

# **Coastal Bend Council of Governments**



**Offices Located in Corpus Christi, Texas**

**Comprehensive Annual Financial Report  
Year Ended December 31, 2018**

COASTAL BEND  
COUNCIL OF GOVERNMENTS  
Corpus Christi, Texas

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

Fiscal Year Ended  
December 31, 2018

Prepared by  
  
The Finance  
And  
Administrative Department

Veronica Toomey, CPA, Director of Finance  
Susan Kiernan, Senior Accountant  
Juanita Hale, Accountant  
Jorge Gonzalez, Administrative/Accounting Assistant

***CBCOG***

*Established in 1966*

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**Comprehensive Annual Financial Report**  
*Year Ended December 31, 2018*  
**TABLE OF CONTENTS**

<b><u>INTRODUCTORY SECTION</u></b>	<b><u>Page Number</u></b>
Letter of Transmittal .....	I - X
Organizational Chart.....	XI
Governing Board and Executive Staff .....	XII - XIV
GFOA Certificate of Achievement .....	XV
Map of the Coastal Bend Council of Governments .....	XVII
 <b><u>FINANCIAL SECTION</u></b>	
Independent Auditor's Report .....	1-3
Management's Discussion and Analysis .....	5-12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	13
Statement of Activities.....	14-15
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	19
General Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	20
Special Revenue Fund – 9-1-1 Program Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	21
Notes to the Financial Statements .....	23-35
Supplemental Schedules:	
Capital Assets Used in the Operation of Governmental Funds:	
Comparative Schedules by Source.....	39
Schedule by Function.....	40
Schedule of Changes by Function.....	41



# COASTAL BEND COUNCIL OF GOVERNMENTS

## Comprehensive Annual Financial Report

*Year Ended December 31, 2018*

### TABLE OF CONTENTS

#### Schedule of Revenues and Expenditures – Budget and Actual – General Fund Grant Programs:

<u>Grant Number</u>	<u>Grant Name</u>	<u>Page Number</u>
3171	GDHS – 2017 Homeland Security Planning Project.....	44
3202	EDA – 2018-2020 Economic Development Admin (EDA).....	44
7201	EDA-DR – 2018-2020 EDA Disaster Recovery (DR) .....	45
8182	CJD – 2018 CJD Planning.....	45
8183	TCEQ – 2018 Water Quality Management .....	46
8185	ORCA – 2018 Regional Review Committee .....	46
8187	HSGD – 2018 Homeland Security Grants Division Services .....	47
8188	TARC – 2018- Hurricane Harvey TA Grant.....	47
8191	CJD – 2018-2019 Regional Training Academy .....	48
8192	CJD – 2019 Regional Criminal Justice Coordination .....	48
8193	TCEQ – 2019 Water Quality Management .....	49
8194	TCEQ – 2018-2019 Solid Waste Management Planning.....	49
8197	HSGD – 2017 Homeland Security Grants Division Services.....	50
8209	CCB- DR – 2018-2020 Community Development Block Grant DR..	50
9175	WellMed – 2017 Well Med Foundation .....	51
9182-100	HHSC – 2018 Title III, Administration.....	51
9182-111-113	HHSC – 2018 Title III, Supportive and Nutrition Services.....	52
9182-200-201	HHSC – 2018 Title III, Ombudsman Activities .....	52
9182-300	HHSC – 2018 Title III, Care Coordination .....	53
9182-400-401	HHSC – 2018 Legal Assistance .....	53
9182-410	HHSC – 2018 Title III, HICAP Legal Assistance .....	54
9182-500	HHSC – 2018 Title III, Information Referral & Assistance.....	54
9182-510	HHSC – 2018 Title III, Evidence Based Intervention .....	55
9182-530	HHSC – 2018 Title III, Family Caregivers Ed. & Trg. ....	55
9182-541	HHSC – 2018 Title III, Data Management.....	56
9182-542	HHSC – 2018 Title III, HICAP Outreach, .....	56
9182-543	HHSC – 2018 Title III, Legal Awareness .....	57
9182-544	HHSC – 2018 Title III, Nutrition Consultation.....	57
9182-545-546	HHSC – 2018 Title III, Information Services /GOECSC.....	58
9182-305-535 547-548	HHSC – 2018 Title III, Elderly Services Purchase Pool. ....	58
9182-549	HHSC – 2018 Title III, Family Caregivers Coordination .....	59
9182-557	HHSC – 2018 ACL, MIPPA, #2, Legal Awareness Services .....	59
9183	HHSC – 2018 Aging & Disability Resource Center .....	60
9184	CVCF – 2018 Coastal Bend Community Foundation .....	60
9185	HHSC – 2018 Title III, Hurricane Disaster Relief .....	61
9186	WFM – 2018 Walk For Memory.....	61
9192-100	HHSC – 2019 Title III, Administration.....	62
9192-111-113	HHSC – 2019 Title III, Supportive & Nutrition Services .....	62
9192-200-201	HHSC – 2019 Title III, Ombudsman Activities .....	63
9192-300	HHSC – 2019 Title III, Care Coordination.....	63

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Comprehensive Annual Financial Report

*Year Ended December 31, 2018*

### TABLE OF CONTENTS

<u>Grant Number</u>	<u>Grant Name</u>	<u>Page Number</u>
9192-400-401	HHSC – 2019 Title III, Legal Assistance.....	64
9192-410	HHSC – 2019 Title III, HICAP Legal Assistance.....	64
9192-500	HHSC – 2019 Title III, Information Referral & Assistance .....	65
9192-510	HHSC – 2019 Title III, Evidence Based Intervention.....	65
9192-530	HHSC – 2019 Title III, Family Caregiver Ed & Trg .....	66
9192-541	HHSC – 2019 Title III, Data Management.....	66
9192-542	HHSC – 2019 Title III, HICAP Outreach. ....	67
9192-543	HHSC – 2019 Title III, Legal Awareness .....	67
9192-544	HHSC – 2019 Title III, Nutrition Consultation.....	68
9192-545-546	HHSC – 2019 Title III, Information Services/GOECSC .....	68
9192-305,535, 547,548	HHSC – 2019 Title III, Elderly Services Purchase Pool.....	69
9192-549	HHSC – 2019 Title III, Family Caregiver’s Coordination.....	69
9192-557	HHSC – 2019 ACL MIPPA #2 Legal Awareness Services .....	70
9193	HHSC – 2019 Aging & Disability Resource Center .....	70
9194	CBCF – 2019 Coastal Bend Community Foundation .....	71
9197	WellMed – 2019 WellMed Foundation.....	71
Totals	.....	72
Schedule of Indirect Costs .....		73
Schedule of Paid Time Off .....		74

### **STATISTICAL INFORMATION**

Net Position.....	76-77
Changes in Net Position.....	78-79
Fund Balances of Governmental Funds.....	80-81
Changes in Fund Balances of Governmental Funds .....	82-83
General Fund Expenditures by Function .....	84-85
General Fund Revenues by Source .....	86
Membership Dues by Entity .....	88-91
9-1-1 Service Fees by Number of Telephone Lines .....	92
Demographic and Economic Statistics .....	94-95
Principal Employers.....	96
Full-time Equivalent Employees by Function. ....	98-99
Operating Indicators by Function .....	100-101
Capital Asset Statistics by Function .....	102-103
Charts of General Fund Program Expenditures and Indirect Costs.....	104
Schedule of Insurance in Force.....	106-107

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**Comprehensive Annual Financial Report**  
*Year Ended December 31, 2018*  
**TABLE OF CONTENTS**

**Page  
Number**

**SINGLE AUDIT SECTION**

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 <i>Government Auditing Standards and the State of Texas Uniform Grant Management Standards</i> .....	109-110
Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the <i>Uniform Guidance</i> and the State of Texas <i>Uniform Grant Management Standards</i> .....	111-112
Schedule of Findings and Questioned Costs .....	113-114
Schedule of Expenditures of Federal/State Awards .....	115-117
Notes to Schedule of Expenditures of Federal/State Awards.....	118



# Coastal Bend Council of Governments

June 17, 2019

To the Chairman and Board of Directors of the  
Coastal Bend Council of Governments

The comprehensive annual financial report of the Coastal Bend Council of Governments (the Council) for the year ended December 31, 2018, is hereby submitted. The financial statements are presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by an independent firm of certified public accountants, Collier, Johnson & Woods, P.C.

This report consists of management's representations concerning the finances of the Council. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Council has established a comprehensive internal control framework that is designed both to protect the Council's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Council's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Council's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The independent audit of the financial statements of the Council was part of a broader, federal and state mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are presented in the Single Audit Section.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Council's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the Coastal Bend Council of Governments**

The Coastal Bend Council of Governments was officially established on March 23, 1966, making it one of the earliest regional councils formed in the state. The organization was brought into being under an inter-county agreement approved by the Commissioners' Courts of the original six member counties – Brooks, Duval, Jim Wells, Kleberg, Nueces and San Patricio. The original agreement was amended, and a revised version became effective on November 14, 1966. By March of 1967, six more counties – Aransas, Bee, Live Oak, Kenedy, McMullen and Refugio and nine cities – Rockport, Beeville, Alice, Kingsville, Corpus Christi, Robstown, Portland, and Mathis had also ratified the agreement. On September 13, 2013, then, Governor Rick Perry signed an executive order allowing McMullen County to move from the Coastal Bend to the Alamo Area Council of Governments. Today eleven counties and thirty-one cities comprise the Coastal Bend/State Planning Region 20 an area of 10,273 square miles with a population of nearly 604,843.

The Council is a voluntary association of cities and counties in eleven-county region centered around the Corpus Christi metropolitan area. It is one of twenty-four COGs in Texas, all legally defined as political subdivisions of the state. They are governmental agencies with legal responsibility for multi-jurisdictional planning in program areas such as emergency communication systems, criminal justice, solid waste management, environmental protection, and emergency management planning in addition to being the Area Agency on Aging, which has the responsibility for providing nutrition and social services for the elderly. They have no taxing authority and no police powers.

The Council is the designated economic development district responsible for economic development planning.

Authorized by the Texas Regional Planning Act of 1965, as amended and codified, the Council is designated as the regional clearinghouse to review and comment upon grant applications submitted by entities throughout the region seeking state or federal funding. In addition, the Council provides technical assistance, service, and training to member governments in administration of area-wide programs. Financial support for these program activities is provided through local dues, state and federal grants that are matched by local monies, and other public and private funds.

The 72-member Board of Directors, the governing body of the Council, meets 11 times a year, usually on the fourth Friday of the month, except in November and December, when the board meets on the second Friday in December. These meetings, as well as those of all advisory committees held at the agency, are open to the public.

Membership in the Council is open to all governmental units in the 11-county Coastal Bend planning region, including counties, cities, and special districts. For county and city governments, dues are ten cents per capita, based on census data; a fee of \$125 annually exists for special districts. Each county is allowed one representative for each 20,000 persons or fraction thereof. Each city is allowed one representative for the first 15,000 population and up to one additional representative for each additional 35,000 persons or fraction thereof. The county population determines the possible votes for that county. If all the voting representatives were present at a Council meeting, there would be 34 total votes possible based upon the latest census (2010). Special districts do not have a vote on the governing board.

The Council's annual budget serves as a guide for financial planning and control. All departments of the Council are required to submit their federal and state program budgets to the finance department on or before the last day in September each year. The finance department uses these program budgets as the starting point for developing the Council's proposed budget.

The finance department presents the proposed budget to the budget committee for review prior to November 30<sup>th</sup>. The budget committee is required to make a recommendation to the Board of Directors by mid-December. The Board of Directors is required to adopt the original budget by the end of December. The Board made supplemental budgetary appropriations throughout the year, the effects of which were not material. The appropriated budget is prepared by fund, function, and department. Department heads may make transfers of appropriations within a function. Budget-to-actual comparisons are provided in this report for the general fund and special revenue fund for which an appropriated annual budget has been adopted. The comparisons are presented on pages 20-21 as part of the basic financial statements for the governmental funds.

### **Local Economy**

The Coastal Bend Region is located on the Gulf Coastal Plain of Texas and covers an 11-county region. The total population of the region is approximately 604,843 (2018) with more than 460,000 residents in the Corpus Christi metro area (Nueces, San Patricio and Aransas Counties) and slightly less than 338,000 in the City of Corpus Christi. The Coastal Bend has a diverse economy with the healthcare sector serving as the largest private-sector employer. The Port of Corpus Christi is the nation's fifth largest port by tonnage. Since the 40-year ban on U.S. crude oil exports was lifted in December 2015, the Port has become the No. 1 U.S. port for crude oil exports.

The Coastal Bend Region has been recovering from the destruction of Hurricane Harvey which made landfall on August 25, 2017. The Category 4 storm made its first landfall on San Jose Island near Rockport with wind gusts over 130 miles per hour and storm surge reaching 12 feet. As a result of Harvey, 41 counties in the southern and southeastern parts of Texas were designated as a disaster region (DR-4332) for Individual Assistance; six of those counties were in the Coastal Bend Region (Nueces, San Patricio, Aransas, Bee, Kleberg, and Refugio). According to National Oceanic and Atmospheric Administration (NOAA), they estimate Harvey had total costs of \$125 billion in the State of Texas, second only to Hurricane Katrina. Aransas and Refugio counties were hardest hit with 75% of homes damaged. Rockport and Port Aransas saw 85% of businesses closed after landfall but by the end of 2018 80% had reopened. According to a report by the South Texas Economic Development Center (STEDC) this fast business recovery pace was impressive, especially in comparison to New Orleans which only saw 65% return two years after Hurricane Katrina. The importance of social networks, chambers of commerce and community engagement is the key to business survival.

The overall economic condition has been somewhat insulated by the continued growth and construction in the chemical and mid-stream energy sectors. The unemployment rate in Corpus Christi MSA was an average of 4.3% in 2018 as compared to 5.2% in 2017. The Coastal Bend Region lost population for the first time last year since 2000 due to Hurricane Harvey and declining oil production in South Texas. The labor participation rate has also declined because of the aging of the population and the rising number of baby boomers retiring. The Eagle Ford

Shale activity has stabilized and is now growing at a sustained rate over the last 18 months. The Port of Corpus Christi is the main port serving both the Eagle Ford and Permian Basins. They are exporting 55% of all crude oil exports from the United States. There have been four new pipelines announced and have started construction to bring petroleum products to Port of Corpus Christi. This will require more jobs in material handling and processing sectors. Corpus Christi has continued to maintain its military presence in the region with nearly 8,000 jobs. Education continues to be a major driver for our region with the growth of both Texas A&M Universities located in Corpus Christi and Kingsville. Corpus Christi continues to add programs and have seen student enrollment increase with more than 12,000 students currently.

The Council serves as the Economic Development District for the Coastal Bend Region and through obtaining a Regional Disaster Recovery Manager has been involved in working with local communities as they prepare applications for projects seeking disaster recovery funds. This has resulted in 14 projects that have been funded or in the process of being funded in the counties that had received damage from Hurricane Harvey. These projects will bring over \$30 million federal dollars into the Region. The Council's staff continues to work with state and federal agencies to help the communities to develop resiliency in order to be better able to respond to disasters.

Workforce Solutions of the Coastal Bend (WFS) received grants funds through the Department of Labor to provide temporary employment to the non-profit and governmental entities in the Harvey affected counties. In 2018, 110 employees had been placed resulting in \$1.2 million in relief employment wages. WFS continues to work within the region creating partnerships that will create and support a well-trained workforce.

### **Long term financial planning**

The Council adopted a balanced budget for 2019, as well as, a projected surplus of \$51,853. This was due to a budgetary indirect cost recovery amount of \$45,519 and a budgetary interest earned of \$9,339. The Council is committed to reducing its operating expenditures related to travel costs for staff development with Webinars, and the hiring of part-time help (less than 30 hours) to avoid the costs of full-time employee benefits. The Council will recover its 2018 underrecovery of indirect costs of \$32,694 in 2019. This was due to the underrecovery of paid time off \$20,633, the allocated paid time off rate of 17.49% compared to the actual rate of 19.27%. Also, other factors which caused the 2018 underrecovery of indirect costs were the projected 2017 underrecovery of indirect costs exceeded actual amount by \$26,821. This amount was reduced by the 2018 unspent budget balance of indirect personnel cost of \$11,180.

At the start of 2015, the Council implemented a Central Service Cost Allocation Plan in order to allocate to the grant programs accounting and payroll services, management advisory services and reproduction and mail out services according to benefits received rather than recovering these costs via the Council's indirect cost rate as done so in previous years. The personnel costs, \$104,146, and operation costs, \$12,202, associated with these central services were allocated as direct expenditures to the grant programs based on the number of employees direct charged to the grants, the number of accounts payable invoices processed and the direct hours spent on preparing accounts receivable billings, providing management advisory services and printing and mailing out newsletters. This allows the Council to charge the grants their fair share of the costs of providing these services.



In addition to implementing a Central Service Cost Allocation Plan, the Council revised its fringe benefits rate plan to consist, only of paid time off for vacation leave, sick leave and holiday leave and allocates the employees' paid time off via a rate of 17.49%. The Council direct charges the grants the employees' fringe benefits costs for health and dental insurance, retirement, and social security taxes based on actual costs of the benefits by employee to avoid any over or under recovery of fringe benefits costs through the utilization of a fringe benefit rate as done so in previous years.

Beginning in 2019 and years thereafter, the Council is anticipating that the Texas Health and Human Services Commission will allow the Council to apply the current year's under/over recovery of indirect costs in the year incurred instead of carrying the under/over recovery to the next year. This will allow the Council to recover the full amount of indirect costs in the year incurred.

### **Relevant financial policies**

General Fund's minimum fund balance policy of the Council states that it shall maintain a minimum fund balance equivalent to 25% of its operating expenditures budgeted for the current budget year with this amount being equal to three months of the current year's General Fund operating expenditures. The intent of this policy is to ensure cash availability when revenue is unavailable.

The Council's indirect cost allocation plan policy states that the Council shall prepare an indirect cost proposal in compliance with OMB Uniform Guidance, 2 CFR Part 200 Subpart E Cost Principles. The Council's indirect cost allocation plan is used to allocate the administrative and financial management costs of administering grant programs. The administrative indirect costs benefit all grant programs and pooled in an indirect costs plan for cost sharing purposes. The indirect costs are allocated to the grant programs via an indirect cost rate to recover the indirect costs incurred.

The Council's adopts an annual indirect costs fixed rate with carry-forward utilizing personnel costs as the base. The difference between the actual indirect costs and the allocated indirect costs is carried forward to the following year as either under or over recovery of indirect costs.

The Council utilizes a central service cost allocation pool for allocating accounting and payroll service fees, reproduction/mail outs services, and management advisory services to the grant programs using number of employees, number of accounts payable invoices processed and direct hours as allocation bases.

The Council indirect costs allocation plan which includes the central service costs allocation plan are submitted to the Texas Department of Health and Human Service Commission (HHSC) for review and approval as the Council's designated oversight agency.

### **Major Initiatives**

#### **9-1-1 Program**

The Council maintained its ongoing efforts in providing 9-1-1 services in its 11 county region, State Planning Region 20 during calendar year 2018. This work was accomplished with funding



for a two-year period under a contract with the Commission on State Emergency Communications (CSEC). The Council has been involved in regional 9-1-1 planning and implementation since the late 1980s. This was in response to legislation passed by the Texas Legislature initially in 1987 and re-codified in 1989. Enhanced 9-1-1 became fully operational in the Coastal Bend Region in 1992. During the past year, both regionally and statewide, steps are being taken towards Next Generation 9-1-1 and having connectivity statewide for the regional efforts. In 2018, there remained only 21 of the 24 Regional Planning Commissions and/or Councils of Government in the State 9-1-1 program. The Capitol Area Council of Government became a 9-1-1 district in 2014 and the Houston Galveston Area Council became a self-standing 9-1-1 district in 2016. The North Central Texas Council of Governments became a district in early December 2018.

During the entire twelve months of 2018, the Council functioned under two strategic plan years: the FY 2018 Strategic Plan and Budget (January 1, 2018 through August 31, 2018). The first 8 months were under the FY2018 portion and the 2019 Strategic Plan in the remaining 4 months. The CSEC contracts for a two-year period with the current strategic plan beginning September 1, 2017 and ending on August 31, 2019.

The Council's 9-1-1 Program operates under a Strategic Plan Budget covering two state fiscal years (biennium). The new biennium started September 1, 2017. The wireline and wireless service fees (\$0.50 per wireline service connection and cell phone) fund the Strategic Plan Budgets. These fees are collected by telephone service providers and are submitted to the State Comptroller. The collected service fees are appropriated back to the Councils of Government by the legislature and distributed back to the regional planning commissions/councils of government by formula developed by the CSEC.

The Council is responsible for 17 Public Safety Answering Points (PSAPs) in its regional 9-1-1 plan as well as working with the state and the region under a contract for services between the Commission on State Emergency Communications and the Council. Because Corpus Christi METROCOM answers 9-1-1 calls outside of Corpus Christi and in rural Nueces County, the state dictates that we have 18 PSAPs. Also, 9-1-1 service fees are collected by telco providers in rural Nueces County and sent to the Comptroller, no funding is provided by the Council for METROCOM operations. We are required to monitor METROCOM operations one per year. The Council 9-1-1 program is required to monitor the other 17 PSAPs once per quarter and submit any findings to the CSEC in every quarterly performance report.

There are 3 Emergency Municipal Service Districts within the Coastal Bend Region that are not included under the Coastal Bend Regional 9-1-1 Network. Those are the City of Corpus Christi (METROCOM), the City of Portland and the City of Aransas Pass who provide 9-1-1 services to their citizens as dictated by their individual charters under which service fees are established and collected.

Every two years, the Council executes interlocal agreements with all entities, cities and counties that provide 9-1-1 services (have a designated Public Safety Answering Point, PSAP) within a police department or sheriff's office. All entities must comply including Nueces County within METROCOM. Performance criteria for each PSAP are included in the agreements. The most current interlocal agreements were executed in August 2017. New interlocals will need to be executed in August 2019.

Under the CSEC contract the Council has for 9-1-1 services in this region, 9 performance measures are used to monitor performance. These include number of PSAPs with wireless ANI, number of PSAPs with wireless ALI, total number of 9-1-1 calls, wireless calls as a percentage of total 9-1-1 calls, number of PSAPs with equipment replaced, number of 9-1-1 network outages, percentage of total dollar value of purchasing awarded to historically underutilized businesses, regional Emergency Services IP network (ESInet) services, and state ESInet services. All of the Coastal Bend Region's PSAPs are both wireless ANI (Phase I) and wireless ALI (Phase II) capable. The Council does have a regional ESInet system under CSEC definition.

The region has two host PSAPs that are connected to 15 remote PSAPs. Voice and data can be shared between the PSAPs. The Council on an annual basis also exceeded its goal for the percentage of total dollar value of purchasing and contracts awarded to historically underutilized businesses (HUBs). PSAP monitoring was done quarterly in 2018 at all of the PSAPs each quarter. A total of 72 PSAP 9-1-1 monitoring visits were made during Calendar Year 2018. During 2018, the total number of 9-1-1 calls to the PSAPs in the Council plan year equaled 157,464. Of these, 141,292 were calls from wireless phones (cell phones). That is, 89.73% of 9-1-1 calls came from cell phones.

The capability to have Text to 9-1-1 evolved during 2017 with implementation, training, testing and acceptance in late November and early December. At least 2 real text to 911 have happened as of late December 2017. During 2018, 626 Text to 9-1-1 calls were received at the PSAPs. Most of these were test calls to make sure the system was working.

## **Homeland Security**

### **Disaster Research**

Hurricane Harvey offered an unprecedented opportunity to conduct research at the local level on the impacts of the first major hurricane to strike the Coastal Bend in forty-seven years. In a partnership between Arizona State University and the Council, a Council employee who was also a graduate student at ASU completed the "Managing Expectations for Short-Term and Intermediate Recovery Following Major Disasters" applied research project. This project was limited specifically to the expectations of the identified stakeholders during the first nine months of what is being typified as the period of short-term and intermediate recovery from a major disaster.

It was hypothesized that survivors of a major disaster would have a high, and likely unrealistic expectation associated with the provision of short-term and intermediate recovery assistance. To ensure a successful recovery, it is critical that expectations are managed at all levels through ongoing education and outreach specific to each stakeholder group before and after the disaster. Specific areas of focus were examined to determine what factors may influence the expectations of survivors that included: previous disaster experience by elected and appointed officials and others with public safety responsibility, and that of the general population; the effect of county of residency on expectations; the effect of length of time that a survivor is displaced from their primary place of residence on their expectations; how levels of satisfaction associated with insurance coverage would effect expectations; and the level of awareness that members of the various stakeholder groups had in regards to the available assistance programs. A combination of the review of existing research discussed within the reports literature review section, analysis of survey results and one-on-one interviews were synthesized into this report, and provided research conclusions as to the extent of the misalignment of expectations among stakeholder

groups, recommendations, and areas for potential future research to more effectively manage expectations in a major disaster scenario. The full report was made available to all jurisdictions within the eleven county region.

The findings have been presented at three emergency management conferences in 2019, to include the Texas Department of Emergency Management (TDEM) conference in San Antonio; the Emergency Managers Association of Texas (EMAT) conference in San Marcos; and the Coastal Bend Hurricane Conference in Robstown. Additionally, the study is now undergoing the rigorous peer-review process prior to being published in the Journal of Emergency Management.

### **Coastal Bend Hurricane Exercise 2019**

Now in its thirteenth year, the annual Hurricane Conference serves as the premiere hurricane training event in the Coastal Bend. The Council's staff is highly committed to this event, and begin planning months in advance, working through the myriad of issues associated with delivering a quality experience to attendees; to include budgets, solicitation of possible sponsors and speakers/presenters, venue, event schedule, marketing, and the actual management of the two-day event. This high value/low cost conference is made possible through the strong partnerships fostered by the Council with regional emergency management practitioners, public safety professionals, and other critical stakeholders. The conference was attended by over 900 participants and included over 70 breakout sessions and a Table Top Exercise (TTX) with about 250 participants representing over 50 federal, state and local agencies and entities. In many cases for small jurisdictions, this is the only formal training that many participants receive throughout the year, and as such is a critical component of readiness throughout the region.

### **Regional Solid Waste**

In fiscal year 2018, the Council administered Regional Solid Waste Grants Program funds for two Council of Governments Managed-Projects (CMP). The first was to conduct regional local enforcement training programs and the second was to provide pharmaceutical waste collection locations in the region.

The United States is facing an epidemic of abuse when it comes to unused, unsecured, unwanted and expired prescription medications. These medications can fall into the wrong hands, resulting in accidental overdose or drug abuse, and can cause serious irrevocable damage to the environment.

Both the U.S. Environmental Protection Agency and the U.S. Food and Drug Administration say that the safest way to dispose of unwanted pharmaceuticals in the home is to use a medicine take-back program. A less desirable option is putting them in a container with coffee grounds or kitty litter and disposing of them in the trash. This method takes the waste to the landfill where it can still enter the environment.

Medications should never be flushed unless the instructions specifically say to. This method results in leftover medications entering waterways because wastewater treatment plants are not designed to remove these pollutants. Studies have found that antibiotics, anti-seizure medicines, mood stabilizers and sex hormones are all in the Nation's drinking water supply. Serious harmful effects have been recorded on wildlife across the country as well as in some human populations.

The Council wanted to provide an alternative method for safe disposal. There are now 17 MedSafe pharmaceutical units throughout the Coastal Bend region that residents can use for safe disposal. In the first year of operation for the units, nearly 500 pounds of pharmaceuticals was collected.

### **Criminal Justice Program**

The Council has obtained grant funds to contract with Del Mar College to conduct a Regional Training Academy for law enforcement agencies for over forty years. The goal of the academy program is to support a training academy which will conduct the highest quality education, training and professionalism in law enforcement. The academy provides support to police departments, including university and ISD departments, sheriff offices, constable offices, and other type security/corrections agencies in the Council's 11-County region. Basic training is provided to cadets as well as continuation courses to meet requirements to maintain licensure. All training is in compliance with standards specified by the Texas Commission on Law Enforcement (TCOLE). Results from the training program provide well trained law enforcement officers dedicated to protect and serve the community and improve the level of public safety for a safer living environment throughout the 11-County region. In 2018, funding was awarded to the Council for the continuation of the Regional Training Academy. Funding included the purchase of a Police Package Sedan for the academy to be used by faculty and students for a wide range of training. Below is a summary of training courses provided in 2018.

Basic Peace Officer Course - 2	Canine Encounter - 1
Basic County Corrections Course - 2	De-Escalation - 2
85th Legislative Updates - 2	Crisis Intervention - 2
Mental Health for Jailers - 6	Basic Instructor Course - 1
Mental Health for Police Officers - 1	Child Abuse - 1
Use of Force - 1	Firearms Instructor - 1
Arrest, Search, and Seizure - 2	Human Trafficking - 1
Basic Instructor Course - 1	Cultural Diversity - 1
Basic Civil Process - 1	Interacting with Hard of Hearing - 1
Missing and Exploited Children - 1	Jail Firearms Course - 1
Field/Corrections Training officer - 1	

The training academy enrolled 333 students and achieved a successful 95.8% passing rate. The academy continues to maintain a 100% pass rate on Peace Officer licensing tests.

### **Area Agency on Aging Program**

Since the devastation of Hurricane Harvey, the Council's Area Agency on Aging and the Aging and Disability Resource Center staff were diligently assisting the counties affected. In 2017, the Council's Area Agency on Aging (AAA) received a \$75,000 grant from the Administration on Community Living for services to assist in the continued efforts that started right after landfall of Hurricane Harvey. In 2018, 140 persons were assisted with health maintenance, pocket talkers, transportation, apartment and pet deposits, food, clothing, utilities, ramps, personal assistance, and transportation.

In addition, the Council received \$10,000 in gift cards in increments of \$50 and \$100 from Tivity Health to assist those affected with the purchase of food, clothing, household items, and gasoline. In 2018, 150 households were assisted with the gift cards. The WellMed Foundation awarded a \$20,000 grant for those still in need of assistance.

In 2018, the Area Agency on Aging with the assistance of the Aging and Disability Resource Center, representatives from the Mayors Council on Aging, Coastal Bend Center for Independent Living, Nueces County Veterans Services Office, 2-1-1 Texas, City of Corpus Christi Parks and Recreation Department, Adult Protective Services, Metro Ministries, Council on Alcohol and Drug Abuse, Life Care Centers of America and Nueces Center for Mental Health and Intellectual Disabilities worked on the compilation of the data for the 2019-2020 Aging and Disability Resource Directory. The directory has information in a 11- county service area that is targeted to the aging and disability populations and those that work in this area. There were 80,000 copies printed with over 13,000 distributed on the first day.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Coastal Bend Council of Governments for its comprehensive annual financial report for the fiscal year ended December 31, 2017. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

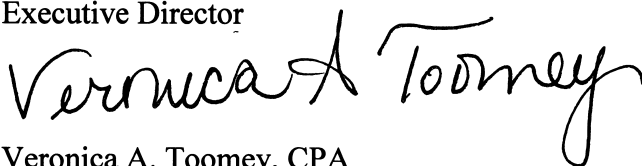
A Certificate of Achievement is valid for a period of only one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirement and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the finance and administrative department, the Council's executive staff and our independent auditors, Collier, Johnson & Woods, P.C. We would like to express our appreciation to all members of the finance and administrative department and other staff members who assisted and contributed to the preparation of this report. Due credit also should be given to the Council's chairman and board members for their interest and support in planning and conducting the operations of the Council in a responsible and progressive manner.

Respectfully submitted,

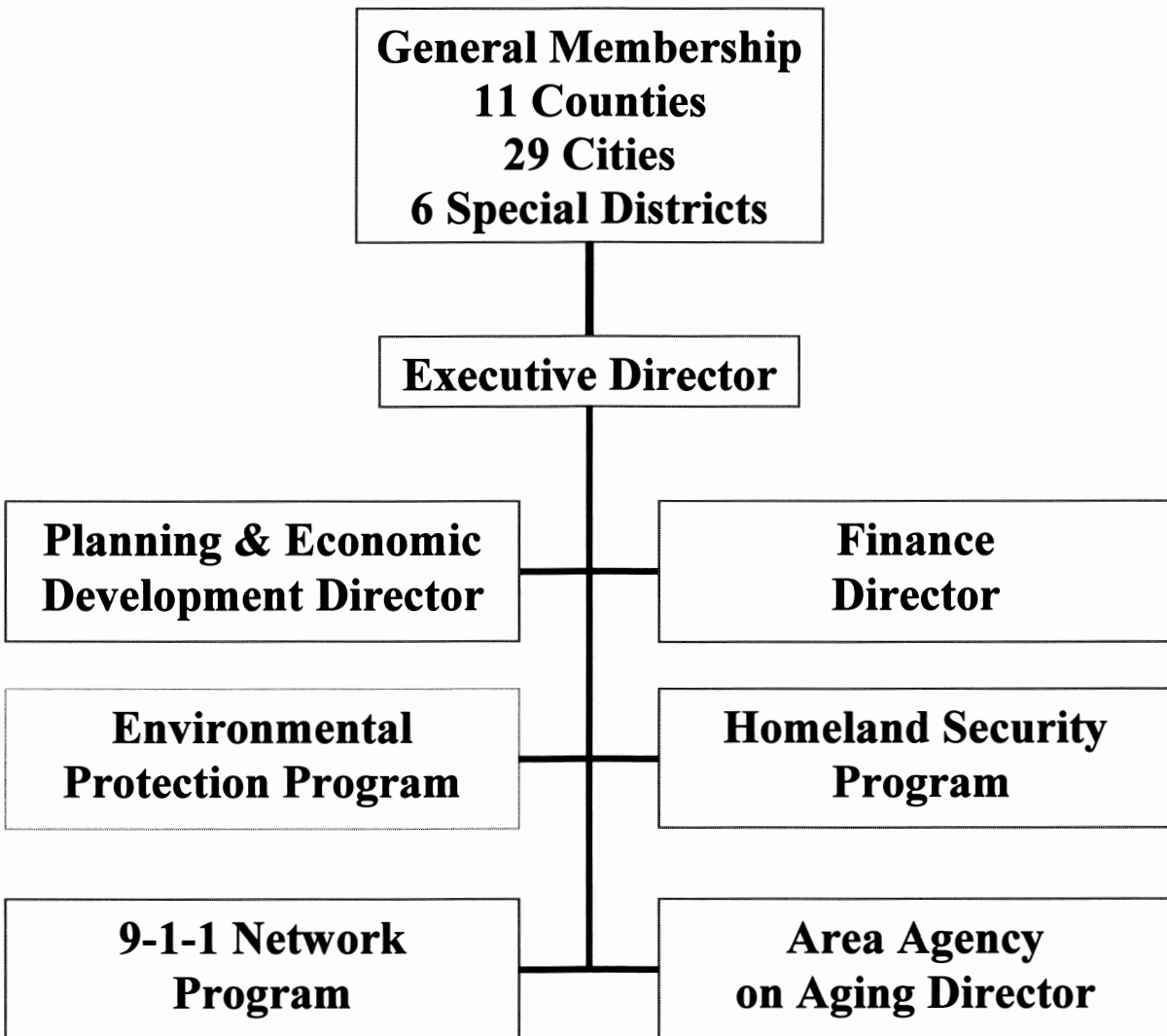


John P. Buckner  
Executive Director



Veronica A. Toomey, CPA  
Director of Finance

**COASTAL BEND COUNCIL OF GOVERNMENTS  
ORGANIZATIONAL CHART**



**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**01/01/2018-12/31/2018**

**OFFICERS**

CHAIRMAN	Judge C.H Mills, County Judge, Aransas County
1 <sup>ST</sup> VICE CHAIRMAN	Commissioner Margie Gonzalez, Jim Wells County
2 <sup>ND</sup> VICE CHAIRMAN	Commissioner Nina Trevino, San Patricio County
SECRETARY	Judge Ricardo Carrillo, Duval County
TREASURER	Tom Tagliabue, Representative for City of Corpus Christi
PAST CHAIRMAN	Al Garcia, City Commissioner, City of Kingsville

**MEMBER GOVERNMENTS/REPRESENTATIVES**

**Aransas County** (2 votes)  
Judge C.H. Mills  
Commissioner Brian Olsen

**City of Rockport**  
Mayor Patrick Rios

**Town of Fulton**  
Mayor Jimmy Kendrick

**Bee County** (2 votes)  
Judge Stephanie Moreno  
Mr. Michael Willow

**City of Beeville**  
Mayor Ubaldo Adamez

**Brooks County** (1 vote)  
Commissioner Armando Olivarez

**City of Falfurrias**  
Mayor David Longoria

**Duval County** (1 vote)  
Judge Gilbert Saenz

**City of Benavides**  
Mayor Sijifredo Flores

**City of Freer**  
Mayor Arnold Cantu

**City of San Diego**  
Mayor Sally Lichtenberger

**Jim Wells County** (2 votes)  
Judge Juan Rodriguez  
Commissioner Margie Gonzalez

**City of Alice**  
Mayor Jolene Vanover  
Mr. Michael Esparza

**City of Orange Grove**  
Chief Roy Guerrero

**City of Premont**  
Mayor Mario Rodriguez

**Kenedy County** (1 vote)  
Commissioner Louis Turcotte

**Kleberg County** (2 votes)  
Judge Ruby Madrid  
Commissioner Roy Cantu

**City of Kingsville**  
City Commissioner Diane Lenbert  
Mr. Jesus A. Garza

**Live Oak County** (1 vote)  
Judge Jim Huff

**City of George West**  
Mr. Jimmy Loya

**City of Three Rivers**  
Mayor Samuel Garcia

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
Governing Board and Executive Staff, Continued  
(01/01/2018 – 12/31/2018)

**Nueces County (17 votes)**

Judge Barbara Canales  
Mr. M. Brent Ocker  
Commissioner Carolyn Vaughn  
Commissioner John Marez  
Commissioner Joe Gonzalez  
Commissioner Brent Chesney  
Mr. Dale Atchley  
Mr. Lance Murphy  
Mr. Juan Pimentel  
Mr. Tyner Little  
Ms. Maria Bedia  
Ms. Danielle Hale  
Ms. Melissa Mungia  
Ms. Elsa Saenz  
Mr. Martin Longoria  
**City of Agua Dulce**  
Mayor John Howard  
**City of Bishop**  
Mayor Tem Miller  
**City of Corpus Christi**  
Council Member Ben Molina  
Council Member Rudy Garza  
Council Member Michael Hunter  
Council Member Greg Smith  
Chief Richie Quintero  
Mr. Tom Tagliabue  
Mr. Keith Selman  
Mr. Rudy Bentancourt  
**City of Driscoll**  
Mayor Marcos Zavala  
**City of Port Aransas**  
Mayor Charles Bujan

**City of Robstown**

Council Member Joey Rodriguez

**Refugio County (1 vote)**

Commissioner Ann Lopez

**Town of Bayside**

Mayor Sandra Spada

**Town of Refugio**

Mayor Wanda Dukes

**Town of Woodsboro**

Mayor Kay Roach

**San Patricio County (4 votes)**

Judge David Krebs

Commissioner Gary Moore

Commissioner Nina Trevino

Commissioner Howard Gillespie

**City of Aransas Pass**

Mayor Ram Gomez

**City of Gregory**

Mayor Celestino Zambrano

**City of Ingleside**

Mayor Pro Tem Pete Perkins

**City of Ingleside on the Bay**

Mayor JoAnn Ehmann

**City of Mathis**

Mayor Ciri Villarreal

**City of Odem**

Mayor Billy Huerta

**City of Portland**

Mayor Cathy Skurow

**City of Sinton**

Mayor Edward Adams

**City of Taft**

Mayor Pete Lopez



## **COASTAL BEND COUNCIL OF GOVERNMENTS**

### **Governing Board and Executive Staff**

#### **ASSOCIATE MEMBERS – REPRESENTATIVES**

Port of Corpus Christi Authority	Mr. John Larue
South Texas Water Authority	Ms. Carolla Serato
San Patricio Municipal Water District	Ms. Rebecca Klaevermann
Nueces County Drainage District No. 2	Vacant
Nueces County WCID No. 3	Mr. John Hererro
Corpus Christi MPO	Vacant

#### **EXECUTIVE STAFF**

Executive Director	Mr. John P. Buckner
Director, Planning and Economic Development	Mr. Richard M. Bullock
Director of Finance	Ms. Veronica A. Toomey
Director, Area Agency on Aging	Ms. Viola Monrreal



Government Finance Officers Association

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

Presented to

**Coastal Bend Council of Governments  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

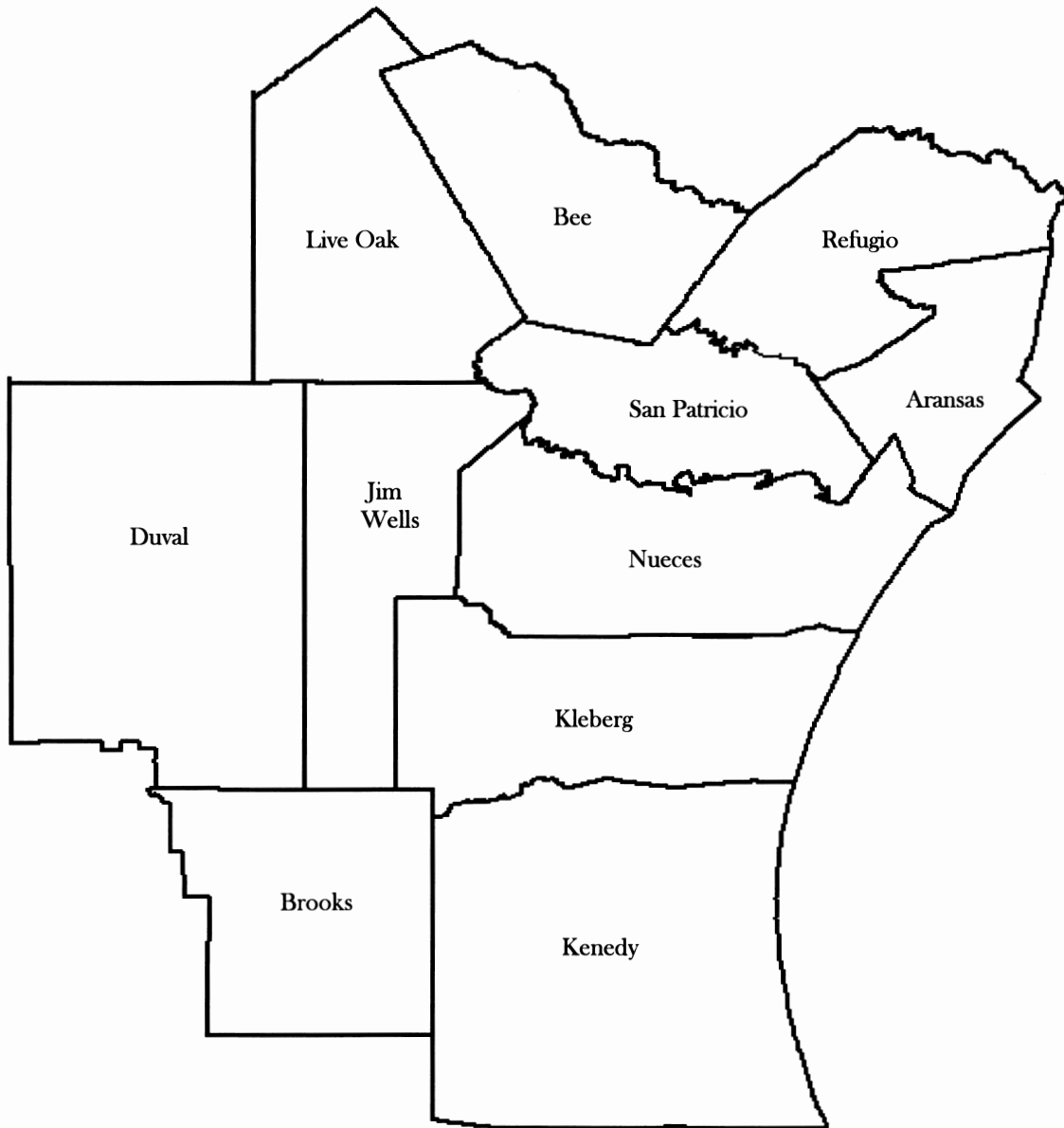
*Christopher P. Morrell*

Executive Director/CEO

***CBCOG***

*Established in 1966*

# The Coastal Bend Council of Governments 11-County Region



Coastal Bend/State Planning Region 20  
Area: 10,273 square miles  
Population: 604,843

***CBCOG***

*Established in 1966*

INDEPENDENT AUDITOR'S REPORT

June 17, 2019

Governing Board of the Coastal  
Bend Council of Governments

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Coastal Bend Council of Governments as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Coastal Bend Council of Governments as of December 31, 2018 and the respective changes in financial position and the respective budgetary comparison for the General Fund and Special Revenue Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coastal Bend Council of Governments' basic financial statements. The introductory section, supplemental information, and the statistical information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards, pages 115 through 118, is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State of Texas, *Uniform Grant Management Standards* and is also not a required part of the basic financial statements.

The schedules of capital assets used in the operation of governmental funds, the schedule of revenues and expenditures – budget and actual – general fund grant programs and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 supplemental information and the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2019, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coastal Bend Council of Governments 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 the Coastal Bend Council of Governments internal control over financial reporting and compliance.

Colin Johnson Woods



***CBCOG***

*Established in 1966*

## **Management's Discussion and Analysis**

As management of the Coastal Bend Council of Governments (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages I - X of this report.

### **Financial Highlights**

#### **Government-wide financial statements**

- The Council's unrestricted net position increased in 2018 by \$32,312. The increase in unrestricted net position is the difference between the governmental excess of revenues over expenditures of \$41,762 and the increase in compensated absences of \$9,450. The local revenues available for matching the Council's grants and the general government expenditures were \$193,955 and consisted of excess revenues over expenditures from the Criminal Justice and Homeland Security planning grants of \$19,392, membership dues of \$104,834, 401(a) retirement plan forfeitures of \$17,684, interest on general fund deposits of \$10,470 and the under recovery of 2017 indirect costs of \$41,575. The Council matched the Texas Department of Health and Human Services Commission grants, the Economic Development Administration grant and the Harvey Technical Assistance grant in the amount of \$119,123, spent \$376 in general government expenditures and under recovered \$32,694 in indirect costs for total of \$152,193 paid with local revenues.
- Of the Council's total net position \$843,419, 68.33% or \$576,277 is unrestricted and 31.67% or \$267,142 is investment in capital assets. The Council's unrestricted net position may be used to meet its ongoing obligation to citizens and creditors.

#### **Governmental funds financial statements**

- At year end, the Council's governmental funds reported combined ending fund balances of \$646,221, an increase of \$41,762 from the prior year. The same contributing factors which resulted in an increase in the Council's unrestricted net position of \$32,312 per the government-wide financial statements, resulted in the increase in the combined fund balance of \$41,762 in the Council's governmental funds financial statements at year end.
- Approximately, 77.29% of the unassigned fund balance in the General Fund, \$499,468, is *available* to meet the Council's current and future needs. Of the remainder, \$13,900 is nonspendable (for prepaids), and \$132,853 is assigned for matching the administrative costs of the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grant. In the 2018 budget, the Council projected an increase in fund balance of \$20,489.

- As of the end of the current fiscal year, the unassigned fund balance of the Council's general fund of \$499,468 represented 11.53% of the general fund's total expenditures and 11.41% of the revenues.

## Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Council's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The statement of activities presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements illustrate the functions of the Council that are principally supported by federal and state grants, memberships dues and supportive service fees (*governmental activities*). The governmental activities of the Council include health and welfare, community and economic development, environmental protection, public safety, 9-1-1 emergency communications, and general government.

The government-wide financial statements include only the Council itself (known as the *primary government*), because the Council has no component units.

The government-wide financial statements can be found on pages 13-15 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council are governmental funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statement focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the Council's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Council's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Council maintains two individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund and the special revenue fund, both of which are considered to be major funds.

The Council adopts an annual appropriated budget for its general fund and special revenue fund. A budgetary comparison statement has been provided for the general fund and special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16-21 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23-35 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Council's assets exceeded liabilities by \$843,419 at the close of the most recent fiscal year.

Of the Council's net position, 31.67% reflects its investment in capital assets (e.g., vehicles, equipment and software). The Council uses these capital assets to dispatch 9-1-1 calls to the appropriate emergency response units and to make informed decisions by visualizing critical information on a map through the ArcGIS mapping software. In 2018, the Council purchased three Viper Host Servers for San Patricio County and Kingsville Police Department and fifteen Viper Object Servers for the other Public Safety Answering Points (PSAPs). These assets are not available for future spending. There is no debt outstanding on resources used to acquire these assets.

**Coastal Bend Council of Government's  
Net Position – Governmental Activities**

	2018	2017	Variance Positive (Negative)
Current and other assets	\$ 1,749,365	\$ 1,441,262	\$ 308,103
Capital assets	267,142	141,012	126,130
Total assets	2,016,507	1,582,274	434,233
Long-term liabilities outstanding	69,944	60,494	(9,450)
Other liabilities	1,103,144	836,803	(266,341)
Total liabilities	1,173,088	897,297	(275,791)
Net position:			
Net Investment in capital assets	267,142	141,012	126,130
Unrestricted	576,277	543,965	32,312
Total net position	\$ 843,419	\$ 684,977	\$ 158,442

At the end of the current fiscal year, the Council is able to report positive balances in the two categories of net position, for the government as a whole. The same situation held true for the prior fiscal year.

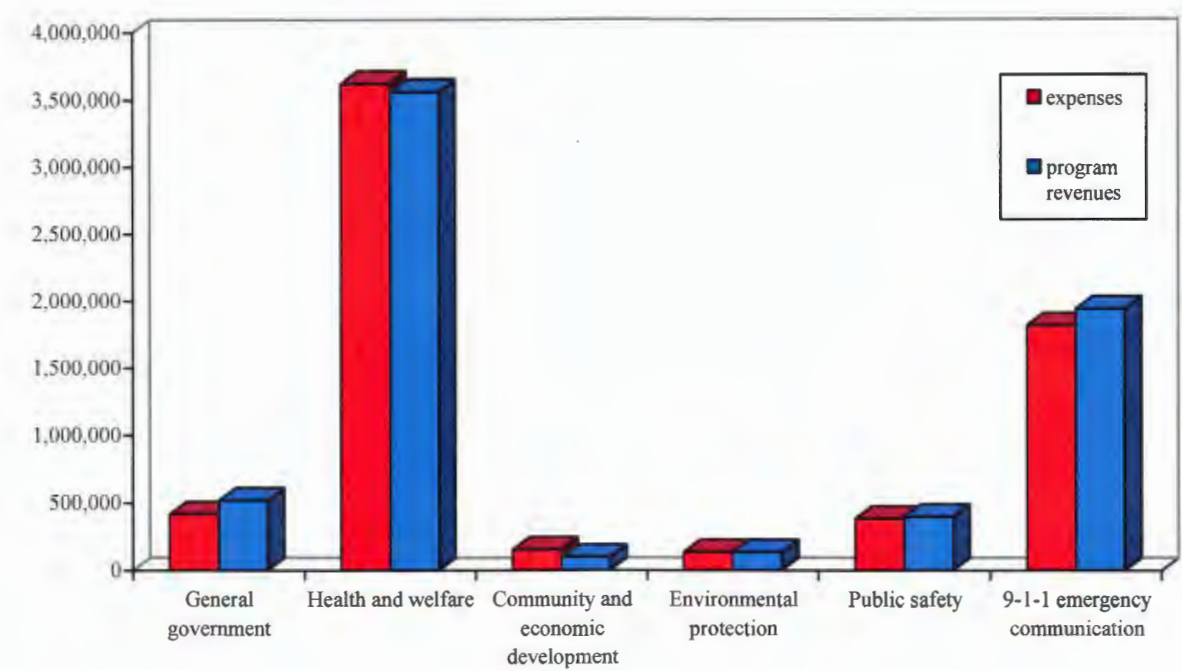
The Council's net position increased by \$158,442 during the current fiscal year. The increase, from the prior year, was primarily attributable to the capital assets additions of \$250,123 exceeded the depreciation expense of \$123,993 by \$126,130. Also, the increase in revenues over expenditures of \$41,762 and the increase on compensated absences of \$9,450 attributed to the increase in net position.

**Coastal Bend Council of Government's  
Changes in Net Position – Governmental Activities**

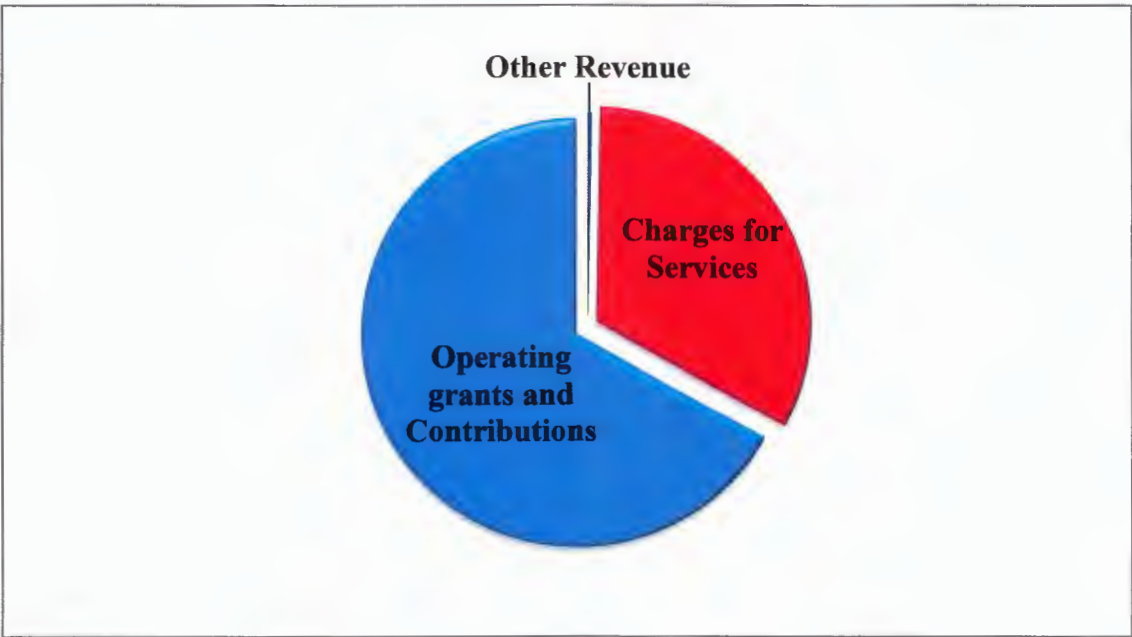
	2018	2017	Variance Positive (Negative)
Revenues:			
Program revenues:			
Charges for services	\$ 2,049,332	\$ 1,955,691	\$ 93,641
Operating grants and contributions	4,199,079	3,732,092	466,987
General revenues:			
Interest on deposits	15,285	6,270	9,015
Other	17,684	7,074	10,610
Total revenues	6,281,380	5,701,127	580,253
Expenses:			
General government	3,806	36,788	32,982
Health and welfare	3,621,423	3,186,153	(435,270)
Community and economic development	154,724	96,034	(58,690)
Environmental protection	136,713	160,147	23,434
Public safety	385,950	372,669	(13,281)
9-1-1 emergency communications	1,820,322	2,135,674	315,352
Total expenses	6,122,938	5,987,465	(135,473)
Increase (decrease) in net position	158,442	(286,338)	444,780
Net position - beginning	684,977	971,315	(286,338)
Net position - ending	\$ 843,419	\$ 684,977	\$ 158,442

**Governmental activities.** Governmental activities’ revenues and expenses were matched as noted in the graph below. In the general government, revenues include indirect costs reimbursements.

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



## **Financial Analysis of the Government's Funds**

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Council's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Council's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Council's general funds reported an ending fund balance of \$646,221, an increase of \$41,762 in comparison with the prior year. Approximately 77.29% of this total amount, \$499,468, constitutes *unassigned fund balance*, which is available to satisfy the minimum fund balance, in accordance with the Council's General Fund Balance Reserve Policy. The Policy states that the Council shall maintain a fund balance amount equivalent to twenty-five percent of its operating expenditures reported in current year's budget document to avoid the possibility of cash flow problems due to revenue earned but unavailable. The minimum general fund balance amount at year end is \$565,127. The nonspendable fund balance of \$13,900 is not available for new spending; and the assigned fund balance of \$132,853 is to satisfy grant agreement matching provisions and is used to satisfy the general fund minimum balance requirements. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balances to total fund expenditures. Unassigned fund balances represent 11.53% of total general fund expenditures.

## **General Fund Budgetary Highlights**

There were no amendments to the original. The actual increase in the fund balance at year end was greater than the budgetary amount by \$21,273.

## **Capital Asset Administration**

**Capital assets.** The Council's investment in capital assets for its governmental activities as of December 31, 2018, amounts to \$267,142 (net of accumulated depreciation). This investment in capital assets includes vehicles, equipment, and software, for the 9-1-1 system and emergency management's first responders. The increase \$126,130 in capital assets was due to the capital assets additions of \$250,123 exceeding the depreciation expense of \$123,993.



**Coastal Bend Council of Government's  
Capital Assets  
(Net of Depreciation)  
Governmental Activities**

	2018	2017	Variance Positive (Negative)
Capital Assets	\$ 267,142	\$ 141,012	\$ 126,130

Additional information on the Council's capital assets can be found in note III.C on page 31 of this report.

**2019 Operating and Pass-through Budgets**

The Council's 2019 adopted budget reflects an estimated increase in total fund balance of \$51,853 in the general fund. The general fund's budgetary expenditures, for federal and state programs, decreased by less than 1% compared to actual 2018 expenditures.

The funding levels for all programs could change if additional funding becomes available. This was in accordance with the appropriated funding levels at the time the budget was prepared.

**Requests for Information**

This financial report is designed to provide a general overview of the Coastal Bend Council of Governments' finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed:

Coastal Bend Council of Governments  
Office of the Director of Finance  
2910 Leopard Street  
Corpus Christi, Texas 78408  
Telephone Number: (361) 883-5743 ext. 5327  
Email Address: [veronica@fin.cbco98.org](mailto:veronica@fin.cbco98.org)

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2018**

	<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents (Note III. A.)	\$ 1,110,307
Receivables (Note III. B.)	621,465
Prepaid items	17,593
Capital assets (net of accumulated depreciation) (Note III. C.)	<u>267,142</u>
<b>Total assets</b>	<u><b>2,016,507</b></u>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	91,287
Contractors payable	407,520
Unearned revenue (Note III. B.)	604,337
Compensated absences (Note III. F.):	
Current	53,204
Noncurrent	<u>16,740</u>
<b>Total liabilities</b>	<u><b>1,173,088</b></u>
<b>NET POSITION</b>	
Net Investment in capital assets	267,142
Unrestricted	<u>576,277</u>
<b>Total net position</b>	<u><b>\$ 843,419</b></u>

The notes to the financial statements are an integral part of this statement.

**COASTAL BEND COUNCIL OF GOVERNMENTS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

<b><u>Functions/Programs</u></b>		<b>Indirect Expenses Allocation</b>
<b><u>Primary government:</u></b>	<b><u>Expenses</u></b>	
Governmental activities:		
General government	\$ 418,650	\$ (414,844)
Health and welfare	3,404,610	216,813
Community and economic development	126,870	27,854
Environmental protection	115,885	20,828
Public safety	333,203	52,747
9-1-1 emergency communications	1,723,720	96,602
Total governmental activities	<u>6,122,938</u>	<u>-</u>
Total primary government	<u>\$ 6,122,938</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

<b>Program Revenues</b>		<b>Net (Expense) Revenue and Changes in Net Assets</b>
<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Primary Government Governmental Activities</b>
\$ 104,834	\$ -	\$ 101,028
-	3,561,898	(59,525)
-	99,444	(55,280)
-	136,713	-
-	401,024	15,074
<u>1,944,498</u>	<u>-</u>	<u>124,176</u>
<u>2,049,332</u>	<u>4,199,079</u>	<u>125,473</u>
<u>\$ 2,049,332</u>	<u>\$ 4,199,079</u>	<u>125,473</u>
<b>General revenues:</b>		
Other Revenue		17,684
Interest on deposits		<u>15,285</u>
Total general revenues		<u>32,969</u>
Change in net position		158,442
Net position - beginning		<u>684,977</u>
Net position - ending		<u>\$ 843,419</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2018**

	<u>General</u>	<u>9-1-1 Program</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents (Note III. A.)	\$ 714,128	\$ 396,179	\$ 1,110,307
Due from other funds (Note III. D.)	-	16,252	16,252
Receivables (Note III. B.)	621,465	-	621,465
Prepaid items	13,900	3,693	17,593
Total assets	<u>1,349,493</u>	<u>\$ 416,124</u>	<u>\$ 1,765,617</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>			
Accounts payable	51,120	40,167	91,287
Contractors payable	407,520	-	407,520
Unearned revenue (Note III. B.)	228,380	375,957	604,337
Due to other funds (Note III. D.)	16,252	-	16,252
Total liabilities	<u>703,272</u>	<u>416,124</u>	<u>1,119,396</u>
<b>Fund balances</b>			
Nonspendable	13,900	3,693	17,593
Assigned	132,853	-	132,853
Unassigned	499,468	(3,693)	495,775
Total fund balances	<u>646,221</u>	<u>-</u>	<u>646,221</u>
Total liabilities and fund balances	<u>\$ 1,349,493</u>	<u>\$ 416,124</u>	<u>\$ 1,765,617</u>

The notes to the financial statements are an integral part of this statement.

**COASTAL BEND COUNCIL OF GOVERNMENTS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2018**

**Total fund balance - total governmental funds** **\$ 646,221**

**Amounts reported for governmental activities in the statement of net position are different because:**

**Capital assets used in governmental activities are not current financial resources  
and therefore are not reported in the governmental funds. The cost of the assets  
is \$1,849,469 and the accumulated depreciation is \$1,582,327.** **267,142**

**Compensated absences are not due and payable in the current period and therefore are not  
reported in funds.** **(69,944)**

**Net position of governmental activities** **\$ 843,419**

**The notes to the financial statements are an integral part of this statement.**

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	General	9-1-1 Program	Total Governmental Funds
<b>Revenues:</b>			
<b>Direct Federal grants:</b>			
U. S. Department of Commerce	\$ 90,000	\$ -	\$ 90,000
<b>State of Texas and Federal Pass-through grants:</b>			
Texas Department of Health and Human Services	3,516,890	-	3,516,890
Office of the Governor, Criminal Justice Division	138,477	-	138,477
Department of Rural Community Affairs	9,444	-	9,444
Commission on Environmental Quality	136,713	-	136,713
Texas Association of Regional Councils	9,662	-	9,662
Office of the Governor, Homeland Security Grants Division	250,225	-	250,225
Texas General Land Office	2,425	-	2,425
Commission on State Emergency Communications	-	1,944,498	1,944,498
<b>Total federal and state grants</b>	<b>4,153,836</b>	<b>1,944,498</b>	<b>6,098,334</b>
Supportive services fees	45,243	-	45,243
Membership dues	104,834	-	104,834
Other revenue	17,684	-	17,684
Interest on deposits	10,470	4,815	15,285
Indirect costs recovery	41,575	-	41,575
<b>Total revenues</b>	<b>4,373,642</b>	<b>1,949,313</b>	<b>6,322,955</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Health and welfare	3,621,423	-	3,621,423
Community and economic development	154,724	-	154,724
Environmental protection	136,713	-	136,713
Public safety	385,950	-	385,950
9-1-1 emergency communications	-	1,949,313	1,949,313
General government	376	-	376
Underrecovery of indirect costs	32,694	-	32,694
<b>Total expenditures</b>	<b>4,331,880</b>	<b>1,949,313</b>	<b>6,281,193</b>
Excess of revenues over expenditures	41,762	-	41,762
<b>Net change in fund balances</b>	<b>41,762</b>	<b>-</b>	<b>41,762</b>
<b>Fund balances, beginning of year</b>	<b>604,459</b>	<b>-</b>	<b>604,459</b>
<b>Fund balances, end of year</b>	<b>\$ 646,221</b>	<b>\$ -</b>	<b>\$ 646,221</b>

The notes to the financial statements are an integral part of this statement.

**COASTAL BEND COUNCIL OF GOVERNMENTS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**Net change in fund balances - governmental fund** **\$ 41,762**

**Amount reported for governmental activities in the statement of activities is different because:**

**Total governmental funds reports capital outlays as expenditures. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, capital outlays were \$250,123 and depreciation was \$123,993.** **126,130**

**Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. Compensated absences increased by \$9,450.** **(9,450)**

**Change in net position of governmental activities** **\$ 158,442**

**The notes to the financial statements are an integral part of this statement.**



**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2018**

	<b>Original Unamended Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues:</b>			
<b>Direct Federal grants:</b>			
U. S. Department of Commerce	\$ 70,000	\$ 90,000	\$ 20,000
<b>State of Texas and Federal Pass-through grants:</b>			
Texas Department of Health and Human Services	3,268,858	3,516,890	248,032
Office of the Governor, Criminal Justice Division	179,539	138,477	(41,062)
Department of Rural Community Affairs	11,274	9,444	(1,830)
Commission on Environmental Quality	163,231	136,713	(26,518)
Texas Association of Regional Councils	-	9,662	9,662
Office of the Governor, Homeland Security Grants Division	278,410	250,225	(28,185)
Texas General Land Office	-	2,425	2,425
<b>Total federal and state grants</b>	<b>3,971,312</b>	<b>4,153,836</b>	<b>182,524</b>
Supportive services fees	8,400	45,243	36,843
Membership dues	105,432	104,834	(598)
Other revenue	-	17,684	17,684
Interest on deposits	-	10,470	10,470
Indirect costs recovery	14,754	41,575	26,821
<b>Total revenues</b>	<b>4,099,898</b>	<b>4,373,642</b>	<b>273,744</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Health and welfare	3,357,597	3,621,423	(263,826)
Community and economic development	98,607	154,724	(56,117)
Environmental protection	163,231	136,713	26,518
Public safety	457,949	385,950	71,999
General government	2,025	376	1,649
Underrecovery of indirect costs	-	32,694	(32,694)
<b>Total expenditures</b>	<b>4,079,409</b>	<b>4,331,880</b>	<b>(252,471)</b>
Excess of revenues over expenditures	20,489	41,762	21,273
<b>Net change in fund balances</b>	<b>20,489</b>	<b>41,762</b>	<b>21,273</b>
Fund balance, beginning of year	604,459	604,459	-
Fund balance, end of year	<u>\$ 624,948</u>	<u>\$ 646,221</u>	<u>\$ 21,273</u>

The notes to the financial statements are an integral part of this statement.

COASTAL BEND COUNCIL OF GOVERNMENTS  
SPECIAL REVENUE FUND - 9-1-1 PROGRAM  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
State grants - Commission on State Emergency Communications	\$ 1,809,229	\$ 1,953,146	\$ 1,944,498	\$ (8,648)
Interest on deposits	-	-	4,815	4,815
Total revenues	1,809,229	1,953,146	1,949,313	(3,833)
<b>Expenditures:</b>				
Direct salaries and Paid time off	317,507	284,877	284,877	-
Indirect costs allocated	107,667	96,602	96,602	-
Health, Retirement, & Other Benefits	104,527	96,567	96,567	-
Rental Space	21,602	21,602	22,888	(1,286)
Utilities	4,297	2,066	2,066	-
Accounting & Payroll Services	27,740	27,740	27,176	564
Auditing Services	6,000	6,000	5,704	296
Dues and subscriptions	825	825	1,111	(286)
Maintenance and repairs	210,069	257,707	257,707	-
Office supplies/furniture/software	17,545	26,204	26,313	(109)
Travel	20,215	20,215	16,708	3,507
Telephone	361,987	463,460	462,538	922
Postage and freight	613	613	190	423
Reproduction costs	480	480	1,226	(746)
Contract Services	1,000	1,000	163	837
Insurance	3,734	8,742	9,031	(289)
Training	13,850	7,422	7,422	-
PSAP Supplies	47,660	26,391	26,391	-
Database Maintenance, ESInet, Public Ed Costs	434,715	354,511	354,511	-
Database Costs	54,550	-	-	-
PSAP Room Prep	646	-	-	-
Ancillary Equipment Maintenance	52,000	-	-	-
Equipment	-	250,122	250,122	-
Total expenditures	1,809,229	1,953,146	1,949,313	3,833
Excess of revenues over (under) expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -

The notes to the financial statements are an integral part of this statement.

***CBCOG***

*Established in 1966*

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2018

---

### I. Summary of Significant Accounting Policies

#### A. Reporting entity

The Coastal Bend Council of Governments (the Council) operates as a regional planning agency under the agreement dated November 1966 and subsequently amended, between member counties in South Texas. The powers of the Council are granted and described in Chapter 391, Regional Planning Commissions, and the Local Government Code.

The membership of the Council consists of Aransas, Bee, Brooks, Duval, Jim Wells, Kenedy, Kleberg, Live Oak, Nueces, Refugio, and San Patricio Counties, and various political jurisdictions within these counties. The Board of Directors, who are elected each year by the political jurisdiction they represent, governs the Council.

The basic financial statements of the Council have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

As required by generally accepted accounting principles, these financial statements solely present the Council's financial activities. No other entities are included in the Council's reporting entity because no other entities have significant operational or financial relationships with the Council.

#### B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. All internal balances in the statement of net position have been eliminated. *Governmental activities* are supported by membership dues, and federal and state grants.

The government-wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Council are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or identifiable activity. *Indirect expenses* for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a function and 2) grants and contributions that are restricted to meeting the operational requirement of a particular function. Other items not properly included among program revenues are reported instead as *general revenues*.

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2018

---

Major individual governmental funds are reported as separate columns in the fund financial statements.

### **C. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Membership dues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

General fund grant resources and supportive services fees are susceptible to accrual and recognized as revenues to the extent of qualifying expenditures recorded for the individual programs since the Council is only reimbursed for qualifying expenditures incurred for grant and contract purposes. Membership dues become measurable and available when cash is received by the Council and are recognized as revenue at that time.

The Council reports the following major governmental funds:

The general fund is used to account for all financial resources of the Council not accounted for in other funds. The general fund's financial resources consist primarily of resources that are restricted to expenditures for specified grant purposes. These restricted resources are not accounted for in a special revenue fund because the Council is not legally or contractually required to maintain separate funds and the applicable grant requirements were satisfied through maintaining separate accounts within the general fund.

The 9-1-1 network program accounts for the activities related to maintaining the 9-1-1 equipment and databases needed to dispatch 9-1-1 calls and is funded by the monthly .50 per access line charged to both land and wireless line. Access line is collected by the telephone companies and remitted to the State of Texas Commission on State Emergency Communications who then remits it to the Council.

## COASTAL BEND COUNCIL OF GOVERNMENTS

### Notes to the Financial Statements

December 31, 2018

---

#### *Recent Accounting Pronouncements*

GASB 75 – Accounting and financial reporting for Postemployment Benefits Other Than Pensions (OPED) replaces the requirements of Statements No. 45, as amended, and No. 57. Statement No. 74, Financial Reporting for Post employment Benefit Plans Other Than Pension Plans, establishes new accounting and financial reporting requirements for OPEB plans. Certain provisions of this Statement refer to Statement 74. GASB 75 was implemented in year ended December 31, 2018, and did not have an impact on the Council's financial statements because the Council does not offer postemployment benefits other than pensions.

GASB 81 – Irrevocable Split-Interest Agreements improve accounting and financial reporting by establishing recognition and measurement requirements for irrevocable split-interest agreements. This statement did not have an impact on the Council's financial statements because the Council does not have irrevocable split-interest agreements.

GASB 83 – Certain Asset Retirement Obligations addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of tangible capital assets such as decommissioning of nuclear reactors and disposal of wind turbines in wind farms, dismantling and removal of sewage treatment plants, and removal and disposal of x-ray machines. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This statement did not have an impact on the Council's financial statements because the Council does not have tangible capital assets that would legally impose a liability associated with its retirement.

GASB 84 – Fiduciary Activities establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. GASB 84 was implemented in year ended December 31, 2018, and did not have an impact on the Council's financial statements because the Council's fiduciary responsibility under both the ICMA 401 plan and ICMA 457 plan is to remit the employer and employee contributions to ICMA Retirement Corporation on a regular basis.

GASB 85 – establishes accounting and financial reporting requirements for blending component units, goodwill, fair value measurement and application, and postemployment benefits to improve consistency in accounting and financial reporting. GASB 85 was implemented in year ended December 31, 2018, and did not have an impact on the Council's financial statements because the Council did not have these activities noted in this statement.

## COASTAL BEND COUNCIL OF GOVERNMENTS

### Notes to the Financial Statements

December 31, 2018

---

GASB 86 – establishes standards of accounting and financial reporting for in-substance defeasance transactions in which cash and other monetary assets acquired with only existing resources that is, resources other than the proceeds of refunding debt are placed in an irrevocable trust for the purpose of extinguishing debt. GASB 86 was implemented in year ended December 31, 2018, and did not have an impact on the Council’s financial statements because the Council did not in-substance defeasance transactions.

#### **D. Assets, liabilities, deferred inflows of resources and net position or equity**

##### *1. Deposits and investments*

The government’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Statutes authorize the Council to invest funds only in public fund investment pools meeting the requirements of Sections 2256.016 – 2256.019 of the Public Funds Investment Act.

Public funds investment pools in Texas (“Pools”) are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the “Act”), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares. Texpool is rated an AAA-m money market fund by Standard & Poor’s. Investments in public investment pools are carried at amortized costs.

Note III.A. includes detail information related to the Council’s actual deposits and investments.

##### *2. Receivables and payables*

All outstanding balances between funds are reported as “due to/from other funds.”

##### *3. Prepaid items*

Certain payments to vendors reflect costs applicable to the future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In the governmental funds, expenditures for prepaid items are recognized when incurred (purchase method).

## COASTAL BEND COUNCIL OF GOVERNMENTS

### Notes to the Financial Statements

December 31, 2018

---

#### 4. *Capital assets*

Capital assets, which include vehicles, equipment, and software, are reported in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Vehicles, equipment and software are depreciated using the straight-line method over estimated useful lives of three to seven years. The Council revised its estimated useful life for vehicles from three years to seven years due to the number of years the Council retains its vehicles beyond its useful life for use within the city limits. Rental vehicles are used after the useful life of the vehicles for business trips outside of the city limits.

The nonrecurring costs for the installation of high-speed fiber optic internet service are being amortized over three years. This is the useful life of the equipment associated with the service.

#### 5. *Compensated absences*

It is the Council's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the Council does not have a policy to pay any amounts when employees separate from service with the Council. All vacation pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example as a result of employee resignations and retirements.

#### 6. *Long-term obligations*

In the government-wide financial statements, long-term obligations related to governmental activities are reported as liabilities in the statement of net position.

#### 7. *Fund balances*

Fund Balance Classifications:

The *nonspendable* fund balance includes the portion of net resources that cannot be spent because of their form or because they must be maintained intact. Resources not in spendable form include prepaid items.



## COASTAL BEND COUNCIL OF GOVERNMENTS

### Notes to the Financial Statements

December 31, 2018

---

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, contributors), laws and regulations of other governments, or through enabling legislation.

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Council resolutions no later than the close of the fiscal year. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources.

The *assigned* fund balance includes amounts that are constrained by the Council's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Directors, through a resolution, named the Executive Director as the official authorized to assign funds.

The Council's grant agreement with the Texas Department of Health and Human Services Commission requires a 25% match and the Economic Development Administration grant agreement requires a 20% match. The amount of \$132,853 was reported as assigned fund balance authorized by the Council's Executive Director.

The *unassigned* fund balance represents spendable net resources that have not been restricted, committed, or assigned to specific purposes. The general fund is the only fund that reports a positive unassigned fund balance amount.

When expenditures are incurred for purposes noted in the unrestricted fund balances classifications, the order of spending is first committed fund balance, then assigned fund balance, and last of all, unassigned fund balance.

#### 8. *Minimum Fund Balance Policy*

It is the desire of the Council to maintain adequate General Fund balance to maintain liquidity. The Council has adopted a financial standard to maintain a General Fund minimum fund balance of 25% of budgeted expenditures. The Council has met the minimum fund balance at year end.

#### 9. *Use of Estimates*

The preparation of basic financial statements in conformance with GAAP requires management to make estimates and assumptions that affect the amount reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2018

---

### II. Stewardship, compliance, and accountability

#### A. Budgetary information

The Council's annual budget is a management tool that assists its users in analyzing financial activity for its calendar year. The Board of Directors adopted a 2018 appropriated budget prepared on the modified accrual basis of accounting for the general fund and special revenue fund. Budgetary comparisons presented for the general fund and special revenue fund in the governmental fund financial statements are in accordance with (GAAP). All annual appropriations lapse at calendar year end. The Board of Directors approves any amendments to the budget.

The appropriated budget is prepared by fund, function and department. Department heads may make transfers of appropriations within a function. The legal level of budgetary control is the function level. There were no amendments made to the budget.

The Council's primary general fund funding sources are federal and state grants and local contracts, which have fiscal periods that may or may not coincide with the Council's calendar year. These grants and contracts normally are for a twelve-month period; however, they can be awarded for periods shorter or longer than twelve months. Because of the Council's dependency on federal, state and local budgetary decisions, the revenue budget is based upon the best available information as to potential sources of funding. The Council's general fund annual budget differs from that of a city or county government in two respects: (1) the uncertain nature of grant and contract awards from other entities and (2) conversion of grant and contract budgets to a calendar year basis. The resultant annual budgets are subject to constant change within the calendar year due to:

- \* Increase/decrease in actual grant or contract awards from those estimated;
- \* Changes in grant or contract period;
- \* Unanticipated grant or contract awards not included in the budget; and
- \* Expected grant or contract awards, which fail to materialize.

#### B. Excess of expenditures over appropriations

For the year ended December 31, 2018, expenditures exceeded budget at the function level in the general fund as follows:

	<u>Excess</u>
Health and welfare	\$263,826
Community and economic development	56,117

The over expenditures in the health and welfare programs were due to additional funds spent for nutrition services, residential repairs, health maintenance, and respite in-home services. The over expenditures in the community and economic development programs were due to additional funds received for economic development planning and disaster recovery projects in the communities impacted by Hurricane Harvey.

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2018

---

### III. Detailed notes on all funds.

#### A. Deposits and investments

##### Deposit and Investment Risk Disclosures

Custodial credit risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Council's deposits at year-end were entirely insured by federal depository insurance or were collateralized with securities held by the Council's agent in the Council's name. This is in compliance with the Council's policy. Cash deposits at December 31, 2018, were \$696,551.

Pool investments held in TexPool are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. The carrying amount of TexPool is \$413,756 which is included in cash and cash equivalents and due on demand.

Pool investments' interest-rate risk is based on the average maturity of the pool's investments.

#### B. Receivables and unearned revenues

Receivables as of year-end for the Council individual major funds are as follows:

Due from state government	\$ 621,465
---------------------------	------------

Governmental funds delayed revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned revenue* reported in the governmental funds were as follows:

Unearned revenue:	
Elderly Programs	\$ 72,335
9-1-1 Program	375,957
Solid Waste Program	119,988
TARC-Disaster Recovery Funds	29,230
Other Programs	1,520
Conference/seminar deposits	<u>5,307</u>
Total unearned revenue for governmental funds	\$ <u>604,337</u>

In the governmental-wide financial statements, this revenue is unavailable and recorded as unearned revenue.

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2018

### C. Capital assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Vehicles	\$ 20,033	\$ -	\$ -	\$ 20,033
Equipment & Software	1,158,763	250,123	-	1,408,886
9-1-1 system Nonrecurring costs	420,550	-	-	420,550
Total capital assets, being depreciated	<u>\$ 1,599,346</u>	<u>\$ 250,123</u>	<u>\$ -</u>	<u>\$ 1,849,469</u>
Less accumulated depreciation for				
Vehicles	(6,320)	(2,861)	-	(9,181)
Equipment & Software	(1,044,242)	(108,354)	-	(1,152,596)
9-1-1 system Nonrecurring costs	(407,772)	(12,778)	-	(420,550)
Total accumulation depreciation	<u>(1,458,334)</u>	<u>(123,993)</u>	<u>-</u>	<u>(1,582,327)</u>
Total capital assets, being depreciated, net	<u><u>\$ 141,012</u></u>	<u><u>\$ 126,130</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 267,142</u></u>

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:	
9-1-1 emergency communications	\$ 121,132
General government	<u>2,861</u>
Total depreciation expense-governmental activities	<u><u>123,993</u></u>

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2018

### D. Interfund receivables and payables

The composition of interfund balances as of December 31, 2018, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
9-1-1 Network Fund	General Fund	\$ 16,252

Interfund balances are used to account for pooled cash transactions.

### E. Leases

The Council leases 12,500 square feet of office/storage space under a noncancellable-operating lease, which expires on June 30, 2021. The rental expense relating to this was \$87,000 in 2018. The future minimum lease payments for this lease which includes the office/storage space are as follows:

<u>Year Ended December 31,</u>	
2019	\$ 87,000
2020	87,000
2021	43,500

The Council leases two copy machines under an operating lease, which expires on September 30, 2019. The lease can be cancelled for no appropriations of funds with a 30 day advance written notice. Total rental expense relating to this was \$7,239 in 2018. The future minimum lease payments for this lease are as follows:

<u>Year Ended December 31,</u>	
2019	\$ 5,427

### F. Long-term obligations

The following is a summary of long-term obligation transactions of the Council for the year ended December 31, 2018:

	<u>Balances</u> <u>01-01-2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-2018</u>	<u>Due in</u> <u>(1) Year</u>
Compensated absences	\$ 60,494	\$ 51,044	\$ 41,594	\$ 69,944	\$ 53,204

The general fund pays for compensated absences. The special revenue fund reimburses compensated absences via a pre-determined release time rate charge.

# **COASTAL BEND COUNCIL OF GOVERNMENTS**

## **Notes to the Financial Statements**

**December 31, 2018**

---

### **IV. Other information**

#### **A. Risk management**

The Council is exposed to various risks of loss related to tort; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by an intergovernmental risk pool and commercial insurance purchased from independent third parties. The Council is an employer member of the Texas Municipal League (TML) Intergovernmental Risk Pool, self-insurance funds in which contributions from members are used to pay covered losses.

The TML Intergovernmental Risk Pool was established to formulate, develop, and administer a program of self-insurance funds for political subdivisions of the State of Texas to obtain lower costs for workers' compensation, property and liability coverage. Annual contribution rates are determined by the TML Intergovernmental Risk Pool Board of Directors. The Council pays annual premiums to TML Intergovernmental Risk Pool for workers' compensation, property and liability coverage. TML Intergovernmental Risk Pool will provide coverage to the Council up to the fund's limited liability amounts, \$2,000,000 for general liability and error and omissions, \$1,025,000 for automobile liability, actual cash value for auto physical damage, and \$1,781,130 (flood and earthquake) and \$975,000 (wind storm and hail) for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

#### **B. Allocation of personnel costs and indirect costs**

Salaries and related benefits are charged as either direct or indirect costs, based on actual time spent. Indirect costs are allocated to activities based on an indirect cost plan, which utilizes direct salaries and release time charges as the base for allocation.

#### **C. Central Service Cost Allocation Plan (CSCAP)**

Central Service Cost Allocation Plan fairly allocates to the grants the administrative and finance personnel costs associated with the processing of accounts payable, accounts receivable, payroll processing, management advisory services, reproduction/mail outs, and other costs. The allocation bases used are number of employees, number of accounts payable invoices processed and direct hours.

## COASTAL BEND COUNCIL OF GOVERNMENTS

### Notes to the Financial Statements

December 31, 2018

---

#### **D. Contingent liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time although the Council expects such amounts, if any, to be immaterial.

#### **E. Retirement system and pension plans**

##### Coastal Bend Council of Governments Money Purchase Retirement Plan

The Board of Directors adopted the Coastal Bend Council of Governments Money Purchase Retirement Plan (the 401 Qualified Plan). The plan is a defined contribution money purchase retirement plan. The Council's administrator of the 401 Qualified Plan is ICMA (International City/County Management Association) Retirement Corporation. The Council's fiduciary responsibility under the plan is to remit employer and employee contributions to ICMA Retirement Corporation monthly on the 15<sup>th</sup> day.

The Council and employee's obligation to contribute to the 401 Qualified Plan is based on the Coastal Bend Council of Governments Money Purchase Retirement Plan agreement adopted by the Board of Directors. All employees, except for those part-time employees working less than 30 hours per week, with six months of service or more are eligible to participate in the 401 Qualified Plan. All eligible employees must participate in the 401 Qualified Plan. The Council is required to contribute on behalf of each participant 10% of earnings and participants are required to contribute 5% of earnings. Participants may retire beginning at age 55. Upon retirement date, all amounts credited to such participant's account shall become distributable. The 401 Qualified Plan also provides death and disability benefits. A participant is fully vested after 7 years of service for retirement benefits; however, accumulated earnings must remain in the 401 Qualified Plan. The Board of Directors established the provisions and contribution requirements of the 401 Qualified Plan and the Board approves any subsequent amendments. The Council's total payroll for January 1, through December 31, 2018 was \$1,552,270 and its contribution was based on a covered payroll of \$1,290,170. The Council and employees made the required contribution from January 1 through December 31, 2018 amounting to \$129,017 for the Council (10% of covered payroll) and \$64,508 for employees (5% of covered payroll).

# **COASTAL BEND COUNCIL OF GOVERNMENTS**

## **Notes to the Financial Statements**

**December 31, 2018**

---

### **Deferred Compensation Plan and Trust (ICMA) Plan**

The Board of Directors established a deferred compensation plan, administered by the ICMA (International City/County Management Association) Retirement Corporation and governed by Section 457 of the Internal Revenue Code. All assets are held in trust for the exclusive benefit of plan participants and their beneficiaries, and the assets cannot be diverted to any other purpose. The Council's fiduciary responsibility under the ICMA Plan is to remit employee contributions to ICMA Retirement Corporation on a regular basis. The Council has no legal access to the plan assets. The plan assets are not reported on the balance sheet because the assets are held in a custodial account due to a change in tax law.



***CBCOG***

*Established in 1966*

## **Supplemental Schedules**

**Capital Assets Used In  
The Operation Of  
Government Funds**

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULES BY SOURCE**  
**DECEMBER 31, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
<b>Governmental funds capital assets</b>		
Vehicles	\$ 20,033	\$ 20,033
Equipment & Software	1,408,886	1,158,763
9-1-1 System Nonrecurring costs	420,550	420,550
Less accumulated depreciation	<u>(1,582,327)</u>	<u>(1,458,334)</u>
	<u><u>\$ 267,142</u></u>	<u><u>\$ 141,012</u></u>
 <b>Investment in governmental funds capital assets by source:</b>		
General Fund	\$ 10,852	\$ 13,713
Special revenue fund-9-1-1 Program	<u>256,290</u>	<u>127,299</u>
	<u><u>\$ 267,142</u></u>	<u><u>\$ 141,012</u></u>

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION**  
**DECEMBER 31, 2018**

<u>Function</u>	<u>Vehicles</u>	<u>Equipment &amp; Software</u>	<u>9-1-1 System Nonrecurring costs</u>	<u>Total</u>
General government	\$ 20,033	\$ 17,225	\$ -	\$ 37,258
9-1-1 emergency communications	-	1,391,661	420,550	1,812,211
Total governmental funds capital assets	<u>20,033</u>	<u>1,408,886</u>	<u>420,550</u>	<u>1,849,469</u>
Less accumulated depreciation:				
General government	9,181	17,225	-	26,406
9-1-1 emergency communications	-	1,135,371	420,550	1,555,921
	<u>9,181</u>	<u>1,152,596</u>	<u>420,550</u>	<u>1,582,327</u>
Net governmental funds capital assets	<u>\$ 10,852</u>	<u>\$ 256,290</u>	<u>\$ -</u>	<u>\$ 267,142</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

<u>Function</u>	<u>Capital Assets 1/1/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets 12/31/2018</u>
General government	\$ 37,258	\$ -	\$ -	\$ 37,258
9-1-1 emergency communications	1,562,088	250,123	-	1,812,211
	<u>1,599,346</u>	<u>250,123</u>	<u>-</u>	<u>1,849,469</u>
Accumulated depreciation:				
General government	(23,545)	(2,861)	-	(26,406)
9-1-1 emergency communications	(1,434,789)	(121,132)	-	(1,555,921)
	<u>(1,458,334)</u>	<u>(123,993)</u>	<u>-</u>	<u>(1,582,327)</u>
	<u>\$ 141,012</u>	<u>\$ 126,130</u>	<u>\$ -</u>	<u>\$ 267,142</u>

***CBCOG***

*Established in 1966*

## **Supplemental Schedules:**

**Schedule of Revenues and Expenditures-  
Budget and Actual – General Fund Grant  
Programs**

**Schedule of Indirect Costs**

**Schedule of Release Time**



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

<b>Grant numbers: Grant periods:</b>	<b>Budget 3171 01/01/2018 - 12/31/2018</b>	<b>Actual 3171 01/01/2018 - 12/31/2018</b>	<b>Variance Positive (Negative)</b>	<b>Budget 3202 01/01/2018 - 12/31/2018</b>	<b>Actual 3202 01/01/2018 - 12/31/2018</b>	<b>Variance Positive (Negative)</b>
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -
State funds	255,786	226,667	(29,119)	-	-	-
CBCOG funds	-	-	-	17,333	39,510	22,177
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>255,786</b>	<b>226,667</b>	<b>(29,119)</b>	<b>87,333</b>	<b>109,510</b>	<b>22,177</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	119,345	113,933	5,412	46,255	60,424	(14,169)
Indirect costs allocated	40,470	38,767	1,703	15,685	20,390	(4,705)
Health, Retirement & Other Benefits	37,423	34,120	3,303	13,300	14,086	(786)
Rental Space	6,830	5,959	871	2,184	2,502	(318)
Utilities	2,800	745	2,055	745	313	432
Training	1,070	-	1,070	-	-	-
Accounting & Payroll Services	6,933	6,166	767	1,245	1,417	(172)
Management Advisory Services	618	618	-	-	-	-
Auditing Services	720	720	-	313	313	-
Dues and subscriptions	125	125	-	1,398	2,450	(1,052)
Advertisements & Recognitions	23	23	-	25	15	10
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	500	49	451	70	31	39
Office supplies/furniture/software	12,068	6,146	5,922	400	1,276	(876)
Travel	10,251	10,251	-	3,300	3,538	(238)
Telephone	7,221	7,221	-	1,700	1,852	(152)
Postage and freight	70	52	18	185	145	40
Reproduction costs	725	667	58	126	189	(63)
Contract services	7,489	-	7,489	-	35	(35)
Insurance	1,105	1,105	-	402	534	(132)
<b>Total operating expenditures</b>	<b>255,786</b>	<b>226,667</b>	<b>29,119</b>	<b>87,333</b>	<b>109,510</b>	<b>(22,177)</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 255,786</b>	<b>\$ 226,667</b>	<b>\$ 29,119</b>	<b>\$ 87,333</b>	<b>\$ 109,510</b>	<b>\$ (22,177)</b>

Budget 7201 01/01/2018 - 12/31/2018	Actual 7201 01/01/2018 - 12/31/2018	Variance Positive (Negative)	Budget 8182 01/01/2018 - 08/31/2018	Actual 8182 01/01/2018 - 08/31/2018	Variance Positive (Negative)
\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
-	-	-	37,456	36,617	(839)
-	-	-	-	-	-
15,770	15,770	-	-	-	-
35,770	35,770	-	37,456	36,617	(839)

17,395	17,395	-	13,600	8,252	5,348
5,899	5,899	-	7,490	2,740	4,750
4,139	4,139	-	8,607	8,607	-
431	431	-	1,023	1,023	-
72	72	-	63	63	-
-	-	-	154	154	-
540	540	-	1,515	890	625
-	-	-	-	-	-
-	-	-	219	219	-
-	-	-	30	30	-
2	2	-	4	4	-
96	96	-	-	-	-
9	9	-	9	9	-
5,110	5,110	-	904	904	-
1,526	1,526	-	2,141	2,141	-
443	443	-	1,193	1,193	-
-	-	-	40	40	-
-	-	-	214	214	-
35	35	-	-	-	-
73	73	-	250	250	-
35,770	35,770	-	37,456	26,733	10,723

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 35,770	\$ 35,770	\$ -	\$ 37,456	\$ 26,733	\$ 10,723

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 8183	Actual 8183	Variance Positive (Negative)	Budget 8185	Actual 8185	Variance Positive (Negative)
Grant numbers:	01/01/2018 -	01/01/2018 -		01/01/2018 -	01/01/2018 -	
Grant periods:	08/31/2018	08/31/2018		12/31/2018	12/31/2018	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	8,963	5,906	(3,057)	11,274	9,444	(1,830)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	8,963	5,906	(3,057)	11,274	9,444	(1,830)
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	2,193	1,513	680	5,567	4,579	988
Indirect costs allocated	717	495	222	2,241	1,565	676
Health, Retirement & Other Benefits	572	550	22	1,901	1,810	91
Rental Space	-	-	-	103	103	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	-	-	-	396	390	6
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	5,457	3,324	2,133	204	204	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	18	18	-	-	-	-
Travel	-	-	-	-	-	-
Telephone	-	-	-	69	-	69
Postage and freight	-	-	-	733	733	-
Reproduction costs	-	-	-	44	44	-
Contract services	-	-	-	-	-	-
Insurance	6	6	-	16	16	-
Total operating expenditures	8,963	5,906	3,057	11,274	9,444	1,830
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
<b>Total grant expenditures</b>	<b>\$ 8,963</b>	<b>\$ 5,906</b>	<b>\$ 3,057</b>	<b>\$ 11,274</b>	<b>\$ 9,444</b>	<b>\$ 1,830</b>

Budget 8187	Actual 8187	Variance Positive (Negative)	Budget 8188	Actual 8188	Variance Positive (Negative)
01/01/2018 - 08/31/2018	01/01/2018 - 08/31/2018		01/01/2018 - 08/31/2018	01/01/2018 - 08/31/2018	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,791	15,705	1,914	9,662	9,662	-
-	-	-	-	4,318	4,318
-	-	-	206	206	-
13,791	15,705	1,914	9,868	14,186	4,318

7,998	8,519	(521)	7,435	10,689	(3,254)
2,481	2,787	(306)	2,433	3,497	(1,064)
2,755	3,053	(298)	-	-	-
73	73	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
484	484	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,791	14,916	(1,125)	9,868	14,186	(4,318)

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 13,791	\$ 14,916	\$ (1,125)	\$ 9,868	\$ 14,186	\$ (4,318)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 8191	Actual 8191	Variance	Budget 8192	Actual 8192	Variance
Grant numbers:	01/01/2018 -	01/01/2018 -	Positive	09/01/2018	09/01/2018	Positive
Grant periods:	12/31/2018	12/31/2018	(Negative)	08/31/2019	12/31/2018	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	132,399	83,551	(48,848)	47,140	18,309	(28,831)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	132,399	83,551	(48,848)	47,140	18,309	(28,831)
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	-	-	-	24,391	4,696	19,695
Indirect costs allocated	1,254	1,638	(384)	8,291	1,779	6,512
Health, Retirement & Other Benefits	-	-	-	8,030	3,314	4,716
Rental Space	-	-	-	1,232	196	1,036
Utilities	-	-	-	178	29	149
Training	-	-	-	-	-	-
Accounting & Payroll Services	715	335	380	1,066	309	757
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	219	-	219
Dues and subscriptions	-	-	-	31	-	31
Advertisements & Recognitions	-	-	-	2	2	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	32	3	29
Office supplies/furniture/software	-	-	-	521	54	467
Travel	-	-	-	800	472	328
Telephone	-	-	-	1,890	565	1,325
Postage and freight	-	-	-	25	-	25
Reproduction costs	-	-	-	190	-	190
Contract services	-	-	-	56	56	-
Insurance	-	-	-	186	29	157
Total operating expenditures	1,969	1,973	(4)	47,140	11,504	35,636
<b>Subcontractors expenditures:</b>						
Contract services	106,437	57,585	48,852	-	-	-
Other program expenditures	23,993	23,993	-	-	-	-
Total subcontractors expenditures	130,430	81,578	48,852	-	-	-
<b>Total grant expenditures</b>	<b>\$ 132,399</b>	<b>\$ 83,551</b>	<b>\$ 48,848</b>	<b>\$ 47,140</b>	<b>\$ 11,504</b>	<b>\$ 35,636</b>

Budget 8193 09/01/2018 - 08/31/2019	Actual 8193 09/01/2018 - 12/31/2018	Variance Positive (Negative)	Budget 8194 01/01/2018 12/31/2018	Actual 8194 01/01/2018 12/31/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15,979	6,383	(9,596)	147,252	124,424	(22,828)
-	-	-	-	-	-
-	-	-	-	-	-
15,979	6,383	(9,596)	147,252	124,424	(22,828)

2,502	2,318	184	60,030	57,714	2,316
848	805	43	20,356	19,528	828
944	315	629	22,742	22,742	-
-	-	-	3,088	3,088	-
-	-	-	838	413	425
-	-	-	-	-	-
23	-	23	4,561	3,846	715
-	-	-	618	618	-
-	-	-	598	598	-
-	-	-	112	112	-
11,366	2,649	8,717	2,043	2,043	-
-	-	-	-	-	-
-	-	-	75	31	44
296	296	-	2,405	2,405	-
-	-	-	3,928	3,928	-
-	-	-	2,313	2,216	97
-	-	-	316	15	301
-	-	-	162	162	-
-	-	-	35	35	-
-	-	-	580	580	-
15,979	6,383	9,596	124,800	120,074	4,726

-	-	-	22,452	4,350	18,102
-	-	-	-	-	-
-	-	-	22,452	4,350	18,102

\$ 15,979	\$ 6,383	\$ 9,596	\$ 147,252	\$ 124,424	\$ 22,828
-----------	----------	----------	------------	------------	-----------

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 8197	Actual 8197	Variance	Budget 8209	Actual 8209	Variance
Grant numbers:	09/01/2018 -	09/01/2018 -	Positive	01/01/2018 -	01/01/2018 -	Positive
Grant periods:	08/31/2019	12/31/2018	(Negative)	08/31/2018	08/31/2018	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	22,624	7,853	(14,771)	2,425	2,425	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	29	29	-
Total revenues	22,624	7,853	(14,771)	2,454	2,454	-
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	12,683	2,962	9,721	1,249	1,249	-
Indirect costs allocated	4,370	1,101	3,269	438	438	-
Health, Retirement & Other Benefits	4,579	1,527	3,052	-	-	-
Rental Space	158	42	116	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	239	239	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	-	-	-	767	767	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	19	19	-	-	-	-
Travel	-	-	-	-	-	-
Telephone	251	-	251	-	-	-
Postage and freight	235	-	235	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	49	49	-	-	-	-
Insurance	41	-	41	-	-	-
Total operating expenditures	22,624	5,939	16,685	2,454	2,454	-
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
<b>Total grant expenditures</b>	<b>\$ 22,624</b>	<b>\$ 5,939</b>	<b>\$ 16,685</b>	<b>\$ 2,454</b>	<b>\$ 2,454</b>	<b>\$ -</b>

Budget 9175 01/01/2018 - 09/30/2018	Actual 9175 01/01/2018 - 09/30/2018	Variance Positive (Negative)	Budget 9182-100 01/01/2018 - 09/30/2018	Actual 9182-100 01/01/2018 - 09/30/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	185,035	163,387	(21,648)
-	-	-	61,671	54,462	(7,209)
9,400	9,400	-	-	-	-
9,400	9,400	-	246,706	217,849	(28,857)

-	-	-	119,559	105,136	14,423
-	-	-	42,234	34,401	7,833
-	-	-	38,106	36,182	1,924
-	-	-	5,352	5,352	-
-	-	-	1,383	687	696
-	-	-	993	993	-
-	-	-	16,323	16,323	-
-	-	-	1,800	1,800	-
-	-	-	1,463	1,463	-
-	-	-	1,980	1,980	-
-	-	-	744	119	625
-	-	-	152	-	152
-	-	-	1,148	71	1,077
-	-	-	3,162	3,162	-
-	-	-	5,210	4,110	1,100
-	-	-	3,359	3,359	-
-	-	-	1,222	619	603
-	-	-	908	484	424
9,400	9,400	-	66	66	-
-	-	-	1,542	1,542	-
9,400	9,400	-	246,706	217,849	28,857

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 9,400	\$ 9,400	\$ -	\$ 246,706	\$ 217,849	\$ 28,857

continued



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget	Actual	Variance	Budget	Actual	Variance
Grant numbers:	9182-111-113	9182-111-113		9182-200-201	9182-200-201	
Grant periods:	01/01/2018 -	01/01/2018 -	Positive	01/01/2018 -	01/01/2018 -	Positive
	09/30/2018	09/30/2018	(Negative)	09/30/2018	09/30/2018	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	1,299,624	1,379,564	79,940	87,742	82,882	(4,860)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	1,299,624	1,379,564	79,940	87,742	82,882	(4,860)
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	-	-	-	36,667	35,165	1,502
Indirect costs allocated	-	-	-	12,150	11,505	645
Health, Retirement & Other Benefits	-	-	-	14,599	13,641	958
Rental Space	-	-	-	2,226	2,226	-
Utilities	-	-	-	475	311	164
Training	-	-	-	398	13	385
Accounting & Payroll Services	-	-	-	2,010	2,010	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	781	781	-
Dues and subscriptions	-	-	-	73	73	-
Advertisements & Recognitions	-	-	-	583	370	213
Printing and publications	-	-	-	210	-	210
Maintenance and repairs	-	-	-	480	25	455
Office supplies/furniture/software	-	-	-	1,804	1,804	-
Travel	-	-	-	11,278	11,278	-
Telephone	-	-	-	2,030	2,030	-
Postage and freight	-	-	-	215	142	73
Reproduction costs	-	-	-	415	160	255
Contract services	-	-	-	71	71	-
Insurance	-	-	-	1,277	1,277	-
Total operating expenditures	-	-	-	87,742	82,882	4,860
<b>Subcontractors expenditures:</b>						
Contract services	1,299,624	1,379,564	(79,940)	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	1,299,624	1,379,564	(79,940)	-	-	-
<b>Total grant expenditures</b>	<b>\$ 1,299,624</b>	<b>\$ 1,379,564</b>	<b>\$ (79,940)</b>	<b>\$ 87,742</b>	<b>\$ 82,882</b>	<b>\$ 4,860</b>

Budget 9182-300 01/01/2018 - 09/30/2018	Actual 9182-300 01/01/2018 - 09/30/2018	Variance Positive (Negative)	Budget 9182-400-401 01/01/2018 - 09/30/2018	Actual 9182-400-401 01/01/2018 - 09/30/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57,084	44,076	(13,008)	58,544	48,360	(10,184)
-	-	-	-	1	1
-	-	-	-	-	-
57,084	44,076	(13,008)	58,544	48,361	(10,183)

22,983	17,429	5,554	20,831	20,831	-
9,678	5,703	3,975	7,307	6,816	491
10,142	7,892	2,250	9,216	9,216	-
1,199	1,062	137	1,902	1,902	-
272	178	94	521	521	-
9	9	-	457	147	310
1,405	1,331	74	1,308	1,308	-
-	-	-	-	-	-
495	495	-	158	158	-
26	16	10	18	18	-
30	30	-	30	30	-
-	-	-	77	-	77
102	18	84	178	39	139
551	551	-	702	702	-
1,178	365	813	1,645	1,618	27
835	835	-	2,294	2,294	-
278	261	17	214	134	80
414	414	-	289	289	-
7,121	7,121	-	4,338	234	4,104
366	366	-	379	379	-
57,084	44,076	13,008	51,864	46,636	5,228

-	-	-	6,680	1,725	4,955
-	-	-	-	-	-
-	-	-	6,680	1,725	4,955
\$ 57,084	\$ 44,076	\$ 13,008	\$ 58,544	\$ 48,361	\$ 10,183

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 9182-410	Actual 9182-410	Variance Positive (Negative)	Budget 9182-500	Actual 9182-500	Variance Positive (Negative)
Grant numbers:	01/01/2018 -	01/01/2018 -		01/01/2018 -	01/01/2018 -	
Grant periods:	09/30/2018	09/30/2018		09/30/2018	09/30/2018	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	36,959	36,959	-	67,254	68,433	1,179
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	36,959	36,959	-	67,254	68,433	1,179
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	17,688	17,688	-	31,545	31,545	-
Indirect costs allocated	5,787	5,787	-	10,322	10,322	-
Health, Retirement & Other Benefits	7,720	7,720	-	12,027	12,027	-
Rental Space	970	970	-	1,759	1,759	-
Utilities	191	191	-	248	248	-
Training	9	9	-	136	136	-
Accounting & Payroll Services	1,282	1,282	-	2,478	2,478	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	859	859	-
Dues and subscriptions	17	17	-	121	121	-
Advertisements & Recognitions	30	30	-	65	65	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	36	36	-	32	32	-
Office supplies/furniture/software	639	639	-	1,502	1,502	-
Travel	1,005	1,005	-	2,344	2,344	-
Telephone	957	957	-	1,519	1,519	-
Postage and freight	-	-	-	210	210	-
Reproduction costs	-	-	-	318	318	-
Contract services	289	289	-	1,113	2,292	(1,179)
Insurance	339	339	-	656	656	-
Total operating expenditures	36,959	36,959	-	67,254	68,433	(1,179)
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
<b>Total grant expenditures</b>	<b>\$ 36,959</b>	<b>\$ 36,959</b>	<b>\$ -</b>	<b>\$ 67,254</b>	<b>\$ 68,433</b>	<b>\$ (1,179)</b>

Budget 9182-510 01/01/2018 - 09/30/2018	Actual 9182-510 01/01/2018 - 09/30/2018	Variance Positive (Negative)	Budget 9182-530 01/01/2018 - 09/30/2018	Actual 9182-530 01/01/2018 - 09/30/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25,824	32,447	6,623	20,028	23,282	3,254
-	-	-	-	-	-
7,800	-	(7,800)	-	-	-
33,624	32,447	(1,177)	20,028	23,282	3,254

8,259	8,118	141	8,437	10,000	(1,563)
3,332	2,656	676	2,897	3,272	(375)
3,564	3,564	-	2,287	2,287	-
696	696	-	1,155	1,458	(303)
197	163	34	184	139	45
1,779	1,779	-	-	279	(279)
519	519	-	335	598	(263)
-	-	-	-	-	-
445	445	-	223	223	-
11	11	-	4	24	(20)
13	13	-	5	315	(310)
-	-	-	57	-	57
20	17	3	7	7	-
1,311	1,311	-	266	519	(253)
1,109	982	127	103	103	-
313	313	-	334	334	-
9	9	-	1	1	-
739	739	-	50	-	50
11,195	10,999	196	3,555	3,555	-
113	113	-	128	168	(40)
33,624	32,447	1,177	20,028	23,282	(3,254)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 33,624	\$ 32,447	\$ 1,177	\$ 20,028	\$ 23,282	\$ (3,254)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 9182-541 01/01/2018 - 09/30/2018	Actual 9182-541 01/01/2018 - 09/30/2018	Variance Positive (Negative)	Budget 9182-542 01/01/2018 - 09/30/2018	Actual 9182-542 01/01/2018 - 09/30/2018	Variance Positive (Negative)
<b>Grant numbers:</b>						
<b>Grant periods:</b>						
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	82,058	82,058	-	31,724	31,724	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	82,058	82,058	-	31,724	31,724	-
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	45,660	45,660	-	15,284	15,284	-
Indirect costs allocated	14,940	14,940	-	5,001	5,001	-
Health, Retirement & Other Benefits	12,421	12,421	-	4,592	4,592	-
Rental Space	2,073	2,073	-	461	461	-
Utilities	261	261	-	88	88	-
Training	16	16	-	5	5	-
Accounting & Payroll Services	2,710	2,710	-	807	807	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	406	406	-	158	158	-
Dues and subscriptions	26	26	-	12	12	-
Advertisements & Recognitions	53	53	-	19	19	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	32	32	-	19	19	-
Office supplies/furniture/software	364	364	-	435	435	-
Travel	846	846	-	1,597	1,597	-
Telephone	1,495	1,495	-	441	441	-
Postage and freight	-	-	-	23	23	-
Reproduction costs	95	95	-	-	-	-
Contract services	44	44	-	2,638	2,638	-
Insurance	616	616	-	144	144	-
Total operating expenditures	82,058	82,058	-	31,724	31,724	-
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
<b>Total grant expenditures</b>	\$ 82,058	\$ 82,058	\$ -	\$ 31,724	\$ 31,724	\$ -

Budget 9182-543 01/01/2018 - 09/30/2018	Actual 9182-543 01/01/2018 - 09/30/2018	Variance Positive (Negative)	Budget 9182-544 01/01/2018 - 09/30/2018	Actual 9182-544 01/01/2018 - 09/30/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24,343	24,343	-	23,368	23,368	-
-	-	-	-	-	-
-	-	-	-	-	-
24,343	24,343	-	23,368	23,368	-
11,005	11,005	-	-	-	-
3,601	3,601	-	-	-	-
4,521	4,521	-	-	-	-
789	789	-	40	40	-
163	163	-	-	-	-
143	143	-	-	-	-
829	829	-	-	-	-
-	-	-	-	-	-
278	278	-	-	-	-
11	11	-	-	-	-
19	19	-	-	-	-
-	-	-	-	-	-
31	31	-	-	-	-
295	295	-	-	-	-
725	725	-	-	-	-
567	567	-	-	-	-
-	-	-	-	-	-
716	716	-	-	-	-
339	339	-	-	-	-
311	311	-	-	-	-
24,343	24,343	-	40	40	-
-	-	-	23,328	23,328	-
-	-	-	-	-	-
-	-	-	23,328	23,328	-
\$ 24,343	\$ 24,343	\$ -	\$ 23,368	\$ 23,368	\$ -

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation	Budget 9182	Actual 9182		Budget 9182-305	Actual 9182-305	
Grant numbers:	545-546	545-546	Variance	535, 547-548	535, 547-548	Variance
Grant periods:	01/01/2018 - 09/30/2018	01/01/2018 - 09/30/2018	Positive (Negative)	01/01/2018 - 09/30/2018	01/01/2018 - 09/30/2018	Positive (Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	134,242	118,834	(15,408)	190,819	148,033	(42,786)
CBCOG funds	-	-	-	-	1	1
Local funds	-	-	-	565	1,844	1,279
Total revenues	134,242	118,834	(15,408)	191,384	149,878	(41,506)
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	55,230	50,585	4,645	-	-	-
Indirect costs allocated	18,875	16,551	2,324	-	-	-
Health, Retirement & Other Benefits	18,767	17,989	778	-	-	-
Rental Space	6,460	6,460	-	-	-	-
Utilities	898	717	181	-	-	-
Training	458	458	-	-	-	-
Accounting & Payroll Services	3,014	3,014	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	911	911	-	-	-	-
Dues and subscriptions	685	113	572	-	-	-
Advertisements & Recognitions	2,806	2,806	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	696	35	661	-	-	-
Office supplies/furniture/software	5,060	3,462	1,598	-	-	-
Travel	3,650	3,650	-	-	-	-
Telephone	1,669	1,669	-	-	-	-
Postage and freight	1,706	367	1,339	-	-	-
Reproduction costs	11,909	8,599	3,310	-	-	-
Contract services	586	586	-	-	-	-
Insurance	862	862	-	-	-	-
Total operating expenditures	134,242	118,834	15,408	-	-	-
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	191,384	149,878	41,506
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	191,384	149,878	41,506
<b>Total grant expenditures</b>	<b>\$ 134,242</b>	<b>\$ 118,834</b>	<b>\$ 15,408</b>	<b>\$ 191,384</b>	<b>\$ 149,878</b>	<b>\$ 41,506</b>

Budget 9182-549 01/01/2018 - 09/30/2018	Actual 9182-549 01/01/2018 - 09/30/2018	Variance Positive (Negative)	Budget 9182-557 01/01/2018 - 09/30/2018	Actual 9182-557 01/01/2018 - 09/30/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50,257	36,501	(13,756)	22,750	9,634	(13,116)
-	-	-	-	-	-
-	-	-	-	-	-
50,257	36,501	(13,756)	22,750	9,634	(13,116)

20,624	13,843	6,781	9,553	4,308	5,245
8,798	4,529	4,269	3,394	1,410	1,984
9,785	7,740	2,045	4,056	1,913	2,143
967	967	-	381	381	-
263	173	90	66	66	-
9	9	-	68	-	68
1,338	1,308	30	1,521	209	1,312
-	-	-	-	-	-
552	552	-	-	-	-
25	16	9	11	1	10
30	30	-	714	-	714
49	49	-	-	-	-
25	18	7	6	6	-
530	525	5	325	325	-
526	6	520	1,792	402	1,390
834	834	-	43	3	40
191	191	-	83	-	83
354	354	-	-	-	-
4,998	4,998	-	679	573	106
359	359	-	58	37	21
50,257	36,501	13,756	22,750	9,634	13,116

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 50,257	\$ 36,501	\$ 13,756	\$ 22,750	\$ 9,634	\$ 13,116

continued



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 9183	Actual 9183	Variance Positive (Negative)	Budget 9184	Actual 9184	Variance Positive (Negative)
Grant numbers:	01/01/2018 -	01/01/2018 -		01/01/2018 -	01/01/2018 -	
Grant periods:	08/31/2018	08/31/2018		09/30/2018	09/30/2018	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	158,101	164,558	6,457	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	(67)	358	425	4,789	4,789	-
Total revenues	158,034	164,916	6,882	4,789	4,789	-
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	66,723	67,065	(342)	-	-	-
Indirect costs allocated	21,945	21,945	-	-	-	-
Health, Retirement & Other Benefits	20,325	20,325	-	-	-	-
Rental Space	3,668	3,668	-	-	-	-
Utilities	433	433	-	-	-	-
Training	1,000	1,092	(92)	2,610	2,610	-
Accounting & Payroll Services	7,847	7,847	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	850	850	-	-	-	-
Dues and subscriptions	100	128	(28)	-	-	-
Advertisements & Recognitions	4,118	4,118	-	150	150	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	432	475	(43)	-	-	-
Office supplies/furniture/software	390	2,090	(1,700)	1,588	1,588	-
Travel	3,706	3,706	-	-	-	-
Telephone	1,680	2,286	(606)	-	-	-
Postage and freight	13	13	-	441	441	-
Reproduction costs	105	105	-	-	-	-
Contract services	13,928	13,928	-	-	-	-
Insurance	730	1,267	(537)	-	-	-
Total operating expenditures	147,993	151,341	(3,348)	4,789	4,789	-
<b>Subcontractors expenditures:</b>						
Contract services	10,041	13,575	(3,534)	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	10,041	13,575	(3,534)	-	-	-
<b>Total grant expenditures</b>	<b>\$ 158,034</b>	<b>\$ 164,916</b>	<b>\$ (6,882)</b>	<b>\$ 4,789</b>	<b>\$ 4,789</b>	<b>\$ -</b>

Budget 9185 01/01/2018 - 09/30/2018	Actual 9185 01/01/2018 - 09/30/2018	Variance Positive (Negative)	Budget 9186 01/01/2018 09/30/2018	Actual 9186 01/01/2018 09/30/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60,409	60,409	-	-	-	-
-	-	-	-	-	-
50	50	50	6,950	6,950	-
60,459	60,459	50	6,950	6,950	-
13,896	13,896	-	-	-	-
4,547	4,547	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
96	96	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
243	243	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,782	18,782	-	-	-	-
31,927	31,927	-	6,950	6,950	-
9,750	9,750	-	-	-	-
41,677	41,677	-	6,950	6,950	-
\$ 60,459	\$ 60,459	\$ -	\$ 6,950	\$ 6,950	\$ -

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget			Budget		
Grant numbers:	9192-100	9192-100	Variance	9192-111-113	9192-111-113	Variance
Grant periods:	10/1/2018	10/1/2018	Positive	10/1/2018	10/1/2018	Positive
	09/30/2019	12/31/2018	(Negative)	09/30/2019	12/31/2018	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	244,693	62,494	(182,199)	1,828,679	474,368	(1,354,311)
CBCOG funds	81,564	20,831	(60,733)	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	326,257	83,325	(242,932)	1,828,679	474,368	(1,354,311)
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	157,154	40,866	116,288	-	-	-
Indirect costs allocated	53,778	15,109	38,669	-	-	-
Health, Retirement & Other Benefits	51,426	11,089	40,337	-	-	-
Rental Space	9,297	1,786	7,511	-	-	-
Utilities	791	207	584	-	-	-
Training	793	-	793	-	-	-
Accounting & Payroll Services	29,867	8,296	21,571	-	-	-
Management Advisory Services	1,845	600	1,245	-	-	-
Auditing Services	1,463	-	1,463	-	-	-
Dues and subscriptions	2,007	114	1,893	-	-	-
Advertisements & Recognitions	2,775	1,833	942	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	406	26	380	-	-	-
Office supplies/furniture/software	2,334	869	1,465	-	-	-
Travel	4,789	631	4,158	-	-	-
Telephone	3,955	1,320	2,635	-	-	-
Postage and freight	917	173	744	-	-	-
Reproduction costs	625	101	524	-	-	-
Contract services	239	98	141	-	-	-
Insurance	1,796	207	1,589	-	-	-
Total operating expenditures	326,257	83,325	242,932	-	-	-
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	1,828,679	474,368	1,354,311
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	1,828,679	474,368	1,354,311
<b>Total grant expenditures</b>	<b>\$ 326,257</b>	<b>\$ 83,325</b>	<b>\$ 242,932</b>	<b>\$ 1,828,679</b>	<b>\$ 474,368</b>	<b>\$ 1,354,311</b>

Budget 9192-200-201 10/1/2018 09/30/2019	Actual 9192-200-201 10/1/2018 12/31/2018	Variance Positive (Negative)	Budget 9192-300 10/1/2018 09/30/2019	Actual 9192-300 10/1/2018 12/31/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122,521	28,638	(93,883)	66,689	13,528	(53,161)
-	-	-	-	-	-
-	-	-	-	-	-
122,521	28,638	(93,883)	66,689	13,528	(53,161)

52,615	12,659	39,956	29,800	5,249	24,551
18,004	4,712	13,292	10,198	2,053	8,145
22,836	4,449	18,387	11,457	2,720	8,737
4,236	737	3,499	1,781	340	1,441
370	98	272	206	55	151
156	-	156	9	-	9
3,475	675	2,800	1,980	389	1,591
-	-	-	-	-	-
781	-	781	495	-	495
83	8	75	21	5	16
799	799	-	34	5	29
210	190	20	-	-	-
100	9	91	100	6	94
1,319	101	1,218	537	137	400
13,738	3,658	10,080	430	81	349
2,097	453	1,644	1,221	367	854
212	10	202	339	158	181
165	7	158	497	179	318
1,252	-	1,252	7,165	1,732	5,433
73	73	-	419	52	367
122,521	28,638	93,883	66,689	13,528	53,161

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 122,521	\$ 28,638	\$ 93,883	\$ 66,689	\$ 13,528	\$ 53,161

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget	Actual	Variance	Budget	Actual	Variance
Grant numbers:	9192-400-401	9192-400-401		9192-410	9192-410	
Grant periods:	10/1/2018	10/1/2018	Positive	10/1/2018	10/1/2018	Positive
	09/30/2019	12/31/2018	(Negative)	09/30/2019	12/31/2018	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	85,941	20,806	(65,135)	48,628	15,031	(33,597)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>85,941</b>	<b>20,806</b>	<b>(65,135)</b>	<b>48,628</b>	<b>15,031</b>	<b>(33,597)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	34,369	5,094	29,275	20,885	7,975	12,910
Indirect costs allocated	11,761	1,975	9,786	7,146	2,915	4,231
Health, Retirement & Other Benefits	12,289	2,993	9,296	9,191	2,725	6,466
Rental Space	3,012	740	2,272	1,154	295	859
Utilities	570	116	454	227	41	186
Training	147	-	147	9	-	9
Accounting & Payroll Services	2,034	396	1,638	1,466	286	1,180
Management Advisory Services	-	-	-	38	-	38
Auditing Services	158	-	158	-	-	-
Dues and subscriptions	26	6	20	19	3	16
Advertisements & Recognitions	35	5	30	1,088	4	1,084
Printing and publications	77	-	77	-	-	-
Maintenance and repairs	100	7	93	100	5	95
Office supplies/furniture/software	829	68	761	663	29	634
Travel	1,817	47	1,770	1,034	47	987
Telephone	2,925	758	2,167	1,082	292	790
Postage and freight	197	104	93	68	-	68
Reproduction costs	314	58	256	4	-	4
Contract services	259	-	259	4,094	365	3,729
Insurance	459	53	406	360	49	311
<b>Total operating expenditures</b>	<b>71,378</b>	<b>12,420</b>	<b>58,958</b>	<b>48,628</b>	<b>15,031</b>	<b>33,597</b>
<b>Subcontractors expenditures:</b>						
Contract services	14,563	8,386	6,177	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>14,563</b>	<b>8,386</b>	<b>6,177</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 85,941</b>	<b>\$ 20,806</b>	<b>\$ 65,135</b>	<b>\$ 48,628</b>	<b>\$ 15,031</b>	<b>\$ 33,597</b>

Budget 9192-500 10/1/2018 09/30/2019	Actual 9192-500 10/1/2018 12/31/2018	Variance Positive (Negative)	Budget 9192-510 10/1/2018 09/30/2019	Actual 9192-510 10/1/2018 12/31/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87,536	22,523	(65,013)	72,112	9,552	(62,560)
-	-	-	-	-	-
-	-	-	-	-	-
87,536	22,523	(65,013)	72,112	9,552	(62,560)

39,383	11,105	28,278	28,964	2,280	26,684
13,477	4,241	9,236	9,912	869	9,043
18,453	4,066	14,387	12,460	1,771	10,689
3,214	616	2,598	1,419	393	1,026
328	95	233	200	72	128
236	-	236	1,864	-	1,864
3,156	770	2,386	2,112	407	1,705
-	-	-	-	-	-
859	-	859	445	-	445
129	65	64	48	5	43
88	11	77	2,000	3	1,997
-	-	-	53	-	53
100	11	89	100	4	96
1,480	174	1,306	1,168	367	801
3,141	632	2,509	982	-	982
1,926	486	1,440	377	146	231
254	96	158	36	-	36
374	62	312	831	123	708
250	-	250	8,954	3,088	5,866
688	93	595	187	24	163
87,536	22,523	65,013	72,112	9,552	62,560

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 87,536	\$ 22,523	\$ 65,013	\$ 72,112	\$ 9,552	\$ 62,560

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 9192-530 10/1/2018 09/30/2019	Actual 9192-530 10/1/2018 12/31/2018	Variance Positive (Negative)	Budget 9192-541 10/1/2018 09/30/2019	Actual 9192-541 10/1/2018 12/31/2018	Variance Positive (Negative)
<b>Grant numbers:</b>						
<b>Grant periods:</b>						
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	36,358	7,393	(28,965)	110,600	27,599	(83,001)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>36,358</b>	<b>7,393</b>	<b>(28,965)</b>	<b>110,600</b>	<b>27,599</b>	<b>(83,001)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	14,637	2,790	11,847	55,141	14,742	40,399
Indirect costs allocated	5,009	1,065	3,944	18,869	5,542	13,327
Health, Retirement & Other Benefits	4,216	951	3,265	21,964	4,865	17,099
Rental Space	2,097	562	1,535	4,000	661	3,339
Utilities	163	43	120	302	84	218
Training	1,567	-	1,567	16	-	16
Accounting & Payroll Services	1,401	217	1,184	5,572	953	4,619
Management Advisory Services	-	-	-	-	-	-
Auditing Services	223	-	223	406	-	406
Dues and subscriptions	26	2	24	34	9	25
Advertisements & Recognitions	921	27	894	58	8	50
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	100	3	97	309	11	298
Office supplies/furniture/software	556	56	500	398	71	327
Travel	281	74	207	846	-	846
Telephone	425	112	313	1,852	514	1,338
Postage and freight	-	-	-	3	-	3
Reproduction costs	50	-	50	100	48	52
Contract services	4,508	1,470	3,038	44	-	44
Insurance	178	21	157	686	91	595
<b>Total operating expenditures</b>	<b>36,358</b>	<b>7,393</b>	<b>28,965</b>	<b>110,600</b>	<b>27,599</b>	<b>83,001</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 36,358</b>	<b>\$ 7,393</b>	<b>\$ 28,965</b>	<b>\$ 110,600</b>	<b>\$ 27,599</b>	<b>\$ 83,001</b>

Budget 9192-542 10/1/2018 09/30/2019	Actual 9192-542 10/1/2018 12/31/2018	Variance Positive (Negative)	Budget 9192-543 10/1/2018 09/30/2019	Actual 9192-543 10/1/2018 12/31/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29,922	8,063	(21,859)	40,217	9,413	(30,804)
-	-	-	-	-	-
-	-	-	-	-	-
29,922	8,063	(21,859)	40,217	9,413	(30,804)

11,325	2,990	8,335	20,420	4,830	15,590
3,817	1,178	2,639	6,988	1,771	5,217
3,793	1,232	2,561	6,405	1,610	4,795
481	324	157	1,308	302	1,006
88	15	73	205	56	149
5	-	5	143	-	143
807	177	630	1,077	206	871
-	-	-	-	-	-
158	-	158	278	-	278
12	2	10	16	5	11
2,255	3	2,252	21	4	17
-	-	-	-	-	-
100	3	97	100	5	95
1,671	40	1,631	345	57	288
1,611	303	1,308	725	88	637
441	153	288	778	162	616
23	-	23	-	-	-
-	-	-	842	179	663
3,191	1,614	1,577	207	105	102
144	29	115	359	33	326
29,922	8,063	21,859	40,217	9,413	30,804

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 29,922	\$ 8,063	\$ 21,859	\$ 40,217	\$ 9,413	\$ 30,804

continued



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

continuation	Budget			Actual		
	9192-544	9192-544	Variance	545-546	545-546	Variance
Grant numbers:	10/1/2018	10/1/2018	Positive	10/1/2018	10/1/2018	Positive
Grant periods:	09/30/2019	12/31/2018	(Negative)	09/30/2019	12/31/2018	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	31,106	7,776	(23,330)	155,794	35,926	(119,868)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	31,106	7,776	(23,330)	155,794	35,926	(119,868)
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	-	-	-	69,038	15,781	53,257
Indirect costs allocated	-	-	-	23,625	5,952	17,673
Health, Retirement & Other Benefits	-	-	-	24,030	5,558	18,472
Rental Space	-	-	-	9,397	1,269	8,128
Utilities	-	-	-	842	216	626
Training	-	-	-	458	-	458
Accounting & Payroll Services	-	-	-	3,359	1,002	2,357
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	911	-	911
Dues and subscriptions	-	-	-	412	412	-
Advertisements & Recognitions	-	-	-	865	86	779
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	100	13	87
Office supplies/furniture/software	-	-	-	2,000	468	1,532
Travel	-	-	-	4,564	1,165	3,399
Telephone	-	-	-	2,116	777	1,339
Postage and freight	-	-	-	458	77	381
Reproduction costs	-	-	-	11,010	2,691	8,319
Contract services	-	-	-	1,700	352	1,348
Insurance	-	-	-	909	107	802
Total operating expenditures	-	-	-	155,794	35,926	119,868
<b>Subcontractors expenditures:</b>						
Contract services	31,106	7,776	23,330	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	31,106	7,776	23,330	-	-	-
<b>Total grant expenditures</b>						
	\$ 31,106	\$ 7,776	\$ 23,330	\$ 155,794	\$ 35,926	\$ 119,868

Budget 9192-305	Actual 9192-305		Budget 9192-549	Actual 9192-549	
535, 547-548 10/1/2018	535, 547-548 10/1/2018	Variance Positive	10/1/2018	10/1/2018	Variance Positive
09/30/2019	12/31/2018	(Negative)	09/30/2019	12/31/2018	(Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211,780	83,300	(128,480)	63,282	16,611	(46,671)
-	-	-	-	-	-
600	85	(515)	-	-	-
212,380	83,385	(128,995)	63,282	16,611	(46,671)

-	-	-	28,188	6,843	21,345
-	-	-	9,645	2,485	7,160
-	-	-	11,173	2,657	8,516
-	-	-	1,638	322	1,316
-	-	-	200	53	147
-	-	-	9	-	9
-	-	-	3,593	380	3,213
-	-	-	-	-	-
-	-	-	552	-	552
-	-	-	20	5	15
-	-	-	33	45	-
-	-	-	49	-	49
-	-	-	100	6	94
-	-	-	439	171	268
-	-	-	526	146	380
-	-	-	1,030	268	762
-	-	-	273	186	87
-	-	-	412	158	254
-	-	-	5,000	2,834	2,166
-	-	-	402	52	350
-	-	-	63,282	16,611	46,683

212,380	83,385	128,995	-	-	-
-	-	-	-	-	-
212,380	83,385	128,995	-	-	-
\$ 212,380	\$ 83,385	\$ 128,995	\$ 63,282	\$ 16,611	\$ 46,671

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

	Budget 9192-557 10/1/2018 09/30/2019	Actual 9192-557 10/1/2018 12/31/2018	Variance Positive (Negative)	Budget 9193 9/1/2018 08/31/2019	Actual 9193 9/1/2018 12/31/2018	Variance Positive (Negative)
<b>Grant numbers:</b>						
<b>Grant periods:</b>						
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	15,538	4,613	(10,925)	253,584	90,404	(163,180)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	15,538	4,613	(10,925)	253,584	90,404	(163,180)
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	6,319	1,334	4,985	99,180	37,323	61,857
Indirect costs allocated	2,163	504	1,659	33,939	13,456	20,483
Health, Retirement & Other Benefits	2,448	593	1,855	32,813	11,229	21,584
Rental Space	644	113	531	6,679	1,854	4,825
Utilities	72	19	53	851	242	609
Training	68	-	68	620	-	620
Accounting & Payroll Services	891	180	711	11,025	5,686	5,339
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	850	-	850
Dues and subscriptions	11	-	11	179	32	147
Advertisements & Recognitions	1,815	1,815	-	3,023	1,826	1,197
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	100	-	100	730	19	711
Office supplies/furniture/software	338	30	308	1,679	846	833
Travel	513	-	513	5,732	120	5,612
Telephone	43	25	18	3,501	1,104	2,397
Postage and freight	83	-	83	30	6	24
Reproduction costs	-	-	-	1,125	68	1,057
Contract services	-	-	-	36,352	13,322	23,030
Insurance	30	-	30	1,765	155	1,610
Total operating expenditures	15,538	4,613	10,925	240,073	87,288	152,785
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	13,511	3,116	10,395
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	13,511	3,116	10,395
<b>Total grant expenditures</b>	<b>\$ 15,538</b>	<b>\$ 4,613</b>	<b>\$ 10,925</b>	<b>\$ 253,584</b>	<b>\$ 90,404</b>	<b>\$ 163,180</b>

Budget 9194 10/1/2018 09/30/2019	Actual 9194 10/1/2018 12/31/2018	Variance Positive (Negative)	Budget 9197 10/1/2018 09/30/2019	Actual 9197 10/1/2018 12/31/2018	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
283	283	-	5,479	5,479	-
283	283	-	5,479	5,479	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
283	283	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,979	1,979	-
-	-	-	-	-	-
283	283	-	1,979	1,979	-
-	-	-	2,400	2,400	-
-	-	-	1,100	1,100	-
-	-	-	3,500	3,500	-
\$ 283	\$ 283	\$ -	\$ 5,479	\$ 5,479	\$ -

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2018**

continuation

Grant numbers: Grant periods:	Totals		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Direct federal funds	90,000	\$ 90,000	\$ -
State funds	6,825,896	4,063,836	(2,762,060)
CBCOG funds	160,568	119,123	(41,445)
Local funds	51,854	45,243	(6,611)
Total revenues	7,128,318	4,318,202	(2,810,116)
<b>Operating expenditures:</b>			
Direct salaries and Paid time off	1,492,005	933,662	558,343
Indirect costs allocated	516,112	318,242	197,870
Health, Retirement & Other Benefits	522,074	314,801	207,273
Rental Space	95,577	53,995	41,582
Utilities	15,754	7,386	8,368
Training	15,414	7,852	7,562
Accounting & Payroll Services	133,354	77,305	56,049
Management Advisory Services	4,919	3,636	1,283
Auditing Services	17,227	9,429	7,798
Dues and subscriptions	7,859	5,957	1,902
Advertisements & Recognitions	45,112	23,674	21,438
Printing and publications	1,030	335	695
Maintenance and repairs	6,584	1,121	5,463
Office supplies/furniture/software	56,704	39,269	17,435
Travel	99,632	61,828	37,804
Telephone	57,219	39,363	17,856
Postage and freight	9,103	4,206	4,897
Reproduction costs	34,122	17,223	16,899
Contract services	143,218	84,302	58,916
Insurance	18,994	12,068	6,926
Total operating expenditures	3,292,013	2,015,654	1,276,359
<b>Subcontractors expenditures:</b>			
Contract services	3,801,462	2,248,313	1,553,149
Other program expenditures	34,843	34,843	-
Total subcontractors expenditures	3,836,305	2,283,156	1,553,149
<b>Total grant expenditures</b>	<b>\$ 7,128,318</b>	<b>\$ 4,298,810</b>	<b>\$ 2,829,508</b>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF INDIRECT COSTS  
YEAR ENDED DECEMBER 31, 2018**

**Indirect Costs:**

Indirect salaries		\$ 266,495	
Paid time off (\$266,495 @ 17.49%)		46,610	
Health, Retirement & Other Benefits		<u>111,174</u>	
Total indirect personnel costs			\$ 424,279
Auto expenditures			1,024
Office supplies/furniture/software			4,097
Rental space			14,883
Utilities			13,083
Reproduction Costs			2,197
Printing and publications			2,240
Insurance			3,918
Maintenance and repairs			4,663
Telephone			5,918
Postage and freight			7,221
Dues and subscriptions			10,545
Conferences and meetings			782
Contractual services			1,261
Training			4,699
Auditing services			867
Depreciation			2,862
Under applied paid time off			20,633
Under recovery of indirect costs			<u>41,575</u>
Subtotal of indirect costs			566,747
Less indirect cost contributions			(1,638)
Less personnel costs charged to Central Service Cost Allocation Plan			(104,146)
Less operating expenditures charged to Central Service Cost Allocation Plan			<u>(12,202)</u>
Net indirect costs		(A)	<u>448,761</u>
<b>Base for allocation of indirect costs:</b>			
Direct salaries of full-time employees	894,190		
Direct salaries of part-time employees	<u>167,947</u>		
			1,062,137
<b>Paid time off</b>			
Full-time employees (\$894,190 @ 17.49%)		<u>156,394</u>	
		(B)	<u>\$ 1,218,531</u>
<b>Indirect cost rate:</b>			
(A) Net indirect costs	448,761		
	<u>-----</u>	=	<u>36.83%</u>
(B) Total direct personnel costs	1,218,531		

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF PAID TIME OFF  
YEAR ENDED DECEMBER 31, 2018**

**Full Time Employees:**

**Employee paid time off:**

Vacation taken	\$	101,786		
Paid holidays		53,144		
Sick leave taken		68,261		
Administrative leave		448		
		<u>          </u>		
Total employee paid time off			(A)	\$ 223,639

**Base for allocation of paid time off:**

Gross salaries	\$	1,384,324		
Less paid time off (taken)		<u>(223,639)</u>		
Total chargeable salaries			(B)	<u>\$ 1,160,685</u>

**Paid time off rate:**

(A) Total paid time off	223,639		
	<u>          </u>	=	<u>19.27%</u>
(B) Total chargeable salaries	1,160,685		

**Paid time off rate                      19.27%**

# COASTAL BEND COUNCIL OF GOVERNMENTS

## STATISTICAL SECTION

This part of the Coastal Bend Council of Governments' comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	<b>76-85</b>
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>86-92</b>
These schedules contain information to help the reader assess the government's most significant revenue source, federal and state grants.	
<b>Demographic and Economic Information</b>	<b>94-96</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
<b>Operating Information</b>	<b>98-107</b>
These schedules contain service data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from comprehensive annual financial reports for the relevant year.



# COASTAL BEND COUNCIL OF GOVERNMENTS

## NET POSITION

Last Ten Fiscal Years  
(accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities					
Investment in capital assets	\$ 699,759	\$ 680,506	\$ 282,425	\$ 63,797	\$ 145,716
Unrestricted	<u>376,165</u>	<u>346,056</u>	<u>347,403</u>	<u>383,056</u>	<u>416,890</u>
Total governmental activities net position	<u>\$ 1,075,924</u>	<u>\$ 1,026,562</u>	<u>629,828</u>	<u>446,853</u>	<u>562,606</u>
Business-type activities					
Investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government					
Investment in capital assets	\$ 699,759	\$ 680,506	\$ 282,425	\$ 63,797	\$ 145,716
Unrestricted	<u>376,165</u>	<u>346,056</u>	<u>347,403</u>	<u>383,056</u>	<u>416,890</u>
Total primary government net position	<u>\$ 1,075,924</u>	<u>\$ 1,026,562</u>	<u>\$ 629,828</u>	<u>\$ 446,853</u>	<u>\$ 562,606</u>

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 1,060,368	\$ 880,971	\$ 427,182	\$ 141,012	\$ 267,142
<u>454,523</u>	<u>479,479</u>	<u>544,133</u>	<u>543,965</u>	<u>576,277</u>
<u><u>1,514,891</u></u>	<u><u>1,360,450</u></u>	<u><u>971,315</u></u>	<u><u>684,977</u></u>	<u><u>843,419</u></u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 1,060,368	\$ 880,971	\$ 427,182	\$ 141,012	\$ 267,142
<u>454,523</u>	<u>479,479</u>	<u>544,133</u>	<u>543,965</u>	<u>576,277</u>
<u><u>\$ 1,514,891</u></u>	<u><u>\$ 1,360,450</u></u>	<u><u>\$ 971,315</u></u>	<u><u>\$ 684,977</u></u>	<u><u>\$ 843,419</u></u>

# COASTAL BEND COUNCIL OF GOVERNMENTS

## CHANGES IN NET POSITION

Last Ten Fiscal Years  
(accrual basis of accounting)

	2009	2010	2011	2012	2013
<b>Expenses</b>					
Governmental activities:					
General government	\$ 19,004	\$ 33,987	\$ 8,772	\$ (21,337)	\$ 7,767
Health and welfare	3,120,467	3,066,209	3,116,909	3,085,931	3,024,928
Community and economic development	194,234	122,328	115,496	92,174	75,090
Environmental protection	391,070	370,128	297,544	134,702	202,407
Public safety	488,810	896,397	521,403	418,270	452,668
9-1-1 emergency communications	1,931,066	1,765,288	2,008,215	1,191,450	1,039,411
Sponsorship fees for nongrant projects	15,000	15,000	15,000	-	-
Total governmental activities expenses	\$ 6,159,651	\$ 6,269,337	\$ 6,083,339	\$ 4,901,190	\$ 4,802,271
Business-type activities					
Emergency Medical Supplies	-	-	-	-	-
Total primary government expenses	<u>\$ 6,159,651</u>	<u>\$ 6,269,337</u>	<u>\$ 6,083,339</u>	<u>\$ 4,901,190</u>	<u>\$ 4,802,271</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
General government	\$ 81,536	\$ 82,503	\$ 81,411	\$ 85,468	\$ 105,881
9-1-1 emergency communications	1,649,235	1,745,730	1,609,984	972,668	1,114,076
Operating grants and contributions	4,101,381	4,391,199	3,994,908	3,659,382	3,696,421
Total governmental activities program revenues	5,832,152	6,219,432	5,686,303	4,717,518	4,916,378
Business-type activities					
Charges for services- Emergency medical supplies	-	-	-	-	-
Total primary government revenues	<u>\$ 5,832,152</u>	<u>\$ 6,219,432</u>	<u>\$ 5,686,303</u>	<u>\$ 4,717,518</u>	<u>\$ 4,916,378</u>
Net (expense)/revenue					
Governmental activities:	\$ (327,499)	\$ (49,905)	\$ (397,036)	\$ (183,672)	\$ 114,107
Business-type activities	-	-	-	-	-
Total primary government net (expense) revenue	<u>\$ (327,499)</u>	<u>\$ (49,905)</u>	<u>\$ (397,036)</u>	<u>\$ (183,672)</u>	<u>\$ 114,107</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Other revenue	-	-	-	-	-
Interest on deposit	769	396	302	274	181
Miscellaneous	118	147	-	423	1,465
Transfers	-	-	-	-	-
Total governmental activities	887	543	302	697	1,646
Business-type activities					
Transfers	-	-	-	-	-
Total primary government	<u>\$ 887</u>	<u>\$ 543</u>	<u>\$ 302</u>	<u>\$ 697</u>	<u>\$ 1,646</u>
<b>Changes in Net Position</b>					
Governmental activities	\$ (326,612)	\$ (49,362)	\$ (396,734)	\$ (182,975)	\$ 115,753
Business-type activities	-	-	-	-	-
Total primary government	<u>\$ (326,612)</u>	<u>\$ (49,362)</u>	<u>\$ (396,734)</u>	<u>\$ (182,975)</u>	<u>\$ 115,753</u>

2014	2015	2016	2017	2018
\$ (394)	\$ 43,195	\$ (33,994)	\$ 36,788	\$ 3,806
3,126,540	3,328,745	3,325,877	3,186,153	3,621,423
83,644	65,967	87,917	96,034	154,724
170,441	174,444	162,945	160,147	136,713
403,166	404,883	399,331	372,669	385,950
1,292,133	1,955,530	1,855,225	2,135,674	1,820,322
-	-	-	-	-
\$ 5,075,530	\$ 5,972,764	\$ 5,797,301	\$ 5,987,465	\$ 6,122,938
-	-	-	-	-
<u>\$ 5,075,530</u>	<u>\$ 5,972,764</u>	<u>\$ 5,797,301</u>	<u>\$ 5,987,465</u>	<u>\$ 6,122,938</u>
\$ 105,378	\$ 105,378	\$ 105,193	\$ 105,318	\$ 104,834
2,209,893	2,209,893	1,405,090	1,850,373	1,944,498
3,703,815	3,703,815	3,896,954	3,732,092	4,199,079
6,019,086	6,019,086	5,407,237	5,687,783	6,248,411
-	-	-	-	-
<u>\$ 6,019,086</u>	<u>\$ 6,019,086</u>	<u>\$ 5,407,237</u>	<u>\$ 5,687,783</u>	<u>\$ 6,248,411</u>
\$ 943,556	\$ (202,622)	\$ (390,064)	\$ (299,682)	\$ 125,473
-	-	-	-	-
<u>\$ 943,556</u>	<u>\$ (202,622)</u>	<u>\$ (390,064)</u>	<u>\$ (299,682)</u>	<u>\$ 125,473</u>
8,646	47,975	708	7,074	17,684
74	50	221	6,270	15,285
9	156	-	-	-
-	-	-	-	-
8,729	48,181	929	13,344	32,969
-	-	-	-	-
<u>\$ 8,729</u>	<u>\$ 48,181</u>	<u>\$ 929</u>	<u>\$ 13,344</u>	<u>\$ 32,969</u>
\$ 952,285	\$ (154,441)	\$ (389,135)	\$ (286,338)	\$ 158,442
-	-	-	-	-
<u>\$ 952,285</u>	<u>\$ (154,441)</u>	<u>\$ (389,135)</u>	<u>\$ (286,338)</u>	<u>\$ 158,442</u>

# COASTAL BEND COUNCIL OF GOVERNMENTS

## FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Nonspendable	\$ 10,874	\$ 12,180	\$ 12,922	\$ 9,915	\$ 1,415
Assigned	139,718	127,525	76,877	75,436	74,445
Unassigned	<u>290,945</u>	<u>270,676</u>	<u>317,780</u>	<u>354,290</u>	<u>410,235</u>
Total	<u>\$ 441,537</u>	<u>\$ 410,381</u>	<u>\$ 407,579</u>	<u>\$ 439,641</u>	<u>\$ 486,095</u>

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 19,129	\$ 17,278	\$ 17,768	\$ 341,999	\$ 17,593
74,542	90,706	98,775	97,672	132,853
427,637	436,885	486,403	164,788	495,775
<u>\$ 521,308</u>	<u>\$ 544,869</u>	<u>\$ 602,946</u>	<u>\$ 604,459</u>	<u>\$ 646,221</u>

# COASTAL BEND COUNCIL OF GOVERNMENTS

## CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2009	2010	2011	2012	2013
<b>Revenues</b>					
U.S. Department of Commerce	\$ 65,605	\$ 284,395	\$ 80,189	\$ 60,000	\$ 60,000
Texas Department of Health and Human Services	3,005,989	2,960,459	3,020,526	2,995,598	2,947,993
Office of the Governor, Criminal Justice Division	260,018	393,378	221,652	156,101	159,514
Department of Rural Community Affairs	3,004	2,031	5,039	10,743	7,383
Commission on Environmental Quality	391,070	370,096	294,999	134,702	202,407
Texas Department of State Health Services	-	-	-	-	-
Texas Department of Transportation	76,900	27,100	1,235	-	-
Texas Association of Regional Councils	-	-	-	-	-
Governor's Division of Emergency Management	283,094	320,616	341,565	262,073	299,576
Office of the Governor, Homeland Security Grants	-	-	-	-	-
Texas Falls Prevention Program Services	4,892	9,886	6,000	-	-
Texas General Land Office	-	-	-	-	-
Commission on State Emergency Communications	1,649,235	1,745,730	1,609,985	972,668	1,114,076
Supportive services fees	10,809	23,238	23,703	40,165	19,548
Membership dues	81,536	82,503	81,411	85,468	105,881
Other Revenue	-	-	-	-	-
Interest on deposits	769	396	302	274	181
Indirect cost recovery	-	-	20,666	26,189	8,004
Miscellaneous income	118	147	-	423	1,465
Total revenues	<u>5,833,039</u>	<u>6,219,975</u>	<u>5,707,272</u>	<u>4,744,404</u>	<u>4,926,028</u>
<b>Expenditures</b>					
Health and welfare	\$ 3,120,467	\$ 3,066,209	\$ 3,116,909	\$ 3,085,931	\$ 3,024,928
Community and economic development	194,234	122,328	115,496	92,174	75,090
Environmental protection	391,070	370,128	297,544	134,702	202,407
Public safety	488,810	896,397	521,403	418,270	459,793
9-1-1 emergency communications	1,649,797	1,746,060	1,610,136	972,822	1,114,205
Sponsorship fees for nongrant projects	15,000	15,000	15,000	-	-
Uncollectible account	3,182	-	-	-	-
Underrecovery of indirect costs	-	-	26,189	8,004	-
General government	8,961	35,009	7,397	439	3,151
Total expenditures	<u>5,871,521</u>	<u>6,251,131</u>	<u>5,710,074</u>	<u>4,712,342</u>	<u>4,879,574</u>
Excess of revenues over (under) expenditures	<u>(38,482)</u>	<u>(31,156)</u>	<u>(2,802)</u>	<u>32,062</u>	<u>46,454</u>
Net change in fund balances	<u>\$ (38,482)</u>	<u>\$ (31,156)</u>	<u>\$ (2,802)</u>	<u>\$ 32,062</u>	<u>\$ 46,454</u>

2014	2015	2016	2017	2018
\$ 60,000	\$ 57,704	\$ 62,296	\$ 70,000	\$ 90,000
3,048,293	3,250,914	3,231,708	3,105,198	3,516,890
136,717	128,394	171,831	127,688	138,477
7,782	8,263	3,540	10,573	9,444
170,438	174,444	162,945	159,647	136,713
24,732	-	-	-	-
-	-	-	-	-
-	-	-	1,819	9,662
238,549	262,209	203,172	-	-
-	6,282	23,430	244,758	250,225
-	-	-	-	-
-	-	-	-	2,425
2,209,893	1,759,848	1,404,424	1,850,373	1,944,498
17,304	16,881	38,032	12,409	45,243
105,378	105,203	105,193	105,318	104,834
8,646	47,975	708	7,074	17,684
74	50	887	6,270	15,285
-	-	42,504	9,997	41,575
9	156	-	-	-
<u>6,027,815</u>	<u>5,818,323</u>	<u>5,450,670</u>	<u>5,711,124</u>	<u>6,322,955</u>
\$ 3,126,540	\$ 3,328,745	\$ 3,325,877	\$ 3,186,153	\$ 3,621,423
83,644	65,967	87,917	96,034	154,724
170,441	174,444	162,945	160,147	136,713
399,999	401,715	398,539	372,669	385,950
2,209,952	1,759,863	1,405,090	1,852,365	1,949,313
-	-	-	-	-
-	-	-	-	-
-	42,504	9,997	41,575	32,694
2,026	21,524	2,228	668	376
<u>5,992,602</u>	<u>5,794,762</u>	<u>5,392,593</u>	<u>5,709,611</u>	<u>6,281,193</u>
<u>35,213</u>	<u>23,561</u>	<u>58,077</u>	<u>1,513</u>	<u>41,762</u>
<u>\$ 35,213</u>	<u>\$ 23,561</u>	<u>\$ 58,077</u>	<u>\$ 1,513</u>	<u>\$ 41,762</u>



## COASTAL BEND COUNCIL OF GOVERNMENTS

### GENERAL FUND EXPENDITURES - BY FUNCTION

Last ten fiscal years  
(modified accrual basis of accounting)

<u>Fiscal</u> <u>Year</u>	<u>Total</u> <u>Expenditures</u>	<u>General</u> <u>Government</u>	<u>Sponsorship</u> <u>Fees</u>	<u>Public</u> <u>Safety</u>
2009	4,221,724	8,961	15,000	488,810
2010	4,505,071	35,009	15,000	896,397
2011	4,099,938	33,586	15,000	521,403
2012	3,739,520	8,443	-	418,270
2013	3,765,369	3,151	-	459,793
2014	3,782,650	2,026	-	399,999
2015	4,034,899	64,028	-	401,715
2016	3,987,503	12,225	-	398,539
2017	3,857,246	42,243	-	372,669
2018	4,331,880	33,070	-	385,950

<u>Environmental Protection</u>	<u>Community and Economic Development</u>	<u>Health and Welfare</u>
391,070	194,234	3,120,467
370,128	122,328	3,066,209
297,544	115,496	3,116,909
134,702	92,174	3,085,931
202,407	75,090	3,024,928
170,441	83,644	3,126,540
174,444	65,967	3,328,745
162,945	87,917	3,325,877
160,147	96,034	3,186,153
136,713	154,724	3,621,423

# COASTAL BEND COUNCIL OF GOVERNMENTS

## GENERAL FUND REVENUES BY SOURCE

Last ten fiscal years  
(modified accrual basis of accounting)

<u>Year</u>	<u>Membership Dues</u>	<u>Federal/State Grants</u>	<u>Interest Income</u>	<u>Other</u>	<u>Total</u>
2009	81,536	4,090,572	207	10,927	4,183,242
2010	82,503	4,367,961	66	23,385	4,473,915
2011	81,411	3,971,205	151	44,369	4,097,136
2012	85,468	3,619,217	120	66,777	3,771,582
2013	105,881	3,676,873	52	29,017	3,811,823
2014	105,378	3,686,511	15	25,959	3,817,863
2015	105,203	3,888,210	35	65,012	4,058,460
2016	105,193	3,858,922	221	81,244	4,045,580
2017	105,318	3,719,683	4,278	29,480	3,858,759
2018	104,834	4,153,836	10,470	104,502	4,373,642

***CBCOG***

*Established in 1966*

# COASTAL BEND COUNCIL OF GOVERNMENTS

## MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Counties</b>					
Aransas	\$ 2,316	\$ 2,316	\$ 2,316	\$ 2,316	\$ 2,316
Bee	3,186	3,186	3,186	3,186	3,186
Brooks	722	722	722	722	722
Duval	1,250	1,250	1,250	1,250	1,250
Jim Wells	4,084	4,084	4,084	4,084	4,084
Kenedy	313	313	313	313	313
Kleberg	3,206	3,206	3,206	3,206	3,206
Live Oak	1,250	1,250	1,250	1,250	1,250
McMullen	-	-	-	-	-
Nueces	34,022	34,022	34,022	33,782	34,262
Refugio	625	625	625	625	625
San Patricio	6,480	6,480	6,480	6,480	6,480
	<u>\$ 57,454</u>	<u>\$ 57,454</u>	<u>\$ 57,454</u>	<u>\$ 57,214</u>	<u>\$ 57,694</u>
<b>Cities</b>					
Agua Dulce	81	81	81	81	81
Alice	1910	1910	1910	1910	1910
Aransas Pass	820	820	820	820	820
Bayside	33	33	33	33	33
Beeville	1286	1286	1286	1286	1286
Benavides	-	136	136	136	136
Bishop	313	313	313	313	313
Corpus Christi	30,522	30,522	30,522	30,522	30,522
Driscoll	74	74	74	74	74
Falfurrias	498	498	498	498	498
Freer	282	282	282	282	282
Fulton	136	136	136	136	136
George West	246	246	246	246	246
Gregory	191	191	191	191	191
Ingleside	939	939	939	939	939
Ingleside on the Bay	62	62	62	62	62
Kingsville	2,621	2,621	2,621	2,621	2,621
Mathis	494	494	494	494	494
Odem	239	239	239	239	239
Orange Grove	132	132	132	132	132
Portland	1,510	1,510	1,510	1,510	1,510
Port Aransas	-	348	348	348	348
Premont	265	265	265	265	265
Refugio	289	289	289	289	289
Robstown	1,149	1,149	1,149	1,149	1,149

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$	2,316	\$ 1,853	\$ 1,800	\$ 1,800	\$ 1,800
	3,186	2,549	2,589	2,589	2,589
	722	625	638	638	638
	1,250	1,250	1,250	1,250	1,250
	4,084	3,267	3,146	3,146	3,146
	313	313	313	313	313
	3,206	2,565	2,524	2,524	2,524
	1,250	1,250	1,250	1,250	1,250
	313	313	313	313	313
	34,022	27,218	25,092	25,092	25,092
	625	625	626	626	626
	6,480	5,184	5,371	5,371	5,371
\$	<u>57,767</u>	<u>\$ 47,012</u>	<u>\$ 44,912</u>	<u>\$ 44,912</u>	<u>\$ 44,912</u>
	81	65	59	59	59
	1910	1528	1521	1521	1521
	820	656	651	651	651
	33	26	29	29	29
	1286	1029	1050	1050	1050
	136	-	-	-	-
	313	251	264	264	264
	30,522	24,417	22,196	22,196	22,196
	74	66	66	66	66
	498	398	424	424	424
	282	225	259	518	259
	136	109	124	124	124
	246	196	202	202	202
	191	153	185	-	185
	939	751	751	751	751
	62	49	53	53	53
	2,621	2,097	2,046	2,046	2,046
	494	395	403	403	403
	239	191	200	200	200
	132	105	103	103	103
	1,510	1,208	1,186	1,186	1,186
	348	278	270	270	270
	265	212	222	222	222
	289	231	235	235	235
	1,149	919	1,018	2,036	1,018

# COASTAL BEND COUNCIL OF GOVERNMENTS

## MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Cities</b>					
Rockport	\$ 877	\$ 877	\$ 877	\$ 877	\$ 877
San Diego	449	449	449	449	449
San Patricio	-	-	-	-	-
Sinton	567	567	567	567	567
Taft	305	305	305	305	-
Three Rivers	188	188	188	188	188
Woodsboro	152	152	152	152	152
	<u>\$ 46,630</u>	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 46,809</u>
<b>Special Districts</b>					
Aransas County Navigation District #1	-	-	-	-	-
Nueces County Drainage District #2	125	125	125	125	125
Nueces Water Control & Improvement District #3	125	125	125	125	125
San Patricio County Drainage District	-	-	-	-	-
San Patricio Municipal Water District	125	125	125	125	125
Port of Corpus Christi Authority	125	125	125	125	125
South Texas Water Authority	125	125	125	125	125
Nueces County Tax Appraisal District	-	-	-	125	125
CC Metropolitan Planning Org	125	125	-	125	125
	<u>750</u>	<u>750</u>	<u>625</u>	<u>875</u>	<u>875</u>
	<u>\$ 104,834</u>	<u>\$ 105,318</u>	<u>\$ 105,193</u>	<u>\$ 105,203</u>	<u>\$ 105,378</u>

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$	877	\$ 701	\$ 591	\$ 591	\$ 591
	449	359	380	380	380
	-	-	-	-	-
	567	453	454	454	454
	305	244	272	272	272
	188	148	150	150	150
	152	121	135	135	135
	<u>\$ 47,114</u>	<u>\$ 37,581</u>	<u>\$ 35,499</u>	<u>\$ 36,591</u>	<u>\$ 35,499</u>
	125	-	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	-	-	-	-	125
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	1,000	875	1,000	1,000	1,125
	<u>\$ 105,881</u>	<u>\$ 85,468</u>	<u>\$ 81,411</u>	<u>\$ 82,503</u>	<u>\$ 81,536</u>



## COASTAL BEND COUNCIL OF GOVERNMENTS

### 9-1-1 SERVICE FEES BY NUMBER OF TELEPHONE LINES

Last ten fiscal years

<u>Year</u>	<u>No. of Telephone Lines</u>	<u>Service Fees (\$ .50 per access line)</u>	<u>Amount Allocated and Appropriated</u>
2009	3,181,776	1,590,888	1,649,235
2010	3,121,070	1,560,535	1,746,060
2011	3,255,418	1,627,709	1,610,136
2012	3,261,562	1,630,781	1,023,158
2013	3,289,050	1,644,525	1,371,790
2014	3,272,980	1,636,490	2,096,307
2015	3,259,172	1,629,586	1,604,182
2016	3,298,954	1,649,477	1,964,463
2017	3,225,878	1,612,939	2,546,188
2018	3,032,944	1,516,472	1,859,871

Source:

Texas Commission on State Emergency Communications

The amount of service fees charged and collected for the number of access lines in the Coastal Bend Region, per year, does not represent the amount allocated and appropriated to the Council by the Texas Commission on State Emergency Communications.

***CBCOG***

*Established in 1966*

## COASTAL BEND COUNCIL OF GOVERNMENTS

### DEMOGRAPHIC AND ECONOMIC STATISTICS

Last ten fiscal years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Income
	(1)	(2)	(2)
2009	562,296	19,459,471	34,607
2010	571,987	20,432,445	35,722
2011	575,767	21,454,067	37,262
2012	582,373	22,368,888	38,410
2013	584,251	23,711,021	40,484
2014	587,657	24,369,002	41,468
2015	591,654	25,377,879	42,893
2016	594,768	26,098,611	43,880
2017	596,853	26,818,933	44,934
2018	604,843	28,157,198	46,553

Sources:

(1) United States Census Bureau

(2) Bureau of Economic Analysis, U.S. Department of Commerce

(3) Texas Comptroller of Public Accounts

(4) Texas Workforce Commission / Workforce Solutions of the Coastal Bend

Gross Sales All Industries	Gross Sales, All Industries Subject to State Tax	Total Employed	Unemployment Rate
(3)	(3)	(4)	(4)
28,258,190,186	5,129,109,740	256,514	8.0%
28,447,966,851	5,509,387,339	262,007	8.2%
38,240,515,361	6,578,664,807	292,317	6.8%
44,074,442,331	7,524,701,202	296,614	5.5%
52,997,196,943	8,049,726,222	302,966	5.2%
46,309,459,195	8,628,968,111	287,539	4.2%
35,159,198,878	8,230,908,483	258,962	5.6%
30,873,332,037	7,036,764,353	253,088	6.5%
33,181,342,808	7,135,799,501	266,247	5.2%
40,180,378,357	7,843,425,300	266,303	4.3%

# COASTAL BEND COUNCIL OF GOVERNMENTS

## PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2018			2009		
	Employees	Rank	Percentage of Total Coastal Bend Region Employment	Employees	Rank	Percentage of Total Coastal Bend Region Employment
Corpus Christi ISD	5,944	1	2.23%	5,178	2	2.02%
Naval Air Station Corpus Christi	4,500	2	1.69%	5,525	1	2.15%
H.E.B. Grocery	3,840	3	1.44%	5,000	4	1.95%
Corpus Christi Army Depot	3,400	4	1.28%	3,541	5	1.38%
Christus Spohn Health System	3,400	5	1.28%	5,144	3	2.01%
City of Corpus Christi	3,202	6	1.20%	3,171	6	1.24%
Driscoll Children's Hospital	2,136	7	0.80%	1,800	8	0.70%
Corpus Christi Medical Center	1,885	8	0.71%	-	-	0.00%
Kiewit Offshore Services	1,750	9	0.66%	-	-	0.00%
Bay, Ltd.	1,700	10	0.64%	2,100	7	0.82%
Naval Air Station Kingsville	-	-	0.00%	1,710	9	0.67%
Del Mar College	-	-	0.00%	1,542	10	0.60%
Total	<u>31,757</u>		<u>11.93%</u>	<u>34,711</u>		<u>13.54%</u>

Source:

Workforce Solutions Marketing

Corpus Christi Regional Economic Development Corp

Kingsville Economic Development Council

***CBCOG***

*Established in 1966*

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION**

Last ten fiscal years

Function	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Government	6	6	6	6	6
Health and Welfare	12	11	12	11	10
Community & Economic Development	2	1	1	1	1
Environmental Protection	1	1	1	1	1
Public Safety					
Criminal Justice	-	-	-	-	-
Emergency Management	2	2	2	2	2
911 Emergency Communication	3	4	4	4	4
Total	<u>26</u>	<u>25</u>	<u>26</u>	<u>25</u>	<u>24</u>

Source: COG Employee Payroll Record

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
6	6	6	6	6
10	10	9	10	10
1	1	1	1	1
1	1	1	1	1
-	1	1	1	1
2	2	3	3	3
4	4	4	4	3
<hr/> 24	<hr/> 25	<hr/> 25	<hr/> 26	<hr/> 25



## COASTAL BEND COUNCIL OF GOVERNMENTS

### OPERATING INDICATORS BY FUNCTION

Last ten fiscal years

Function	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Health & Welfare					
Number of meals (1)	424,434	422,978	439,087	452,285	458,009
Environmental Protection					
Recyclables collected in tons (2)	22,302	20,776	19,547	15,245	13,905
9-1-1 Emergency Communications					
Number of calls (3)	157,464	172,613	247,560	427,797	318,216

#### Sources:

(1) Title III Meal Report

(2) Solid Waste Managers in the Coastal Bend Region

total number incomplete due to contractor unable to provide all region information.

(3) 9-1-1 Intrado Database

current year 9-1-1 Emergency Communications Number of calls are lower from prior year because ECatS (Emergency Call Tracking System) implemented in 2016 by AT&T and CSEC, delivers quarterly performance reports that eliminate redundancy caused by including rebid calls.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
454,453	487,016	539,716	547,243	517,433
16,186	13,000	11,465	15,014	548
363,808	335,453	278,604	168,497	172,813

## COASTAL BEND COUNCIL OF GOVERNMENTS

### CAPITAL ASSET STATISTICS BY FUNCTION

Last ten fiscal years

Function	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
9-1-1 Emergency Communications				
Customer Premises Equipment (CPE)	24	20	17	17
Nexlog 740 Voice Recorders	17	17	17	17
Mapped Automatic Location Identification (ALI) Equipment	-	-	-	-
Color Scanner	2	2	1	1
Mapflex Server and MapSAG	1	1	1	1
Spectracom and antenna	1	1	-	-
Public Safety				
ArcGIS Mapping Software	1	1	1	1

Sources:

Schedules of Capital Assets

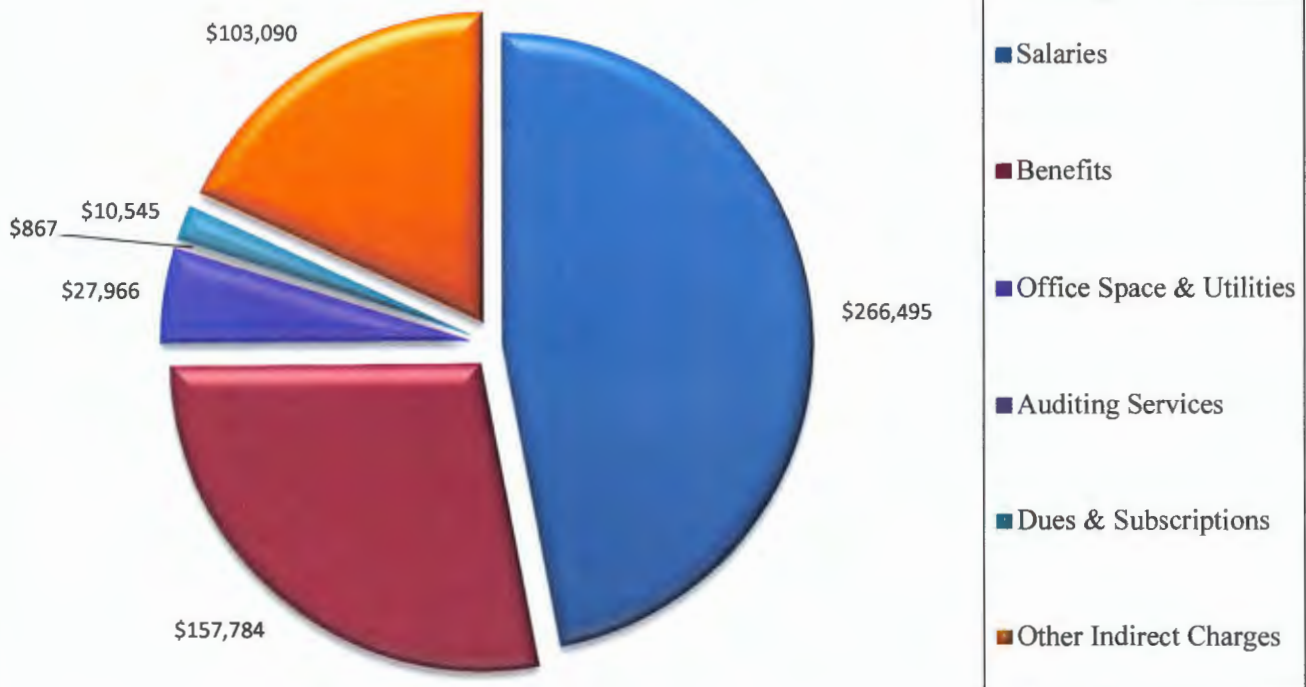
<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
17	18	18	18	18	18
17	17	18	18	18	18
-	18	18	18	18	18
1	1	1	1	1	1
-	-	-	-	-	-
-	-	-	-	-	-
1	1	-	-	-	-

**Coastal Bend Council of Governments**  
**Charts of the General Fund Program Expenditures and Indirect Costs**

**PROGRAM EXPENDITURES**  
**(\$4,331,880)**



**INDIRECT COSTS**  
**(\$566,747)**



***CBCOG***

*Established in 1966*

**COASTAL BEND COUNCIL OF GOVERNMENTS**

**SCHEDULE OF INSURANCE IN FORCE**

December 31, 2018

<u>Company</u>	<u>Policy No.</u>	<u>Amount</u>	<u>Coverage</u>
Texas Municipal League	8787	\$ 2,000,000	General Liability
Texas Municipal League	8787	2,000,000	Error & Omissions
Texas Municipal League	8787	1,025,000	Automobile Liability
Texas Municipal League	8787	Actual Cash Value	Auto Physical Damage
Texas Municipal League	8787	1,781,130	Real & Personal Property
Weston Insurance Company	CTA 1800152 00 42	975,000	Real & Personal Property
Texas Municipal League	8787	No maximum benefit	Workers' Compensation
The Hartford	65-BPE-AG-1628	100,000	Public Employee Dishonesty Bond

<u>Hazards Insured</u>	<u>Policy Term</u>	<u>Annual Premium</u>
Bodily Injury & Property Damage	10-01-2017-10-01-2018	\$ 614
Liability for Wrongful acts	10-01-2017-10-01-2018	1,111
Bodily Injury & Property Damage	10-01-2017-10-01-2018	442
Loss of automobile Other than collision	10-01-2017-10-01-2018	264
Flood & Earthquake	10-01-2017-10-01-2018	2,124
Windstorm & Hail	05-16-2018-05-16-2019	7,581
Employees	10-01-2017-10-01-2018	6,904
Loss of money, Securities, and Property	12-15-2017-12-15-2018	327



***CBCOG***

*Established in 1966*

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 AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

June 17, 2019

Governing Board of the  
Coastal Bend Council of Governments

We have audited, 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, and the State of Texas, *Uniform Grant Management Standards*, the financial statements of the governmental activities and each major fund of the Coastal Bend Council of Governments, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated June 17, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the auditing 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 Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

Collier Johnson Woods

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND  
STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT  
STANDARDS

June 17, 2019

Governing Board of the  
Coastal Bend Council of Governments

**Report on Compliance for Each Major Federal Program**

We have audited the Coastal Bend Council of Governments' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* that could have a direct and material effect on each of the Council's major federal and state programs for the year ended December 31, 2018. The Council's major federal and state programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Council's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable 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 State of Texas, *Uniform Grant Management Standards*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Council's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Council 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 December 31, 2018.

### **Report on Internal Control Over Compliance**

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*, 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 Council's internal control over compliance.

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

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

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

*Collier Johnson & Woods*

COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2018

I. Summary of Audit Results:

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the Coastal Bend Council of Governments.
2. No significant deficiencies or material weaknesses relating 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* and the State of Texas, *Uniform Grant Management Standards*."
3. No instances of noncompliance material to the financial statements of the Coastal Bend Council of Governments, which would be required to be reported in accordance with *Government Auditing Standards* or the State of Texas, *Uniform Grant Management Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal and state award programs are reported in the "Independent Auditor's Report on Compliance For Each Major Federal and State Program and on Internal Control over Compliance in accordance with the Uniform Guidance and the State of Texas, *Uniform Grant Management Standards*."
5. The auditor's report on compliance for major Federal and State award programs for the Coastal Bend Council of Governments expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are reported in this schedule.
7. The programs tested as major programs included:

Federal Programs:

Department of Health and Human Services:

*Aging Cluster:*

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

93.052 – National Family Caregiver Support, Title III, Part E

State Program:

Commission on State Emergency Communications:

9-1-1 Service Fees

8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
  9. The Council was determined to be a low-risk auditee.
- II. Findings related to the financial statements – None
  - III. Findings and questioned costs for Federal and State awards – None
  - IV. Prior year audit findings requiring corrective action – None

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS  
YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/State Contract Number	Passed Through to Subrecipients	Federal/ State Expenditures
<b>Federal Awards:</b>				
<b>U. S. DEPARTMENT OF COMMERCE</b>				
Direct Programs:				
Economic Development Planning Program	11.302	ED18AUS3020005		\$ 70,000
Economic Development Planning Program	11.307	08-79-05255		20,000
Total U.S. Department of Commerce				<u>90,000</u>
<b>U. S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
Passed through Texas Department of Office of Rural Community Affairs:				
Community & Economic Development Assistance Funds (CEDAF)	14.228	C717207		9,444
Total U.S. Department of Housing and Urban Development				<u>9,444</u>
<b>U. S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Passed through Texas Commission on Environmental Quality:				
Water Quality Management Planning Fiscal Year (FY) 2018	66.454	582-18-80223		5,906
Water Quality Management Planning Fiscal Year (FY) 2019		582-19-90144		6,383
Total U.S. Environmental Protection Agency				<u>12,289</u>
<b>ADMINISTRATION ON AGING, OFFICE OF HUMAN DEVELOPMENT SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Texas Health and Human Services Commission				
Aging Cluster:				
Special Programs For The Aging-- Title III, Part B-Grants for Supportive Services and Senior Centers	93.044 (Note 5)	539-16-0026-00001	27,812	435,959
Special Programs For The Aging-- Title III, Part B-Grants for Supportive Services and Senior Centers		539-16-0026-00001	20,371	120,109
			<u>48,183</u>	<u>556,068</u>
Special Programs For The Aging-- Title III, Part C--Nutrition Services	93.045 (Note 5)	539-16-0026-00001	742,411	1,268,667
Special Programs For The Aging-- Title III, Part C--Nutrition Services		539-16-0026-00001	193,938	280,883
			<u>936,349</u>	<u>1,549,550</u>
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	93.053 (Note 5)	539-16-0026-00001	159,017	233,848
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)		539-16-0026-00001	122,161	174,515
			<u>281,178</u>	<u>408,363</u>
Total Aging Cluster			<u>1,265,710</u>	<u>2,513,981</u>
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	539-16-0026-00001		5,726
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation		539-16-0026-00001		6,455
				<u>12,181</u>
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	539-16-0026-00001		25,101
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		539-16-0026-00001		3,836
				<u>28,937</u>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS  
YEAR ENDED DECEMBER 31, 2018**

<b>Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number/State Contract Number</b>	<b>Passed Through to Subrecipients</b>	<b>Federal/ State Expenditures</b>
<b>Federal Awards: (continued)</b>				
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidenced Based Intervention	93.043	539-16-0026-00001		32,447
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidence Based Intervention		539-16-0026-00001		9,552
				<u>41,999</u>
Special Programs For The Aging-- Title IV and Title III, Discretionary Projects Disaster Relief	93.048	539-16-0026-00001		60,408
				<u>60,408</u>
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program	93.052	539-16-0026-00001		250,556
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program		539-16-0026-00001		74,593
Special Program For The Aging-- Title III, Part E - Grandparents and Other Elderly Caregivers Supporting Children		539-16-0026-00001		5,610
Special Program For The Aging-- Title III, Part E - Grandparents and Other Elderly Caregivers Supporting Children		539-16-0026-00001		1,351
				<u>332,110</u>
Special Program For The Aging-- Administration for Community Living-- Medicare Improvements for Patients and Providers	93.071	539-16-0026-00001		9,634
Medicare Improvements for Patients and Providers		539-16-0026-00001		4,613
Medicare Improvements for Patients and Providers		539-16-0031-00005		8,767
Medicare Improvements for Patients and Providers		539-16-0031-00005		2,410
				<u>25,424</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services - CDAP State Health Insurance Assistance Program	93.324	539-16-0026-00001		68,683
Special Programs For The Aging-- Centers for Medicare and Medicaid Services CDAP State Health Insurance Assistance Program		539-16-0026-00001		23,094
				<u>91,777</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration	93.791	539-16-0031-00005		41,685
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration		539-16-0031-00005		20,789
				<u>62,474</u>
<b>Total Administration on Aging, Office of Human Development Services, Department of Health and Human Services</b>			<u>1,265,710</u>	<u>3,169,291</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS  
YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/State Contract Number	Passed Through to Subrecipients	Federal/ State Expenditures
<b>U. S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through Office of the Governor - Homeland Security Division				
Homeland Security Grant Program	97.067	2966603		226,667
				<u>226,667</u>
<b>Total Federal and Pass Through Program Awards</b>				<u><b>3,507,691</b></u>
<b>State Awards:</b>				
<b>Texas Commission on Environmental Quality</b>				
Regional Solid Waste Planning	N/A	582-18-80533		124,424
				<u>124,424</u>
<b>Texas Association of Regional Councils</b>				
Texas Community Development Block Grant				
Hurricane Harvey Technical Assistance Grant	N/A	DR - 004		9,662
				<u>9,662</u>
<b>Texas General Land Office</b>				
Texas Community Development Block Grant				
Disaster Recovery Program	N/A	18-497-005-B234		2,425
				<u>2,425</u>
<b>Office of the Governor - Criminal Justice Division</b>				
Regional Training Academy	N/A	1465916		83,551
Regional Criminal Justice Coordination	N/A	300-8-0259		36,617
Regional Criminal Justice Coordination	N/A	300-9-0207		18,309
				<u>138,477</u>
<b>Office of the Governor - Homeland Security Grants Division</b>				
Regional Planning Commission	N/A	300-8-0245		15,705
Regional Planning Commission	N/A	300-9-0232		7,853
				<u>23,558</u>
<b>Texas Health and Human Services Commission</b>				
State General Revenue Other	N/A	539-16-0026-00001		344
State General Revenue Other	N/A	539-16-0026-00001		110,229
State General Revenue Title III-E Match	N/A	539-16-0026-00001		8,646
State General Revenue Title III-E Match	N/A	539-16-0026-00001		29,495
State General Revenue ADRC	N/A	539-16-0031-00005		84,038
State General Revenue ADRC	N/A	539-16-0031-00005		54,900
State General Revenue Respite ADRC	N/A	539-16-0031-00005		17,626
State General Revenue Respite ADRC	N/A	539-16-0031-00005		5,794
Promoting Independence	N/A	539-16-0031-00005		12,443
Promoting Independence	N/A	539-16-0031-00005		6,511
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		12,921
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		543
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		4,109
				<u>347,599</u>
<b>Commission on State Emergency Communications</b>				
9-1-1 Service Fees	N/A	Coastal Bend COG911		556,572
9-1-1 Service Fees	N/A	Coastal Bend COG911		1,012,827
9-1-1 Service Fees	N/A	Coastal Bend COG911		375,099
	(Note 5)			<u>1,944,498</u>
<b>Total State Awards</b>				<u><b>2,590,643</b></u>
<b>Total Federal, Pass Through and State Awards</b>			<b>\$ 1,265,710</b>	<b>\$ 6,098,334</b>

## COASTAL BEND COUNCIL OF GOVERNMENTS

### Notes to Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2018

- 
- (1) General - The accompanying Schedule of Expenditures of Federal/State Awards (Schedule) presents the activity of all the Federal and State awards of the Coastal Bend Council of Governments (Council). The Council's reporting entity is defined in Note I A. to the Council's basic financial statements. All federal awards received directly from Federal agencies and state and federal awards passed through state agencies are included on the Schedule.
  - (2) Basis of Accounting - The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note I C. to the Council's basic financial statements.
  - (3) Relationship to Basic Financial Statements - Federal and State awards expenditures are reported in the Council's basic financial statements as follows:

Total Governmental Fund expenditures	\$ 6,281,193
Less: Governmental Fund non-grant general government expenditures	(33,070)
Grant expenditures funded with Council resources	(99,731)
9-1-1 expenditures funded with interest income	(4,815)
Supportive services expenditures funded with Council resources	<u>(45,243)</u>
Grant expenditures per Schedule	<u>\$6,098,334</u>

- (4) Relationship to Federal Financial Status Reports - Amounts reported on the Schedule may not agree with the amounts reported in the related Federal/State financial status reports filed with grantor agencies because of the effect of accruals made in the Schedule.
- (5) Major Programs - Programs referenced to Note (5) on the accompanying Schedule represent major federal and state award programs.
- (6) The Council has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.