Expired (August 2024)	60	38	42.24%
50% of BIL Units Completed @ 60% of Contract Term Expired (April 2025)	109 (reported through January 2025)	75	66.35% (reported through January 2025)
80% of BIL Units Completed  @ 80% of Contract Term Expired (November 2025)	TBD	120	TBD
100% of BIL Units Completed  @ 100% of Contract Term Expired (June 2026)	TBD	150	TBD

DOE-BIL Contract Term: July 2023 – June 2026

RPMC projects to complete 150 total units with DOE-BIL.

Projected Units Based on most recent completed Production Schedule from RPMC submitted July 2024.

#### Observation 5: Training & Technical Assistance ("T&TA") Expenditures

Review of historical WAP T&TA reporting for RPMC is shown below. RPMC should consistently review and evaluate the available T&TA funds to fully utilize them to further grow and enhance staff experience and knowledge. The Department has noted a trend where Subrecipients who struggle to remain in compliance, meet production expectations, and meet WAP requirements typically do not spend their available T&TA budget.

Contract	T&TA Budget	% of T&TA Funds Expended
PY22 LIHEAP	\$2,000	0%
#81220003618		(moved T&TA budget to direct
		client services)
PY22 DOE	\$25,000	100%
#56220003768		
PY23 LIHEAP	\$2,000	0%
#81230003886		(moved T&TA budget to direct
		client services)
PY23 DOE	\$25,000	100%
#56230004085		
PY24 LIHEAP	\$2,000	100%

#81240004111		(reported through January 2025)
PY24 DOE	\$25,000	0%
#56240004274		(reported through January 2025)
DOE-BIL	\$350,000	12.77%
#55220004063		(reported through January 2025)

RPMC is reminded T&TA expenses for DOE and DOE-BIL must be tracked and submitted to the Department in their annual <u>T&TA Tracking Form</u>. T&TA activity is required to be reported to DOE annually.

# Observation 6: Low Weatherization Readiness Funds ("WRF") Expenditures

Review of WRF expenditures through January 2025 shows that RPMC has spent 0% of the WRF budget; RPMC has \$57,509.00 WRF funds remaining to spend by 6/30/25.



# TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

www.tdhca.texas.gov

Greg Abbott GOVERNOR

BOARD MEMBERS Leo Vasquez, Chair Kenny Marchant, Vice Chair Anna Maria Farías, Member Holland Harper, Member Ajay Thomas, Member

July 28, 2025

Debra Thomas Executive Director/NCRI Rolling Plains Management Corporation Crowell, TX

Email: debra.thomas@rollingplains.org

RE: MONITORING REPORT OF ONSITE REVIEW CONDUCTED MARCH 2025-JUNE 2025

DOE CONTRACT NO. 56240004274, DOE BIL CONTRACT NO. 55220004063, LIHEAP CONTRACT NO. 81240004111, AND HOME CONTRACT NOS. 1003420 AND 1003421

#### Dear Debra Thomas:

The Texas Department of Housing and Community Affairs (the Department) issued a monitoring report on 5/11/2025 for the above-mentioned contracts. A response to the report was received from Rolling Plains Management Corporation on 7/10/2025.

The documentation has been reviewed and the findings have been updated. The attached report details the review of the documentation submitted and status of audit finding resulting in unresolved issues. Corrective action should be submitted to the Department August 11, 2025.

Failure to correct findings may lead to additional sanctions, including referral to the Department's Review Committee for inclusion on the Department's debarment list.

If you have any questions or concerns regarding this review, please feel free to contact me via email at earnest.hunt@tdhca.state.tx.us.

Sincerely,

Earnest L. Hunt

Director of Subrecipient Monitoring

CARPEST & HUNT

AG

Michael De Young, Director of Community Affairs CA - Community Affairs Training and Technical Assistance Mark Halsell, Deputy Director Lacy Tamplen, WAP Director Keren Whitney, Finance Marsha Anderson, Community Services Director



<u>Finding 1: Inadequate Final Inspections</u> (DOE, DOE BIL, LIHEAP) <u>UNRESOLVED</u> (repeat issue) Physical inspection of eight (8) Rolling Plains Management (RPMC) weatherized units revealed all eight (8) units require a return to correct multiple measures not meeting minimum program requirements.

Prior to this report RPMC completed returns for corrective actions for measures in eight (8) of the units inspected. Table #1 below details the measures where insufficient verification was submitted during the returns, measures not supported by the program and measure costs removed from the project.

TABLE #1

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82 L. Medina	DOE BIL LIHEAP	Measures Departmenterimburse updated G Adjustmenter 68 LFT 4 EA. 2 EA. 1 EA. 1 EA. 2 EA. 15 LFT 6 EA. 1 EA. 5 LFT 4 EA. 88 EA. Total Measures Departmenterimburse updated G	expenditures indicated as removed from the Response: No support showing programent such as updated MER Adjusted of L submitted, (June 2025 MER has not not column, July 2025 not in system as control of the Lambda to the Lambda	m DOE BIL M/L ram olumn and hing listed in of 7/22/2025) \$187.00 \$180.00 \$120.00 \$90.00 \$50.00 \$22.50 \$30.00 \$230.00 \$60.00 \$12.50 \$60.00 \$1,056.00 \$2,098.00 m DOE BIL H&S ram olumn and hing listed in	Pending Moved to Alt Funding Pending Reimbursement Verification UNRESOLVED

		Measures expenditures indicated as removed from PY24 LIHEAP contract M/L Department Response: No support showing program reimbursement such as updated MER Adjusted column and updated GL submitted, (June 2025 MER has nothing listed in Adjustment column, July 2025 not in system as of 7/22/2025)  43 1/2 Sheetrock \$3,010.00	Pending Reimbursement By Check UNRESOLVED
	Doe	Missing verification attic insulation for mobile home is dense pack with 100% coverage, no support was submitted.  Department Response: Unsupported file type which does not allow staff to view and open file.	UNRESOLVED
84 H. Cranford	DOE BIL LIHEAP	Non-supported Incidental Carpentry to move furniture charged to BWR, \$750.00 DOE BIL H&S Department Response: No support showing program reimbursement such as updated MER Adjusted column and updated GL submitted, (June 2025 MER has nothing listed in Adjustment column, July 2025 not in system as of 7/22/2025)	Pending Reimbursement UNRESOLVED
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81240004111 LIHEAP H&S Reimbursement Total Paimbursement			\$5,28.00
Total Reimbursement			\$7,101.00

# **Required Corrective Action:**

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- Unresolved Issues: Pictures or videos clearly showing the installed measure meets program requirements or a requested virtual reinspection.

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Texas Department of Housing and Community Affairs

221 E. 11th Street,

Austin, TX 78701

Please include:

TDHCA contract number

"Attention Compliance Contract Monitoring"

As a reminder, disallowed cost cannot be reimbursed with federal funds.

(C) Alternative reimbursement process approved by Department program staff.

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- (b.) Seven (7) returns for measures not justified to be installed through a DOE Priority List,
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Monitoring Report of Onsite Review 7/28/2025 Page 5

#### Additional Guideline References

DOE Weatherization Assistance Program Contract

EXHIBIT C, MATERIALS AND WORK STANDARDS

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Weatherization Assistance Program - Quality Work Plan

#### **Required Corrective Action:**

Rolling Plains Management Corporation (RPMC) must submit the following.

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- 2. Classes must be focused with Quality Control Inspector Job Task Analysis Section 5.2 Domain II: Postwork Evaluation requirements.
  - a. The first class must/should? focus on 5.2.1 D2-Task 1: Compare work completed in relation to the initial assessment and work scope (Evaluate the work of the EA).
  - b. The second class must/should? focus on 5.2.2 D2-Task 2: Evaluate installed measures for compliance with standards and targets (Evaluate the work of the contractor[s] and/or crew[s]).
  - c. With strong attention to required guidelines from the NREL SWS, SWS-TX Field Guide, 2015 International Residential Code and DOE Weatherization Program Notices requirements.

NOTE: Training must be focused on assessment and post assessment accuracy and just important measure installations that align with all program requirements. Continued non-compliance will initially result in questioned costs that could lead to disallowed costs and removal of home reported complete.

Department Response: PO lacks verification training has been scheduled along with the agenda of necessary training subject. Additionally, has this training cost been justified by procurement?



# TEXAS DEPARTMENT OF AGRICULTURE COMMISSIONER SID MILLER

Sent via email on July 31, 2025

Sent to: Mrs. Debra Thomas, Executive Director, <u>debra.thomas@rollingplains.org</u> and Ms. Terra Rodriguez, Staff Accountant, <u>terra.rodriguez@rollingplains.org</u> and Ms. Rebeccas Edwards, Food Service Manager, <u>Rebecca.edwards@rollingplains.org</u> and Mrs. Keren Whitney, Financial Director, <u>keren.whitney@rollingplains.org</u>

Rolling Plains Management Corporation of Baylor, Cottle, Foard, (CE ID #03152)
DBA: Hardeman & Wilbarger Counties
Mrs. Debra Thomas, Executive Director, Ms. Terra Rodriguez, Staff Accountant, Ms. Rebeccas
Edwards, Food Service Manager, and Mrs. Keren Whitney, Financial Director,
118 N 1st St
Crowell, Texas 79227-0490

RE: Program Year (PY) 2025 Child and Adult Care Food Program – Notice of No Findings and Administrative Review Closure

Dear Mrs. Thomas, Ms. Rodriguez, Ms. Edwards, and Mrs. Whitney:

On March 25, 2025, the Texas Department of Agriculture (TDA) conducted an Administrative Review (AR) of Rolling Plains Management Corporation of Baylor, Cottle, Foard, the organization that administers the Child and Adult Care Food Program (CACFP).

The AR included the following:

- An evaluation of CACFP records for the test month of January 2025, and one center review.
- A review of the financial records for PY 2024 (October 1, 2023, to September 30, 2024).

The purpose of the AR was to evaluate whether your organization has been operating according to the applicable federal and state regulations and policies, including Title 7 of the Code of Federal Regulations (CFR) Part 226, and TDA's CACFP Child Care Center (CCC) Handbook.

TDA has determined that you are operating the program in accordance with federal and state rules and regulations, and the review of records did not identify any areas of non-compliance.

Rolling Plains Management Corporation of Baylor, Cottle, Foard's AR is closed as of the date of this notice. No further action is required at this time. TDA appreciates the courtesy and assistance extended during the review process.

PY25 CACFP – Notice of No Findings and Administrative Review Closure Rolling Plains Management Corporation of Baylor, Cottle, Foard, (CE ID #03152) DBA: Hardeman & Wilbarger Counties July 31, 2025 Page 2 of 2

If there are any questions regarding this notice or the review, please feel free to contact Colin Diamond. You can reach them by phone at (404)-524-9963 or via email at <a href="mailto:CDiamond@mslc.com">CDiamond@mslc.com</a>.

Sincerely,

Colin Diamond Senior Manager

Myers and Stauffer

Colin Diamond

cc: Education Service Center, Region IX





# **Quarterly/Financial Monitoring Form**

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 INFORMATION						
Subrecipient: Rolling Plains Management Corporation	1st Qtr. Sep-No	V Onsite	2nd Qtr. Dec-Feb Onsite			
Date: 06/24/25 FY: 2025	⊠ 3rd Qtr. Mar-M	ay 🔀 Onsite	4th Qtr. Jun-Aug Onsite			
List the names and positions of PTN and Subrecipient staff Eric Garcia - PTC Keren Whitney - Director of Finance Nic Gray - Accountant	participating in the quarterly r	nonitoring:				
Summary Results of Quarterly Review: Procedure: Complete the review and document result	ts in the space below.	⊠ Compli	ant			
1) Specify areas of non-compliance documented duri N/A	ing the Quarterly Financial	Monitoring:				
2) Was an IAP issued as a result of this review?	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 and PTC signatures required upon com	pletion of the form.	Ž	06/24/2025			
Subrecipient Representative Name	Subrecipient Represen	ative Signa	ture Date			
Eric Garcia	Eric Ga		6/24/2025			
Eric Garcia PTC Name	Eric Ga PTC Signa		6/24/2025 Date			

# **Form PTN-126**

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PA	RT A	SUBRECIPIENT CON	NSULTATION	
1)	delive	· ·	subrecipient's accounting system, accounting or key personnel, over?   Yes  No If yes, please include the date of the change Verify the signature of authority has been updated, if applicable.	0 ,
Pr	oject (	Status		
<i>For</i> 1)			Il project and answer the following questions.  monthly basis for service expenses (POS , Admin and Operating):  ⊠Yes □	: No, If no explain why?
2)	For ar		g the quarter were billings submitted within 90 days after the billing $oxtimes$ Yes $oxtimes$	g period No, If no explain why?
			I be submitted within 90 days after the billing period ends. For lead plann mum. For billings beyond a 90-day lag time, an IAP should be considered	
3)	Since	the last PTN126, were any	y partial month billings submitted? ☐ Yes ☒ No	
	If yes	, explain the reason:		
4)	admir	n as appropriate? ⊠Y∈	s funded from different fiscal years, is the agency billing against ces ☐ No ☐ N/A ds are not being expensed first?	older funds for operating
5)	the IG	X project status report to assi uct an assessment of the F	prioritize billing against older funds for operating and admin before billing sist with answering question #4.  PGA status to determine if the project is on track. Discuss the rese PM if other actions are needed (such as a revision, amendment	sults with the
	_	•	a follow-up schedule with the agency as necessary.	,
	1	IGX ID Document Name	5310-2023-RPMC-00068	
		PGA expiration date	8/31/2025	
		Burn Rate (Admin, Capital, Operations, Planning)	Final RFR has been submitted for the remaining balance of \$3,177 and before processing the payment. The grant is now fully expended.	d 20% was reviewed
		Delays and Issues	No delays or issues	
		Assessment of the PGA	Grant expended.	

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2	IGX ID Document Name	SEP-2024-RPMC-00024		
	PGA expiration date	5/30/2025 90 Days 60 Days 30 Days		
	Burn Rate (Admin, Capital, Operations, Planning)	Grant is 99% expended. The agency is preparing the final RFR and will be submitting the remaining balance of \$579. 20% has been requested and the agency will upload support documentation in IGX.		
	Delays and Issues	No delays or issues		
	Assessment of the PGA	Waiting on final reimbursement to be submitted and all funds will be expended.		
3	IGX ID Document Name	SEP-2024-RPMC-00029		
	PGA expiration date	8/31/2026 90 Days 60 Days 30 Days		
	Burn Rate (Admin, Capital, Operations, Planning)	Agency has been on track with submitting monthly reimbursements and is 5% expended to date. SEP trips have stayed steady.		
	Delays and Issues	No delays or issues		
	Assessment of the PGA	On track with submitting monthly reimbursements.		
4	IGX ID Document Name	RD-2024-RPMC-00018		
	PGA expiration date	8/31/2025		
	Burn Rate (Admin, Capital, Operations, Planning)	Agency will be submitting an extension as no reimbursements have been submitted as the architect and prime contractor are working on the Crowell facility first before starting the Graham project.		
	Delays and Issues	Waiting on Crowell project to be completed then starting on Graham		
	Assessment of the PGA	Agency will be submitting an extension.		
5	IGX ID Document Name	RD-2024-RPMC-00030		
	PGA expiration date	8/31/2025		
	Burn Rate (Admin, Capital, Operations, Planning)	The majority of the work has been completed such as the concrete for the parking lot and the covered parking. Contractor is waiting on the ADA handrails to be delivered in order to be installed.		
	Delays and Issues	Waiting on handrails to be delivered then installed		
	Assessment of the PGA	Agency is on track and will be submitting a reimbursement.		
6	IGX ID Document Name	5339-R-2024-RPMC-00033		
	PGA expiration date	5/31/2026 90 Days 60 Days 30 Days		
	Burn Rate (Admin, Capital, Operations, Planning)	Amendment has been approved in the TrAMS system to move funds from the Graham project over to the Crowell project due to cost overruns. Waiting on agency to sign amendment in IGX.		
	Delays and Issues	No delays or issues		
	Assessment of the PGA	TrAMS amendment approved and waiting on agency to sign amendment in IGX.		

## **Form PTN-126**

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7	IGX ID Document Name	5311-2024-RPMC-00070	
	PGA expiration date		
	Burn Rate (Admin, Capital, Operations, Planning)	Grant is now 43% expended as the agency is now submitting reimbursements for Operating expenses. Previously, the agency was drawing down Operating funds from an older grant and has not switched to this grant to expend funds.	
	Delays and Issues	No delays or issues	
	Assessment of the PGA	On track with submitting monthly reimbursements.	
8	IGX ID Document Name	STATE-R-2024-RPMC-00117	
	PGA expiration date	8/31/2025	
	Burn Rate (Admin, Capital, Operations, Planning)	Grant is now 96% expended with a remaining balance of \$21,4321 under the Operating ALI Code. Agency will be submitting a final RFR for the remaining balance and will submit 20% support documentation with the RFR.	
	Delays and Issues	No delays or issues	
	Assessment of the PGA	On track with submitting monthly reimbursements.	
9	IGX ID Document Name	5310-2024-RPMC-00143	
	PGA expiration date	9/30/2025	
	Burn Rate (Admin, Capital, Operations, Planning)	Agency is working on an amendment to transfer \$53,270 from Replace Van ALI Code to Acquisition of Support Vehicles ALI Code. Currently, the grant is 11% expended with monthly reimbursements being submitted for MM and Operating.	
	Delays and Issues	No delays or issues	
	Assessment of the PGA	Agency is submitting an amendment to move funds.	
10	IGX ID Document Name	5311-2021-RPMC-00117	
	PGA expiration date		
	Burn Rate (Admin, Capital, Operations, Planning)	Agency submitted a final RFR for the remaining balance of \$84,572 along with 20% support documentation.	
	Delays and Issues	No delays or issues	
	Assessment of the PGA	Grant expended	
11	IGX ID Document Name	5339-D-2025-RPMC-00015	
	PGA expiration date	5/31/2026	
	Burn Rate (Admin, Capital, Operations, Planning)	Grant was fully executed on 5/27/2025. The agency has been working on the procurement of vehicles and will be submitting reimbursements after the vehicles have been delivered	
	Delays and Issues	No delays or issues	
	Assessment of the PGA	Reimbursements will be submitted once the vehicles have been received.	

6) List any competitive procurement (including Coop procurements) that were not initiated within 60 days of execution of the PGA or relevant amendment where a competitive procurement item was added.

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7) Discuss any other agency progress, problems, or concerns.

No issues or problems with any of the active grants. The agency has been on track with submitting monthly reimbursements and initiating procurements. The agency has a history of expending all grant funds and closing grants in a timely manner. Agency is on target with completing their projects.

a) How long has the issue been ongoing and what is the agency's plan to address? (Set an agency follow-up schedule as needed)

Note: This information should be shared with the relevant Program Manager(s) and consider issuing an IAP.

	portable Safety Incidents and Lawsuits
1)	Inquire with the agency if there have been any reportable safety incidents (wrecks, accidents, etc.) in the previous three month period? (TAC 31.48(a)(1))   Yes  No  N/A (Planning or POS Agencies or ICB)
2)	Have there been any lawsuits filed against the subrecipient involving any part of their operation that are supported by federal or State transit grant funds? ☐ Yes ☒ No
	a) If yes, has PTN been notified?
Sin	gle Audit Staus
	What is the status of the subrecipient's single audit? gle audit in progress
	a) N/A, Exemption letter uploaded into IGX on:, or Audit Due Date:08/31/25
	b) Due date for Single Audit:08/31/25
	c) Was single audit submitted by due date?   YES   NO
	i.) If yes, when was the single audit submitted to the following places?    Federal Clearinghouse   IGX   TxDOT Compliance
	ii.) If no, when was subrecipient placed on full documentation due to late single audit?
	Note: Single audits are required if previous fiscal year expenditures exceeded \$1 Million in federal funds or \$1 Million 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 IGX and submitted to singleaudits@txdot.gov and the Federal Audit Clearinghouse at <a href="https://harvester.census.gov/facweb/">https://harvester.census.gov/facweb/</a> .
4)	Is the subrecipient's Administrative section of IGX up-to-date?   ☐ Yes ☐ No
	Subrecipients must ensure that all required documents are uploaded and current within the Administrative Requirements section of IGX. (e.g., Service Profile, civil rights plans, annual audits, indirect cost certificate, asset management, insurance, and signature authority documentation.)
5) N/ <i>A</i>	List any areas where technical assistance is needed:
6)	Were any Requests for Reimbursement (RFRs) processed during this quarter?   ✓ Yes   ✓ No  ✓ (If no. skip Parts B and C below)

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7) Did the

	a. If so, what efforts will be taken to promote DBE or small busines	s?	
3)	For the next quarter, do you anticipate issuing any new solicitation	s or procurable opportunities?	]Yes ⊠No
	Name	Award Amount	DBE SB
	a. If yes, list the DBE name and amount awarded to the DBE:		
	Notes: An award is an agreement with a DBE business to provide supplie "Subcontractor". This includes an existing contract that was awarded additional additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was awarded additional actions as a supplier to the contract that was a supplined to the contract that was a supplier to the contract that was		
2)	For this quarter, did the subrecipient issue any new awards or com	mitments to a DBE or a small bus	
	No procurable opportunities  a. Of those listed in question 1, what efforts did the subrecipient ta	ke to promote DBE or small busin	ess participation?
1)	For this quarter, what procurable opportunities did the subrecipient Note: A procurable opportunity occurs when a subrecipient seeks goods of Office supply procurement could be a procurable opportunity.)		nental entity (i.e.
	sadvantaged Business Enterprises (DBE)	10	State Funds Only
		(If no, then Pa	art C is not applicable.)
/)	over \$2000? (Ex: painting, door repair, roofing)	If yes, then Davis-Bacon may be	e applicable.

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#### PART B. REVIEWING FINANCIAL RECORDS

Procedure:

- For subrecipients that are in financial compliance\*, a minimum of 10% of the total amount reimbursed to the subrecipient must be reviewed and documented for the quarter. One line item per budget category, excluding fleet should be reviewed, if possible. Budget category and line items reviewed should be rotated throughout the year. For RTDs, the Federal/State match PGAs must be reviewed. Billings selected for review will have each budget category billed reviewed (Admin, Operating, and Capital).
- For subrecipients that are not in full financial compliance, a minimum of 20% of the total amount reimbursed to the subrecipient must be reviewed and documented for the quarter. One line item per budget category, excluding fleet should be reviewed, if possible. Budget category and line items reviewed should be rotated throughout the year. For RTDs, the Federal/State match PGAs must be reviewed. Billings selected for review will have each budget category billed reviewed (Admin, Operating, and Capital).

(Ac	lmin, Operating, and Capital).							
	•	ced on full doc, billing monthly, no partial bil	lings, no excessive	lag time – beyond				
90	days)							
1)	What support did the subrecipient su	ubmit with RFRs?		,				
	⊠ General ledger report (Streamline	ed approach)						
	☐ Full documentation (Detailed sou	irce documentation: invoices, canceled che	cks, check registers	s, etc)				
	If the subrecipient was placed or questions below as applicable:	n, or removed from, full documentation durin	g this quarter answ	er the				
	<ul> <li>Date subrecipient requi</li> </ul>	ired to provide Full Documentation with RFF	Rs?	_ N/A				
Date subrecipient removed from Full Documentation? N/A								
2)	Were any final billings processed du	ring the quarter? ⊠Yes □No						
	IGX ID Document Name	IGX RFR Number(s)	Grants close-out process started?					
5310-20	23-RPMC-00068	RFR-2023-RPMC-01819	∑ Yes ☐ No					
☐ Yes ☐ No								
			Yes No					
			Yes No					
			Yes No					
verify co must be	empletion of the project, expenditure of fu	ire due to inactivity during the quarter should hav unds, and completion of all administrative require Il review sample. The grant closeout process in l	ments. Final billings	for closed grants				
3)	In the table below enter the total am	ount paid to subrecipient this quarter.		ı				
	Total Amount Paid to subrecipient							
	this quarter:							
	\$602,969.00							
		•						
4)	Were any RFRs processed this quar	rter for vehicles?   Yes   No						
	If yes, list PGA and RFR Number be	low:						

Amount paid to subrecipient this quarter	\$602,969.00
Total amount paid for vehicles	
Amount eligible for review	\$602,969.00

5)	Select one of the options below relevant to subrecipient financial compliance and sample line item review.	
	Subrecipient in financial compliance: Total amount to review (Total Amount Paid x 10%): Subrecipient not in financial compliance: Total amount to review (Total Amount Paid x 20%):  \$76,153.50\$	
6)	What was the amount reviewed for full documentation RFRs (Refer B-2)?	⊠ N/A
7)	Was a regional coordination or planning grant selected for review? ☐ Yes ☒ No	

**PGAs and Billings Selected for Review:**Procedure: Use the table below to list the IGX ID, IGX RFR Number, and the Billing Amount for billings that have been selected for review during the quarterly monitoring process.

Sample No.	IGX ID.:	IGX RFR #:	Billing Amt:
1	5310-2023-RPMC-00068	RFR-2023-RPMC-01819	\$3,177.00
2	5311-2024-RPMC-00070	RFR-2024-RPMC-01103	\$31,072.00
3	STATE-R-2024-RPMC-00117	RFR-2024-RPMC-01107	\$82,463.00
4	RD-2024-RPMC-00030	RFR-2024-RPMC-01031	\$119,414.00

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PART B-1: GENERAL LEDGER								
Sample Number	er:	1						
IGX ID: 5310-2023-RPM0	C-00068	IGX RFR#:	R-2023-RPMC-01819	Billing Total: \$ 3,177.00	)		Yes ⊠N ⊠Yes □	o No
Expense categories ir	ncluded v	vithin RFR:	Administration	☐ Operating ▷	☑ Capital			
Procedure: Review red	ceipts, ca	ncelled che	cks, expense invoic	es, and other source	document	tation to verify	costs.	
CAPITAL Line Item	n Descript	ion and Amo	ount		Total of Ca Items Rev		2,474.	49
1 Salaries S	\$: 2,4	74.49	2	\$:	3	\$	:	
For the sample re	For the sample reviewed, answer questions below:							/ NO
a) Total dollar amount reviewed for this sample: (Admin + Operating + Capital)						\$ 2,474.	49	
b) Are costs allowed, Note: Overpayments				ust be documented in a	an IAP.		$\boxtimes$	
c) Were purchases pr `Properly authorized'				s made) ernal procedures for au	ıthorizing pı	urchases.		
d) Were any duplicate payments submitted for this reimbursement?								$\boxtimes$
If yes, what was th	e duplica	te payment	for and the amount	paid?				
Note: Overpayments	s that requi	ire a refund o	r refund adjustment m	ust be documented in a	an IAP.			
e) Were costs incurre Note: Overpayments				ust be documented in a	an IAP.			
	on may inc	lude general	ledger reports, salary/	tion? fringe payroll documen ained for program revie				
	cumentatio	on may includ		vidence of electronic pa	ayment, or t	funds		
	oromptly pa om vendor	ay vendors al	nd contractors for goo , late payments, and a	N/A ds or services provided essessed penalties or fe				
i) Did the RFR reviev	wed with t	this sample	include indirect cost	expenses?  Yes	⊠ No (If no, go	to question k.)		
k) Were expenses cha	arged in a	accordance	with agency's Cost /	Allocation Methodolo	gy? (If app	olicable) □ N/A	$\boxtimes$	
I) For the RFR review	ed in this	s sample, wa	as the required local	match percentage(s	s) met?	□ N/A	$\boxtimes$	

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For the sample reviewed, answer questions below: YES / NO 1. How is the local match requirement met? Local funds In-kind contributions (subrecipient or third-party supply or service contribution) ☐ Contract revenue from qualified human service contracts ☐ State funds (there should be a corresponding RFR on the state PGA) Other: \*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 transportationdisadvantaged populations, especially individuals with disabilities, seniors, and people with low incomes. 2. Does source documentation support the amount of reported match for the reviewed RFR? \ \ \ \ N/A All sources of match should be included as support, which may require expanded general ledger or other source documentation. 3. Did the subrecipient demonstrate that fare box revenue was deducted from gross operating expenses to request reimbursement for net expenses? | N/A 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. Note: Overpayments that require a refund or refund adjustment must be documented in an IAP In the space below, please provide any clarifying information relative to the review as well as an explanation for noncompliance.

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PART B-1: GENERAL LED	GER						
Sample Number:	2						
IGX ID: 5311-2024-RPMC-00070	IGX RFR#: RFR-2	2024-RPMC-01103	Full Doc:	Yes ⊠No :Yes ⊠No			
Expense categories included v	vithin RFR:	☑ Administration [	Operating	]Capital			•
Procedure: Review receipts, ca	ancelled check	s, expense invoices,	and other source	documer	ntation to verify	costs.	
ADMIN Line Item Description	and Amount			Total of A		33.93	}
1 Drug & Alcohol S: 3	3.93 2	\$:		3	\$	:	
For the sample reviewed	d, answer q	uestions below:				YES	/ NO
a) Total dollar amount reviewe	d for this samp	ole: (Admin + Operat	ting + Capital)			\$ 33.93	
b) Are costs allowed, necessa Note: Overpayments that requ	•		be documented in a	an IAP.		$\boxtimes$	
c) Were purchases properly au `Properly authorized' means the				ıthorizing p	ourchases.	$\boxtimes$	
d) Were any duplicate paymer	nts submitted for	or this reimbursemer	nt?				$\boxtimes$
If yes, what was the duplicate payment for and the amount paid?							
Note: Overpayments that requ	ire a refund or re	efund adjustment must	be documented in a	an IAP.			
e) Were costs incurred during Note: Overpayments that requ	•		be documented in a	an IAP.			
f) Were reviewed expenses su	• •			4-41 1	-1		
Source documentation may inc and account statements, lease							
g) Were expenses within the F							
Proof of payment documentation disbursement, and must be ret				ayment, or	funds		
h) Were vendors and contract	ors paid in a tir	mely manner? 🔲 N	I/A			$\boxtimes$	
Subrecipients must promptly p payment requests from vendor							
should be reviewed to determine							
i) Did the RFR reviewed with	this sample inc	olude indirect cost ex	xpenses? ⊠ Yes	☐ No	to question k.)		
1. If yes, what is the rate an	d base listed o	n the indirect cost co	ertificate?				
Rate: 15% Base:	MTDC	Note: V	erify current indirect	cost certif	ficate is in IGX.		
j) Was the correct indirect rate The approved indirect rate may certificate.				ne indirect	cost rate		
k) Were expenses charged in a	accordance wit	h agency's Cost Allo	ocation Methodolo	gy? (If ap	plicable)	$\boxtimes$	

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For the sample reviewed, answer questions below:	YES / NO
I) For the RFR reviewed in this sample, was the required local match percentage(s) met?   N/A	
How is the local match requirement met?	
<ul> <li></li></ul>	
Contract revenue from qualified human service contracts	
<ul><li>             ⊠ State funds (there should be a corresponding RFR on the state PGA)         </li><li>             □ Transportation Development Credits         </li></ul>	
Other:	
*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.	
2. Does source documentation support the amount of reported match for the reviewed RFR?   N/A	
All sources of match should be included as support, which may require expanded general ledger or other source documentation.	
3. Did the subrecipient demonstrate that fare box revenue was deducted from gross operating expenses to request reimbursement for net expenses?   N/A	
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.	
Note: Overpayments that require a refund or refund adjustment must be documented in an IAP	
In the space below, please provide any clarifying information relative to the review as well as an explanation compliance.	for non-

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PART B-1: GENERAL LED	GER							
Sample Number:	3							
IGX ID: STATE-R-2024-RPMC-01107 Billing Total: \$ 82,463.00 Full Doc: The property of the prope								
Expense categories included	within RFR:   Administration	⊠ Operating   ☐	Capital					
Procedure: Review receipts, ca	ancelled checks, expense invoid	ces, and other source	documentation to ver	ify costs.				
ADMIN Line Item Description	n and Amount		Total of Admin Line Items Reviewed \$:	0.42				
1 Drug & Alcohol \$:	).42 2	\$:	3	\$:				
OPERATING Line Item Des	scription and Amount		Total of Operating Line Items Reviewed \$:	56.0	9			
1 Drug & Alcohol \$: 5	66.09 2	\$:	3	\$:				
For the sample reviewe	d, answer questions belo	ow:		YES	/ NO			
a) Total dollar amount reviewe	ed for this sample: (Admin + Op	erating + Capital)		\$ 56.51				
b) Are costs allowed, necessal Note: Overpayments that required	ry, and reasonable? ire a refund or refund adjustment n	nust be documented in a	n IAP.	$\boxtimes$				
c) Were purchases properly authorized?   N/A (no purchases made)  Properly authorized' means the subrecipient has followed their internal procedures for authorizing purchases.								
d) Were any duplicate payments submitted for this reimbursement?  If yes, what was the duplicate payment for and the amount paid?								
	ire a refund or refund adjustment n		n IAP.					
	e) Were costs incurred during the grant period?  Note: Overpayments that require a refund or refund adjustment must be documented in an IAP.							
Source documentation may inc	upported with source documents clude general ledger reports, salary drental agreements and must be re	//fringe payroll document						
Proof of payment documentati	RFR supported with proof of pay on may include cancelled checks, e tained for program review and audi	evidence of electronic pa	yment, or funds					
payment requests from vendo	ors paid in a timely manner? [ pay vendors and contractors for goors/contractors, late payments, and line if prompt payment issues exist.			25				
i) Did the RFR reviewed with	this sample include indirect cos	et expenses? X Yes	☐ No (If no, go to question k.	.)				
1. If yes, what is the rate an	d base listed on the indirect cos	st certificate?						
Rate: 15% Base	MTDC	e: Verify current indirect	cost certificate is in IGX					
**	applied to the appropriate alloc only be applied to the approved ba		e indirect cost rate					

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For the sample reviewed, answer questions below:	YES / NO
k) Were expenses charged in accordance with agency's Cost Allocation Methodology? (If applicable)	
I) For the RFR reviewed in this sample, was the required local match percentage(s) met?   N/A	
*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.	
2. Does source documentation support the amount of reported match for the reviewed RFR?   N/A  All sources of match should be included as support, which may require expanded general ledger or other source documentation.	
3. Did the subrecipient demonstrate that fare box revenue was deducted from gross operating expenses to request reimbursement for net expenses?   N/A  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.	
Note: Overpayments that require a refund or refund adjustment must be documented in an IAP	
In the space below, please provide any clarifying information relative to the review as well as an explanation compliance.	for non-

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PART B-1: GENEI								
Sample Numb	oer:	4						
IGX ID: RD-2024-RPMO	C-00030	IGX RFR #:	R-2024-RPMC-01031	Billing Total: \$ 119,414	l.00	<u>_</u>	Yes ⊠N ∐Yes [	lo ☑ No
Expense categories	included v	vithin RFR:	Administration	Operating D	☑ Capital			
Procedure: Review re	eceipts, ca	ancelled che	ecks, expense invoic	es, and other source	docume	ntation to verify	costs.	
CAPITAL Line Ite	m Descript	ion and Am	ount			capital Line eviewed \$:	119,414	1.00
1 Construction	\$: 119	,414.00	2	\$:	3	\$	:	
For the sample <b>i</b>	reviewed	d, answei	questions belo	ow:			YES	/ NO
a) Total dollar amou	nt reviewe	d for this sa	ample: (Admin + Ope	erating + Capital)			\$ 119,4	14.00
b) Are costs allowed Note: Overpayment		-		nust be documented in	an IAP.		$\boxtimes$	
c) Were purchases p `Properly authorized				es made) ternal procedures for ac	uthorizing µ	ourchases.		
·	he duplica	ite payment	for and the amount		an IAP.			
e) Were costs incurr Note: Overpayment	_			nust be documented in	an IAP.		$\boxtimes$	
	tion may ind	lude general	ledger reports, salary	ation? /fringe payroll documer tained for program revi			$\boxtimes$	
	ocumentatio	on may includ		evidence of electronic p	ayment, oi	r funds		
payment requests f	promptly p rom vendoi	ay vendors a rs/contractors	and contractors for god	N/A  nds or services provided  assessed penalties or f				
,				t expenses? 🗌 Yes	(If no, go	o to question k.)		
k) Were expenses ch	narged in a	accordance	with agency's Cost	Allocation Methodolo	ogy? (If ap	pplicable) ⊠ N/A		
l) For the RFR revie	wed in this	s sample, w	as the required loca	I match percentage(s	s) met?	□ N/A		

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For the sample reviewed, answer questions below:	YES / NO
1. How is the local match requirement met?  □ Local funds □ In-kind contributions (subrecipient or third-party supply or service contribution) □ Contract revenue from qualified human service contracts □ State funds (there should be a corresponding RFR on the state PGA) □ Transportation Development Credits □ Other:	
*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.  2. Does source documentation support the amount of reported match for the reviewed RFR?   N/A  All sources of match should be included as support, which may require expanded general ledger or other source documentation.	
3. Did the subrecipient demonstrate that fare box revenue was deducted from gross operating expenses to request reimbursement for net expenses?   N/A  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.  Note: Overpayments that require a refund or refund adjustment must be documented in an IAP	
In the space below, please provide any clarifying information relative to the review as well as an explanation compliance.	for non-

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No

PART C: DAVIS-BACON AND RELATED ACTS MONITORING  Part C is applicable for federally-funded transit capital construction or rehabilitation projects of \$2000 or more. (https://www.dol.gov/agencies/whd/government-contracts/construction)						
IGX ID: RD-2024-RPMC-00030 PGA Name: RD 2501 (05) 076_24						
Sources of Funding: Rural Discretionary	Total fund	s awarded fo	r construction/reha	b \$ 221,0	28.00	
Brief description of this construction/rehab project: ADA upgrades to the Crowell, TX facility along with upgr	ades to ligl	nting, parking	and covered parki	ng.		
List any new labor work categories for this quarter. (List	each indiv	idual categor	/ i.e. painter, plumb	er, roofer	, etc.) [	] N/A
General contract work along with concrete work.						
Review of Subrecipient Davis-Bacon Compliand Procedure: Review the documentation provided by Bacon.		cipient that	demonstrates cor	npliance	with Da	avis-
For the items reviewed, answer questions 1 through 6.						
1) Did the subrecipient document the DOL Wage Determination (Prevailing Wage Rate) for the project?						
2) Did the subrecipient document that contractor payrolls	s were rece	eived weekly?	)		$\boxtimes$	
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 ap	oprentice/tr	ainee records	s? ⊠ 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". Agency is on track with tracking Davis-Bacon and the oversight of the construction project.						
Does the subrecipient have any Davis-Bacon technical a	assistance	needs?				

# **Program Performance Summary Report**

To: Authorizing Official/Board Chairperson

Mr. Mark Christopher
Rolling Plains Management Corporation
118 N. 1st Street
Crowell, TX 79227

From: Responsible HHS Official

Date: 06/05/2025

Tala Hooban

**Deputy Director, Office of Head Start** 

From May 19, 2025 to May 21, 2025, the Administration for Children and Families (ACF) conducted a Focus Area One (FA1) monitoring review of Rolling Plains Management Corporation. This report contains information about the grant recipient's performance and compliance with the requirements of the Head Start Program Performance Standards (HSPPS) or Public Law 110-134, Improving Head Start for School Readiness Act of 2007.

The Office of Head Start (OHS) would like to thank your governing body, policy council, parents, and staff for their engagement in the review process. Based on the information gathered during this review, it has been determined that your program has at least one area of noncompliance.

This report provides you with detailed information in each area where program performance did not meet applicable Head Start Program Performance Standards, laws, regulations, and policy requirements.

Please contact the OHS Oversight Division at ohsmonitoringteam@acf.hhs.gov with any questions or concerns you may have about this report.

# DISTRIBUTION OF THE REPORT

Copies of this report will be distributed to the following:

Ms. Tatia Long, Regional Program Manager

Mrs. Debra Thomas, Chief Executive Officer/Executive Director

Mrs. Sarai Meza, Head Start Director

Mrs. Sarai Meza, Early Head Start Director

# Grant(s) included as part of this review

<b>Grant Recipient Name</b>	Grant Number(s)
Rolling Plains Management Corporation	06CH012396 06HP000590

# **Glossary of Terms**

Term	Definition
Area of Concern (AOC)	An area in which the agency needs to improve performance. This status is considered additional feedback and should be discussed with the agency's Regional Office for possible technical assistance.
Area of Noncompliance (ANC)	An area in which the agency is out of compliance with Federal requirements (including but not limited to the Head Start Act or one or more of the regulations) in one or more areas of performance. This status requires a written timeline of correction and possible technical assistance or guidance from the agency's program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
Deficiency	As defined in the Head Start Act, the term "deficiency" means:
	<ul> <li>(A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves: <ul> <li>(i) a threat to the health, safety, or civil rights of children or staff;</li> <li>(ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations;</li> <li>(iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management;</li> <li>(iv) the misuse of funds received under this subchapter;</li> <li>(v) loss of legal status (as determined by the Secretary) or financial viability, loss of permits, debarment from receiving Federal grants or contracts, or the improper use of Federal funds; or</li> <li>(vi) failure to meet any other Federal or State requirement that the agency has shown an unwillingness or inability to correct, after notice from the Secretary, within the period specified;</li> </ul> </li> <li>(B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or</li> <li>(C) an unresolved area of noncompliance.</li> </ul>

# **How To Read This Report**

The Focus Area One (FA1) report includes the following sections:

- **Program Overview** provides a summary describing the grant recipient.
- **Performance Summary** provides a table view of compliance by Performance Area.
- Review Details provides details on the grant recipient's performance in each Content Area, Performance Area, and Performance Measure. The following icons may be used in this section to describe the grant recipient's performance:

Icon	Description
✓	Compliant (C)
	Area of Concern (AOC)
$\triangle$	Area of Noncompliance (ANC)/ Deficiency (DEF)

# **Program Overview**

Rolling Plains Management Corporation supports residents of eight counties in Texas. The grant recipient is funded to provide Head Start and Early Head Start services to 413 children and their families. Participants are offered a center-based option.

# **Performance Summary**

This section contains an overview of the grant recipient's performance determined through this review. Detailed information can be found in the Review Details section.

Content Area	Performance Area	Grant Number(s)	Review Outcome	Applicable Standards	Timeframe for Correction
Program Design, Management, and Improvement	-	06CH012396 06HP000590	Compliant	-	-
Education and Child Development Services	Qualifications, Professional Development, and Coaching	06HP000590	Area of Concern	-	Follow up with Regional Office for support
Education and Child Development Services	Qualifications, Professional Development, and Coaching	06CH012396 06HP000590	Area of Noncompliance	1302.91(e)(2)(ii)	120 Days
Health Services	Child Health and Oral Health Status and Care	06CH012396 06HP000590	Area of Concern	-	Follow up with Regional

					Office for support
Family and Community Engagement Services	-	06CH012396 06HP000590	Compliant	-	-
Fiscal Infrastructure	-	06CH012396 06HP000590	Compliant	-	-
Eligibility, Recruitment, Selection, Enrollment, and Attendance	-	06CH012396 06HP000590	Compliant	-	-

#### **Review Details**

This section of the report provides details on the grant recipient's performance in each Content Area, Performance Area, and Performance Measure.

- Each Performance Area includes the compliant Performance Measures monitored in this review.
- If there are any findings or Areas of Concern, they will be listed within that Performance Area.

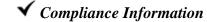


# Program Design, Management, and Improvement

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Program Design and Strategic Planning	С		
Program Governance	С		
Staffing and Staff Member Supports	С		

#### Performance Area: Program Design and Strategic Planning



During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient's program structure and systems are designed to be responsive to community needs and are informed by community strengths and resources.
- The grant recipient has an established process for using data to monitor performance and progress toward goals and to inform continuous improvement.

#### **Performance Area: Program Governance**

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient establishes program governance with sufficient expertise and representation that supports effective program oversight and engagement with families and the community.
- The grant recipient has strategies to support collaboration across program staff members, the governing body, and the policy council to facilitate effective program governance.

## **Performance Area: Staffing and Staff Member Supports**

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient's leadership and management team has clearly defined, manageable roles and responsibilities and the appropriate experience to execute Head Start program operations.
- The grant recipient has a defined approach for ongoing supervision and support of staff members.



# **Education and Child Development Services**

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Curricula, Screening, and Assessment Tools	С		
Teaching Strategies and Learning Environments	С		
Qualifications, Professional  Development, and Coaching		ANC	AOC

#### Performance Area: Curricula, Screening, and Assessment Tools

**✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient uses research-based and culturally appropriate curricula to support child outcomes.
- The grant recipient uses appropriate screening tools to refer children for evaluation as indicated.
- The grant recipient uses appropriate ongoing child assessment tools to support children's progress and to individualize for every child.

#### Performance Area: Teaching Strategies and Learning Environments

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient's staff members identify effective teaching strategies that are responsive to children's needs.
- The grant recipient develops engaging learning environments that promote healthy development for children.

#### Performance Area: Qualifications, Professional Development, and Coaching

**A** Finding Information

Area of Noncompliance - 1302.91(e)(2)(ii)

Summary

Grant Number(s) Cited: 06CH012396; 06HP000590

**Timeframe for Correction:** 120 Days

# Performance Standard

**Regulation Text:** 1302.91 Staff qualifications and competency requirements. (e) Child and family services staff. (2) Head Start Preschool center-based teacher qualification requirements. (ii) As prescribed in section 648A(a)(3)(B) of the Act, a program must ensure all center-based teachers have at least an associate's or bachelor's degree in child development or early childhood education, equivalent coursework, or otherwise meet the requirements of section 648A(a)(3)(B) of the Act.

#### Finding Details

- The grant recipient did not ensure all Head Start Preschool center-based teachers had at least an associate's degree in early childhood education or equivalent coursework.
  - A review of the staff qualification tracking document found the grant recipient identified 2 Head Start Preschool center-based teachers under grant 06CH012396 who did not meet the qualification requirements.
  - The teachers, hired in August 2021 and August 2024, did not have professional development plans.

# Area of Concern Information

The monitoring review found the following Area(s) of Concern that reflect areas of performance that are at risk of becoming noncompliant in subsequent reviews. This additional feedback should be addressed to support compliance in this Performance Area.

- The grant recipient should improve its efforts to ensure all Early Head Start center-based teachers meet the qualification requirements.
  - The grant recipient identified 5 Early Head Start center-based teachers, hired between August 2024 and April 2025, who did not meet the qualification requirements but were on professional development plans.
  - The grant recipient should continue to monitor the teachers' progress.



#### **Health Services**

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Child Health and Oral Health Status and Care			AOC
Mental Health and Social and Emotional Well-Being	С		
Safe and Sanitary Environments	С		

#### Performance Area: Child Health and Oral Health Status and Care



The monitoring review found the following Area(s) of Concern that reflect areas of performance that are at risk of becoming noncompliant in subsequent reviews. This additional feedback should be addressed to support compliance in this Performance Area.

- The grant recipient should improve its efforts to obtain medical and oral health determinations from a health care professional for all children within the prescribed timeframe.
  - The grant recipient should mitigate any barriers to the timely collection of medical and oral health determinations.

# Performance Area: Mental Health and Social and Emotional Well-Being

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- In partnership with a qualified mental health consultant, the grant recipient develops a positive program environment that promotes the mental health and social and emotional well-being of children.
- The grant recipient develops practices that prohibit the use of expulsion and severely limit suspension.

# **Performance Area: Safe and Sanitary Environments**

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient completes background checks prior to hire for all staff members.
- The grant recipient has an approach to maintain safe environments through staff member training and ongoing oversight of facilities, equipment, and materials.



# **Family and Community Engagement Services**

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Supporting Family Well-	С		
Being and Family			
Engagement			
Family Partnerships	С		
Promoting Strong Parent-	С		
Child Relationships and			
Engagement in Children's			
Learning			
Community Partnerships	С		

#### Performance Area: Supporting Family Well-Being and Family Engagement

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient has strategies to engage all families in the program through open and responsive communication.
- The grant recipient has family service staff members who are qualified to support the needs of enrolled families.

# **Performance Area: Family Partnerships**

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

• The grant recipient develops a family partnership process that supports family-driven goals.

# Performance Area: Promoting Strong Parent-Child Relationships and Engagement in Children's Learning

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

• The grant recipient builds on parents' knowledge and offers parents the opportunity to practice parenting skills.

#### **Performance Area: Community Partnerships**

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant

• The grant recipient develops community partnerships that meet the needs and interests of families.



# **Fiscal Infrastructure**

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Budget Development, Implementation, and Oversight	С		
Comprehensive Financial  Management Structure and  System	С		

#### Performance Area: Budget Development, Implementation, and Oversight

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

• The grant recipient establishes a transparent, data-informed process to develop and maintain a budget that aligns with program goals and circumstances.

#### Performance Area: Comprehensive Financial Management Structure and System

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient develops a system for maintaining financial records and generating information needed to manage and safeguard Federal funds.
- The grant recipient develops a system to ensure effective control over all funds, property, and assets to avoid theft, fraud, waste, and abuse.
- The grant recipient develops a system to ensure that only allowable costs are charged to the Head Start award in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

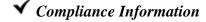


# Eligibility, Recruitment, Selection, Enrollment, and Attendance

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Recruitment	С		
Selection	С		
Eligibility	С		
Enrollment	С		

#### **Performance Area: Recruitment**



During the review event the OHS monitoring team identified the following Performance Measures as compliant:

• The grant recipient uses knowledge about the community it serves to develop its recruitment strategy to locate the families with the greatest need.

#### **Performance Area: Selection**

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

• The grant recipient uses knowledge about the community it serves to develop its selection criteria.

# Performance Area: Eligibility

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

• The grant recipient has an established process for enrolling eligible families and supporting compliance with eligibility requirements.

# **Performance Area: Enrollment**

# **✓** Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

• The grant recipient develops a process to maintain full enrollment and track current enrollment, including the percentage of enrolled children eligible for services under the Individuals with Disabilities Education Act (IDEA).

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Statement of Receipts and Disbursements

# Administrative and Unrestricted Funds Percentage of budget expired 50%

	Budget 12/1/2024 to <u>11/30/2025</u>	Actual 12/1/2024 to 5/31/2025	Remaining in Budget / (over budget)	Percent of % of Budget <u>Expended</u>
Received as of report date				
Funding - other	0.00	1,113.36	(1,113.36)	
Donations (cash)	4,700.00	0.00	4,700.00	
Insurance proceeds	0.00	0.00	0.00	
Program support received	54,000.00	13,041.63	40,958.37	24%
Indirect Cost Contribution	1,991,704.00	1,190,788.02	800,915.98	60%
Depreciation allocation	25,899.72	7,427.70	18,472.02	29%
Miscellaneous reciepts	0.00	0.00	0.00	
Interest income	130,000.00	60,527.08	69,472.92	47%
Sale of equipment (net of costs)	0.00	0.00	0.00	
Total Received as of report date	2,206,303.72	1,272,897.79	933,405.93	58%
Expenses paid through report date				
Personnel Expenses	959,649.46	482,002.27	477,647.19	50%
Fringe Benefits & Other Employee Expenses	272,806.46	129,481.81	143,324.65	47%
Direct Client Assistance	0.00	0.00	0.00	
Other Direct Program Costs	10,250.00	2,695.88	7,554.12	26%
Travel	19,500.00	13,562.95	5,937.05	70%
Professional Fees	50,000.00	1,687.68	48,312.32	3%
Supplies	16,375.00	5,482.72	10,892.28	33%
Occupancy	72,499.80	54,790.35	17,709.45	76%
Maintenance, Repairs & Lease of Equip	74,803.00	54,119.67	20,683.33	72%
Purchase of Equipment	0.00	14,590.00	(14,590.00)	
Purchase of land/buildings	0.00	0.00	0.00	
Major Renovations	150,000.00	0.00	150,000.00	0%
Interest	12,000.00	6,096.10	5,903.90	51%
Miscellaneous	15,030.00	4,707.97	10,322.03	31%
Program support of programs	<u>182,625.00</u>	<u>0.00</u>	<u>182,625.00</u>	0%
Total	1,835,538.72	769,217.40	1,066,321.32	42%
Receipts over (under) disbursements	370,765.00	503,680.39		

Statement of Receipts and Expenditures

# Child Care /ISD Partnership (Non grant funded) Percentage of budget expired 50%

	Budget 12/1/2024 to 11/30/2025	Actual 12/1/2024 to 5/31/2025	Remaining in Budget / (over budget)	% of Budget <u>Expended</u>
Received as of report date		<del></del>	<del></del>	
Daycare fees	169,975.00	61,314.22	108,660.78	36%
Write off of bad debts	0.00	0.00	0.00	
Donations	28,800.00	0.00	28,800.00	
Program support received	170,794.00	0.00	170,794.00	0%
Grant funding	0.00	0.00	0.00	
Student Fees	210,000.00	97,954.46	112,045.54	47%
Misc receipts/Insurance proceeds	0.00	0.00	0.00	
Interest income	75.00	13.21	61.79	
Total Received as of report date	579,644.00	159,281.89	420,362.11	27%
Expenses paid through report date Program Costs				
Personnel Expenses	290,139.00	167,281.22	122,857.78	58%
Fringe Benefits & Other Employee	109,190.00	68,202.19	40,987.81	62%
Direct Client Assistance	200.00	62.92	137.08	31%
Other Direct Program Costs	8,850.00	4,154.82	4,695.18	47%
Travel	3,075.00	646.85	2,428.15	21%
Professional Fees	1,700.00	1,285.61	414.39	76%
Supplies	12,925.00	8,074.73	4,850.27	62%
Occupancy	25,215.00	16,944.27	8,270.73	67%
Maint, Repairs & Lease of Equipment	16,642.00	8,164.27	8,477.73	49%
Purchase of equipment	0.00	0.00	0.00	
Major Renovations	0.00	0.00	0.00	
Interest	0.00	0.00	0.00	
Miscellaneous	1,295.00	1,781.09	(486.09)	138%
Cost of meals (Food program)	84,182.00	20,205.11	<u>63,976.89</u>	24%
	553,413.00	296,803.08	256,609.92	54%
Administrative Costs	26,231.00	41,297.15	(15,066.15)	157%
Total expenses as of report date	579,644.00	338,100.23	241,543.77	58%
Receipts over (under) expenditures	0.00	(178,818.34)		

Statement of Revenues and Expenditures

Head Start /EHS (Regular funding)

Award Number: 06CH012396-002-01 Percentage of budget expired: 50%

	<u>Budget</u>	<u>Actual</u>		Percentage
	12/1/2023 to	12/1/2023 to	Remaining	of Budget
	11/30/2024	<u>5/31/2025</u>	<u>in budget</u>	<u>Used</u>
<u>Direct Program Expenses</u>				
Salaries	\$1,370,993.00	\$660,076.74	\$710,916.26	48%
Fringe	\$529,924.00	\$243,347.90	286,576.10	46%
Out of town travel	\$12,175.00	\$2,407.27	9,767.73	20%
Equipment	\$0.00	\$0.00	0.00	
Supplies	\$57,350.00	\$27,361.24	29,988.76	48%
Audit and contractual	\$73,460.00	\$40,596.37	32,863.63	55%
Facilities / Construction	\$0.00	\$0.00	0.00	0%
Other	\$285,165.00	\$240,955.73	44,209.27	84%
Total Direct Costs	2,329,067.00	1,214,745.25	1,114,321.75	52%
Indirect Administrative Costs	222,535.00	171,217.10	51,317.90	77%
Total Cost	2,551,602.00	1,385,962.35	1,165,639.65	54%
Less: Program income	0.00	0.00	0.00	
Total expenses (net of program income)	\$2,551,602.00	\$1,385,962.35	\$1,165,639.65	54%
Non-Federal Cost Sharing	#202 7F1 00	¢122.224.00		
or Match Reguired	<u>\$382,751.00</u>	<u>\$123,334.06</u>		

Statement of Revenues and Expenditures

Early Head Start (Regular Funding)
Award Number: 06HP000590-01-00

Percentage of budget expired: 83%

	<u>Budget</u>	<u>Actual</u>		Percentage
	8/1/2024 to	8/1/2024 to	Remaining	of Budget
	<u>7/31/2025</u>	<u>5/31/2025</u>	<u>in budget</u>	<u>Used</u>
Program expense				
Salaries	\$1,465,602.00	\$1,069,616.38	\$395,985.62	73%
Fringe	\$487,690.00	392,854.42	94,835.58	81%
Out of town travel	\$11,100.00	3,125.62	7,974.38	28%
Equipment	\$0.00	0.00	0.00	
Supplies	\$90,355.00	72,116.33	18,238.67	80%
Audit and contractual	\$55,205.00	49,929.76	5,275.24	90%
Facilities / Construction	\$0.00	0.00	0.00	
Other	\$229,162.00	273,938.29	(44,776.29)	120%
Total Direct Costs	2,339,114.00	1,861,580.80	477,533.20	80%
Indirect Administrative Costs	195,297.00	179,595.31	15,701.69	
Total Cost	2,534,411.00	2,041,176.11	493,234.89	81%
Less: Program income	0.00	0.00	0.00	
Total expenses (net of program income)	\$2,534,411.00	\$2,041,176.11	\$493,234.89	81%
Non-Federal Cost Sharing				
or Match Reguired	<u>\$316,801.00</u>	\$130,274.77		

# Rolling Plains Management Corporation Charges by credit card account

Charges due in: May 2025

Credit Company	An	Amount	
Alon	\$	3,553.51	
Global Fleet	\$	11,555.10	
Office Depot	\$	1,357.74	
Sam's Club	\$	438.93	
United Supermarkets	\$	6,056.86	
Capital One	\$	27,617.11	
Walmart	\$	1,204.97	
		\$51,784.22	



# **2025 Customer Satisfaction Report**



# 4.5 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.

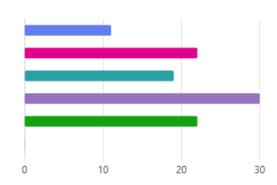
Rolling Plains Management Corporation (RPMC) distributed a Customer Satisfaction Survey to evaluate the quality of services provided to customers who received services from January – June 2025. An unknown number of surveys were distributed through mail, email, Facebook, and in-person from May - July 2025. 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 questionnaires are shown in Appendix B.



# **2025 Customer Satisfaction Survey Results**

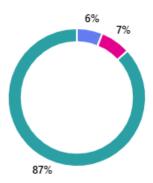
2. How long have you been a Rolling Plains Management Corporation Customer?



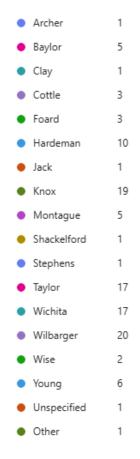


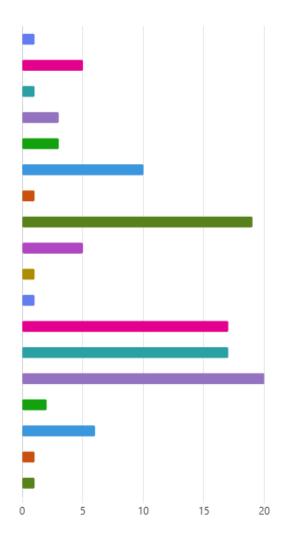
3. Please choose the answer that describes you:



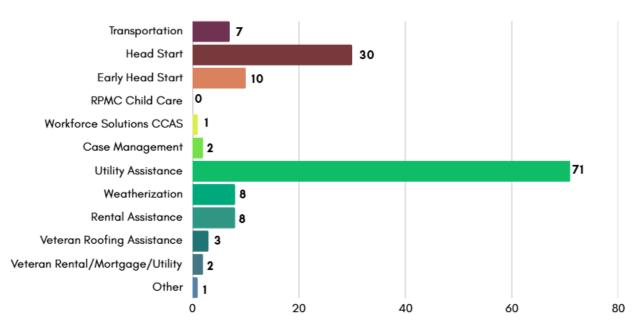


#### 5. Choose the county where you live



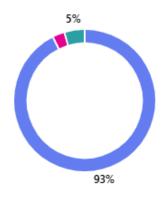


6 - 11. Choose the service(s) you or your household member received from our agency:

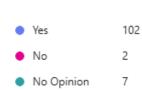


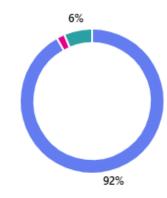
12. Was the service easy to access?





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

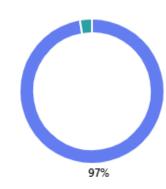




#### 14. Did staff communicate program requirements and services?

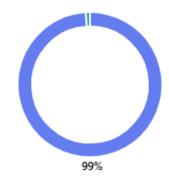


- No 0
- No Opinion 3



#### 15. Did staff treat you in a professional manner?

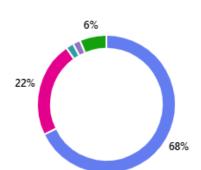
- Yes111
- No0
- No Opinion1



#### 16. How would you describe your overall service experience?

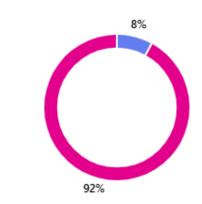
7

- Extremely Satisfactory 76
- Satisfactory
   25
- No Opinion
- Unsatisfactory2
- Very Unsatisfactory

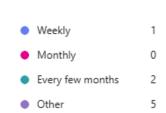


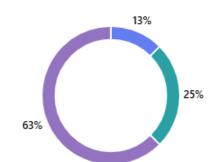
# 17. Did you receive services from SHARP Lines Rural Public Transportation?





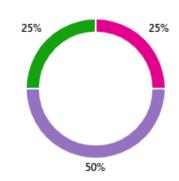
# 18. How often do you ride SHARP Lines?





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





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





#### 21. How did you pay for your rides?



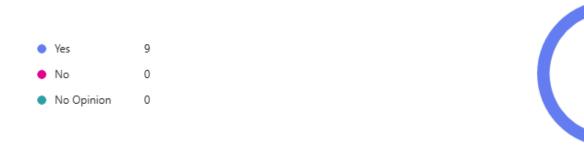


# 22. Was it easy to schedule a ride?





23. Did the Transportation vehicle appear to be clean?



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



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

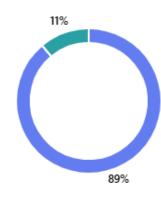


100%

### 26. Did you feel safe riding on the bus?







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





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

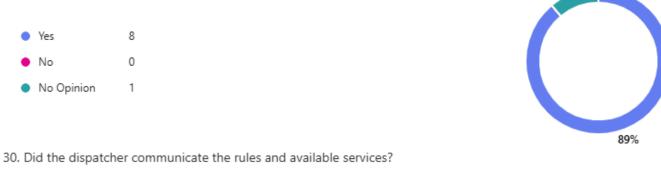




29. Was the driver helpful to resolve issues regarding your trip?















100%

11%

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





### **2025 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 July 11, 2025. You may also use the QR code to access the survey online.



Cit	y and County where you	ı live:						IN DESCRIPTION OF
Na	me and contact number	r(optional)						
1.	How long have you be	en a Rolling Plains Man	agement Co	rporatio	on cus	tomer?		
	☐ Less than 6 months	☐ 6 months to 1 year	□ 1 – 2 ye	ears	□ 2 – 5	5 years		More than 5 years
	☐ Not a customer							
2.	Please circle the answe	er that describes you:	Veteran	Surv	viving	Spouse of	Veteran	Not Applicable
3. Please place an X next to the service(s) you or your household member received from our agency:								
	☐ Head Start	☐ North Texas Work			_		_	orporation Child
	☐ Early Head Start	Solutions Child Care	Assistance	`		ll, Paducal		• • • • • • • • • • • • • • • • • • • •
	☐ Transportation ☐ Weatherization	☐ Veteran Roofing A☐ Rental Assistance	ssistance			ental/Mort sistance	gage or U	Itility Assistance
	☐ Case Management	☐ Other (please descri	ribe):					
<b>4</b> . [	Was the service easy to	er that reflects your opi	nion on the	service	tor ea	Yes	No	No Opinion
-		eived improve your spec	ific situation	n or qua	litv		110	ito opilion
	of life?				,	Yes	No	No Opinion
=	Did staff communicate	program requirements a	and services	?		Yes	No	No Opinion
	Did staff treat you in a p	orofessional manner?				Yes	No	No Opinion
5.	Please circle the answe	er that reflects your ove	erall service	experie	nce?			
Е	xtremely Unsatisfactory	Unsatisfactory	No Opinio	n	Satis	sfactory	Very	Satisfactory
Sp	pecific Comments or Rec	commendations:						
_								
_								

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.

6.	How often do yo	ou ride	SHARP Line	s?							
١	Weekly	Мо	nthly	Every	few months	Other:					
7.	How long have y	ou be	en a SHARP	Lines custo	omer?						
	☐ Less than 6 mo	onths	☐ 6 months	to 1 year	☐ 1 – 2 years	☐ More	than 2 years	□ Not	a customer		
8.	Do you use any	of the	following ite	ms when	you ride with	SHARP Lir	nes?				
	☐ Wheelchair		□ Walker		☐ Cane	☐ Oxyg	en Tank	☐ Doe:	s not apply		
9.	. How do you pay for your rides?										
	☐ Insurance/M	edicaio	1	☐ Private	Pay		□ Veteran A	Assistance			
10	. Circle the answe	er that	reflects you	r opinion o	on the services	listed be	low:		1		
	Was it easy to sc	hedule	a ride?				Yes	No	No Opinion		
	Did the Transpor	tation	vehicle appe	ar to be cl	ean?		Yes	No	No Opinion		
	Did the driver gre	eet you	ı at the door	of the veh	icle?		Yes	No	No Opinion		
	Were proper safe	ety me	asures taken	when you	ride? (seatbel	ts,					
L	harnesses, whee	lchair s	straps)				Yes	No	No Opinion		
	Did you feel safe	riding	on the bus?				Yes	No	No Opinion		
	Were you on tim	e to yo	our appointm	ent(s)?			Yes	No	No Opinion		
-	Were you comfo seats)	rtable	on the bus?	temperati	ure, vents, con	nfy	Yes	No	No Opinion		
	Was the driver h	elpful t	to resolve iss	ues regard	ling your trip?		Yes	No	No Opinion		
	Did the dispatche	er com	municate the	e rules and	available serv	ices?	Yes	No	No Opinion		
	Did the dispatche	er trea	t you in a pro	fessional ı	manner?		Yes	No	No Opinion		
	Did the driver tre	at you	in a profess	onal manr	ner?		Yes	No	No Opinion		
11.	Please circle the answer that reflects your overall service experience?										
	Extremely Unsat	isfacto	ry Unsa	tisfactory	No Opi	nion	Satisfactory	V	ery Satisfactory		
Sp 	oecific Comments	or Red	commendati	ons:							

Thank you for taking the time to provide your feedback.



### **2025 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 July 11, 2025. You may also use the QR code to access the survey online.



Cit	y and County where you live:	d County where you live:								
Na	me and contact number(optional	)							_	
1.	How long have you been a Rollin	ng Plains Mana	agement Co	orpora	tion cu	stomer?				
	☐ Less than 6 months ☐ 6 mon	ths to 1 year	□ 1 – 2 ye	ears	□ 2 −	5 years		More than 5 year	·s	
L	☐ Not a customer									
2.	Please circle the answer that de	scribes you:	Veteran	Sı	ırviving	Spouse of	Veteran	Not Applica	ble	
3.	Please place an X next to the se	•	vour house		_	·				
٠.	·	al Assistance	, our nous						$\overline{}$	
		ran Roofing As	ssistance	1		agement	gage or c	Jtility Assistance	_	
	☐ Other (please describe):	run recenng / i	3515tarree		ise iviai	iagement			-	
<b>4</b> .	Please circle the answer that ref	flects your opin	nion on the	servic	e for e	Yes	No	No Opinion		
	Did the service you received import of life?	rove your speci	ific situatio	n or qu	iality	Yes	No	No Opinion		
	Did staff communicate program r	equirements a	nd services	i?		Yes	No	No Opinion		
	Did staff treat you in a profession	nal manner?				Yes	No	No Opinion		
5. Sı	Please circle the answer that ref	Unsatisfactory		<b>exper</b> o Opin		Satisfacto	ory	Very Satisfacto	ory	
_	hank you for taking the time to pr		edhack							

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





# 2025 Head Start/Early Head Start Customer Satisfaction Report



## 4.82 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 in May 2025. 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 welcom while visiting the center



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



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



Parent/Guardian(s)
felt they regularly
received
infromation 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

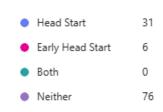


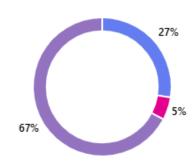
Parent/Guardian(s)
felt they were
offered parent
training and handouts about topics of
interest.



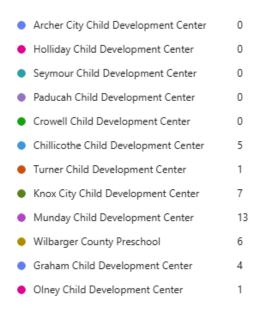
### **2025 Head Start Customer Satisfaction Survey Results**

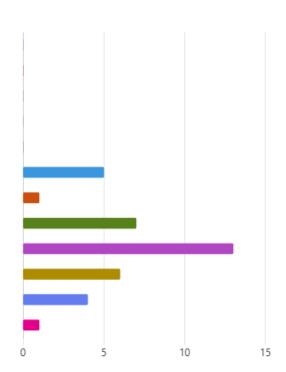
### 33. Did you have a child or children enrolled in:





### 34. In which center was your child or children enrolled?





### 35. I felt welcome while visiting the center.

4.83

Average Rating

1

3

4

36. My child was treated with dignity and respect.

4.83

Average Rating

1 2

3

4

37. I was treated with dignity and respect.

4.83

Average Rating

1

3

)

4

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

4.78

Average Rating

1

3

4



Level 5 3.

Level 3 1 1 Level 2 1

Level 1

Level 5 33
Level 4 1
Level 3 1

Level 1

Level 2 1

Level 5

Level 4

Level 3 2

Level 2

Level 1 | 1

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



1 2 3



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

4.79

Average Rating

1 2 3 4



Level 1 1

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

4.80

Average Rating

1 2 3 4 5





### **2025 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 26, 2025. You may also use the QR code to access the survey online.



Cit	y and County where you	u live:							EDAVO: DOTHI
Na	me and contact number	r(optional)							
1.	How long have you be	en a Rolling Plains Mana	agement Co	rporati	on cus	tomer?			
	☐ Less than 6 months	☐ 6 months to 1 year	□ 1 – 2 ye	ears	□ 2 –	5 years		□Мс	ore than 5 years
	☐ Not a customer								
2.	Please circle the answe	er that describes you:	Veteran	Sur	viving	Spouse of	Vetera	an	Not Applicable
3. Please place an X next to the service(s) you or your household member received from our agency:									
	☐ Head Start	☐ North Texas Workf			_		_		poration Child
	☐ Early Head Start	Solutions Child Care	Assistance	Care (	Crowe	ell, Paducał	ı, Qua	nah, (	Olney)
	☐ Transportation	☐ Veteran Roofing A	ssistance		eran R	ental/Mort	gage c	or Util	lity Assistance
	☐ Weatherization	☐ Rental Assistance		☐ Util	lity As	sistance			
	☐ Case Management	☐ Other (please descr	ibe):						
4. [	Please circle the answer	er that reflects your opin access?	nion on the	service	e for ea	Yes	No	0	No Opinion
•	Did the service you rece of life?	eived improve your speci	ific situatio	n or qua	ality	Yes	No	0	No Opinion
	Did staff communicate	program requirements a	ınd services	?		Yes	No	0	No Opinion
	Did staff treat you in a p	orofessional manner?				Yes	No	0	No Opinion
5.	Please circle the answe	er that reflects your ove	rall service	experie	ence?				
E	xtremely Unsatisfactory	Unsatisfactory	No Opinio	n	Sati	sfactory	V	ery Sa	atisfactory
Sı	oecific Comments or Rec	commendations:							
_									
_									

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.

6. H	low often do yo	u ride SHARP Line	es?								
We	eekly	Monthly	Every	few months	Other:						
7. H	low long have y	ou been a SHARP	Lines cust	omer?							
	☐ Less than 6 months ☐ 6 months to 1 year ☐ 1 − 2 years ☐ More than 2 years ☐ Not a customer										
8. D	Do you use any of the following items when you ride with SHARP Lines?										
	Wheelchair	☐ Walker		☐ Cane	□ Охуд	en Tank	☐ Does	not apply			
9. H	. How do you pay for your rides?										
	☐ Insurance/Me	dicaid	☐ Private	e Pay		□ Veteran A	Assistance				
10. C	ircle the answe	r that reflects you	ır opinion (	on the services	s listed be	low:					
W	as it easy to sch	edule a ride?				Yes	No	No Opinion			
Di	id the Transport	ation vehicle appe	ear to be cl	ean?		Yes	No	No Opinion			
Di	id the driver gre	et you at the doo	r of the vel	nicle?		Yes	No	No Opinion			
		ty measures takei	n when you	ı ride? (seatbe	lts,						
ha	arnesses, wheeld	chair straps)				Yes	No	No Opinion			
Di	id you feel safe r	iding on the bus?	ı			Yes	No	No Opinion			
W	ere you on time	to your appointn	nent(s)?			Yes	No	No Opinion			
	/ere you comfor eats)	table on the bus?	(temperat	ure, vents, con	nfy	Yes	No	No Opinion			
W	as the driver he	Ipful to resolve is:	sues regard	ding your trip?		Yes	No	No Opinion			
Di	id the dispatche	r communicate th	e rules and	d available serv	rices?	Yes	No	No Opinion			
Di	id the dispatche	r treat you in a pr	ofessional	manner?		Yes	No	No Opinion			
Di	id the driver trea	at you in a profess	sional man	ner?		Yes	No	No Opinion			
11. P	1. Please circle the answer that reflects your overall service experience?										
E	xtremely Unsatis	sfactory Uns	atisfactory	No Opi	nion	Satisfactory	Ve	ery Satisfactory			
Spec	cific Comments	or Recommendat	ions:								

Thank you for taking the time to provide your feedback.



Spring 2025

### Dear Parents:

**Head Start Administration** 

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 o	r EHS (c	ircle 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 p	rogram	, if			
	Special Comments:					
	Thank you for completing this survey. Your responses the Head Start program.  Sincerely,	are imp	oortant t	o the pl	anning p	process of



July 29, 2025

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

We have audited the financial statements of Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties (the Corporation) for the year ended November 30, 2024, and have issued our report thereon dated July 29, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Corporation are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Corporation during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of grants receivable is based on knowledge of amounts due as of yearend for the various programs administered by the Corporation. We evaluated the key factors and assumptions used to develop the estimate of grants receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Board of Directors
Rolling Plains Management Corporation
of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties
Crowell, Texas
July 29, 2025

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### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole

### Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 29, 2025.

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Corporation's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Corporation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Board of Directors
Rolling Plains Management Corporation
of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties
Crowell, Texas
July 29, 2025

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### **Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors, Executive Committee, and management of the Corporation and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

MWH Group, P.C.

MWH GROUP, P.C. Certified Public Accountants

# FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED NOVEMBER 30, 2024



# FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT NOVEMBER 30, 2024

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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, 2024, 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, 2024, 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 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 Texas 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 schedule of expenditures of federal awards 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 29 2025, 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.

MNH Group, P.C.

MWH GROUP, P.C.

Wichita Falls, Texas July 29, 2025

### STATEMENT OF FINANCIAL POSITION

### **NOVEMBER 30, 2024**

		Without Don			
		Other		Designated	 Total
<u>ASSETS</u>					
Current assets					
Cash in bank	\$	598,834	\$	1,872,836	\$ 2,471,670
Certificates of deposit		598,745		784,352	1,383,097
Petty cash		-		600	600
Grants receivable		-		2,417,001	2,417,001
Travel advances		-		600	600
Accounts receivable		90,952		165,602	256,554
Inventory		179		2,098	2,277
Prepaid expenses		803		(376)	427
Due from (to) other funds		632,775		(632,775)	
Total current assets		1,922,288		4,609,938	6,532,226
Fixed assets					
Property, plant, and equipment		2,205,066		16,728,077	18,933,143
Construction in process		-		-	-
Land		54,554		11,130	65,684
Other long-term assets		-		13,500	13,500
Accumulated depreciation		(622,319)		(5,759,512)	(6,381,831)
Total fixed assets, net		1,637,301		10,993,195	12,630,496
Total assets	\$	3,559,589	\$	15,603,133	\$ 19,162,722
LIABILITIES AND NET ASSETS					
Current liabilities					
Accounts payable	\$	85,122	\$	434,227	\$ 519,349
Accrued (payroll) liabilities		348,158	•	130,632	478,790
Current portion of loan payable		10,081		-	10,081
Deferred revenue		-		104,224	104,224
Total current liabilities		443,361		669,083	 1,112,444
Long-term liabilities					
Loan payable, net of current portion		262,560		-	262,560
Total liabilities		705,921		669,083	1,375,004
Net assets					
Without donor restrictions		2,853,668		14,934,050	 17,787,718
Total net assets	_	2,853,668		14,934,050	17,787,718
Total liabilities and net assets	\$	3,559,589	\$	15,603,133	\$ 19,162,722

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

### **STATEMENT OF ACTIVITIES**

### FOR THE YEAR ENDED NOVEMBER 30, 2024

	Without Don	estrictions	าร			
	Other	[	Designated		Total	
Revenues						
Federal/state/other grant funding	\$ -	\$	25,584,585	\$	25,584,585	
Contributions	4,700		210		4,910	
Contributions (non-cash)	122,118		604,961		727,079	
Program service fees	320,072		1,559,675		1,879,747	
Sale of equipment (net)	-		750		750	
Insurance proceeds	141,282		227,047		368,329	
Miscellaneous receipts	3,247		939		4,186	
Interest income	165,127		1,703		166,830	
Total revenues	756,546		27,979,870		28,736,416	
Expenses						
Program services:						
Child care assistance	-		8,782,751		8,782,751	
Child development programs	766,438		5,567,528		6,333,966	
Transportation	-		4,295,863		4,295,863	
Energy assistance and community services	-		4,810,631		4,810,631	
Weatherization and home rehabilitation	-		2,008,187		2,008,187	
Supporting services	1,601,034		271,661		1,872,695	
Total expenses	2,367,472		25,736,621		28,104,093	
Revenues over (under) expenses	(1,610,926)		2,243,249		632,323	
Operating transfers	1,914,828		(1,914,828)			
Changes in net assets	303,902		328,421		632,323	
Net assets, December 1, 2023	 2,549,766		14,605,629		17,155,395	
Net assets, November 30, 2024	\$ 2,853,668	\$	14,934,050	\$	17,787,718	

### STATEMENT OF FUNCTIONAL EXPENSES

### FOR THE YEAR ENDED NOVEMBER 30, 2024

				Program	Ser	vices								
	Child Care ssistance	Child evelopment Programs	Tra	ansportation	C	Energy sistance and Community Services	а	Weatherization and Home Rehabilitation		Total Program Services		Supporting Services		tal Expenses
Personnel expenses	\$ 720,807	\$ 3,269,786	\$	1,606,024	\$	633,964	\$	347,060	\$	6,577,641	\$	1,206,634	\$	7,784,275
Fringe benefits and other employee expenses	190,375	1,103,335		457,898		191,731		131,437		2,074,776		296,922		2,371,698
Direct client assistance	7,545,471	252,078		-		3,759,327		1,305,668		12,862,544		5,271		12,867,815
Other direct program costs	4,141	37,867		444,555		6,835		15,021		508,419		14,559		522,978
Travel	21,965	39,162		25,336		19,097		33,097		138,657		29,674		168,331
Professional fees	68,959	31,100		13,858		4,128		1,770		119,815		55,899		175,714
Supplies	190,201	353,650		201,564		15,964		24,534		785,913		17,563		803,476
Occupancy	4,266	955,249		341,544		75,289		45,895		1,422,243		74,370		1,496,613
Maintenance, repairs, and lease of equipment	17,791	156,235		342,692		46,624		62,749		626,091		79,249		705,340
Interest	_	-		-		-		-		-		12,507		12,507
Miscellaneous	18,775	27,396		12,818		6,044		3,537		68,570		18,800		87,370
Depreciation	-	 108,108		849,574		51,628		37,419		1,046,729	61,247			1,107,976
	\$ 8,782,751	\$ 6,333,966	\$	4,295,863	\$	4,810,631	\$	2,008,187	\$	26,231,398	\$	1,872,695	\$	28,104,093

### STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED NOVEMBER 30, 2024

Cash flows from operating activities	
Change in net assets	\$ 632,323
Adjustments to reconcile change in net assets to	
net cash provided by operating activities:	
Depreciation	1,107,976
Gain on sale of equipment	(750)
(Increase) decrease in operating assets:	
Accounts receivable and other assets	3,258
Due from grantor agencies	977,033
Prepaid expenses	48,220
Inventory	6,531
Increase (decrease) in operating liabilities	
Accounts payable and accrued liabilities	(844,773)
Deferred revenues	(78,895)
Net cash provided by operating activities	1,850,923
Cash flows from investing activities	(0.400.000)
Acquisitions of property, plant, and equipment	(2,490,390)
Proceeds from sale of property, plant, and equipment	14,101
Interest added to certificates of deposit	(67,293)
Net cash used by investing activities	 (2,543,582)
Cash flows from financing activities	
Principal payments on notes payable	(9,754)
Net cash used by financing activities	 (9,754)
Net decrease in cash and cash equivalents	(702,413)
Cash at beginning of year	2 174 602
Cash at beginning or year	 3,174,683
Cash at end of year	\$ 2,472,270
Other disclosures	
Interest paid	\$ 12,507
Reconciliation of cash	
Cash in bank	\$ 2,471,670
Petty cash	 600
	\$ 2,472,270

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

### NOTES TO THE FINANCIAL STATEMENTS NOVEMBER 30, 2024

### 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.

### NOTES TO THE FINANCIAL STATEMENTS (CONT'D.) NOVEMBER 30, 2024

### 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, 2024, demand deposit accounts held at the Crowell State Bank totaled \$662,641 and time deposits totaled \$1,133,097. 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.

# NOTES TO THE FINANCIAL STATEMENTS (CONT'D.) NOVEMBER 30, 2024

### 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, 2024, deferred revenue was \$104,224.

#### **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 80 hours of vacation each year. Any hours exceeding 80 hours will be automatically transferred to the employee's sick leave balance. If the vacation and sick leave have both reached the maximum accumulated hours at the end of the calendar year, non-exempt employees will be paid at 50% of the value of the excess leave hours, but exempt employees will forfeit the excess leave hours. All employees are to be paid for unused vacation time upon separation from service. The total dollar amount of unpaid vacation was \$220,035 as of November 30, 2024, which is reported with accrued liabilities.

An employee may accumulate up to 480 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 \$104,224 that have not been recognized at November 30, 2024 because qualifying expenditures have not yet been incurred.

# NOTES TO THE FINANCIAL STATEMENTS (CONT'D.) NOVEMBER 30, 2024

### 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 Early Head Start	\$	178,943 899,006
Rural and Medical Transportation		13,591,847
Community Services Block Grant		16,253
Energy Assistance and Weatherization		250,447
USDA Housing Preservation		(2,570)
Child Care Assistance		124
	Φ	44.024.050
	20	14.934.050

### 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, ISD Partnership, Head Start, Early Head Start, and Early Head Start – Expansion during the twelve month period ended November 30, 2024 totaled \$793,631. In-kind contributions were reported in the financial statements as in-kind contributions and program expenses in the amount of \$727,079. The financial statement amount differs from the total in-kind for program reporting in the amount of \$66,552, 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	\$ 715,462
Food and supplies	4,887
Consulting services	6,730
	\$ 727,079

### NOTES TO THE FINANCIAL STATEMENTS (CONT'D.) NOVEMBER 30, 2024

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

### **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.

### 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.

#### **Date of Management Evaluation**

Management has evaluated subsequent events through July 29, 2025, 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	\$ 2,471,670
Certificates of deposit	1,383,097
Petty cash	600
Grants receivable	2,417,001
Accounts receivable	256,554

\$ 6,528,922

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

### NOTES TO THE FINANCIAL STATEMENTS (CONT'D.) NOVEMBER 30, 2024

NOTE 4: FIXED ASSETS

Fixed assets and accumulated depreciation are summarized as follows:

Agency:   Buildings and improvements		Balance at 11/30/23	Increases	Decreases	Balance at 11/30/24
Buildings and improvements   1,090,455   152,064   -   51,242,519	Agency:	11700720			11/00/21
Land Vans and buses 38,581 5,035 - 43,616   Indirect:		\$ 1,090,455	\$ 152,064	\$ -	\$ 1,242,519
Indirect:		54,554	-	-	54,554
Vehicles         24,650         -         -         24,650           Daycare:         Buildings and improvements         399,303         42,066         -         441,369           ISD:         Buildings and improvements         3,009         -         -         3,009           Transportation:         Buses, vans, other vehicles         5,540,589         360,748         550,758         5,350,579           Land         11,130         -         -         11,130           Furniture and equipment         23,479         -         -         23,479           Building and storage facility         5,166,583         603,791         -         5,770,374           Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         Buses and vans         112,209         -         -         112,209           License fee         13,500         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773 <td>Vans and buses</td> <td>38,581</td> <td>5,035</td> <td>-</td> <td>43,616</td>	Vans and buses	38,581	5,035	-	43,616
Daycare: Buildings and improvements   399,303   42,066   - 441,369   ISD:	Indirect:				
Buildings and improvements   399,303   42,066   - 441,369   ISD:	Vehicles	24,650	-	-	24,650
SD:   Buildings and improvements   3,009   -   -   3,009	Daycare:				
Buildings and improvements         3,009         -         -         3,009           Transportation:         Buses, vans, other vehicles         5,540,589         360,748         550,758         5,350,579           Land         11,130         -         -         11,130           Furniture and equipment         23,479         -         -         23,479           Building and storage facility         5,166,583         603,791         -         5,770,374           Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         Suses and vans         112,209         -         -         112,209           License fee         13,500         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -<	Buildings and improvements	399,303	42,066	-	441,369
Transportation:         Buses, vans, other vehicles         5,540,589         360,748         550,758         5,350,579           Land         11,130         -         -         11,130           Furniture and equipment         23,479         -         -         23,479           Building and storage facility         5,166,583         603,791         -         5,770,374           Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         Buses and vans         112,209         -         -         112,209           License fee         13,500         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,46	ISD:				
Buses, vans, other vehicles         5,540,589         360,748         550,758         5,350,579           Land         11,130         -         -         11,130           Furniture and equipment         23,479         -         -         23,479           Building and storage facility         5,166,583         603,791         -         5,770,374           Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         Buses and vans         112,209         -         -         112,209           License fee         13,500         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -	Buildings and improvements	3,009	-	-	3,009
Land         11,130         -         -         11,130           Furniture and equipment         23,479         -         -         23,479           Building and storage facility         5,166,583         603,791         -         5,770,374           Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         8uses and vans         112,209         -         -         112,209           License fee         13,500         -         -         13,500           Furniture and equipment         10,399         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         8uses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035     <	•				
Furniture and equipment         23,479         -         -         23,479           Building and storage facility         5,166,583         603,791         -         5,770,374           Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         Buses and vans         112,209         -         -         112,209           License fee         13,500         -         -         13,500           Furniture and equipment         10,399         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327     <			360,748	550,758	
Building and storage facility         5,166,583         603,791         -         5,770,374           Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         Buses and vans         112,209         -         -         112,209           License fee         13,500         -         -         10,399           Energy Assistance and equipment         10,399         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831			-	-	
Construction in process         1,690,718         1,194,282         -         2,885,000           CSBG:         Buses and vans         112,209         -         -         112,209           License fee         13,500         -         -         10,399           Furniture and equipment         10,399         -         -         10,399           Energy Assistance and Weatherization:         Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831	• •		-	-	
CSBG:       Buses and vans       112,209       -       -       112,209         License fee       13,500       -       -       13,500         Furniture and equipment       10,399       -       -       10,399         Energy Assistance and Weatherization:       Pickups       565,755       83,943       20,073       629,625         Head Start and Early Head Start:       Buses and vans       509,131       43,001       24,650       527,482         Furniture and equipment       28,773       -       9,895       18,878         Daycare facilities and equipment       1,979,598       -       170,625       1,808,973         Buildings and improvements       3,947       -       -       3,947         Construction in process       31,575       5,460       -       37,035         17,297,938       2,490,390       776,001       19,012,327         Accumulated depreciation       6,036,505       1,107,976       762,650       6,381,831	• • •		•	-	
Buses and vans         112,209         -         -         112,209           License fee         13,500         -         -         13,500           Furniture and equipment         10,399         -         -         10,399           Energy Assistance and Weatherization:         Fickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         Suses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831	•	1,690,718	1,194,282	-	2,885,000
License fee       13,500       -       -       13,500         Furniture and equipment       10,399       -       -       10,399         Energy Assistance and Weatherization: Pickups       565,755       83,943       20,073       629,625         Head Start and Early Head Start:       8       83,943       20,073       629,625         Head Start and Early Head Start:       83,943       20,073       629,625         Furniture and equipment       28,773       -       9,895       18,878         Daycare facilities and equipment       1,979,598       -       170,625       1,808,973         Buildings and improvements       3,947       -       -       3,947         Construction in process       31,575       5,460       -       37,035         17,297,938       2,490,390       776,001       19,012,327         Accumulated depreciation       6,036,505       1,107,976       762,650       6,381,831					
Furniture and equipment         10,399         -         -         10,399           Energy Assistance and Weatherization:         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         509,131         43,001         24,650         527,482           Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         37,035           Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831			-	-	
Energy Assistance and Weatherization: Pickups 565,755 83,943 20,073 629,625  Head Start and Early Head Start: Buses and vans 509,131 43,001 24,650 527,482  Furniture and equipment 28,773 - 9,895 18,878  Daycare facilities and equipment 1,979,598 - 170,625 1,808,973  Buildings and improvements 3,947 3,947  Construction in process 31,575 5,460 - 37,035  17,297,938 2,490,390 776,001 19,012,327			-	-	
Pickups         565,755         83,943         20,073         629,625           Head Start and Early Head Start:         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831	• •	10,399	-	-	10,399
Head Start and Early Head Start:         Buses and vans       509,131       43,001       24,650       527,482         Furniture and equipment       28,773       -       9,895       18,878         Daycare facilities and equipment       1,979,598       -       170,625       1,808,973         Buildings and improvements       3,947       -       -       3,947         Construction in process       31,575       5,460       -       37,035         17,297,938       2,490,390       776,001       19,012,327         Accumulated depreciation       6,036,505       1,107,976       762,650       6,381,831	<del></del>				
Buses and vans         509,131         43,001         24,650         527,482           Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831	•	565,755	83,943	20,073	629,625
Furniture and equipment         28,773         -         9,895         18,878           Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831			40.004		
Daycare facilities and equipment         1,979,598         -         170,625         1,808,973           Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831			43,001		
Buildings and improvements         3,947         -         -         3,947           Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831	• •	•	-	,	
Construction in process         31,575         5,460         -         37,035           17,297,938         2,490,390         776,001         19,012,327           Accumulated depreciation         6,036,505         1,107,976         762,650         6,381,831	•		-	170,625	
17,297,938 2,490,390 776,001 19,012,327 Accumulated depreciation 6,036,505 1,107,976 762,650 6,381,831	·	•	-	-	
Accumulated depreciation <u>6,036,505</u> <u>1,107,976</u> <u>762,650</u> <u>6,381,831</u>	Construction in process				
<u> </u>		17,297,938	2,490,390	776,001	19,012,327
\$ 11,261,433  \$ 1.382.414  \$ 13.351  \$ 12.630.496	Accumulated depreciation	6,036,505	1,107,976	762,650	6,381,831
Ţ , , , , , , , , , , , , , , , , , , ,		\$ 11,261,433	\$ 1,382,414	\$ 13,351	\$ 12,630,496

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 \$1,107,976 for the year.

## NOTES TO THE FINANCIAL STATEMENTS (CONT'D.) NOVEMBER 30, 2024

#### 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:

FYE 11/30	<u>Principal</u>
2025 2026	\$ 10,081 10,545
2027	11,029
2028	11,505
2029	12,064
Thereafter	217,417
Total	\$ 272,641

#### 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 \$247,566 for the year ended November 30, 2024.

#### NOTE 7: LEASES

As part of our compliance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 842, Leases, management has evaluated the Corporation's existing lease agreements.

Management has determined that the leases are immaterial to the financial statements as a whole. Consequently, no adjustments were made to recognize right-of-use (ROU) assets and lease liabilities on the balance sheet. The fair value of the lease (ROU-asset) balance as of November 30, 2024, is \$119,676. Additionally, the present value of the lease liability (ROU-liability) as of November 30, 2024, is \$119,676.

Management's evaluation included a review of the terms and conditions of all existing leases, as well as an analysis of the impact on the financial position and results of operations. Based on this assessment, management concluded that the inclusion of these leases does not materially affect the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS (CONT'D.) NOVEMBER 30, 2024

### NOTE 8: COMMITMENTS AND CONTINGENCIES

### 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.

### Self-Insurance

Liabilities for loss contingencies arising from claims, assessments, litigation and other sources are recorded when it is probable that a liability has been incurred and the amount of the claim, assessment or damages can be reasonably estimated.

Rolling Plains Management Corporation created a self-insured health benefits plan in 2024, which provides medical benefits to employees electing coverage under the plan. At November 30, 2024, management does not anticipate significant outstanding liabilities in connection with the plan. RPMC intends to maintain a reserve for incurred but not reported medical claims and claim development once relevant data is available. The reserve will be an estimate based on historical experience and other assumptions, some of which are subjective. RPMC will adjust its self-insured medical benefits reserve as the Corporation's loss experience changes due to medical inflation, changes in the number of plan participants and an aging employee base.

**SUPPLEMENTAL INFORMATION** 

### **COMBINING STATEMENT OF FINANCIAL POSITION - OTHER FUNDS**

### **NOVEMBER 30, 2024**

	Agency Funds	ISD Daycare Partnership		Total
ASSETS	1 41140		- Granoromp	Total
Current assets				
Cash in bank	\$ 530,145	\$ 5,219	\$ 63,470	\$ 598,834
Certificates of deposit	598,745	-	-	598,745
Petty cash	-	-	-	-
Grants receivable	-	-	-	-
Travel advances	-	-	-	-
Accounts receivable	13,760	11,717	65,475	90,952
Inventory	68	44	67	179
Prepaid expenses	803	-	-	803
Due from (to) other funds	619,245	(188,759)	202,289	632,775
Total current assets	1,762,766	(171,779)	331,301	1,922,288
Fixed assets				
Property, plant, and equipment	1,760,689	441,368	3,009	2,205,066
Land	54,554	-	-	54,554
Construction in progress	-	-	-	_
Accumulated depreciation	(594,522)	(27,296)	(501)	(622,319)
Total fixed assets	1,220,721	414,072	2,508	1,637,301
Total assets	\$2,983,487	\$ 242,293	\$ 333,809	\$3,559,589
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts payable	\$ 81,463	\$ 2,492	\$ 1,167	\$ 85,122
Accrued (payroll) liabilities	339,439	5,345	3,374	348,158
Current portion of loan payable	10,081	-	-	10,081
Deferred revenue	-	-	-	-
Total current liabilities	430,983	7,837	4,541	443,361
Long-term liabilities				
Loan payable, net of current portion	262,560			262,560
Total liabilities	693,543	7,837	4,541	705,921
Net assets				
Without donor restrictions	2,289,944	234,456	329,268	2,853,668
Total net assets	2,289,944	234,456	329,268	2,853,668
Total liabilities and net assets	\$2,983,487	\$ 242,293	\$ 333,809	\$3,559,589

#### **COMBINING STATEMENT OF FINANCIAL POSITION - DESIGNATED FUNDS**

#### **NOVEMBER 30, 2024**

	н	ead Start	E	arly Head Start	St	y Head art - ansion	d Start - OVID	ild Food rogram	F	nmer ood gram
<u>ASSETS</u>										
Current assets										
Cash in bank	\$	36	\$	-	\$	-	\$ -	\$ 462	\$	-
Certificate of deposit		-		-		-	-	-		-
Petty cash		600		-		-	-	-		-
Grants receivable		61,724		89,391		-	-	60,863		-
Travel advances		-		-		-	-	-		-
Accounts receivable		-		-		-	-	-		-
Inventory		91		94		-	-	-		-
Prepaid expenses		610		-		-	-	-		-
Due from (to) other funds		(22,840)		(44,567)		-	-	(46,111)		-
Total current assets		40,221		44,918		-	-	15,214		-
		-					,			
Fixed assets										
Property, plant, and equipment		620,100		1,326,311		-	-	-		-
Land		-		-		-	-	-		-
Construction in process		-		-		-	-	-		-
Other long-term assets		-		-		-	-	-		-
Accumulated depreciation		(441,157)		(432,233)		-	-	-		-
Total fixed assets		178,943		894,078		-	-	-		-
Total assets	\$	219,164	\$	938,996	\$	-	\$ -	\$ 15,214	\$	-
LIABILITIES AND NET ASSETS										
Liabilities										
Current liabilities										
Accounts payable	\$	12,309	\$	12,665	\$	-	\$ -	\$ 11,275	\$	-
Accrued (payroll) liabilities		27,912		27,325		-	-	3,939		-
Deferred revenue		-		-		-	-	-		-
Total current liabilities		40,221		39,990		-	-	15,214		-
Total liabilities		40,221		39,990		-	 -	 15,214		
Net assets										
Without donor restrictions		178,943		899,006		-	-	-		-
Total net assets		178,943		899,006		-	-	-		-
Total liabilities and net assets	\$	219,164	\$	938,996	\$	-	\$ 	\$ 15,214	\$	

	HARPLines ansportation		Texas Veterans Assistance		Community Services Block Grant		mmunity ces Block Grant cretionary	ock HOME		Comprehensive Energy Assistance Program		LIF	IWAP
•	4 740 000	Φ.	0.045	•	44.070	Φ.	0.450	Φ.	074	Φ.	00.000	Φ.	
\$	1,746,039 784,352	\$	3,215	\$	14,672	\$	2,456	\$	371	\$	23,809	\$	-
	704,332		-		-		-		-		-		-
	621,132		40,109		36,819		_		74,549		63,072		_
	-		-		-		-		-		-		_
	165,602		-		-		-		-		-		-
	900		-		792		-		-		72		-
	-		-		(455)		-		-		(1,556)		-
	675,632		(42,123)		(42,628)		(2,456)		(74,139)		(5,228)		-
	3,993,657		1,201		9,200		-		781		80,169		-
	14,029,432		_		122,608		_		_		360,077		_
	11,130		-		-		-		-		-		-
	-		-		-		-		-		-		-
	-		-		13,500		-		-		-		-
	(4,369,272)		-		(122,608)		-		-		(198,733)		-
	9,671,290				13,500		-		-		161,344		-
\$	13,664,947	\$	1,201	\$	22,700	\$		\$	781	\$	241,513	\$	-
\$	38,188	\$	242	\$	3,289	\$	-	\$	-	\$	5,075	\$	-
	34,912		959		3,158		-		781		7,967		-
	-		-		-		-		-		67,925		-
	73,100		1,201		6,447		-		781		80,967		-
	73,100		1,201		6,447		-		781		80,967		-
	40 =04 = :=										105 - : -		
	13,591,847				16,253		-				160,546		-
	13,591,847				16,253		-				160,546		-
\$	13,664,947	\$	1,201	\$	22,700	\$		\$	781	\$	241,513	\$	-

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

#### **NOVEMBER 30, 2024**

	Wea As	DOE - Veatherization Assistance AEP - TACAA Oncor - TACAA Program Weatherization Weatherization		Wea As	LIHEAP - Weatherization Assistance Program		therization rogram		
<u>ASSETS</u>									
Current assets									
Cash in bank	\$	33,982	\$	30	\$ 445	\$	7,286	\$	56
Certificate of deposit		-		-	-		-		-
Petty cash				-	-		-		-
Grants receivable		71,005		54,242	64,641		116,381		-
Travel advances		-		-	-		-		-
Accounts receivable		-		-	-		-		-
Inventory		(4)		-	-		-		88
Prepaid expenses		1,042		- (= 4 000)	- (=0.004)		- (400 400)		(17)
Due from (to) other funds		(32,755)		(54,228)	 (70,624)		(120,129)		12,152
Total current assets		73,270		44	 (5,538)		3,538		12,279
Fixed assets									
Property, plant, and equipment		41,752		_	_		227,797		_
Land		-1,752		_	_		221,131		_
Construction in process		_		_	_		_		_
Other long-term assets		_		_	_		_		_
Accumulated depreciation		(20,152)		_	_		(175,357)		_
Total fixed assets		21,600			 		52,440		
							<u> </u>		
Total assets	\$	94,870	\$	44	\$ (5,538)	\$	55,978	\$	12,279
LIABILITIES AND NET ASSETS									
Liabilities									
Current liabilities									
Accounts payable	\$	55,470	\$	-	\$ -	\$	-	\$	4,827
Accrued (payroll) liabilities		-		44	-		-		7,452
Deferred revenue		13,756		-	-		-		-
Total current liabilities		69,226		44	 -		-		12,279
Total liabilities		69,226		44	 				12,279
Net assets									
Without donor restrictions		25,644		-	(5,538)		55,978		-
Total net assets		25,644		-	(5,538)		55,978		-
Total liabilities and net assets	\$	94,870	\$	44	\$ (5,538)	\$	55,978	\$	12,279

	using for as Heroes		r Initiative Grant	As	Energy sistance Grants		A Housing servation	Ba Re	Young arrier moval ogram	Child Care Assistance		Total
\$	585	\$	90	\$	37,974	\$	436	\$	-	\$	892	\$ 1,872,836
	-		-		-		-		-		-	784,352
	-		-		-		-		-		-	600
	29,150		-		16,004		148,568		-		869,351	2,417,001
	-		-		-		-		-		600	600
	-		-		-		-		-		-	165,602
	-		-		-		-		-		65	2,098
	-		-		-		-		-		-	(376)
	(28,860)		(800)		(9,215)		(151,574)		-		(572,282)	(632,775)
	875		(710)		44,763		(2,570)		-		298,626	4,609,938
	-		-		_		-		-		-	16,728,077
	-		-		-		-		-		-	11,130
	-		-		-		-		-		-	-
	-		-		-		-		-		-	13,500
	-		-		-		-		-		-	(5,759,512)
	-		-		-		-		-		-	10,993,195
\$	875	\$	(710)	\$	44,763	\$	(2,570)	\$	-	\$	298,626	\$ 15,603,133
\$	_	\$	(710)	\$	8,403	\$	_	\$	_	\$	283,194	\$ 434,227
•	875	·	-	·	-	•	_	·	_	·	15,308	130,632
	-		-		22,543		-		-		-	104,224
	875		(710)		30,946		-		-		298,502	669,083
	875		(710)		30,946		-		-		298,502	669,083
	-		-		13,817		(2,570)		-		124	14,934,050
	-		-		13,817		(2,570)		-		124	14,934,050
\$	875	\$	(710)	\$	44,763	\$	(2,570)	\$	-	\$	298,626	\$ 15,603,133

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

#### FOR THE YEAR ENDED NOVEMBER 30, 2024

<u>-</u>	Agency Funds	Daycare	ISD Partnership	Total
Revenues				
Federal/state/other grant funding	\$ -	\$ -	\$ -	\$ -
Contributions	4,700	-	-	4,700
Contributions (non-cash)	-	97,766	24,352	122,118
Program service fees	-	142,232	177,840	320,072
Sale of equipment (net)	-	-	-	-
Insurance proceeds	120,642	20,640	-	141,282
Miscellaneous receipts	3,240	7	-	3,247
Interest income	165,060	67		165,127
Total revenues	293,642	260,712	202,192	756,546
Expenses				
Personnel expenses	1,013,195	272,895	144,720	1,430,810
Fringe benefits and other employee expenses	252,106	75,435	52,940	380,481
Direct client assistance	5,271	767	227	6,265
Other direct program costs	10,760	4,132	3,621	18,513
Travel	22,698	2,768	905	26,371
Professional fees	55,711	1,606	523	57,840
Supplies	16,030	11,701	3,154	30,885
Occupancy	59,599	115,878	31,774	207,251
Maintenance, repairs, and lease of equipment	76,269	12,942	6,726	95,937
Interest	12,507	-	-	12,507
Miscellaneous	17,211	2,874	458	20,543
Depreciation	59,677	20,131	261	80,069
Total expenses	1,601,034	521,129	245,309	2,367,472
Revenues over (under) expenses	(1,307,392)	(260,417)	(43,117)	(1,610,926)
Operating transfers	1,824,346	119,572	(29,090)	1,914,828
Changes in net assets	516,954	(140,845)	(72,207)	303,902
Net assets, December 1, 2023	1,772,990	375,301	401,475	2,549,766
Net assets, November 30, 2024	\$ 2,289,944	\$ 234,456	\$ 329,268	\$ 2,853,668

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

#### FOR THE YEAR ENDED NOVEMBER 30, 2024

	Head Start	Early Head Start	Early Head Start - Expansion	Head Start - COVID	Child Food Program	Summer Food Program
Revenues						
Federal/state/other grant funding	\$ 2,551,602	\$ 2,544,300	\$ -	\$ -	\$ 315,111	\$ 6,766
Contributions	210	-	-	-	-	-
Contributions (non-cash)	399,962	204,999	-	-	-	-
Program service fees	-	-	-	-	-	-
Sale of equipment (net)	-	-	-	-	-	-
Insurance proceeds	-	8,979	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	293
Interest income						
Total revenue	2,951,774	2,758,278			315,111	7,059
Expenses						
Personnel expenses	1,367,651	1,349,391	-	-	226,153	2,373
Fringe benefits and other employee expenses	480,902	448,736	-	-	67,040	190
Direct client assistance	5,070	413	-	-	240,282	5,321
Other direct program costs	18,094	14,320	-	-	-	-
Travel	22,553	15,293	-	-	395	45
Professional fees	19,046	9,319	-	-	650	-
Supplies	107,908	220,648	-	-	9,247	993
Occupancy	516,482	296,144	-	-	-	-
Maintenance, repairs, and lease of equipment	79,435	55,531	-	-	2,955	24
Purchase of equipment	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	10,702	13,348	-	-	24	6
Depreciation	24,552	64,108				
Total expenses	2,652,395	2,487,251			546,746	8,952
Revenues over (under) expenses	299,379	271,027	-	-	(231,635)	(1,893)
Operating transfers	(289,203)	364,418	(678,825)	(434,907)	231,635	1,893
Changes in net assets	10,176	635,445	(678,825)	(434,907)	-	-
Net assets, December 1, 2023	168,767	263,561	678,825	434,907		
Net assets, November 30, 2024	\$ 178,943	\$ 899,006	\$ -	\$ -	\$ -	\$ -

SHARPLines Transportation	Texas Veterans Assistance	Community Services Block Grant	Servic G	nmunity ses Block frant etionary	HOME Program		Comprehensive Energy Assistance Program		LII	HWAP
\$ 3,854,978	\$ 201,873	\$ 562,730	\$	25,416	\$	279,518	\$	4,024,356	\$	-
-	-	-		-		-		-		-
-	-	-		-		-		-		-
1,559,555	-	-		-		-		-		-
750	-	-		-		-		-		-
218,068	-	-		-		-		- ,		-
156	-	-		-		-		1		-
1,703								-		
5,635,210	201,873	562,730		25,416		279,518		4,024,357		-
1,695,610	36,375	252,875		_		21,020		322,310		2,782
477,293	11,063	73,340		4,000		6,993		96,828		1,051
-	137,829	25,232		18,965		258,205		3,257,718		620
445,269	-	6,246		-		-		1,377		-
28,394	49	13,487		2,453		-		4,093		130
13,938	-	1,797		-		-		2,385		6
203,097	-	9,211		-		-		6,405		347
347,479	-	34,301		-		-		42,624		274
343,904	421	19,001		-		388		26,685		179
-	-	-		-		-		-		-
-	-	-		-		-		-		-
12,877	-	4,151		-		-		3,337		61
849,575		1,557						50,070		-
4,417,436	185,737	441,198		25,418		286,606		3,813,832		5,450
1,217,774	16,136	121,532		(2)		(7,088)		210,525		(5,450)
(421,208)	(16,136)	(121,532)		2		7,088		(257,804)		5,450
796,566	-	-		-		-		(47,279)		-
12,795,281		16,253						207,825		
\$ 13,591,847	\$ -	\$ 16,253	\$		\$		\$	160,546	\$	-

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

#### FOR THE YEAR ENDED NOVEMBER 30, 2024 (CONT'D)

	DOE - Weatherization Assistance Program	AEP - TACAA Weatherization	Oncor - TACAA Weatherization	LIHEAP - Weatherization Assistance Program	Weatherization Program
Revenues					
Federal/state/other grant funding	\$ 1,244,095	\$ 54,242	\$ 81,249	\$ 525,973	\$ -
Contributions	-	-	-	-	-
Contributions (non-cash)	-	-	-	-	-
Program service fees	-	-	-	-	-
Sale of equipment (net)	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Interest income					
Total revenue	1,244,095	54,242	81,249	525,973	
Expenses					
Personnel expenses	15,786	1,907	1,069	-	306,822
Fringe benefits and other employee expenses	22,675	533	274	78	101,528
Direct client assistance	718,089	39,196	72,136	196,058	-
Other direct program costs	136	-	-	-	14,882
Travel	17,970	-	-	1,498	13,518
Professional fees	-	-	-	-	1,774
Supplies	-	-	-	-	24,534
Occupancy	2,289	-	-	-	45,505
Maintenance, repairs, and lease of equipment	23,452	612	694	10,826	22,586
Purchase of equipment	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	3,546
Depreciation	7,527			27,177	3,341
Total expenses	807,924	42,248	74,173	235,637	538,036
Revenues over (under) expenses	436,171	11,994	7,076	290,336	(538,036)
Operating transfers	(415,118)	(11,994)	(12,614)	(254,040)	538,036
Changes in net assets	21,053	-	(5,538)	36,296	-
Net assets, December 1, 2023	4,591			19,682	
Net assets, November 30, 2024	\$ 25,644	\$ -	\$ (5,538)	\$ 55,978	\$ -

using for as Heroes	Senior tive Grant			USDA Housing Preservation		nce Housing		B: Re	Young arrier moval ogram	Texas - New Mexico			Child Care ssistance	Total
\$ 133,486	\$ -	\$	61,817	\$	211,463	\$	-	\$	-	\$	8,905,610	\$ 25,584,585		
-	-		-		-		-		-		-	210		
-	-		-		-		-		-		-	604,961		
-	-		-		-		-		-		120	1,559,675		
-	-		-		-		-		-		-	750		
-	-		-		-		-		-		-	227,047		
-	-		552		-		-		-		(63)	939		
 -	 -				-		-		-	_	-	1,703		
133,486	 -		62,369		211,463		-		-		8,905,667	27,979,870		
27,407			115		3,012						720,807	6,353,465		
7,419	-		24		3,012 877		-		-		190,373	1,991,217		
90,981	- 1,023		60,445		188,497		-		-		7,545,470	12,861,550		
-	1,023		00,443		100,437		_		_		4,141	504,465		
116	_		_		1		_		_		21,965	141,960		
-	_		_		_ '		_		_		68,959	117,874		
_	_		_		_		_		_		190,201	772,591		
_	_		_		_		_		_		4,264	1,289,362		
3,506	_		217		1,196		_		_		17,791	609,403		
-	_				-		_		_		-	-		
_	_		_		_		_		_		_	_		
_	_		_		_		_		_		18,775	66,827		
-	-		-		-		-		-		-	1,027,907		
 129,429	 1,023		60,801		193,583		-		-		8,782,746	25,736,621		
4,057	(1,023)		1,568		17,880		-		-		122,921	2,243,249		
 (4,057)	 		(2,541)		(20,450)		-		-		(122,921)	(1,914,828)		
-	(1,023)		(973)		(2,570)		-		-		-	328,421		
 	1,023		14,790		-		-		-		124	14,605,629		
\$ 	\$ 	\$	13,817	\$	(2,570)	\$		\$		\$	124	\$ 14,934,050		

**COMPLIANCE SECTION** 

#### SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

#### FOR THE YEAR ENDED NOVEMBER 30, 2024

Federal/ State Grantor/ Pass-through Grantor/ Program Title	Single Audit Class	Federal Assistance Listing 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 Cluster							
Head Start	A/non-major	93.600	06CH012396-01	12-01-23 to 11-30-24	2,551,602	2,551,602	\$ -
Early Head Start	A/non-major	93.600	06HP000590-01	08-01-24 to 07-31-25	2,534,411	808,503	-
Early Head Start	A/non-major	93.600	06HP000265-05	08-01-23 to 07-31-24	2,400,847	1,735,797	
Total Head Start Cluster						5,095,902	-
Passed Through the Texas Workforce Commission Passed Through Workforce Solutions North Texas CCDF Cluster							
Child Care Management	A/non-major	93.575	0325CCQ001	10-01-24 to 10-31-25	565,244	34,325	-
Child Care Management	A/non-major	94.575	0325CQF001	10-01-24 to 10-31-25	506,128	576	-
Child Care Management	A/non-major	93.575	0323CCQ001	10-01-22 to 10-31-23	719,778	9,325	-
		93.575	0324CCQ001	10-01-23 to 12-31-24	660,525	588,934	
						633,160	
Child Care Management	A/non-major	93.596	N/A	10-01-24 to 12-31-25	9,023,294	243,532	_
Child Care Management	A/non-major	93.596	N/A	10-01-22 to 12-31-23	8,132,192	101,610	-
Child Care Management	A/non-major	93.596	N/A	10-01-23 to 12-31-24	8,317,336	7,927,308	-
						8,272,450	-
Total CCDF Cluster						8,905,610	-
Passed Through the Texas Department of Housing and Comr	munity Affairs						
Community Service Block Grant	B/non-major	93.569	61230003807	01-01-23 to 03-31-24	490,526	117,601	_
Community Service Block Grant	B/non-major	93.569	61220003654	01-01-24 to 12-31-24	474,448	445,129	_
Community Service Block Grant	B/non-major	93.569	61220003958	11-01-23 to 08-31-24	18,965	18,965	_
Community Service Block Grant	B/non-major	93.569	61220003958	11-01-23 to 08-31-24	6,451	6,451	-
						588,146	-
Low Income Home Energy Assistance Program -							
Weatherization Assistance	A/major	93.568	81230003886	01-01-23 to 12-31-24	684,812	55,505	_
Low Income Home Energy Assistance Program -	rymajor	33.300	01230003000	01 01 25 10 12 51 21	001,012	33,303	
Weatherization Assistance	A/major	93.568	81240004111	01-01-24 to 12-31-24	470,468	470,468	_
Low Income Home Energy Assistance Program -	, .,				-,	-,	
Comprehensive Energy Assistance Program	A/major	93.568	58240004033	01-01-24 to 03-31-25	3,975,650	3,806,507	-
Low Income Home Energy Assistance Program -							
Comprehensive Energy Assistance Program	A/major	93.568	58220003593	01-01-23 to 12-31-23	3,742,600	58,850	-
Low Income Home Energy Assistance Program - Comprehensive Energy Assistance Program	A/major	93.568	58940004181	01-01-24 to 12-31-24	181,362	158,999	_
complete size of posture in ogram	74	33.300	505 1000 1201	01 01 2 . 00 12 01 2 .	101,502	4,550,329	-
Total U.S. Department of Health and Hun	nan Services					19,139,987	_
U.S. Department of Housing and Urban Development							
Passed Through the Texas Department of Housing and Comr	nunity Affairs						
HOME Funds- Tenant-Based Rental Assistance	B/non-major	14.239	1003016	04-30-20 to 04-29-23	344,696	39,858	-
HOME Funds- Tenant-Based Rental Assistance	B/non-major	14.239	1003420	06-20-23 to 06-19-26	952,341	194,938	-
HOME Funds- Tenant-Based Rental Assistance	B/non-major	14.239	1003421	06-20-23 to 06-19-26	278,409	44,722	-
Total Department of Housing and Urban I	Development					279,518	-
U.S. Department of Energy							
Passed Through the Texas Department of Housing and Comr	munity Affairs						
DOE/BIL Weatherization Assistance	A/major	81.042	55220004063	07-15-23 to 06-30-26	3,025,915	1,022,956	_
DOE/Oil Overage Weatherization Assistance	A/major	81.042	56240004274	07-01-24 to 06-30-25	458,439	47,979	-
DOE/Oil Overage Weatherization Assistance	A/major	81.042	56230004085	07-01-23 to 06-30-24	438,569	173,160	-
Total U.S. Department of Energy						1,244,095	-
. 37							

#### SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

#### FOR THE YEAR ENDED NOVEMBER 30, 2024

		Federal					
Federal/ State Grantor/	Single	Assistance			Program		
Pass-through Grantor/	Audit	Listing	Contract	Grant Period	or Award	Federal / State	Passed Through
Program Title U.S. Department of Transportation	Class	Number	Number	From / To	Amount	Expenditures	to Subrecipients
Passed through Texas Department of Transportation							
Formula Grants for Rural Areas - Rural Discretionary	A/non-major	20.509	51018010523	09-02-22 to 08-31-24	2,348,590	657,133	_
Formula Grants for Rural Areas - Rural Discretionary	A/non-major	20.509	51018040524	12-11-23 to 08-31-24	661,380	599,537	_
Formula Grants for Rural Areas - Rural Discretionary	A/non-major	20.509	51018030525	09-03-24 to 08-31-25	200,612	-	-
Formula Grants for Rural Areas - Rural Discretionary	A/non-major	20.509	51018040525	09-03-24 to 08-31-26	679,620	-	-
Formula Grants for Rural Areas - 5311	A/non-major	20.509	51018020525	09-01-24 to 11-30-25	925,091	68,157	-
Formula Grants for Rural Areas - 5311	A/non-major	20.509	51018010524	09-01-23 to 11-30-24	965,554	786,103	-
Formula Grants for Rural Areas - 5311	A/non-major	20.509	51018050525	09-01-24 to 11-30-25	555,555	308,729	
						2,419,659	-
Transit Services Programs Cluster							
Capital Enhanced Mobility of Seniors-Replace Van	B/major	20.513	51016070525	09-01-24 to 08-31-25	467,151	6,926	-
Capital Assist Program for Elderly Persons							
and Persons with Disabilities	B/major	20.513	51016040524	09-01-23 to 08-31-24	632,006	585,140	
Total Transit Services Programs Cluster						592,066	
Federal Transit Cluster							
Capital Replacement-Acquisition-Replace Van	A/non-major	20.526	51003F10523	04-03-23 to 03-31-25	578,380	_	
Capital Replacement-Acquisition-Replace vari	Ayrion-major	20.320	310031 10323	04-03-23 (0 03-31-23	370,300	_	-
Admin Facility	A/non-major	20.526	51003010523	09-0-22 to 05-31-24	249,382	185,496	_
Capital Construction Admin/Maint Facility	A/non-major	20.526	51003610525 51003F010522	9-01-21 to 03-31-24	1,810,000	88,608	_
Total Federal Transit Cluster	7 y Horr Hajor	20.520	51005, 010522	3 01 21 10 05 51 2 1	1,010,000	274,104	
Total U.S. Department of Transportation						3,285,829	
U.S. Department of Agriculture							
Passed through the Texas Department of Agriculture							
Rural Housing Preservation Grant	B/non-major	10.433	Single Family	11-09-23 to 11-1-24	150,000	81,198	-
Rural Housing Preservation Grant	B/non-major	10.433	Multi-Family	11-09-23 to 11-1-24	150,000	130,265	
						211,463	
	_,						
Child and Adult Care Food Program	B/non-major	10.558	NT4XL1YGLGC5	10-1-23 to 9-30-24	n/a	254,248	-
Child and Adult Care Food Program	B/non-major	10.558	NT4XL1YGLGC5	10-1-24 to 9-30-25	n/a	60,863	
Child Nutrition Cluster						315,111	
Summer Food Service Program	B/non-major	10.559	NT4XL1YGLGC5	06-01-20 to 08-15-20	n/a	6,766	
Total Child Nutrition Cluster	D/HOH Hajor	10.555	WITALITULUCS	00 01 20 10 00 13 20	11/4	6,766	
Total U.S. Department of Agriculture						533,340	
Total O.S. Dopartinont of Agriculture						000,010	
TOTAL FEDERAL						24,482,769	-
STATE GRANTS:							
Texas Department of Transportation							
Section 18/Public Transportation	B/non-major	NA	51418010524	07-01-24 to 11-30-24	71,393	46,668	-
Section 18/Public Transportation	B/non-major	NA	51418010524	07-01-24 to 11-30-24	271,294		
						46,668	-
0. 5. 40/0.15. 7. 4.5			E4240642525	00.01.24122.21.5=	F=0 405	200 12-	
Section 18/Public Transportation	B/non-major	NA	51218010525	09-01-24 to 08-31-25	570,402	300,422	-
Section 18/Public Transportation	B/non-major	NA	51218010424	09-01-22 to 08-31-24	554,157	222,059	
Total Tayon Department of Transportation						522,481 569,149	<del></del>
Total Texas Department of Transportation						309,149	
Texas Veterans Commission							
Fund for Veterans Assistance-General Assistance Grant	B/major	NA	G-2024-2018005175	07-01-24 to 06-30-25	300,000	101,892	-
Fund for Veterans Assistance-General Assistance Grant	B/major	NA	G-2022-03097	07-01-23 to 06-30-24	300,000	99,981	-
						201,873	-
Fund for Veterans Assistance- Housing 4 Texas Heroes	B/non-major	NA	G-2023-2018004837	07-01-24 to 06-30-25	300,000	36,497	-
Fund for Veterans Assistance- Housing 4 Texas Heroes	B/non-major	NA	G-2022-10709	07-01-23 to 06-30-24	200,000	96,989	
						133,486	
Total Texas Veterans Commission						335,359	
TOTAL STATE						004 500	
TOTAL STATE						904,508	
TOTAL FEDERAL AND STATE						\$ 25,387,277	\$ -

#### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED NOVEMBER 30, 2024

#### 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 Texas Grant Management Standards. 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 SIGNFICANT 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, 2024, 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 29, 2025.

#### Report on 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) as a basis for designing 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 were not 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 financial statements. 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.

MNH Group, P.C.

MWH GROUP, P.C.

Wichita Falls, Texas July 29, 2025



Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the **Texas 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 Grant Management Standards 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, 2024. 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, 2024.

#### Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the Texas Grant Management Standards. 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 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 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 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 29, 2025

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED NOVEMBER 30, 2024

#### 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 Texas 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:
  - Capital Assist Program for Elderly Persons and Persons with Disabilities (AL 20.513)
  - DOE/OIL Overage Weatherization Assistance (AL 81.042)
  - Low-Income Home Energy Assistance Program Weatherization Assistance and Comprehensive Energy Assistance Program (AL 93.568)
- 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 Texas 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 the Texas Grant Management Standards reported in this Schedule.
- The program tested as a major state program was:
  - Fund for Veterans Assistance General Assistance Grant
- The threshold used to distinguish between Type A and B programs was \$750,000.
- 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

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED NOVEMBER 30, 2024

There are no prior audit findings to report.

#### \*\* PUBLIC DISCLOSURE COPY \*\* **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Department of the Treasury Internal Revenue Service

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

A F	or the	2023 calendar year, or tax year beginning DEC 1, 2023 and en	nding N	OV 30, 2024	
<b>3</b> C	heck if pplicable	C Name of organization		D Employer identific	cation number
	Addres change	ROLLING PLAINS MANAGEMENT CORPORATION			
	Name change			75-60473	09
	Initial return	,	oom/suite	E Telephone numbe	
	Final return/	P.O. BOX 490		940-684-	
	termin- ated Amend	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	28,009,337.
	_return	CROWELL, IX /922/		H(a) Is this a group re	
	_tion pending	F Name and address of principal officer: DEBKA K. IHOMAS			?Yes X No
		P.O. BOX 490, CROWELL, TX 79227		H(b) Are all subordinates in	
		mpt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or e: ROLLINGPLAINS • ORG	527	1	list. See instructions
	Vebsite	organization: X Corporation Trust Association Other	I Voor	H(c) Group exemptio	n number  M State of legal domicile: TX
		Summary	L Year	or formation. 1905 N	M State of legal doffliche, IA
_		Briefly describe the organization's mission or most significant activities: TO STR	RTVE	FOR THE ELT	MINATION OF
Se		POVERTY BY OPENING TO EVERYONE THE OPPORTUI			
nan	-	Check this box if the organization discontinued its operations or disposed			
veri				3	30
ဗ		Number of independent voting members of the governing body (Part VI, line 1b)			30
δ S		Fotal number of individuals employed in calendar year 2023 (Part V, line 2a)			270
itie		Total number of volunteers (estimate if necessary)			269
Activities & Governance		Total unrelated business revenue from Part VIII, column (C), line 12			0.
▼		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.
				Prior Year	Current Year
ø	8 (	Contributions and grants (Part VIII, line 1h)		28,922,823.	25,589,495.
nue	9 F	Program service revenue (Part VIII, line 2g)		2,417,421.	1,879,747.
Revenue		nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		161,367.	167,580.
щ	11 (	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		58,566.	372,515.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		31,560,177.	28,009,337.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		13,831,925.	12,864,204.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
es		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		9,348,918.	10,155,973.
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
Exp			0.	3,623,153.	4,356,837.
_		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		26,803,996.	27,377,014.
		Foregrue less expenses, Subtrest line 18 from line 12		4,756,181.	632,323.
-Se	19 F	Revenue less expenses. Subtract line 18 from line 12	Be	ginning of Current Year	End of Year
t Assets or   nd Balances	20	Fotal assets (Part X, line 16)		19,463,821.	19,162,722.
Ass Bal	21	Fotal liabilities (Part X, line 26)		2,308,426.	1,375,004.
Net Eund	22	Net assets or fund balances. Subtract line 21 from line 20		17,155,395.	17,787,718.
	rt II	Signature Block		-	
Jnde	er penal	ties of perjury, I declare that I have examined this return, including accompanying schedules an	nd stateme	ents, and to the best of my	knowledge and belief, it is
rue,	correct	, and complete. Declaration of preparer (other than officer) is based on all information of which	h preparer	has any knowledge.	
	L			<u>_</u> _	
Sigr		Signature of officer		Date	
Here	e 🏻	DEBRA K. THOMAS, EXECUTIVE DIRECTOR			
		Type or print name and title	1 -	Ooto I	DTIM
		Print/Type preparer's name  Preparer's signature		Date Check C	PTIN
Paid		JOHN L LUIG, JR, CPA		self-employ	
	arer	Firm's name MWH GROUP, P.C.		Firm's EIN 7	5-2205423
Jse	Only	Firm's address P.O. BOX 97000		,,,	101702 1171
. 1 -		WICHITA FALLS, TX 76307-7000  S discuss this return with the preparer shown above? See instructions		Phone no. ( 9	40)723-1471 X Yes No
viav	the IR	5 discuss this return with the preparer shown above? See instructions			X Yes No

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Га	Citatement of Frogram dervice Accomplishments	
	Check 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?	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?	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.	
4-	44 000 600	
4a	(Code:) (Expenses \$14,389,638 · including grants of \$7,793,938 · ) (Revenue \$320,192 CHILD CARE ASSISTANCE - TO PROVIDE OR SUBSIDIZE DAY CARE COSTS FOR	<u>•</u> )
	CHILDREN OF ELIGIBLE PARENTS.	
4b	(Code:) (Expenses \$4, 295, 863 • including grants of \$) (Revenue \$1, 559, 555	• )
	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.	
	SERVICE AREA.	
4c	(Code:) (Expenses \$6, 824, 089 • including grants of \$5, 070, 266 • ) (Revenue \$	)
	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 \$ )	
40	Total program convice expenses 25 509 590.	

Form **990** (2023)

Page 3

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II	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? If "Yes," complete Schedule C, Part III	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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>			
	Schedule D, Part III	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?			
	If "Yes," complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
_	Part VI	11a	Х	
h	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? If "Yes," complete Schedule D, Part VII	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? If "Yes," complete Schedule D, Part VIII	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? If "Yes," complete Schedule D, Part IX	11d		x
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
_	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b				
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	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? If "Yes," complete Schedule F, Parts II and IV	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? If "Yes," complete Schedule F, Parts III and IV	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? If "Yes," complete Schedule G, Part I. See instructions	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? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."			
	complete Schedule G, Part III	19		x
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u></u> -
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? If "Yes." complete Schedule I. Parts I and II	21		X
	Government on the try, construct by the tree, complete ochequet, Faits Land II			

Pa	rt IV Checklist of Required Schedules (continued)	303	<u>F</u>	age -
	· · · ·		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			,,
04-	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	24a		x
h	Schedule K. If "No," go to line 25a	24b		<del>                                     </del>
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	210		
	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		
	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			١.,
	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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			<b> </b> ₩
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		┝≏
C	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	28c		x
29	"Yes," complete Schedule L, Part IV  Did the organization receive more than \$25,000 in noncash 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			<del></del>
	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		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "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
35 a	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?	00	v	
Pai	Note: All Form 990 filers are required to complete Schedule 0  rt V Statements Regarding Other IRS Filings and Tax Compliance	38	Х	Ь
. u	Check if School do Contains a represent to any line in this Bart V			
	Check if Schedule O contains a response of note to any line in this Part v		Yes	No
10	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 154		162	140
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 154  Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			

(gambling) winnings to prize winners?

Form 990 (2023) ROLLING PLAINS MANAGEMENT CORPORATION

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 270									
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х							
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X						
b	o If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O									
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).									
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X						
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X						
	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).	_		v						
а	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						
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b								
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			x						
لم	to file Form 8282?  If "Yes," indicate the number of Forms 8282 filed during the year  7d	7c								
d	• • • • • • • • • • • • • • • • • • • •	7e		х						
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 <del>6</del>		X						
g	If the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		1						
9 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	79 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.									
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a								
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b								
10	Section 501(c)(7) organizations. Enter:									
а	Initiation fees and capital contributions included on Part VIII, line 12									
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities									
11	Section 501(c)(12) organizations. Enter:									
а	Gross income from members or shareholders									
b	Gross income from other sources. (Do not net amounts due or paid to other sources against									
	amounts due or received from them.)									
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a								
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year									
	Section 501(c)(29) qualified nonprofit health insurance issuers.									
а	Is the organization licensed to issue qualified health plans in more than one state?	13a								
	<b>Note:</b> 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									
	Enter the amount of reserves on hand  Did the exemplation yearing any neumants for indeed temping convices during the tay year?	110		Х						
	Did the organization receive any payments for indoor tanning services during the tax year?  If "Yes," has it filed a Form 720 to report these payments? If "Nes," paywide on explanation on School Is O	14a		<u> </u>						
р 15	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O  Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	14b								
13		15		x						
	excess parachute payment(s) during the year?  If "Yes," see the instructions and file Form 4720, Schedule N.	13		<u> </u>						
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х						
.5	If "Yes," complete Form 4720, Schedule O.	"								
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person 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.									

Form 990 (2023) ROLLING PLAINS MANAGEMENT CORPORATION /5-604/309 Page
Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response Page 6 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			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 1			
	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 1b 30			
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		Х
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		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
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		Х
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		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
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		Х
Sec	tion 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?	10a		Х
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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
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	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	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?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	Х	
	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?	16a		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?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed			
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)	availab	ole
	for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website Another's website X 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	l financ	cial	
	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			

Form **990** (2023)

332006 12-21-23

#### Form 990 (2023)

### Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check 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, box 6 of 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 no	or any related	orga	niza	tion	con	nper	sate	ed any current officer, di	rector, or trustee.	
(A)	(B)		(C)					(D)	(E)	(F)
Name and title	Average	(do	Position (do not check more than one				nne	Reportable	Reportable	Estimated
	hours per	box, unless p officer and a		ss per	rson i	s both	n an	compensation	compensation	amount of
	week			u a u		1711 43		from	from related	other
	(list any hours for	Individual trustee or director				_		the organization	organizations (W-2/1099-MISC/	compensation from the
	related	9e or (	stee			nsated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al tru		oyee	nd mc		1099-NEC)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	and related
	below	/idual	In stit utio nal tru stee	er	Key employee	Highest compensated employee	ner			organizations
	line)	Indi	Insti	Officer	Key	High	Former			
(1) DEBRA THOMAS	40.00							100 011		•
EXECUTIVE DIRECTOR	1 00			Х				103,311.	0.	0.
(2) MARK CHRISTOPHER	1.00								•	•
CHAIRMAN	1 00	Х		Х	_	_		0.	0.	0.
(3) RONNIE ALLEN	1.00								•	•
1ST VICE CHAIRMAN	1 00	Х		Х				0.	0.	0.
(4) RUSTY STAFFORD 2ND VICE CHAIRMAN	1.00			v					0	0
(5) DENISE FOSTER	1.00	Х		Х				0.	0.	0.
TREASURER	1.00	Х		х				0.	0.	0.
(6) NANNETTE ASHBY	1.00	Λ		Δ				0.	0.	0.
DIRECTOR	1.00	Х						0.	0.	0.
(7) DAVID BRINKERHOFF	1.00	Λ			_			0.	0.	0.
DIRECTOR	1.00	Х						0.	0.	0.
(8) LAUREN BUSH	1.00							•	•	•
DIRECTOR		х						0.	0.	0.
(9) SUSIE BYARS	1.00									
DIRECTOR		Х						0.	0.	0.
(10) JIM CASTAGNA	1.00									
DIRECTOR		Х						0.	0.	0.
(11) DALE EATON	1.00									
DIRECTOR		Х						0.	0.	0.
(12) PAM GOSLINE	1.00									
DIRECTOR		Х						0.	0.	0.
(13) REBECCA HARDIN	1.00									
DIRECTOR		Х						0.	0.	0.
(14) CHARLES HENDERSON	1.00									
DIRECTOR		Х						0.	0.	0.
(15) TOBY HINES	1.00									_
DIRECTOR	1 00	Х						0.	0.	0.
(16) JUAN HINOJOSA	1.00							_		_
DIRECTOR	1 00	Х	$\vdash$			_		0.	0.	0.
(17) KARL HOLLOWAY	1.00	٦,							<b>^</b>	_
DIRECTOR		X						0.	0.	0.

Form **990** (2023)

Page 7

Form 990 (2023) ROLLING PLAINS MANAGEMENT CORPORATION 75-6047309 Page 8										309 Page <b>8</b>
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	loye	ees,	and	l Hig	ghes	t Co	ompensated Employee	s (continued)	
(A)	(B)		(C)					(D)	(E)	(F)
Name and title	Average	Position (do not check more than one				nne	Reportable	Reportable	Estimated	
	hours per	box,	unles	ss per	son is	s both	an	compensation	compensation	amount of
	week (list anv		Jer an	uau	recto	i / ii uS	iee)	from	from related	other
	hours for	irecto						the organization	organizations (W-2/1099-MISC/	compensation from the
	related	eord	stee			sated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	ndividual trustee or director	nstitutional trustee		yee	Highest compensated employee		1099-NEC)	1000 (420)	and related
	below	idual	tution	er	Key employee	est co loyee	ıer	ŕ		organizations
	line)	Vipul	Instit	Officer	Кеу е	High emp	Former			
(18) DUSTY JOHNSTON	1.00									
DIRECTOR		Х						0.	0.	0.
(19) M.P. MCCUISTION	1.00									
DIRECTOR		X						0.	0.	0.
(20) JIM NOVAK	1.00									
DIRECTOR		Х						0.	0.	0.
(21) DELISA PIPER	1.00									
DIRECTOR		Х						0.	0.	0.
(22) SETH TABOR	1.00									
DIRECTOR		Х						0.	0.	0.
(23) NORRIS THOMAS	1.00									
DIRECTOR		Х						0.	0.	0.
(24) TAMIKA TOOMBS	1.00								_	_
DIRECTOR		Х						0.	0.	0.
(25) GREG TYRA	1.00								_	_
DIRECTOR	1 00	Х						0.	0.	0.
(26) JENNIFER VARELA	1.00								•	
DIRECTOR		X						0. 103,311.	0.	0.
									0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								103,311.	0.	0.

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

Yes No 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 3 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 4 Х Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services Х rendered to the organization? If "Yes." complete Schedule J for such person .....

#### **Section B. Independent Contractors**

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	750,188.
TADPOLE CHILDREN'S ACADEMY		
921 SCOTT, WICHITA FALLS, TX 76310	CHILD CARE	573,692.
THE KIDS CASTLE, 4230 BURKBURNETT RD,		
WICHITA FALLS, TX 76306	CHILD CARE	486,306.
KIDDIE KOTTAGE		
805 CHERRY ST, GRAHAM, TX 76450	CHILD CARE	390,040.
CE VANN CONSTRUCTION OF ABILENE LLC		
350 CR 156, ABILENE, TX 79601	CONSTRUCTION	341,134.
2 Total number of independent contractors (including but not limited to those liste	ed above) who received more than	
\$100,000 of compensation from the organization 14		

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2023)

1

Form 990 ROLLING I	PLAINS M	IAN	IAG	EM	ŒΝ	Т	CO	RPORATION	75-604	7309
Part VII   Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
(A)				C)			(D)	(E)	(F)	
Name and title	(B) Average				ition			Reportable	Reportable	Estimated
	hours	(cl			k all that apply)			compensation	compensation	amount of
	per							from	from related	other
	week	_				oyee		the	organizations	compensation
	(list any	irecto				em pl		organization	(W-2/1099-MISC)	from the
	hours for related	ord	tee			sated		(W-2/1099-MISC)		organization and related
	organizations	Individual trustee or director	Institutional trustee		ee/	Highest compensated employee				organizations
	below	dualt	utiona	_	old m	stco	je.			organizations
	line)	Indivi	Instit	Officer	Key employee	Highe	Former			
(27) ANNETTE WALKER	1.00									
DIRECTOR		Х						0.	0.	0.
(28) ROBERT WEBB	1.00									
DIRECTOR		Х						0.	0.	0.
(29) JOSHUA WILDER	1.00									
DIRECTOR		Х						0.	0.	0.
(30) MICHAEL WOODS	1.00									
DIRECTOR		Х						0.	0.	0.
(31) CATHY YOUNG	1.00									
DIRECTOR		Х						0.	0.	0.
		ŀ								
			_							
-										
		ł								
			_							
_			$\vdash$		$\vdash$	$\vdash$				
		1								
	L	<u> </u>					<u> </u>			
Total to Part VII, Section A, line 1c										
TOTAL TO FAIT VII, SECTION A, IIIIE TO								I	I	

		Check if Schedule O	contains a	response	or note to any lin	e in this Part VIII			
						(A)	(B)	(C)	(D)
						Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
							lunction revenue	business revenue	sections 512 - 514
ည တ	1 a	Federated campaigns		1a					
an	b			1b					
ΩĔ		Fundraising events		1c					
ifts Ir A				1d					
nis G		Government grants (contr		1e	25,584,585.				
Sir		All other contributions, gifts,							
k E	_	similar amounts not included	-	1f	4,910.				
	g		***	1g \$	,				
Contributions, Gifts, Grants and Other Similar Amounts	_	Total. Add lines 1a-1f		-31+		25,589,495.			
					Business Code	, ,			
o l	2 a	TRANSPORTATION FEES			485000	1,559,555.	1,559,555.		
ķ	_ b	ISD PARTNERSHIP FEES			624410	177,840.	177,840.		
Ser	c	DAYCARE FEES			624410	142,232.	142,232.		
E S	q	PARENT FEES			624410	120.	120.		
gra Re	u ه					-	-		
Program Service Revenue	f	All other program service	revenue						
	,	Total. Add lines 2a-2f	. Svorido .			1,879,747.			
	3	Investment income (includ	dina divide	ends intere	st and	, , -			
	•					166,830.			166,830.
	4	Income from investment of				,			,
	5	Royalties		npt bond p	1000000				
	Ū	1107411100		(i) Real	(ii) Personal				
	6 a	Gross rents	6a	()	( )				
	b		6b						
	c	Rental income or (loss)	6c						
	q	Net rental income or (loss)							
		Gross amount from sales of		Securities	(ii) Other				
		assets other than inventory	7a		750.				
	h	Less: cost or other basis	74		-				
<u>o</u>		and sales expenses	7b		0.				
ther Revenue	c	Gain or (loss)	7c		750.				
ě		Net gain or (loss)				750.			750.
P.		Gross income from fundraising							
Đ.	0 4	including \$	-	of					
		contributions reported on		-					
		Part IV, line 18							
	b	Less: direct expenses							
		Net income or (loss) from							
		Gross income from gamin							
		Part IV, line 19	-						
	b	Less: direct expenses							
		Net income or (loss) from							
		Gross sales of inventory, I							
		and allowances			<u>                                       </u>				
	b	Less: cost of goods sold							
		Net income or (loss) from							
					Business Code				
ous.	11 a	INSURANCE PROCEEDS			900099	368,329.			368,329.
Miscellaneous Revenue	b	MISCELLANEOUS			900099	4,186.			4,186.
eke	С								
∄š	d	All other revenue							
_		Total. Add lines 11a-11d				372,515.			
	12	Total revenue. See instruction	ons			28,009,337.	1,879,747.	0.	540,095.

#### 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 (**D**) Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 12,864,204. 12,864,204. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ....... Benefits paid to or for members ..... Compensation of current officers, directors, 123,320. 123,320. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7,660,955. 6,577,641. 1,083,314. 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 2,074,776. 2,371,698. 296,922. Other employee benefits 9 10 Payroll taxes Fees for services (nonemployees): Management Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 113,084. 55,899. 168,983. column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 Office expenses 13 Information technology 14 15 Royalties 794,291. 719,921. 74,370. Occupancy 16 168,331. 138,657. 29,674. 17 Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 12,507. 12,507. 20 Payments to affiliates 21 1,107,976. 1,046,729. 61,247. Depreciation, depletion, and amortization 22 23 Other expenses. Itemize expenses not covered 24 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.) 802,200. 784,637. 17,563. OPERATING SUPPLIES EQUIP RENTAL AND MAINT 692,200. 612,951. 79,249. 415,022. 415,022. FUEL 93,397. 107,956. 14,559. OTHER DIRECT COSTS 87,371. 68.571. 18,800. All other expenses 27,377,014. 25,509,590. 1,867,424. 0. Total functional expenses. Add lines 1 through 24e 25 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)

Form 990 (2023)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 3,174,683. 2,472,270. 1 Cash - non-interest-bearing 1,315,804. 1,383,097. 2 Savings and temporary cash investments 2,417,001. 3,394,034. 3 3 Pledges and grants receivable, net 258,008. 256,554. 4 Accounts receivable, net 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 Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) Notes and loans receivable, net 7 8,808. 2,277. Inventories for sale or use 8 51,051. 1,027. Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D \_\_\_\_\_\_ 10a 19,012,327. b Less: accumulated depreciation 10b 6,381,831. 11,261,433. 12,630,496. 10c Investments - publicly traded securities 11 11 Investments - other securities. See Part IV, line 11 12 Investments - program-related. See Part IV, line 11 13 13 14 Intangible assets 14 Other assets. See Part IV, line 11 15 15 19,463,821. 19,162,722. 16 16 **Total assets.** Add lines 1 through 15 (must equal line 33) 1,462,456. 519,349. 17 Accounts payable and accrued expenses 17 18 18 Grants payable 183,119. 104,224. 19 19 Deferred revenue Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 21 22 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 282,395. 272,641. Secured mortgages and notes payable to unrelated third parties 23 23 Unsecured notes and loans payable to unrelated third parties 24 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 380,456. 478,790. of Schedule D 2,308,426. 1,375,004. 26 Total liabilities. Add lines 17 through 25 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. Net assets without donor restrictions 17,155,395. 27 17,787,718. 27 Net assets with donor restrictions Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 31 Retained earnings, endowment, accumulated income, or other funds 31 17,155,395. 17,787,718. Total net assets or fund balances 32 32 19,463,821. 19,162,722. 33 33 Total liabilities and net assets/fund balances

Form **990** (2023)

Pai	t XI Reconciliation of Net Assets								
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>						
1	Total revenue (must equal Part VIII, column (A), line 12)	1			9,3				
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,		7,0:				
3	Revenue less expenses. Subtract line 2 from line 1	3				23.			
4									
5	Net unrealized gains (losses) on investments								
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	17,	78	7,7	18.			
Pai	t XII Financial Statements and Reporting								
	Check if Schedule O contains a response or note to any line in this Part XII					X			
					Yes	No			
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_						
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.							
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		L	2a		X			
	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:								
	Separate basis Consolidated basis Both consolidated and separate basis								
b	Were the organization's financial statements audited by an independent accountant?			<b>2</b> b	Х				
	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:								
	X Separate basis Consolidated basis Both consolidated and separate basis								
С	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.								
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the									
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			За	Х				
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required		Γ						
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<u></u>		3b	Х				
				Form	990 (	(2023)			

332012 12-21-23

#### **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.

Open to Public Inspection

Employer identification number

75-6047309

OMB No. 1545-0047

Name of the organization

ROLLING PLAINS MANAGEMENT CORPORATION Reason for Public Charity Status (All organizations must o

ı a		Treason for Fubile (	onanty otatus.	Ali organizations must d	ompiete ti	iis part.) S	ee instructions.						
he.	organ	nization is not a private found	ation because it is: (F	or lines 1 through 12, cl	heck only	one box.)							
1		A church, convention of ch	urches, or associatio	n of churches described	in <b>sectio</b>	n 170(b)(1	I)(A)(i).						
2		A school described in sect	ion 170(b)(1)(A)(ii). (	Attach Schedule E (Form	n 990).)								
3		A hospital or a cooperative	hospital service orga	nization described in se	ection 170	(b)(1)(A)(ii	i).						
4		A medical research organiz					-	the hospital's name,					
		city, and state:											
5		An organization operated for	or the benefit of a col	lege or university owned	or operate	ed by a go	vernmental unit describe	ed in					
		section 170(b)(1)(A)(iv). (C			·	, ,							
6				nental unit described in	section 17	70(b)(1)(A)	(v).						
	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).  X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in												
•		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 describe		1VAVvi) (Complete Par	+ II \								
9	H	An agricultural research org			•	nd in coni	unction with a land grant	collogo					
9	ш	-				-	-	•					
		or university or a non-land-g	grant college of agrici	ulture (see iristructions).	Enter the i	name, city	, and state of the college	; OI					
40		university:	Illy reactives (1) mare:	than 22 1/20/ of its summ	out from o	ontribution	a mambarabin face an	d areas ressints from					
10		An organization that norma											
		activities related to its exen		•	` '		• •	· ·					
		income and unrelated busin		(less section 511 tax) fro	m busines	sses acqui	red by the organization a	aπer June 30, 1975.					
		See section 509(a)(2). (Con	•										
11	$\mathbb{H}$	An organization organized a	· ·	•	•								
12		An organization organized a	· ·	- ·	-		•	•					
		more publicly supported or	-					Check the box on					
		lines 12a through 12d that	* *										
а			· · · · · · · · · · · · · · · · · · ·		•	_							
		the supported organization		• • • •	majority o	of the direc	tors or trustees of the su	upporting					
		organization. You must o	complete Part IV, Se	ections A and B.									
b			anization supervised	or controlled in connect	ion with its	s supporte	ed organization(s), by have	/ing					
		control or management o	f the supporting orga	anization vested in the sa	ame perso	ns that co	ntrol or manage the supp	oorted					
		organization(s). You mus	t complete Part IV,	Sections A and C.									
С		Type III functionally inte	grated. A supporting	g organization operated	in connect	tion with, a	and functionally integrate	ed with,					
		its supported organization	n(s) (see instructions)	. You must complete I	Part IV, Se	ections A,	D, and E.						
d			integrated. A supp	orting organization oper	ated in cor	nnection w	rith its supported organiz	zation(s)					
		that is not functionally int	egrated. The organiz	ation generally must sat	isfy a distr	ibution rec	quirement and an attentiv	veness					
		requirement (see instructi	ions). <b>You must con</b>	nplete Part IV, Sections	A and D,	and Part	V.						
е		Check this box if the orga	anization received a v	vritten determination fro	m the IRS	that it is a	Type I, Type II, Type III						
		functionally integrated, or	Type III non-function	nally integrated supporting	ng organiz	ation.							
f	Ente	er the number of supported o	organizations										
g		vide the following information											
	(	(i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the orga in your governi	nization listed ng document?	(v) Amount of monetary	(vi) Amount of other					
		organization		above (see instructions))	Yes	No	support (see instructions)	support (see instructions)					

332021 12-21-23

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

(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							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	21860184.	23827479.	29583734.	28922823.	25589495 <b>.</b>	129783715
2	Tax revenues levied for the organ-						
	ization'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	1339121.	1253210.	1142108.	1143050.	727,079.	5604568.
4	Total. Add lines 1 through 3	23199305.	25080689.	30725842.	30065873.	26316574.	135388283
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.						135388283
Section B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	23199305.	25080689.	30725842.	30065873.	26316574.	135388283
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	633.	988.	472.	128,217.	166,830.	297,140.
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.)	81,431.	39,960.	15,558.	58,566.	372,515.	568,030.
11	<b>Total support.</b> Add lines 7 through 10						136253453
12	Gross receipts from related activities	, etc. (see instruction	ons)			12	
13	First 5 years. If the Form 990 is for the	he organization's fir	st, second, third,	fourth, or fifth tax y	ear as a section 5	01(c)(3)	
	organization, check this box and <b>stop here</b>						
Section C. Computation of Public Support Percentage							
14	Public support percentage for 2023 (	line 6, column (f), d	ivided by line 11, o	column (f))		14	99.37 %
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	99.68 %
16a	33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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						
	neets the facts-and-circumstances test. The organization qualifies as a publicly supported organization						
b	10% -facts-and-circumstances test - 2022. 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-circ	umstances test. Th	e organization qua	alifies as a publicly	supported organiz	zation	
18	Private foundation. If the organization	on did not check a	box on line 13, 16	a, 16b, 17a, or 17b	o, check this box a	nd see instructions	s

Schedule A (Form 990) 2023 ROLLING PLAINS MANAGEMENT CORPORATION

| 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.)

Sec	etion A. Public Support	siow, picase comp	olete i art ii.j				
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, 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						
1	Tax revenues levied for the organ-						
+	ization'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 Sec	Public support. (Subtract line 7c from line 6.)						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6	(=,) = = : =	(-,	(-,	(-,		(-)
	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						
	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	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3) organization	on,
	check this box and stop here		•				<u></u>
	tion C. Computation of Publi					1 1	
	Public support percentage for 2023 (I		- ·	column (f))		15	%
	Public support percentage from 2022					16	%
	ction D. Computation of Inves					T .= T	
	Investment income percentage for 20					17	%
	Investment income percentage from			and the second the second the second		18	% 7 : t
19a	33 1/3% support tests - 2023. If the						
b	more than 33 1/3%, check this box ar 33 1/3% support tests - 2022. If the	=	-		• •		
	line 18 is not more than 33 1/3%, che	ck this box and st	<b>top here.</b> The orga	anization qualifies	as a publicly supp	orted organization	
20	Private foundation. If the organization	n did not check a	hox on line 14 19	a or 19h check th	his hox and see in	structions	1 7

# Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of 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

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? If "Yes," provide detail in Part VI.
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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))? If "Yes," provide detail in Part VI.
- **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? *If* "Yes," *provide detail in* **Part VI.**
- 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? If "Yes," provide detail in Part VI.
- 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)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

Yes No 1 2 За 3b Зс 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b

Par	t IV	Supporting Organizations (continued)			
		V		Yes	No
11	Has th	he organization accepted a gift or contribution from any of the following persons?			
а	A pers	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
		elow, the governing body of a supported organization?	11a		
b	A fam	illy member of a person described on line 11a above?	11b		
С	A 35%	6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		in Part VI.	11c		
Sec	tion E	3. Type I Supporting Organizations			
				Yes	No
1	Did th	ne governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		cors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s)			
		ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2		ne organization operate for the benefit of any supported organization other than the supported			
	organ	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part \	how providing such benefit carried out the purposes of the supported organization(s) that operated,			
_	super	vised, or controlled the supporting organization.	2		
Sec	tion C	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 trus	stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or ma	nagement of the supporting organization was vested in the same persons that controlled or managed			
	the su	pported organization(s).	1		
Sec	tion L	D. All Type III Supporting Organizations			
				Yes	No
1		ne organization provide to each of its supported organizations, by the last day of the fifth month of the			
		ization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	•	(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	-	ization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2		any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
		ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	-		
_		rganization maintained a close and continuous working relationship with the supported organization(s).	2		
3		ason of the relationship described on line 2, above, did the organization's supported organizations have a			
		icant voice in the organization's investment policies and in directing the use of the organization's			
		ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
Sac	suppo	orted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations	3		
1		k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a		The organization satisfied the Activities Test. Complete line 2 below.			
b		The organization is the parent of each of its supported organizations. Complete line 3 below.  The organization supported a governmental entity. Paradita in Part VI to a constant of a governmental entity (and in Part VI) to a	. 4 4	-1	
2		The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instites Test. Answer lines 2a and 2b below.	truction	yes	No
		ubstantially all of the organization's activities during the tax year directly further the exempt purposes of		163	NO
а		upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		e supported organization(s) to which the organization was responsive: '  Yes, then in Yes, then the organization was responsive: '  Yes, then in Yes, then the organization was responsive: '  Yes, then in Yes, then the organization was responsive: '  Yes, then in Yes, then the organization was responsive: '  Yes, then in Yes, then the organization was responsive: '  Yes, then in Yes, then the organization was responsive: '  Yes, then in Yes, then the organization was responsive: '  Yes, the orga			
		the organization was responsive to those supported organizations, and how the organization determined			
			2a		
h		hese activities constituted substantially all of its activities.  ne activities described on line 2a, above, constitute activities that, but for the organization's involvement,	_u		
J		r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		the reasons for the organization's position that its supported organization(s) would have engaged in			
		activities but for the organization's involvement.	2b		
3		nt of Supported Organizations. <b>Answer lines 3a and 3b below.</b>			
		ne organization have the power to regularly appoint or elect a majority of the officers, directors, or			
-		the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	3a		
b		ne 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.

Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ing trust on N	ov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu			
Sect	ion 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		
Sect	ion 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):			
а	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
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		
Sect	ion 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	Check here if the current year is the organization's first as a non-function	ally integrated	Type III supporting orga	nization (see
	instructions).	. •		•

Schedule A (Form 990) 2023

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
_1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reason-			
	able cause required - explain in Part VI). See instructions.			
_3_	Excess distributions carryover, if any, to 2023			
<u>a</u>	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
	Total of lines 3a through 3e			
<u>g</u>	Applied to underdistributions of prior years			
<u>h</u>	Applied to 2023 distributable amount			
i_	Carryover from 2018 not applied (see instructions)			
<u>i_</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D,			
	line 7: \$			
<u>a</u>	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
<u>c</u>	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if			
	any. Subtract lines 3g and 4a from line 2. For result greater			
	than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j			
	and 4c.			
_8_	Breakdown of line 7:			
	Excess from 2019			
	Excess from 2020			
	Excess from 2021			
	Excess from 2022			
<u> </u>	Excess from 2023			

Schedule A (Form 990) 2023

332028 12-21-23 Schedule A (Form 990) 2023

# Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

#### **Schedule of Contributors**

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

OMB No. 1545-0047

**2023** 

**Employer identification number** 

ROLLING PLAINS MANAGEMENT CORPORATION 75-6047309 Organization type (check one): Filers of: Section: X 501(c)( 3 ) (enter number) organization Form 990 or 990-EZ 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

X 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;

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).

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

or (ii) Form 990-EZ, line 1. Complete Parts I and II.

Schedule B (Form 990) (2023)

Name of organization Employer identification number

# ROLLING PLAINS MANAGEMENT CORPORATION

75-6047309

Part I	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>19,139,987</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
2		\$ 3,285,829.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
3		\$1,244,095.	Person X Payroll				
(a)	(b)	(c)	(d)				
No. 4	Name, address, and ZIP + 4	* 569,149.	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
5		\$533,340.	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
6		\$335,359.	Person X Payroll				

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	Il space is needed.	
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
7		\$ 279,518.	Person X Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$81,249.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9	Hamo, address, and Zir + +	\$54,242.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
	Name, address, and ZIP + 4	* 46,727.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
11		\$ 15,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
12		\$5,000.	Person X Payroll

Name of organization Employer identification number

# ROLLING PLAINS MANAGEMENT CORPORATION

75-6047309

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.					
(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

ROLLII	NG PLAINS MANAGEMENT CO	RPORATION			75-6047309			
Part III	Exclusively religious, charitable, etc., contribution from any one contributor. Complete columns (a)				at total more than \$1,000 for the year			
	completing Part III, enter the total of exclusively religious,	haritable, etc., contributions of	\$1,000 or less for th	e year. (Enter this info. or	sce.) \$			
(a) Na	Use duplicate copies of Part III if additional s	space is needed.						
(a) No. from	(b) Purpose of gift	(c) Use of	gift	(d) Desc	ription of how gift is held			
Part I	.,, .	. ,						
		-		-				
ŀ		(e) Trans	fer of gift					
		(0) 110110	.o. o. g					
	Transferee's name, address, a	nd ZIP + 4	Re	elationship of trar	sferor to transferee			
(a) No								
(a) No. from	(b) Purpose of gift	(c) Use of	gift	(d) Desc	ription of how gift is held			
Part I								
					_			
	(e) Transfer of gift							
-	Transferee's name, address, a	Relationship of transferor to transferee						
					_			
(a) No. from								
from Part I	(b) Purpose of gift	(c) Use of	gift	(d) Desc	ription of how gift is held			
-								
	(e) Transfer of gift							
	Transferee's name, address, a	nd <b>7</b> ID + 4	D	olationship of tran	sferor to transferee			
	Transieree's name, audress, ar	IU ZIF + 4	n'	elationship of trai	isieror to transferee			
		_						
(a) No. from Part I	(b) Purpose of gift	(c) Use of	aift	(d) Desc	ription of how gift is held			
Part I	(s) i dipode di giit	(0) 000 01	9	(a) <b>D</b> coo	The state of the s			
ŀ		(e) Trans	fer of gift					
		(c) Italia	<b>3</b>					
	Transferee's name, address, a	nd ZIP + 4	R	elationship of trar	sferor to transferee			
Ī								

## **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.

Inspection

OMB No. 1545-0047

Name of the organization

ROLLING PLAINS MANAGEMENT CORPORATION

**Employer identification number** 75-6047309

Par	organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		or Accounts. Complete if the
	3	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
	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 v	writing that the assets held in donor advis	ed funds
	are the organization's property, subject to the organization's e	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor ac	dvisors in writing that grant funds can be	used only
	for charitable purposes and not for the benefit of the donor or	r donor advisor, or for any other purpose	conferring
	impermissible private benefit?		
Par	t II Conservation Easements. Complete if the org	ganization answered "Yes" on Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	
	Preservation of land for public use (for example, recreat	tion or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation of	f a certified historic structure
	Preservation of open space		
	Complete lines 2a through 2d if the organization held a qualifi	ied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
	Total number of conservation easements		
	Total acreage restricted by conservation easements		2b
	Number of conservation easements on a certified historic stru		2c
	Number of conservation easements included on line 2c acqui		
	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax
	year		
	Number of states where property subject to conservation eas		
	Does the organization have a written policy regarding the peri		
	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting, I	handling of violations, and enforcing cons	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion easements during the year
8		satisfy the requirements of section 170(h	n)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statement	ents that describes the
	organization's accounting for conservation easements.		
Par			ther Similar Assets.
4-	Complete if the organization answered "Yes" on Form		and belones about words
	If the organization elected, as permitted under FASB ASC 956 of art, historical treasures, or other similar assets held for pub	•	
	,	,	•
	service, provide in Part XIII the text of the footnote to its finan If the organization elected, as permitted under FASB ASC 958		
		· · · · · · · · ·	
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furth	lerance of public service,
	provide the following amounts relating to these items.		¢
	(i) Revenue included on Form 990, Part VIII, line 1		
		nouve or other similar appets for financia	· · · · · · · · · · · · · · · · · · ·
	If the organization received or held works of art, historical treation following amounts required to be repeated under EASP A		ıı gairi, provide
	the following amounts required to be reported under FASB A	-	¢
	Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X		•
D	ASSELS INCIDURED III FUITH 330. FAIL A		<b>v</b>

65,684.

1,065,167.

5,316,664.

7,461,120.

8,549,990.

2,935,533.

12,630,496. Schedule D (Form 990) 2023

65,684

6,395,953.

3,233,326.

2,935,533.

e Other

1a Land

b Buildingsc Leasehold improvements

**d** Equipment

Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B)) ...

	INS MANAGEMEN	T CORPORATION	75-6047309 Page 3
Part VII Investments - Other Securities			
Complete if the organization answered "Yes" o		_	
(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)  Tatal (Col. (h) must squal Form 000, Part V, line 12, col. (P))			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))  Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	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-vear market value
(1)	(a) Doom value	(e, meaner or randament cost of	The or your market raids
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets		•	
Complete if the organization answered "Yes" of	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, line 15, col.  Part X Other Liabilities			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes	.~		4=4=4=
(2) ACCRUED PAYROLL LIABILITIE	S		478,790.
(3)			
(4)			
(5)			
(6)			

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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.

(8) (9)

478,790.

Schedule D (Form 990) 2023

332054 09-28-23

#### SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

**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

Open to Public Inspection

Employer identification number

ROLLING P	LAINS MAN	AGEMENT COR	PORATION				75-6047309
Part I General Information on Grants a	nd Assistance						
1 Does the organization maintain records	to substantiate the	amount of the grants	or assistance, the	grantees' eligibility	for the grants or assi	stance, and the selectio	
criteria used to award the grants or assis	stance?						X Yes No
2 Describe in Part IV the organization's pro							
Part II Grants and Other Assistance to					anization answered "\	es" on Form 990, Part l	IV, line 21, for any
recipient that received more than	T .	· ·	· ·	1	(f) Method of	Т Т	
Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	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) a 3 Enter total number of other organization	-	-	e line 1 table		1		

**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>(b)</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
					PAYMENTS TO VENDORS FOR CHILD
HILD CARE ASSISTANCE	2131	7,793,938.	0.	воок	CARE
					PAYMENTS TO VENDORS FOR
NERGY ASSISTANCE	4390	3,759,327.	0.	воок	UTILITY BILLS
					PAYMENTS TO CONTRACTORS FOR
EATHERIZATION ASSISTANCE	168	1,310,939.	0.	воок	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

#### 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.

2023
Open to Public Inspection

OMB No. 1545-0047

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 OPPORUNITY 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.

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.

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

Name of the organization  ROLLING PLAINS MANAGEMENT CORPORATION	Employer identification number 75-6047309				
SALARIES FOR THE EXECUTIVE DIRECTOR AND KEY STAFF ARE BASE	D 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 O	F INTEREST				
POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC U	PON WRITTEN				
REQUEST. THE ORGANIZATION ALSO MAKES ITS GOVERNING DOCUME	NTS AND FINANCIAL				
STATEMENTS AVAILABLE AT ALL BOARD OF DIRECTORS MEETINGS.					
FORM 990, PART XII, LINE 2C					
NEITHER THE OVERSIGHT PROCESS OF THE AUDITED FINANCIAL STA	TEMENTS OR				
THE SELECTION PROCESS OF AN INDEPENDENT ACCOUNTANT HAS CHANGED DURING					
THE YEAR.					

## Proposed Head Start Budget Amendment 2024-2025 06CH012396-02

	Total 2024-2025 Head Start Budget	Proposed Net Change	Total Head Start  Budget
Personnel	1,403,085.00	(80,445.00)	1,322,640.00
Fringe Benefits			
Payroll Taxes			
Payroll Taxes	117,251.00	(1,201.00)	116,050.00
Health/Dental/Life	382,489.00	(39,104.00)	343,385.00
Retirement	66,576.00	(15,184.00)	51,392.00
Total Fringe Benefits	566,316.00	(55,489.00)	510,827.00
Travel	11,390.00	-	11,390.00
Supplies			
Office Supplies	7,625.00	4,252.00	11,877.00
Child and Family Services	150.00	75.00	225.00
Food Services Supplies	1,966.00	2,234.00	4,200.00
Other Supplies	22,567.00	48,142.00	70,709.00
Total Supplies	32,308.00	54,703.00	87,011.00
Contractual			
Administrative Services	6,100.00	7,085.00	13,185.00
Office Equipment Contracts	90,915.00	(33,555.00)	57,360.00
Total Contractual	97,015.00	(26,470.00)	70,545.00
Other	,	, , ,	,
Depreciation/Use Allowance	3,900.00	(249.00)	3,651.00
Rent	3,000.00	3,955.00	6,955.00
Utilities, Telephone	43,822.00	8,068.00	51,890.00
Building & Child Liability	38,790.00	52,504.00	91,294.00
Building Maintenance and Repair	3,660.00	13,793.00	17,453.00
Local Travel	14,200.00	2,948.00	17,148.00
Nutrition Services	106,515.00	8,863.00	115,378.00
Substitutes	25,482.00	(40.00)	25,442.00
<b>Publications Advertising</b>	500.00	1,183.00	1,683.00
Training or Staff Development	34,545.00	5,462.00	40,007.00
Miscellaneous	4,139.00	1,278.00	5,417.00
Total Other	278,553.00	97,765.00	376,318.00
<b>Total Program Expenses</b>	2,388,667.00	(9,936.00)	2,378,731.00
Indirect	162,935.00	9,936.00	172,871.00
<b>Total Grant Expenditures</b>	2,551,602.00		2,551,602.00

<sup>\*</sup>Required In-Kind Match

<sup>\*\*</sup>Waiver Requested

	Head Start Classrooms			Early H	Early Head Start Classrooms			
	24-25 Head Start Budget	Proposed Changes	Amended 24-25 Head Start Budget	24-25 Head Start (EHS Classes) Budget	Proposed Changes	Ammended 24-25 Head Start (EHS Classes) Budget		
Personnel	1,212,691.00	73,394.00	1,286,085.00	190,394.00	(153,839.00)	36,555.00		
Fringe Benefits								
Payroll Taxes								
Payroll Taxes	100,358.00	12,842.00	113,200.00	16,893.00	(14,043.00)	2,850.00		
Health/Dental/Life	347,382.00	(10,000.00)	337,382.00	35,107.00	(29,104.00)	6,003.00		
Retirement	58,059.00	(7,509.00)	50,550.00	8,517.00	(7,675.00)	842.00		
Total Fringe Benefits	505,799.00	(4,667.00)	501,132.00	60,517.00	(50,822.00)	9,695.00		
Travel	10,392.00	-	10,392.00	998.00	-	998.00		
Supplies								
Office Supplies	6,550.00	4,252.00	10,802.00	1,075.00	_	1,075.00		
Child and Family Services	125.00	75.00	200.00	25.00	_	25.00		
Food Services Supplies	1,556.00	2,234.00	3,790.00	410.00	_	410.00		
Other Supplies	12,677.00	38,142.00	50,819.00	9,890.00	10,000.00	19,890.00		
Total Supplies	20,908.00	44,703.00	65,611.00	11,400.00	10,000.00	21,400.00		
Contractual								
Administrative Services	5,309.00	7,516.00	12,825.00	791.00	(431.00)	360.00		
Office Equipment Contracts	85,660.00	(31,560.00)	54,100.00	5,255.00	(1,995.00)	3,260.00		
Total Contractual	90,969.00	(24,044.00)	66,925.00	6,046.00	(2,426.00)	3,620.00		
	30,303.00	(2 !)6 ! !!66)	00,020.00	0,010.00	(2) 120100)	0,020.00		
Other  Depreciation/Use Allowance	2 556 00		2 556 00	244.00	(240.00)	05.00		
Rent	3,556.00	4 350 00	3,556.00	344.00	(249.00)	95.00		
Utilities, Telephone	2,705.00	4,250.00	6,955.00	295.00	(295.00)	1 350 00		
Building & Child Liability	36,322.00 34,290.00	14,318.00 57,004.00	50,640.00 91,294.00	7,500.00 4,500.00	(6,250.00)	1,250.00		
Building Maintenance and Repair	2,446.00	13,793.00	16,239.00	1,214.00	(4,500.00)	1,214.00		
Local Travel	12,671.00	2,948.00	15,619.00	1,529.00		1,529.00		
Nutrition Services	94,878.00	15,000.00	109,878.00	11,637.00	(6,137.00)	5,500.00		
Substitutes	23,066.00	994.00	24,060.00	2,416.00	(1,034.00)	1,382.00		
Publications Advertising	377.00	1,183.00	1,560.00	123.00	(1,034.00)	123.00		
Training or Staff Development	31,900.00	5,462.00	37,362.00	2,645.00	_	2,645.00		
Miscellaneous	3,770.00	1,278.00	5,048.00	369.00		369.00		
Total Other	245,981.00	116,230.00	362,211.00	32,572.00	(18,465.00)	14,107.00		
Total Program Expenses	2,086,740.00	205,616.00	2,292,356.00	301,927.00	(215,552.00)	86,375.00		
Indirect	150,249.00	13,985.00	164,234.00	12,686.00	(4,049.00)	8,637.00		
Total Grant Expenditures	2,236,989.00	219,601.00	2,456,590.00	314,613.00	(219,601.00)	95,012.00		

<sup>\*</sup>Required In-Kind Match

<sup>\*\*</sup>Waiver Requested

	202	5-2026 Proposed HS Budget		5-2026 Proposed S-EHS Budget		5-2026 Proposed Local Share		otal 2025-2026 ad Start Budget
Funding Federal Funding Student Fees (ISD Partnership) Donations (Cash)	_	2,236,989.00	_	314,613.00		150,000.00 144,367.00	_	2,551,602.00 150,000.00 144,367.00
Total Funding	\$	2,236,989.00	\$	314,613.00	\$	294,367.00	\$	2,845,969.00
Personnel	\$	1,069,484.00	\$	167,275.00	\$	197,226.00	\$	1,433,985.00
Fringe Benefits								
Payroll Taxes								
Payroll Taxes	\$	108,365.00	\$	15,316.00			\$	123,681.00
Health/Dental/Life	\$	257,784.00	\$	47,260.00	\$	97,141.00	\$	402,185.00
Retirement/Dependent Care	\$	53,652.00	\$	4,972.00			\$	58,624.00
Total Fringe Benefits	\$	419,801.00	\$	67,548.00	\$	97,141.00	\$	584,490.00
Travel	\$	9,658.00	\$	991.00	\$	-	\$	10,649.00
Supplies								
Office Supplies		10,802.00		1 009 00				11 000 00
Child and Family Services		200.00		1,098.00 50.00				11,900.00 250.00
Food Services Supplies		3,790.00		338.00				4,128.00
Other Supplies		40,682.00		6,117.00				46,799.00
Total Supplies	\$	55,474.00	\$	7,603.00	\$	-	\$	<b>63,077.00</b>
	•	20,00	•	1,000.00	•		•	55,511.55
Contractual								
Administrative Services		3,690.00		360.00				4,050.00
Office Equipment Contracts  Total Contractual		41,704.00	<u> </u>	3,260.00	<u> </u>			44,964.00
Total Contractual	\$	45,394.00	\$	3,620.00	\$	-	\$	49,014.00
Other								
Depreciation/Use Allowance		3,131.00		280.00				3,411.00
Rent		3,600.00		-				3,600.00
Utilities, Telephone		61,368.00		1,676.00				63,044.00
Building & Child Liability		50,058.00		2,460.00				52,518.00
Building Maintenance and Repair		16,239.00		3,834.00				20,073.00
Local Travel		22,190.00		1,922.00				24,112.00
Nutrition Services		111,315.00		11,060.00				122,375.00
Substitutes		22,115.00		3,784.00				25,899.00
Publications Advertising		1,560.00		140.00				1,700.00
Training or Staff Development		25,410.00		1,176.00				26,586.00
Miscellaneous		5,048.00		523.00				5,571.00
Total Other	\$	322,034.00	\$	26,855.00	\$	-	\$	348,889.00
Total Program Expenses	\$	1,921,845.00	\$	273,892.00	\$	294,367.00	\$	2,490,104.00
Indirect	\$	315,144.00	\$	40,721.00	\$	-	\$	355,865.00
Total Grant Expenditures	\$	2,236,989.00	\$	314,613.00	\$	294,367.00	\$	2,845,969.00
	<u></u>	, , ,	<u> </u>	,		,== 33	<u> </u>	, , ,

637,900.50

318,950.25

\*Required In-Kind Match

\*\*Waiver Requested

# Called Meeting of Executive Committee of BOARD OF DIRECTORS July 7, 2025 8:30 a.m.

Available via Video Conference or in Person at 118 East Donnell Street, Crowell, Texas

#### **Summary of Minutes**

**Agenda Item 1 – Establish quorum and call to order –** A quorum was established and Committee Chair, Ronnie Allen, called the meeting to order at 8:36 am.

Agenda Item 2 – Review, discuss and recommend to the Board of Directors action to fill the vacancy left by the resignation of the Chairperson. – The Executive Committee reviewed and discussed the vacancy on the Board of Directors due to the resignation of the Chairperson. A motion was made by Pam Gosline and seconded by Seth Tabor to recommend to the Board of Directors that Ronnie Allen, current First Vice-Chair, fill the vacant Chair position and Rusty Stafford, the current Second Vice-Chair, would serve as First Vice-Chair for the remainder of the unexpired term. The motion passed unanimously with Ronnie Allen and Rusty Stafford abstaining from voting. Following the unanimous approval of the committee's recommendations for filling the unexpired terms of Board Chair and First Vice Chair, Pam Gosline noted that the anticipated seating of Rusty Stafford as First Vice Chair would create a vacancy in the Second Vice Chair position. Pam Gosline expressed the opinion that the Board should also move to fill this forthcoming vacancy to ensure continuity of leadership. Pam Gosline further stated a willingness to serve as Second Vice Chair for the remainder of the unexpired term, if the Board deemed it appropriate.

Agenda Item 3 – \*Review, discuss and approve extending an invitation to a public entity to submit a candidate to fill the Board of Directors vacancy. – The Executive Committee reviewed and discussed extending an invitation to a public entity to submit a candidate to fill the Board of Directors vacancy. A motion was made by Seth Tabor and seconded by Pam Gosline to extend an invitation to Foard County to continue its representation by nominating a candidate through the Commissioners Court. The motion passed unanimously.

Agenda Item 4 – \*Review, discuss and recommend actions to address Board Members who have exceeded the allowable number of absences. – The Executive Committee reviewed and discussed actions to address Board Members who have exceeded the allowable number of absences including formal notification before the next Board meeting, an opportunity to request to continue their membership, voluntarily resign, or be considered for removal by the Board. A motion was made by Pam Gosline and seconded by Rusty to recommend actions to address Board Members who have exceeded the allowable number of absences. The motion passed unanimously.

**Agenda Item 5 – Adjourn –** There being no further business, the meeting adjourned at 8:47 am.

# Attendance Roster

Name	Committee Member	Guest	Staff
Ronnie Allen	X		
Pam Gosline	X – via GoToMee	ting	
Seth Tabor	X – via GoToMee	ting	
Rusty Stafford	X – via GoToMee	ting	
Robert Webb	X – via GoToMee	ting	
Debra Thomas		C	X



Strategic Plan: 2025–2028

#### **Mission Statement:**

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.

## **Goal 1: Find Qualified Staff**

## **Objective:**

Attract and retain skilled, mission-aligned professionals to ensure high-quality service delivery.

# **Strategies:**

- Strengthen recruitment efforts through partnerships with local colleges, universities, and job training programs.
- Review compensation package to determine which available benefits attract applicants based on cultural and generational preferences
- Promote job openings through diverse platforms (e.g., LinkedIn, Idealist, community bulletin boards, job fairs).

## **Key Actions:**

- Revise recruitment campaign
- Revise compensation and benefit packages to align with the needs of job seekers.

- Increase applicant pool.
- Retain 80% of new hires after 12 months.

#### Goal 2: Increase Stakeholder and Community Involvement

#### **Objective:**

Build stronger relationships with the community and key stakeholders to enhance visibility and support.

## **Strategies:**

- Hold regular town halls and feedback sessions with community members.
- Establish Stakeholder Advisory Committees in each county.
- Diversify outreach and marketing to increase recognition.

## **Key Actions:**

- Develop and implement a stakeholder communication plan.
- Launch a quarterly newsletter to share updates, success stories, and opportunities to engage.
- Host at least two community events per year.

- Increase stakeholder participation in meetings.
- Increase number of stakeholders who feel informed and engaged through annual feedback surveys.

# Goal 3: Begin a Fundraising Initiative

## **Objective:**

Launch a sustainable fundraising program to diversify revenue sources and support program expansion.

# **Strategies:**

- Identify the program areas for which funding raising is needed to sustain or expand program services.
- Create a Fundraising Task Force or Development Committee including staff and Board members.

# **Key Actions:**

- Explore new funding streams.
- Identify and cultivate relationships with individual donors, foundations, and corporate contractors.

- Completed financial need assessment.
- Completed list of potential donors, grantors, and/or contractors.

## **Strategic Goal 4: Increase Access to Healthcare Services in Rural Communities**

#### **Objective 1: Improve Health Literacy and Preventative Care Awareness**

## **Strategies:**

- Develop a list of partners for health education initiatives
- Launch community health education initiatives focused on mental health, oral hygiene, chronic disease prevention, and when/how to seek care.

#### **Key Actions:**

- Distribute easy-to-read, multilingual educational materials.
- Use local media (radio, newspapers, Facebook groups) to promote messages.
- Partner with community organizations to host "Health Night" events.

## **Objective 2: Strengthen Transportation and Navigation Support**

## **Strategies:**

- Strengthen Mobility Management program to help residents make and keep appointments, including help with paperwork, interpretation, and referrals.
- Create or enhance rural transportation options through partnerships.

#### **Key Actions:**

- Conduct a community survey to identify transportation barriers.
- Conduct intake assessments for new riders.

- Increase in health knowledge based on customer surveys.
- Increase in transportation partnerships with medical providers.

# Strategic Goal 5: Improve the Quality, Availability, and Affordability of Housing in Rural Communities

# Objective 1: Increase the Supply of Safe and Affordable Housing

## **Strategies:**

- Develop/join local coalition(s) with nonprofits, housing authorities, government agencies, and stakeholders to address community specific housing needs.
- Leverage federal, state, and philanthropic housing grants (e.g., USDA Rural Development, HOME, CDBG).

### **Key Actions:**

- Conduct a rural housing needs assessment.
- Identify underutilized funding programs.

# **Objective 2: Promote Housing Stability**

# **Strategies:**

- 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.
- Partner with local service providers to offer wraparound supports.

#### **Key Actions:**

- Enroll 70 households in the Tenant-Based Rental Assistance (TBRA) program in 2026.
- Identify partners to provide wraparound supports.

- Increase access to federal and state housing funds.
- Increase number of households enrolled in TBRA by 10 each year.

# Strategic Goal 6: Expand Partnerships to Meet the Need for Access to High-Quality, Affordable Childcare

## **Objective 1: Expand Facility Capacity**

## **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.

# **Key Actions:**

- Assess the childcare gaps and resources in the agency's service area.
- Develop a list of partners for childcare services.
- Create and implement a plan to add additional licensed childcare spots to the service area.

#### **Metrics for Success:**

• Add licensed childcare spots to the service area.

# 2026 Community Action Plan Summary

# Top 5 Needs from the 2025 Community Assessment

- 1. Communities need safe, affordable, and energy efficient housing.
- 2. Individuals need job skills/training to earn better wages.
- 3. Communities need living wage jobs.
- 4. Communities need licensed childcare spots.
- 5. Communities need additional healthcare services, including mental health and dental care.

# What RPMC Will Do

# What RPMC Will Achieve

# **Self-Sufficiency Services and Outcomes**

- 30 individuals will receive case management services
- Provide employment supports:
  - Career Coaching for 3 individuals.
  - Job Search Coaching for 10 individuals
  - Resume Development for 3 individuals
  - Interview Skills Training for 3 individuals
  - Job Referrals for 10 individuals
  - Pay for employment supplies for 5 individuals
- Provide financial secondary education support by:
  - Paying for textbooks and supplies for 10 individuals
- Paying tuition for 10 individuals
- Provide Financial Coaching/Counseling for 20 individuals.

- 10 unemployed adults gain employment (up to a living wage).
- 6 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.
- 10 adults will obtain a credential, certificate, or degree for achievement of educational or vocational skills.
- 1 adult will obtain a Bachelor's degree.
- 15 individuals will achieve and maintain capacity to meet basic needs for 90 days.
- 5 of those individuals will maintain capacity to meet basic needs for 180 days.
- 10 individuals will report improved financial well-being.

# **Early Childhood Education Services and Outcomes**

- Provide educational services to:
  - 134 students through Early Head Start
  - 168 students through Head Start
- 134 children, ages 0-5 will demonstrate improved emergent literacy skills.

- 180 parents/caregivers attend parenting classes.
- Ensure that 250 children enrolled in Head Start, Early Head Start, and private childcare receive prepared meals.
- Ensure that 120 children receive weekend food backpacks.
- Include 24 community members in tri-partite board membership

- 134 children, ages 0-5 will demonstrate improved skills for school readiness.
- 134 children, ages 0-5 will demonstrate improved positive approaches toward learning.
- 134 children, ages 0-5 will demonstrate improved achievement at basic grade level.

# **Housing Services and Outcomes**

- Pay rent for 300 individuals
- Pay rental deposits for 90 individuals
- Provide permanent housing placement services for 90 individuals (approx. 30 families).
- Pay energy utility bills for 5,000 individuals
- Pay utility deposits for 90 individuals.
- Pay past due utility bills for 3,000 individuals
- Provide home repairs for 150 individuals
- Provide healthy home and energy efficiency services for 200 individuals.
- Provide water payments for 120 individuals

- 90 individuals (approx. 30 families) will obtain safe and affordable housing.
- 60 individuals (approx. 20 families) will maintain safe and affordable housing for 90 days.
- 30 individuals (approx. 10 families) will maintain safe and affordable housing for 180 days.
- 200 individuals (approx. 66 families) will experience improved safety and energy efficiency within their home.

# **Supportive Services without Outcomes**

- Determine eligibility for 7,000 individuals
- Provide referrals for 5,000 individuals
- Provide transportation to 1,600 individuals
- Provide childcare subsidies to 1,600 individuals
- Provide mediation/customer advocacy for 50 individuals.

# TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS COMMUNITY SERVICES BLOCK GRANT PROPOSED BUDGET **Program Year: 2026** Please enter the requested information into the yellow highlighted cells on each page and sign the Summary Page below **Subrecipient: Rolling Plains Management Corporation** Archer, Baylor, Clay, Cottle, Foard, Hardeman, Jack, Montague, Shackelford, Stephens, **Service Area:** Taylor, Wichita, Wilbarger, and Young Counties CSBG Allocation: \$

IMPORTANT! This "Summary Page" will self-populate as you complete each of the worksheets (B.1 - B.9):

BUDGET CATEGORIES		AMOUNT		
B.1 Personnel	\$	238,173.06		
B.2 Fringe Benefits	\$	71,078.60		
B.3 Travel	\$	10,600.00		
B.4 Equipment	\$	300.84		
B.5 Supplies	\$	4,795.00		
B.6 Contractual	\$	15,786.50		
B.7 Other/B.8 Client Services	\$	81,619.00		
B.9 Indirect Costs  (If subrecipient has an approved Indirect Cost Rate Agreement from cognizant agency, enter detail on B.9).	\$	52,095.00		
TOTAL BUDGET	\$	474,448.00		
TOTAL BUDGET must equal the CSBG Allocation above.	Diff.: \$	0.00		

**Subrecipient Approval** 07/23/2024 Signature of Preparer Date Signature of Approver Date

474,448.00



# 2025 Risk Assessment Update

# **Purpose and Approach**

Organizational Standard 4.6 states that an organization-wide, comprehensive risk assessment has been completed within the past 2 years and reported to the governing board. Rolling Plains Management Corporation (Rolling Plains) utilized the Risk Management Portal created by the Community Action Partnership and the Nonprofit Risk Management Center in 2021. Staff reviewed the report in 2023 and in July of 2025 to ensure the appropriate mitigating steps were taken.

# **Risk Management Basics**

Agency leadership teams manage risk in different ways and with different processes and structures. This segment of the Risk Assessment report provides feedback based on answers to questions related to the assignment of risk responsibilities.

While the report recommended the agency draft a Risk Management Policy, it is not a step the Executive Team feels is necessary at this time. The agency reviews the areas of risk regularly (at least annually) and does not feel a written document is essential.

No procedural changes will be implemented at this time.

#### **Governance Risk**

This section of the report contains recommendations to strengthen the board, including its structure, policies and operations.

In an effort to ensure compliance with Board attendance requirements established by the Texas Administrative Code, Rolling Plains amended the agency By-Laws to restructure the Board of Directors membership. The Board was reduced from a minimum of thirty-three members with a maximum of fifty-one members to a minimum of fifteen members with a maximum of twenty-seven members. The Board of Directors currently has twenty-four seated members. The decreased membership increases the ability to have a quorum. Additionally, the amended By-Laws included an attendance policy to ensure attendance and participation.

# **Facilities and Building Security**

This section of the report contains recommendations based on answers to the questions in the Facilities and Building Security Module.

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

The report recommended, that Rolling Plains:

- review, and revise as necessary, the evacuation plan for all offices and child care centers;
- review, and revise as necessary, the bomb threat policy for all offices and child care centers;
- ensure the use of visitor sign in/sign out logs for all offices and child care centers;
- explore the use of visitor badges for all child care centers;
- explore the need for visitor escorts; and
- implement a documentation process for the standardized inspection and maintenance of all agency vehicles and non-technological equipment.

The Executive Team determined the evacuation plans and bomb threat policies for all locations need to be reviewed and revised. The use of visitor logs, badges, and escorts varies based on the services provided at the agency service location. The child care centers and Child Care Assistance office keep all external doors locked. All visitors must be let in by a staff member and escorted to their location. The community service offices leave the front door open for customers but lock the remaining external doors. This funnels all traffic through the main entrance. Unknown visitors are escorted to their location. The Executive Team feels the risk posed by the unlocked front door is minimal.

No procedural changes will be implemented at this time.

# **Human Resources and Employment Practices**

This section of the report contains feedback and recommendations based on answers to questions in the Human Resources and Employment Practices Module.

While a structured approach to employment practices is advisable for all employers, it is particularly important for agencies with large workforces or workers deployed at more than one location. Rolling Plains is committed to developing standardized, written employment policies and identifying the most effective methods for ensuring that everyone in the organization receives timely notification of policies and practices. Rolling Plains staff includes a full-time HR Director who continually refines and administers employment policies. Rolling Plains utilizes multiple employment policies, including a workplace violence policy, technology policy, workplace privacy policy, sexual harassment policy, and internal complaint procedure. The Personnel Policies are reviewed by a licensed attorney prior to distribution to staff. New employees are required to sign an acknowledgement of receipt of Personnel Policies which is kept in the employee personnel files. Staff are notified of changes to the Personnel Policies through a message in the employee electronic timesheet system (Paycom). Changes to other agency or department policies are distributed by the Executive Team.

Rolling Plains utilizes written job descriptions for all positions which are regularly reviewed by the Executive Team in accordance with the Organizational Standards. Employment applications

are available on the agency website. The Executive Team checks references before making an offer of employment or before a new hire begins work but does not utilize pre-employment tests. The HR Department ensures that every candidate is subjected to the same level of scrutiny during the screening process by using a hiring checklist.

Employees may receive an offer of employment verbally or in writing. Employees participate in an initial work review period for the first ninety (90) days of employment. In accordance with Organizational Standards, employees are offered an opportunity for orientation within the first sixty (60) days of employment. Performance reviews are scheduled annually but are not performed consistently for all staff. Rolling Plains employs a progressive discipline policy to afford some assurance of fundamental fairness. Rolling Plains is in the process of moving monitoring of staff credentials for the early childhood education programs (including Head Start and Early Head Start) to Paycom to ensure compliance.

No additional procedural changes will be implemented at this time.

# **Financial Reporting and Internal Controls**

This section contains recommendations based on answers to the questions in the Financial Reporting and Internal Controls Module. The assessment topics included: Fiscal Oversight, Financial Reporting, Financial Planning and Forecasting, Budgeting, Financial Monitoring, Contracts and Grants Management, Managing Fraud Risk and Internal Controls, Investments, Fiscal Policies and Audits.

The report recommends that deposits should be made daily or a bank lock box should be used. It is impractical to make daily deposits. Therefore, all monies are maintained in a locked box until they are deposited.

No procedural changes will be implemented at this time.

#### Contracts

This section of the report contains recommendations on the subject of contracts. Rolling Plains is in the process of implementing a contract monitoring system ensure compliance and limit risks associated with contracting with other parties.

No additional procedural changes will be implemented at this time.

# **Client and Participant Safety**

As a nonprofit offering services to children, dependent adults, individuals with disabilities and the elderly, Rolling Plains takes reasonable steps to protect clients and staff from harm. This section of the report contains feedback and recommendations based on answers to the questions in the Client and Participant Safety module.

Rolling Plains' presence in rural communities means staff often have personal, as well as professional, relationships with the community members served. Even so, staff members know it is their responsibility to set the boundaries when service recipients attempt to engage staff or

other participants in inappropriate activities. Furthermore, Rolling Plains' Executive Team works to ensure adequate staffing of all services limit risks of personal injury and harm. Each department enacts policy that establishes a required minimum ratio of staff/volunteers or parents to number of service recipients, depending on the nature of the activity and the requirements of participants for assistance.

Service recipients expect that organizations offering them services will not release information about their association with the organization unless the organization received permission from them. Rolling Plains has a written privacy policy that protects service recipients. All staff sign a confidentiality statement upon employment. Furthermore, employees are prohibited from communication with the media on behalf of Rolling Plains without direct approval from management.

Rolling Plains provides an orientation session for new staff members to provide a clear explanation of the organization's mission, policies, procedures and expectations, and affords an opportunity for participants to pose questions about specific circumstances. For positions that require substantial direct contact with children or other vulnerable populations, personal safety concerns are paramount. Rolling Plains requires criminal history record checks for individuals working with these populations. These staff also receive annual training on mandatory reporting requirements.

No procedural changes will be implemented at this time.

# **Transportation**

This segment of the report contains feedback and recommendations on the subject of transportation risks. Rolling Plains' Executive Team is aware that vehicular accidents can lead to injury to nonprofit staff and volunteers.

Rolling Plains has several policies and procedures in place to mitigate risk associated with transportation of staff and clients, including but not limited to vehicle use policy, passenger behavior policy, and accident reporting policy. All vehicles contain safety equipment. Furthermore, staff hired to transport clients undergo a screening process (including criminal record check), training, and ongoing monitoring and supervision. Staff who use the agency vehicles for non-client transportation are required to maintain trip logs, perform pre- and post-trip inspections, and maintain a valid driver's license. The transportation program provides regular training for staff based on feedback and compliance with guidelines. The program is implementing Standards of Operation to ensure the safety of staff and property.

No additional procedural changes will be implemented at this time.

# **Technology and Privacy Risk Management**

This section of the report contains feedback and recommendations about managing technology risks based on answers to the questions in the Technology and Privacy Risk Management module. The suggestions in this report follow the subtopic headings for the module: Technology

Policies, Cybersecurity Assessment, Technology Vendors, Sensitive Information, and Cyber Liability Insurance.

Rolling Plains has comprehensive policies in place to minimize the risk associated with technology. The report recommended implementing a "Bring Your Own Device" Policy. Rolling Plains' Technology Department explored the need for a such a policy and found it is unnecessary at this time. Rolling Plains has security measures in place on agency devices, such as a multi-factor authentication process, that cannot be implemented and monitored on a staff member's personal device. Additionally, with the funding provided by CARES grants, the agency has obtained laptops for any staff member that would need to work away from their regular office. This avoids a need to use personal devices.

Like many companies, Rolling Plains employs staff who telecommute. These employees are required to sign a "Telework Agreement" outlining the restrictions and requirements associated with the telecommuting process, including the appropriate use of agency equipment. Rolling Plains has the ability to monitor in-office and telecommuting employees' use of technology. Rolling Plains also maintains cyber liability insurance to mitigate the risks the accompany the use of technology.

No procedural changes will be implemented at this time.

# **Special Events**

This section of the report contains recommendations about managing special event risks. The majority of Rolling Plains' special events are hosted by the Head Start or Childcare Assistance programs. These events may include trainings for child provider staff or field trips for Head Start/Early Head Start/Private Childcare students. Both of these programs document risk management and safety plans.

No procedural changes will be implemented at this time.

# **Crisis Management and Business Continuity Planning**

This section of the report contains feedback and recommendations based on answers to questions in the Crisis Management and Business Continuity Planning module.

Rolling Plains has components of a crisis management plan in place. The Executive Team acts as the Crisis Team.

No procedural changes will be implemented at this time.

# Volunteer Risk Management

This section of the report offers feedback and recommendations based on answers to questions about volunteer service at the agency.

Volunteer participation is an integral component of the Head Start/Early Head Start program. The program implements a number of practices to mitigate the risks associated with volunteer management. Rolling Plains utilizes a documented process for recruiting and screening

volunteers. All volunteers in classroom activities must attend orientation. Frequent volunteers (more than 3 visits) are required to provide criminal history record checks in the same manner as a paid staff member. The Volunteer Handbook describes many of the ways an individual can volunteer.

Volunteer drivers are utilized as needed by the transportation program. The volunteers must complete the same background checks and screenings as an employee but are not required PASS or CPR/First Aid certification. Certification compliance is monitored by the transportation department.

No additional procedural changes will be implemented at this time.

## **Fundraising and Resource Development**

This section of the report contains feedback and recommendations based on answers to questions in the Fundraising and Resource Development module.

Like many nonprofits, Rolling Plains relies on government contracts as a principal source of funding. Government grants and contracts come with a set of challenges that may include complex reporting requirements, underfunding for infrastructure, and risk of late payment due to reimbursement structure. In addition to grants, Rolling Plains obtains unrestricted funds through contracts to provide medical transportation as well as other transportation fares. The report recommends that Rolling Plains look into further diversifying funding sources. Based on recent changes in funding streams, Rolling Plains has begun diversifying funding through additional private contracts for the Transportation department and has reviewed additional grant opportunities for the Community Services department as well as partnering with a local university to establish internship programs.