

CITY OF AMARILLO, TEXAS

SINGLE AUDIT –
FEDERAL AND STATE AWARDS
SUPPLEMENTARY FINANCIAL REPORT
Year Ended September 30, 2024

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An ATLAS Navigators, LLC Firm

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It's about time.

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Honorable Mayor and Members of the City Council
City of Amarillo, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Amarillo, Texas (the City) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identify a deficiency in internal control, described in the accompanying schedule of findings and questioned cost as item 2024-001 that is considered to be a significant deficiency.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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 statement. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned cost as item 2024-001.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of financial statements and, accordingly, we express no opinion on the response.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CMM& CPAs & Advisors PLLC

Amarillo, Texas
March 25, 2025



An ATLAS Navigators, LLC Firm

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Amarillo, TX 79105

It's about time.

**Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control Over Compliance Required by the Uniform Guidance
and the State of Texas Uniform Grants Management Standards**

The Honorable Mayor and Members of the City Council
City of Amarillo, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the City of Amarillo, Texas (the City) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the State of Texas Uniform Grants Management Standards that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2024. The City'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 City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); 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 State of Texas Uniform Grants Management Standards (State UGMS). Our responsibilities under those standards and the Uniform Guidance and the State UGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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 and state program. Our audit does not provide a legal determination of the City'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 the City'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 the City'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 GAAS, *Government Auditing Standards*, and the Uniform Guidance and the State UGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance and the State UGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State UGMS, but not for the purpose of expressing an opinion on the effectiveness of the City'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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on each major federal program is not modified with respect to this matter. *Governmental Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subject to the other auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that was considered to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a significant deficiency.

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. *Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our compliance audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas Uniform Grants Management Standards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 25, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Texas Uniform Grants Management Standards and the financial data schedule, pages 32-33, are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards and the financial data schedule are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

CMMS CPAs & Advisors PLLC

Amarillo, Texas
March 25, 2025

CITY OF AMARILLO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-through Entity Identifying Number	Pass-through To Subrecipients	Federal Expenditures
FEDERAL AWARDS				
U.S. Department of Agriculture				
<i>Pass-through from:</i>				
Texas Health and Human Services Commission Special Supplemental Nutrition Program for Women, Infants, and Children WIC Card Participation	10.557	HHS000800400001	\$ -	\$ 1,803,399
Total ALN No. 10.557				<u>1,803,399</u>
SNAP-ED Go to WIC	10.561	HHS000800400001	-	16,193
<i>Pass-through from:</i>				
Texas Department of State Health Services Community and Clinical Health Bridge	10.561	HHS000743500001	-	203,613
Community and Clinical Health Bridge	10.561	HHS000743500002	-	20,305
Total ALN No. 10.561				<u>223,918</u>
Total U.S. Department of Agriculture				<u>2,043,510</u>
U.S. Department of Energy				
<i>Pass-through from:</i>				
State Energy Conservation Office	81.214	CP2203	-	222,454
Total U.S. Department of Energy				<u>222,454</u>
U.S. Department of Health and Human Services				
<i>Pass-through from:</i>				
Texas Department of State Health Services				
Immunization Division - Locals	93.268	HHS001331300005	-	110,318
COVID-19 - DSHS-LIDS-IMM/COVID-19	93.268	HHS001019500009	-	2,472,515
Immunization Branch - NonCash	93.268	HHS000119700003	-	1,478,889
Total ALN No. 93.268				<u>4,061,722</u>
Center for Health Emergency Preparedness & Response Grant Program	93.069	HHS001311200018	-	172,923
Center for Health Emergency Preparedness & Response Grant Program	93.069	HHS001439500036	-	61,301
Total ALN No. 93.069				<u>234,224</u>
Tuberculosis Prevention and Control - Federal	93.116	HHS001096400002	-	37,236
Tuberculosis Prevention and Control - Combined	93.116	HHS001437400009	-	3,669
Total ALN No. 93.116				<u>40,905</u>
RLSS/LPHS	93.991	HHS001324900002	-	65,986
PHIG	93.967	HHS001309600001	-	32,128
Total Texas Department of State Health Services				<u>4,434,965</u>
<i>Pass-through from:</i>				
Texas Health and Human Services Commission				
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900341	-	18,863
HIV Prevention Services	93.940	HHS000077800034	-	182,647
STD/HIV-DIS	93.977	HHS001120300001	-	315,717
Healthy Texas Mothers and Babies	93.994	HHS001130300001	-	42,325
CPS/PH Workforce Contract	93.354	HHS001077900001	-	350,574
COVID-19 - DSHS-IDCU	93.323	HHS000812700008	-	51,776
Health Disparities	93.391	HHS001057600002	-	177,297
Total Texas Health and Human Services Commission				<u>1,139,199</u>
<i>Pass-through from:</i>				
U.S. Committee for Refugees & Immigrants				
Refugee Medical Screening	93.566	2024-AMATX-08	-	818,485
Total U.S. Committee for Refugees & Immigrants				<u>818,485</u>
Total Department of Health and Human Services				<u>6,392,649</u>
U.S. Department of Housing & Urban Development				
<i>Direct:</i>				
Section 8 Housing Choice Vouchers	14.871	TX472	-	10,724,839
COVID-19 - Emergency Housing Vouchers (ARPA)	14.871	TX472	-	188,866
Total ALN No 14.871				<u>10,913,705</u>
Supportive Housing for Persons with Disabilities (5 Yr Mainstream)	14.879	TX472	-	961,794
Total ALN No 14.879				<u>961,794</u>
Continuum of Care Program - Permanent Housing (Shelter Plus Care)	14.267	TX0153L6T112115	-	30,502
Continuum of Care Program - Permanent Housing (Shelter Plus Care)	14.267	TX0153L6T112316	-	4,492
Continuum of Care Program -Planning	14.267	TX0636L6T112200	-	24,563
Continuum of Care Program -Planning	14.267	TX0695L6T112300	-	5,714
Continuum of Care Program- Coming Home	14.267	TX0561L6T112203	-	170,882
Continuum of Care Program - Homeless Management Information System (HMIS)	14.267	TX0533L6T112204	-	102,910
Continuum of Care Program - Homeless Management Information System (HMIS)	14.267	TX0533L6T112305	-	22,592
Total ALN No 14.267				<u>361,655</u>
Community Development Block Grants/Entitlement Grants - 2017	14.218	B-17-MC-48-0002	-	57,209
Community Development Block Grants/Entitlement Grants - 2018	14.218	B-18-MC-48-0002	-	86,776
Community Development Block Grants/Entitlement Grants - 2020	14.218	B-20-MC-48-0002	-	100,000
Community Development Block Grants/Entitlement Grants - 2021	14.218	B-21-MC-48-0002	-	176,668
Community Development Block Grants/Entitlement Grants - 2022	14.218	B-22-MC-48-0002	-	317,356
Community Development Block Grants/Entitlement Grants - 2023	14.218	B-23-MC-48-0002	-	319,985
COVID-19 - Community Development Block Grants/Entitlement Grants (CARES) - 2020	14.218	B-20-MW-48-0002	-	102,367
<i>Subrecipients:</i>				
Guyon Saunders Resource Center-Helping the Homeless	14.218	B-22-MC-48-0002	55,000	-
Maverick Club-After school Svc	14.218	B-22-MC-48-0002	21,559	-
The Salvation Army	14.218	B-22-MC-48-0002	21,810	-
Martha's Home	14.218	B-22-MC-48-0002	23,500	-
Total ALN No 14.218				<u>1,160,361</u>

CITY OF AMARILLO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS, CONTINUED
Year Ended September 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-through Entity Identifying Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Housing & Urban Development (Continued)				
<i>Direct:</i>				
Home Investment Partnership Program - 2023	14.239	M-23-MC-48-0211	-	147,760
<i>Subrecipients:</i>				
Amarillo Habitat for Humanity	14.239		43,261	-
Home Investment Partnership Program - 2022	14.239	M-22-MC-48-0211	-	579,765
Home Investment Partnership Program - 2021	14.239	M-21-MC-48-0211	-	316,852
Home Investment Partnership Program - 2021	14.239	M-21-MC-48-0211	-	8,002
<i>Subrecipients:</i>				
Amarillo Habitat for Humanity	14.239		33,934	-
Home Investment Partnership Program - 2020	14.239	M-20-MC-48-0211	-	100,530
<i>Subrecipients:</i>				
Amarillo Habitat for Humanity	14.239		100,530	-
Home Investment Partnership Program - 2019	14.239	M-19-MC-48-0211	-	15,236
<i>Subrecipients:</i>				
Amarillo Habitat for Humanity	14.239		15,236	-
Total ALN No 14,239				<u>1,168,145</u>
<i>Pass-through from:</i>				
Texas Department of Housing and Community Affairs				
Emergency Solutions Grants Program - FY22	14.231	42216110039	-	19,011
Emergency Solutions Grants Program - FY21	14.231	42216110139	-	30,341
Emergency Solutions Grants Program - FY23	14.231	42236110039	-	133,916
Total ALN No 14,231				<u>183,268</u>
Total Pass-through				<u>183,268</u>
Total U.S. Department of Housing & Urban Development				<u>14,748,928</u>
U.S. Department of Justice				
<i>Direct:</i>				
Edward Byrne Memorial Justice Assistance Grant- FY23	16.738	15PBJA-23-GG-03838-JAGX	-	127,392
<i>Subrecipients:</i>				
Potter County Texas	16.738	15PBJA-21-GG-01859-JAGX	64,338	-
Edward Byrne Memorial Justice Assistance Grant- FY21	16.738	15PBJA-21-GG-04381-SMTP	-	366,201
Total ALN No 16,738				<u>493,593</u>
FY23 COPS Hiring Program	16.710	15JCOPS-23-GG-04693-UHPX	-	157,063
Equitable Sharing Program	16.922	TX1880100	-	178,484
Total U.S. Department of Justice				<u>829,140</u>
U.S. Department of Treasury				
<i>Direct:</i>				
Equitable Sharing Program	21.016	5502-Amarillo	-	511,333
COVID-19 Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan	21.027	-	-	6,209,519
Total Direct				<u>6,720,852</u>
<i>Pass-through from:</i>				
Texas Department of Housing and Community Affairs				
Housing Stability Services and Other Financial Assistance	21.023	20220000014	-	704,597
Total Pass-through				<u>704,597</u>
Total U.S. Department of Treasury				<u>7,425,449</u>
U.S. Department of Transportation - Federal Aviation Administration				
<i>Direct:</i>				
Airport Improvement Program	20.106	03-48-007-052-2022	-	1,412,770
Airport Improvement Program	20.106	03-48-007-053-2022	-	8,375
Airport Improvement Program	20.106	03-48-007-054-2022	-	6,964
Airport Improvement Program	20.106	03-48-007-056-2024	-	513,746
Airport Improvement Program	20.106	03-48-007-057-2024	-	765,581
Airport Improvement Program	20.106	03-48-007-058-2024	-	72,093
Airport Improvement Program	20.106	03-48-007-059-2024	-	2,250
Total ALN No. 20.106				<u>2,781,779</u>
Total U.S. Dept. of Transportation - Federal Aviation Administration				<u>2,781,779</u>
Federal Transit Administration FY2011 Operating & Capital	20.507	TX-90-X921-00	-	18,576
Federal Transit Administration FY2019 Capital & Operating Funds	20.507	TX-2020-040-00	-	76,300
Federal Transit Administration FY2020 & FY2021 Multimodal Terminal Construction Grant	20.507	TX-2022-030-00	-	2,290,093
Federal Transit Administration FY2022 Operating & Capital	20.507	TX-2024-043-00	-	3,632,485
Total ALN No. 20.507				<u>6,017,454</u>
Total U.S. Department of Transportation - Federal Transit Administration				<u>6,017,454</u>
U.S. Department of Transportation				
<i>Pass-through from:</i>				
Texas Department of Transportation				
Unified Planning Work Program (5303)	20.205	50-24XF0012	-	392,055
STEP-STEP Comprehensive	20.600	2024-AmarilloPD-S-1YG-00070	-	129,877
STEP-CMV	20.600	2024-AmarilloPD-S-CMV-00036	-	32,456
Total ALN No 20.600				<u>162,333</u>
Total U.S. Department of Transportation				<u>554,388</u>

CITY OF AMARILLO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS, CONTINUED
Year Ended September 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-through Entity Identifying Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Transportation - Federal Highway Administration				
<i>Direct:</i>				
FY 2022 Safe Streets and Roads for All (SS4A)	20,939	693JJ32340452		67,827
U.S. Department of Homeland Security				
<i>Pass-through from:</i>				
Texas Office of the Governor				
Homeland Security Grant Program	97.067	4767301		52,993
Homeland Security Grant Program	97.067	4801101		121,867
Homeland Security Grant Program	97.067	4813301		26,118
Total Texas Office of the Governor				200,978
Total U.S. Department of Homeland Security				200,978
<i>Pass-through from:</i>				
Federal Emergency Management Agency				
FY 2022 Staffing for Adequate Fire and Emergency Response (SAFER)	97,083	EMW-2022-FF-01428		518,427
Environmental Protection Agency				
<i>Pass-through from:</i>				
Texas Water Development Board				
Clean Water State Revolving Fund	66.458	L1001063 & LF1001102		10,337,748
Total Environmental Protection Agency				10,337,748
Institute of Museum and Library Services				
<i>Pass-through from:</i>				
Texas State Library and Archives Commission				
SFY 2024 ILL Lending Reimbursement Program	45.310	904055		22,500
Total ALN No. 45.310				22,500
Total Institute of Museum and Library Services				22,500
U.S. Food and Drug Administration				
<i>Pass-through from:</i>				
National Environmental Health Association (NEHA)				
Translating Our Food Handler Course	93.103	G-OASP-202209-02731		4,491
Total U.S. Food and Drug Administration				4,491
U.S. Consumer Product Safety Commission				
<i>Direct:</i>				
Pool Safety Grant Program	87.002	6 VGBCP2300033-01-02		44,683
Total U.S. Consumer Product Safety Commission				44,683
Total Expenditures of Federal Awards			\$ 379,178	\$ 52,212,405
STATE AWARDS				State Expenditures
Texas Department of Parks and Wildlife				
Center in Nature Series				
Total Texas Department of Parks and Wildlife	N/A	52-23011		16,635
Texas Department of Transportation				
Routine Airport Maintenance Program (RAMP)				
Transit Operating Assistance	N/A	M2404AMRI STATE-U-2023-AMARILLO-0005		100,000
Total Texas Department of Transportation				466,403
Texas Department of Housing and Community Affairs				
Texas Ending Homelessness Fund - FY24				
Total Texas Department of Housing and Community Affairs	N/A	30246110009	-	47,987
Texas Department of State Health Services				
Tuberculosis Prevention and Control - State				
Tuberculosis Prevention and Control - Combined	N/A	HHS001182200007 HHS001437400009		55,590
Total Tuberculosis Prevention and Control and Laboratory Program				7,246
HIV Prev&S	N/A	HHS000077800034		62,836
RLSS/LPHS	N/A	HHS001324900002		51,103
Total RLSS/LPHS				43,603
Hansens/HS Grant Program	N/A	HHS001322200001		43,603
Total Hansens/HS				11,726
Healthy Texas Babies Grant Program	N/A	HHS001130300001		11,726
Total Healthy Texas Babies Grant Program				42,911
IDCU/SUR	N/A	HHS001315700007		42,911
Total IDCUI/SUREB				80,103
Immunization Branch-Locals	N/A	HHS001331300005		80,103
Total Immunization Branch-Locals				144,900
Total Texas Department of State Health Services				144,900
				437,182

CITY OF AMARILLO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS, CONTINUED
Year Ended September 30, 2024

<u>STATE AWARDS</u>			<u>State Expenditures</u>
Texas Health and Human Services Commission			
Community Mental Health Grant	N/A	HHS000477100011	83,469
Community Mental Health Grant	N/A	HHS001392500015	11,873
Total Texas Health and Human Services Commission			95,342
Department of Homeland Security			
<i>Pass-through from:</i>			
Texas Office of the Governor - Criminal Justice Division			
Homeland Security Grant Program	N/A	4670301	190,062
Homeland Security Grant Program	N/A	4783801	167,500
Total Texas Office of the Governor - Criminal Justice Division			357,562
Texas Commission on Law Enforcement			
<i>Pass-through from:</i>			
University of North Texas Dallas, on behalf of its Caruth Police Institute			
Texas Law Enforcement Peer Network	N/A		49,085
Total Texas Commission on Law Enforcement			49,085
Total Expenditures of State Awards			\$ - \$ 1,570,196
Total Expenditures of Federal and State Awards			\$ 379,178 \$ 53,782,601
Clustered program required by 2023 Compliance Supplement			

CITY OF AMARILLO, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2024

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal and State Awards (the Schedule) presents the activity of all federal and state Awards programs of the City of Amarillo, Texas, (the City) for the year ended September 30, 2024. The City's reporting entity is defined in the Summary of Significant Accounting Policies to the City's financial statements. Federal and state financial assistance received directly from federal and state agencies, as well as assistance passed through other government agencies, is included on the Schedule. The City did not elect to use the 10% de minimis indirect cost rate.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in the Summary of Significant Accounting Policies to the City's financial statements.

NOTE 3 - RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal and state financial reports considering timing differences of cash receipts.

NOTE 4 - FEDERAL AND STATE PROGRAMS

The City participates in numerous federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required.

NOTE 5 - NONCASH GRANTS

The City received vaccines from the Texas Department of State Health Services, Immunization Division (ALN Number 93.268), for distribution to "Texas Health Step" providers. It continues to receive vaccines from the Division for usage in its own public health facilities. As the City does not purchase these vaccines, the value of the vaccines received by the City during the fiscal year ended September 30, 2024, has been computed to be \$1,478,889 based on information supplied by the City Department of Public Health. This amount is included in the accompanying Schedule of Expenditures of Federal and State Awards.

CITY OF AMARILLO, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2024

NOTE 6 - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, the City provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal ALN Number</u>	<u>Amounts Provided to Subrecipients</u>
Community Development Block Grants	14.218	121,879
Home Investment Partnership	14.239	192,961
Edward Byrne Memorial Justice Assistance Grant	16.738	<u>64,338</u>
		<u>\$ 379,178</u>

NOTE 7 - OUTSTANDING LOAN BALANCES

The City has an outstanding loan payable under the Drinking Water State Revolving Loan Fund from the Texas Water Development Board (TWDB), as a pass-through agency for the Environmental Protection Agency (ALN 66.458). There are no longer continuing compliance requirements for the Series 2009C loan, while the Series 2015 and Series 2020 are currently subject to single audit requirements. As of September 30, 2024, the outstanding loan balances were:

TWDB Series 2009C	\$ 5,430,000
TWDB Series 2009C – due within one year	<u>905,000</u>
Series 2009C – Total	<u>\$ 6,335,000</u>
TWDB Series 2015	\$ 8,915,000
TWDB Series 2015 – due within one year	<u>835,000</u>
Series 2015 – Total	<u>\$ 9,750,000</u>
TWDB Series 2020	\$ 21,375,000
TWDB Series 2020 – due within one year	<u>1,425,000</u>
Series 2020 – Total	<u>\$ 22,800,000</u>

CITY OF AMARILLO, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2024

NOTE 8 - REAL ESTATE ASSESSMENT CENTER (REAC) REPORT

For purposes of the REAC Reporting Submission, the CARES Act grants, if applicable, Mainstream CARES Act ALN# 14.879, Housing Choice Vouchers CARES Act ALN #14.871, and Emergency Housing Vouchers ALN #14.871 are reported as 14.MSC, 14.HCC and 14.EHV, respectively.

This information is an integral part of the accompanying schedule.

**CITY OF AMARILLO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024**

SECTION I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiencies identified? X yes none reported
- Noncompliance material to financial statements noted? yes X no

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiencies identified? X yes none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 X yes no

Identification of major programs:

<u>ALN Number(s)</u>	<u>Name of Federal or State Program or Cluster</u>
Major Federal Programs:	Housing Voucher Cluster
14.871	Section 8 Housing Choice Vouchers
14.879	Mainstream Vouchers
20.507	Federal Transit Cluster
	Federal Transit Formula Grants
21.027	American Rescue Plan
21.023	Housing Stability Services and Other Financial Assistance
93.268	Immunization Branch - Locals
Major State Programs:	
N/A	Transit Operating Assistance
N/A	Immunization Branch - Locals
N/A	Texas Office of Governor – Homeland Security Grant Program

Dollar threshold used to distinguish between type A and type B programs: \$1,566,372 Federal
\$300,000 State

- Auditee qualified as Federal low-risk auditee? X yes no
- Auditee qualified as State low-risk auditee? X yes no

CITY OF AMARILLO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended September 30, 2024

SECTION II – Financial Statement Findings

Finding 2024-001

Criteria: During 2024, the City was in the process of reviewing Capital Assets including Construction in Progress (CIP) projects to determine if the projects had been properly placed in service and transferred from CIP to Capital Assets, being depreciated. The City's review of Capital Assets also included the evaluation of lease and subscription-based information technology contracts under the criteria of *GASB 87 Leases and GASB 96 Subscription-Based Information Technology Arrangements*. The City's informed us that the review and evaluation of Capital Assets was ongoing at year end. During the audit it was determined that certain CIP projects had met the criteria for being placed in service in a previous year and should be transferred from CIP to Capital Assets, being depreciated. Accumulated depreciation related to these projects should also be established for the prior year. The evaluation of the lease and subscription-based information technology contracts resulted in the identification of prior year right-to-use lease asset and right-to-use software assets as well as the corresponding liabilities. This resulted in a prior period adjustment to the Annual Comprehensive Financial Report for depreciation and amortization related to a prior year.

Condition: During 2024, the City implemented new accounting software and had turn over in two key financial positions. The additional staff hours required for the computer conversion and loss of existing key personnel delayed the completion of the City's review of Capital Assets. Additionally with the implementation of GASB 87 and GASB 96 and the complexity of the City's contracts, there was an increase in accounting hours required to properly identify and evaluate lease and subscription-based information technology contracts.

Cause: The City's Capital Assets consists of numerous Construction CIP projects and lease and subscription-based information technology contracts. The additional time and priorities required for the computer conversion delayed the completion of the review of capital assets.

Effect: A prior period adjustment to the Annual Comprehensive Financial Report.

Repeat Finding: No

Recommendation: Timely review of the CIP projects and lease and subscription-based information technology contracts.

**CITY OF AMARILLO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended September 30, 2024**

SECTION II – Financial Statement Findings

Finding 2024-001 (Continued)

Views of Responsible
Officials:

The City concurs with the need for timely review of the CIP projects and lease and subscription-based information technology contracts and considers this to be a staffing matter. The City is evaluating the need for additional staffing and once that matter has been addressed, their existing internal controls and procedures are considered adequate to achieve timely reviews.

SECTION III—Major Federal Award Findings and Questioned Costs – Major Federal and State Programs

Finding 2024-002

Program: American Rescue Plan ALN 21.027

Program
Requirement: Reporting

Criteria: Reports should agree to supporting documentation that has been reconciled and reviewed.

Condition: Retainage payable of \$47,878 was incorrectly reported in the program expenditures as of September 30, 2024.

Context: One of two construction projects tested reports was incorrect

Cause: Lack of proper review and reconciliation of expenditures

Effect: Incorrect reporting

Questioned Costs: No

Repeat Finding: No

Recommendation: The City needs to file an amended report and perform proper review of the reports which should include a reconciliation to properly reflect retainage payable.

Views of Responsible
Officials:

The City agrees with the recommendation. See the City's corrective action plan.

**CITY OF AMARILLO, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2024**

SECTION II – Financial Statement Findings

None

SECTION III – Federal and State Award Findings and Questioned Costs – Major Federal and State Programs

None

**CITY OF AMARILLO, TEXAS
SCHEDULE OF CORRECTIVE ACTION PLAN
Year Ended September 30, 2024**

Finding 2024-001

Condition: During 2024, the City implemented new accounting software and had turn over in two key financial positions. The additional staff hours required for the computer conversion and loss of existing key personnel delayed the completion of the City's review of Capital Assets. Additionally, with the implementation of GASB 87 and GASB 96 and the complexity of the City's contracts, there was an increase in accounting hours required to properly identify and evaluate lease and subscription-based information technology contracts.

Corrective Action Plan: See the City's response starting on page 18.

Finding 2024-002

Condition: Retainage payable of \$47,878 was incorrectly reported in the program expenditures as of September 30, 2024.

Corrective Action Plan: See the City's response starting on page 19.



March 25, 2025

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by 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*. Specifically, for each finding we are providing you with the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Corrective Action Plan for the Year Ended September 30, 2024

Financial Statement Findings:

Finding 2024-001

Condition: During 2024, the City implemented new accounting software and had turn over in two key financial positions. The additional staff hours required for the computer conversion and loss of existing key personnel delayed the completion of the City's review of Capital Assets. Additionally, with the implementation of GASB 87 and GASB 96 and the complexity of the City's contracts, there was an increase in accounting hours required to properly identify and evaluate lease and subscription-based information technology contracts.

Contact Person: Laura Storrs, Assistant City Manager

Anticipated Completion Date: September 2025

Corrective Action Plan: The City has taken proactive measures to improve financial reporting processes. City financial staff have begun conducting regular meetings with project managers to monitor the progress of construction projects, ensuring that capital assets are identified and recorded in a more timely manner. Additionally, to better manage lease and subscription-based information technology contracts in compliance with GASB 87 and GASB 96, the City is proposing a new financial position in the upcoming budget dedicated to overseeing these areas. This role will focus on improving the accuracy and efficiency of financial reporting for leases and subscription-based contracts. Furthermore, the City is developing a new policy to centralize the handling of all leases and subscription-based information technology contracts within a single department. This initiative aims to streamline the flow of information to financial staff, enhancing consistency and efficiency in financial reporting.



Findings and Questioned Costs – Major Federal Awards Programs:

Finding 2024-002

Program: American Rescue Plan ALN# 21.027

Condition: Retainage payable of \$47,878 was incorrectly reported in the program expenditures as of September 30, 2024.

Anticipated Completion

Date: January 2025

Contact Person: Laura Storrs, Assistant City Manager

Corrective Action

Plan: The City filed an updated report with program expenditures through December 31, 2024 that removed the \$47,878 in retainage payable that was reported on the September 30, 2024 report.



**City of Amarillo, Texas
Summary schedule of prior audit finding
Year ended September 30, 2024**

There were no findings for the year ended September 30, 2023.

**Independent Auditor's Report on Compliance with
Requirements Applicable to the Passenger Facility Charge
Program and on Internal Control Over Compliance in Accordance
with the Passenger Facility Charge Audit Guide**

The Honorable Mayor and Members of the City Council
City of Amarillo, Texas

Report on Compliance for Passenger Facility Charge Program

Opinion on the Passenger Facility Charge Program

We have audited the City of Amarillo, Texas (the City) compliance with the types of compliance requirements described in the Passenger Facility Charge Audit Guide for Public Agencies issued by the Federal Aviation Administration (the Guide) that could have a direct and material effect on the City's passenger facility charge program for the year ended September 30, 2024.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program for the year ended September 30, 2024.

Basis for Opinion on the Passenger Facility Charge Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the Guide. Our responsibilities under those standards and the Guide are further described in the Auditor's Responsibilities for the Audit of Compliance Section of the reports.

We are required to be independent of the City and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the Passenger Facility Charge Program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the Guide. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the Guide that could have a direct and material effect on the City's passenger facility charge program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the passenger facility charge program and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.



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 the Guide on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the Guide 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 the Guide that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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 the City'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 GAAS, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the program as a whole.

In performing an audit in accordance with GAAS, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City'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 Guide, but not for the purpose of expressing an opinion on the effectiveness of the City'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.

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.

Report on Schedule of Passenger Facility Charges Collected and Expended

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 25, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of passenger facility charges collected and expended for the year ended September 30, 2024, is presented for purposes of additional analysis as required by the Federal Aviation Administration and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of passenger facility charges collected and expended is fairly stated in all material respects in relation to the basic financial statements as a whole.

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 Guide. Accordingly, this report is not suitable for any other purpose.

CMMS CPAs & Advisors P.A.C.

Amarillo, Texas
March 25, 2025

**CITY OF AMARILLO, TEXAS
 AMARILLO RICK HUSBAND INTERNATIONAL AIRPORT
 SCHEDULE OF PASSENGER FACILITY CHARGES (PFCs)
 COLLECTED AND EXPENDED (AS REPORTED TO FAA)
 Year Ended September 30, 2024**

	Quarter ended December 31, 2023	Quarter ended March 31, 2024	Quarter ended June 30, 2024	Quarter ended September 30, 2024	Year ended September 30, 2024	Cumulative totals as of September 30, 2023	Cumulative totals as of September 30, 2024
Collections							
PFCs collected	\$ 385,416	\$ 384,014	\$ 394,342	\$ 379,475	\$ 1,543,247	\$ 19,869,108	\$ 21,412,355
Interest	956	1,232	4,049	1,927	8,164	38,624	46,788
Total Collections	<u>\$ 386,372</u>	<u>\$ 385,246</u>	<u>\$ 398,391</u>	<u>\$ 381,402</u>	<u>\$ 1,551,411</u>	<u>\$ 19,907,732</u>	<u>\$ 21,459,143</u>
Expenditures on approved PFC projects included in:							
Project 08-01-C-00-AMA Terminal Construction	\$ 265,000	\$ 235,000	\$ 197,808	\$ -	\$ 697,808	\$ 19,904,992	\$ 20,602,800
Project 24-02-C-00-AMA Terminal Construction	-	-	473,192	382,000	855,192	-	855,192
Total Expenditures	<u>\$ 265,000</u>	<u>\$ 235,000</u>	<u>\$ 671,000</u>	<u>\$ 382,000</u>	<u>\$ 1,553,000</u>	<u>\$ 19,904,992</u>	<u>\$ 21,457,992</u>

See accompanying notes to schedule of passenger facility charges collected and expended

**CITY OF AMARILLO, TEXAS
NOTES TO SCHEDULE OF PASSENGER FACILITY
CHARGES COLLECTED AND EXPENDED
Year Ended September 30, 2024**

NOTE 1 - GENERAL

The accompanying Schedule of Passenger Facility Charges Collected and Expended presents the activity of all passenger facility charges of the City of Amarillo, Texas.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Passenger Facility Charges Collected and Expended is presented using the cash basis of accounting.

This information is an integral part of the accompanying schedule.

**CITY OF AMARILLO, TEXAS
PASSENGER FACILITY CHARGE PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024**

Financial Statement Findings

None

Passenger Facility Charge Findings and Questioned Costs

None

**CITY OF AMARILLO, TEXAS
PASSENGER FACILITY CHARGE PROGRAM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2024**

Findings and Questioned Costs

None

Passenger Facility Charge Findings and Questioned Costs

None

**CITY OF AMARILLO, TEXAS
PASSENGER FACILITY CHARGE PROGRAM
SCHEDULE OF CORRECTIVE ACTION PLAN
Year Ended September 30, 2024**

None



**City of Amarillo, Texas
Passenger Facility Charge Program
Summary schedule of current audit finding
Year ended September 30, 2024**

Corrective Action Plan for the Year Ended September 30, 2024

None



**City of Amarillo, Texas
Passenger Facility Charge Program
Summary schedule of prior audit finding
Year ended September 30, 2024**

None

HUD FINANCIAL DATA SCHEDULE (FDS)

**CITY OF AMARILLO, TEXAS
FINANCIAL DATA SCHEDULE BALANCE SHEET
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Line Item #	Account Description	PIH Family Self -Sufficiency Program	Mainstream Vouchers	Housing Choice Vouchers	Emergency Housing Voucher	Housing Assistance Program	Continuum of Care Program	Total
111	Cash -Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,498	\$ 2,498
113	Cash Other Restricted	31,797	753,926	905,714	85,855	12,088	-	1,789,380
100	Total Cash	<u>31,797</u>	<u>753,926</u>	<u>905,714</u>	<u>85,855</u>	<u>12,088</u>	<u>2,498</u>	<u>1,791,878</u>
121	Accounts Receivable- PHA Projects	-	-	-	-	-	197,804	197,804
122	Accounts Receivable- HUD Other Projects	-	-	-	-	-	39,716	39,716
124	Accounts Receivable- Other Government	-	-	2,054	-	-	34,126	36,180
125	Accounts Receivable- Miscellaneous	-	-	33,883	-	-	-	33,883
126.2	Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-
120	Total Receivables, Net Allowances for Doubtful Accounts	<u>-</u>	<u>-</u>	<u>35,937</u>	<u>-</u>	<u>-</u>	<u>271,646</u>	<u>307,583</u>
142	Prepaid Expenses and Other Assets	-	-	685	-	-	9,708	10,393
140	Total Prepaid Exp and other assets	<u>-</u>	<u>-</u>	<u>685</u>	<u>-</u>	<u>-</u>	<u>9,708</u>	<u>10,393</u>
150	Total Current Assets	<u>31,797</u>	<u>753,926</u>	<u>942,336</u>	<u>85,855</u>	<u>12,088</u>	<u>283,852</u>	<u>2,109,854</u>
290	Total Current Assets and Deferred Outflows	<u>31,797</u>	<u>753,926</u>	<u>942,336</u>	<u>85,855</u>	<u>12,088</u>	<u>283,852</u>	<u>2,109,854</u>
312	Accounts Payable <= 90 Days	31,797	-	1,944	-	-	1,758	35,499
313	Accounts Payable > 90 days ast Due	-	-	-	-	-	-	-
321	Accrued wage/Payroll Taxes Payable	-	-	14,024	-	-	2,498	16,522
333	Accounts Payable -Other Government	-	-	47,355	-	-	279,596	326,951
342	Unearned Revenue	-	-	-	-	-	-	-
310	Total Current Liabilities	<u>31,797</u>	<u>-</u>	<u>63,323</u>	<u>-</u>	<u>-</u>	<u>283,852</u>	<u>378,972</u>
300	Total Liabilities	<u>31,797</u>	<u>-</u>	<u>63,323</u>	<u>-</u>	<u>-</u>	<u>283,852</u>	<u>378,972</u>
508.3	Nonspendable Fund Balance	-	-	-	-	-	-	-
509.3	Restricted Fund Balance	-	753,926	846,532	85,855	12,088	-	1,698,401
510.3	Committed Fund Balance	-	-	32,481	-	-	-	32,481
513	Total Fund Balance	<u>-</u>	<u>753,926</u>	<u>879,013</u>	<u>85,855</u>	<u>12,088</u>	<u>-</u>	<u>1,730,882</u>
600	Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 31,797</u>	<u>\$ 753,926</u>	<u>\$ 942,336</u>	<u>\$ 85,855</u>	<u>\$ 12,088</u>	<u>\$ 283,852</u>	<u>\$ 2,109,854</u>

Note: This is a summarized version of the FDS that was submitted to HUD.

**CITY OF AMARILLO, TEXAS
FINANCIAL DATA SCHEDULE INCOME STATEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Line Item #	Account Description	PIH Family Self-Sufficiency Program	Mainstream Vouchers	Housing Choice Vouchers	Emergency Housing Voucher	Housing Assistance Program	Continuum of Care Program	Total
70300	Net Tenant Rental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA Operating Grants	-	961,794	10,724,839	188,866	-	361,654	12,237,153
71100	Investment Income- Unrestricted	-	-	99,504	-	-	-	99,504
71400	Fraud Recovery	-	311	54,807	-	-	-	55,118
71500	Other revenue	-	-	3	-	-	-	3
70000	Total Revenue	-	962,105	10,879,153	188,866	-	361,654	12,391,778
91100	Administrative Salaries	-	117,853	452,905	3,072	-	246,057	819,887
91600	Office Expenses	-	-	205,882	-	-	11,838	217,720
91800	Travel	-	-	3,888	-	-	7,730	11,618
91810	Allocated Overhead	-	-	120,023	(513)	-	-	119,510
91900	Other	-	-	57,385	-	-	27,816	85,201
91000	Total Operating- Administrative	-	117,853	840,083	2,559	-	293,441	1,253,936
92100	Tenant Services- Salaries	-	-	-	-	-	-	-
92500	Total Tenant Services	-	-	-	-	-	-	-
96140	All other Insurance	-	-	5,878	-	-	-	5,878
96100	Total Insurance Premiums	-	-	5,878	-	-	-	5,878
96200	Other General expenses	-	-	13,708	-	-	-	13,708
96000	Total Other General Expenses	-	-	13,708	-	-	-	13,708
96900	Total Operating expenses	-	117,853	859,669	2,559	-	293,441	1,273,522
97000	Excess of Operating Rev over Operating Exp	-	844,252	10,019,484	186,307	-	68,213	11,118,256
97300	Housing Assistance Payments	-	779,969	9,846,660	160,896	-	68,213	10,855,738
90000	Total Expenses	-	897,822	10,706,329	163,455	-	361,654	12,129,260
10000	Excess (Deficiency) of Total Rev over (Under) Total Exp	\$ -	\$ 64,283	\$ 172,824	\$ 25,411	\$ -	\$ -	\$ 262,518
11030	Beginning Fund Balance	-	689,643	706,189	60,444	12,088	-	1,468,364
11040	PPA, Transfers. Corrections	-	-	-	-	-	-	-
11170	Administrative Fee Equity	-	-	879,013	-	-	-	879,013
11180	Housing Assistance Payments Equity	-	-	-	-	-	-	-
11190	Unit Months Available	-	1,650	16,018	312	-	360	18,340
11210	Number of Units Months Leased	-	1,484	13,316	254	-	83	15,137

Note: This is a summarized version of the FDS that was submitted to HUD.