



Coastal Bend Council of Governments

**Comprehensive Annual Financial Report
Year Ended December 31, 2019**

Offices Located in Corpus Christi, Texas

COASTAL BEND
COUNCIL OF GOVERNMENTS
Corpus Christi, Texas

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Fiscal Year Ended
December 31, 2019

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, 2019
TABLE OF CONTENTS

INTRODUCTORY SECTION

**Page
Number**

Letter of Transmittal	I - XI
Organizational Chart.....	XIII
Governing Board and Executive Staff	XIV - XVI
GFOA Certificate of Achievement	XVII
Map of the Coastal Bend Council of Governments	XIX

FINANCIAL SECTION

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	23-34
---	-------

Supplemental Schedules:

Capital Assets Used in the Operation of Governmental Funds:

Comparative Schedules by Source.....	37
--------------------------------------	----

Schedule by Function.....	38
---------------------------	----

Schedule of Changes by Function.....	39
--------------------------------------	----

COASTAL BEND COUNCIL OF GOVERNMENTS

Comprehensive Annual Financial Report

Year Ended December 31, 2019

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>
3181	GDHS – 2019 Homeland Security Planning Project.....	42
3182	GDHS – 2019 CBMACC EOCC Equipment.....	42
3202	EDA – 2018-2020 Economic Development Admin (EDA)	43
7201	EDA-DR– 2018-2020 EDA Disaster Recovery (DR)	43
8185	ORCA – 2018-2019 Regional Review Committee	44
8191	CJD – 2018-2019 Regional Training Academy	44
8192	CJD – 2019 Regional Criminal Justice Coordination.....	45
8193	TCEQ – 2019 Water Quality Management	45
8194	TCEQ – 2018-2019 Solid Waste Management Planning	46
8197	GDHS – 2019 Homeland Security Grants Division Services	46
8202	CJD – 2019-2020 CJD/Homeland Security.....	47
8203	TCEQ – 2019-2020 Water Quality Management	47
8211	CJD – 2019-2021 Regional Training Academy.....	48
8214	TCEQ – 2019-2021 Solid Waste Management Planning.....	48
8215	ORCA – 2019-2021 Regional Review Committee.....	49
9186	WFM – 2018 Walk For Memory	49
9192-100	HHSC – 2019 Title III, Administration	50
9192-111-113	HHSC – 2019 Title III, Supportive & Nutrition Services.....	50
9192-200-201	HHSC – 2019 Title III, Ombudsman Activities.....	51
9192-300	HHSC – 2019 Title III, Care Coordination.....	51
9192-400-401	HHSC – 2019 Title III, Legal Assistance.....	52
9192-410-542	HHSC – 2019 Title III, HICAP Legal Assistance/Outreach.....	52
9192-500	HHSC – 2019 Title III, Information Referral & Assistance	53
9192-510	HHSC – 2019 Title III, Evidence Based Intervention.....	53
9192-530	HHSC – 2019 Title III, Family Caregiver Ed & Trg	54
9192-541	HHSC – 2019 Title III, Data Management.	54
9192-543	HHSC – 2019 Title III, Legal Awareness	55
9192-544	HHSC – 2019 Title III, Nutrition Consultation.....	55
9192-545-546	HHSC – 2019 Title III, Information Services/ORC.....	56
9192-305,535, 547,548	HHSC – 2019 Title III, Elderly Services Purchase Pool.....	56
9192-549	HHSC – 2019 Title III, Family Caregiver’s Coordination.....	57
9192-557	HHSC – 2019 ACL MIPPA #2 Legal Awareness Services.....	57
9193	HHSC – 2019 Aging & Disability Resource Center	58
9194	CBCF – 2019 Coastal Bend Community Foundation.....	58
9196	WFM – 2019 Walk for Memory	59
9197	WMF – 2019 WellMed Foundation.....	59
9202-100	HHSC – 2020 Title III, Administration	60
9202-111-113	HHSC – 2020 Title III, Supportive and Nutrition Services.....	60
9202-200-201	HHSC – 2020 Title III, Ombudsman Activities.....	61
9202-300	HHSC – 2020 Title III, Care Coordination	61
9202-400-401	HHSC – 2020 Legal Assistance	62
9202-410-542	HHSC – 2020 Title III, HICAP Legal Assistance/Outreach.....	62

COASTAL BEND COUNCIL OF GOVERNMENTS

Comprehensive Annual Financial Report

Year Ended December 31, 2019

TABLE OF CONTENTS

9202-500	HHSC – 2020 Title III, Information Referral & Assistance	63
9202-510	HHSC – 2020 Title III, Evidence Based Intervention	63
9202-530	HHSC – 2020 Title III, Family Caregivers Ed. & Trg.	64
9202-541	HHSC – 2020 Title III, Data Management	64
9202-543	HHSC – 2020 Title III, Legal Awareness	65
9202-544	HHSC – 2020 Title III, Nutrition Consultation.....	65
9202-545-546	HHSC – 2020 Title III, Information Services /GOECSC	66
9202-305-535	HHSC – 2020 Title III, Elderly Services Purchase Pool.....	66
547-548		
9202-549	HHSC – 2020 Title III, Family Caregivers Coordination.....	67
9202-557	HHSC – 2020 ACL, MIPPA, #2, Legal Awareness Services.....	67
9203	HHSC – 2020 Aging & Disability Resource Center	68
9205	HHSC – 2020 Older Adult Opioids Grant	68
Totals	69
Schedule of Indirect Costs		70
Schedule of Paid Time Off		71

STATISTICAL INFORMATION

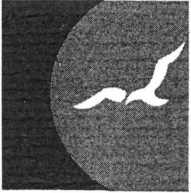
Net Position.....	74-75
Changes in Net Position.....	76-77
Fund Balances of Governmental Funds.....	78-79
Changes in Fund Balances of Governmental Funds	80-81
General Fund Expenditures by Function	82-83
General Fund Revenues by Source	84
Membership Dues by Entity	86-89
9-1-1 Service Fees by Number of Telephone Lines	90
Demographic and Economic Statistics	92-93
Principal Employers.....	94
Full-time Equivalent Employees by Function.. ..	96-97
Operating Indicators by Function	98-99
Capital Asset Statistics by Function	100-101
Charts of General Fund Program Expenditures and Indirect Costs.....	102
Schedule of Insurance in Force.....	104-105

COASTAL BEND COUNCIL OF GOVERNMENTS
Comprehensive Annual Financial Report
Year Ended December 31, 2019
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>	107-108
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>	109-110
Schedule of Findings and Questioned Costs	111-112
Schedule of Expenditures of Federal/State Awards	113-115
Notes to Schedule of Expenditures of Federal/State Awards.....	116



Coastal Bend Council of Governments

June 3, 2020

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, 2019, 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 611,039.

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 homeland security 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 71-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 30th. 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, amounts were moved between categories but did not change the net. The appropriated budget is prepared by fund, function, and department. Department heads may make transfers of appropriations within a function but cannot transfer budgeted amounts between departments 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 includes eleven counties - Aransas, Bee, Brooks, Duval, Jim Wells, Kenedy, Kleberg, Live Oak, Nueces, San Patricio and Refugio counties. The region encompasses a landmass of approximately 10,273 square miles. According to the 2019 Census data, the total Coastal Bend Region population is 611,039. The Coastal Bend is home to the Port of Corpus Christi which has been in operation since 1926 and has since become the 3rd largest port in the United States, based on total revenue tonnage, and the 2nd largest exporter of crude oil.

The Coastal Bend Region was affected by dramatic falling oil prices in 2015 and again in 2020. The oil market effects in 2020 were coupled with the COVID-19 outbreak. This industry sector and supporting businesses have been dramatically affected forcing layoffs and some business closures. The surviving drilling and support operations operate with very limited staff and surplus equipment. Still oil field and energy sector infrastructure, established during the exploration boom ending in 2014, are currently providing plenty of cheap oil and gas through pipeline transmission to the Port of Corpus Christi for exports. Petroleum refineries, chemical plants and steel plants are all benefiting from cheaper fuel and feedstock. Electric power producers also benefit from the cheaper fuel. Beginning in May of 2014—the peak of the shale oil production boom—the unemployment rate of the Coastal Bend Region grew quicker than the unemployment rate for the state. Between 2015 and 2017, the regional unemployment climbed faster than the state, reaching more than 7% in January 2017. As oil prices stabilized, the region's unemployment declined steadily through 2020 along with the statewide and national average. The regional unemployment rate inched to a low of 4% in 2019. Despite falling unemployment rates across most counties in the Coastal Bend Region, employment growth was modest at around 1% especially in comparison with the statewide average. Hurricane Harvey, which made landfall in Aransas County, led to outmigration of the population in some counties and shifts in the regional workforce. Aransas County experienced a population loss of 6.5% in 2018, the highest among all counties in that year. As a whole, the Coastal Bend's regional economy is becoming more diversified with certain industries more concentrated in different counties. Despite this progress since 2011, particularly strong growth during the 2011-14 period,

the average level of personal income remains 8% below the national average and a typical home is 30% below the national average.

Employment growth by industry in the Coastal Bend Region reflects the diversification of the economy. While health care and government, combined, account for over 34% of persons employed, the number of employees in government declined while health care increased by 4%. Construction and mining lead the region in percentage growth with construction increasing by almost 15%. Overall mining employment accounts for 7% of the jobs, but this is ten times that of a typical community in the nation. Construction accounts for 10% of the workforce, which is twice the average in other regions in the nation.

The Region is in the process of transformation due to a construction boom of manufacturing plants that indicates a structural change in the broad economy. The Corpus Christi Metropolitan area is experiencing a surge of industrial construction. More than a dozen industrial facilities with a capital investment of over 40 billion dollars have been announced since 2010. Much of this growth is tied to the availability of cheap and dependent energy sources, notably oil and gas. The Port of Corpus Christi is also a major factor. Some of the industrial developments include TPCO America, a Chinese-owned company that built a \$1 billion steel pipe plant. An Austrian company, voestalpine, constructed a \$700 million iron ore processing plant. Cheniere has completed the construction of a natural gas liquefaction and LNG export terminal. Manufacturing plants under development include a plastic manufacturing plant by Exxon/SABIC and a steel plant by Steel Dynamics. The Port of Corpus Christi has also begun its long-term improvement project to both deepen and widen its ship channels. The Port is benefiting from the pipelines from the Eagle Ford production area that terminate at the Port. In addition to industrial construction, there is a growth in home building to meet the rising demand for new housing. One of the concerns is the tradeoff between rapid income growth and a rise in the cost of living. Those who are on a fixed income, or not benefiting from the higher wages in the oil and gas sector, may find they are facing increases in the prices of goods and services. Local governments, retail establishments and other service sector employers have lost employees to the oil and gas industry. This sector of the labor market is still readjusting to the decline in jobs in the oil and gas sector. While still a factor in all the counties of the Coastal Bend, agriculture continues to see a decline in family farms and agricultural workers.

While the Region is experiencing economic growth, there are several issues that are critical to maintaining this growth. One of major concern to employers in the Region is developing and maintaining a labor force to meet the needs of the expanding industries, particularly industrial manufacturing. There is a continuing out-migration of the more educated persons who cannot find jobs in their specialty. These are usually the young, college-educated persons who leave the Region to obtain an education. This particularly impacts the small, rural communities and results in a disproportionate increase in the number of older and poorer people living in these communities. This results in a need for increased targeting of support services to the older persons residing in the rural areas of the Coastal Bend. Another concern for employers is the aging of the workforce. The probable retirements in the next five to ten years will result in gaps in the number of available workers in many of the industries in the Region. There is a need for training of replacements for the retirees and an increased investment in the Region's workforce. Another concern is the availability of water to maintain the growth of both the population and industry.

Long term financial planning

The Council adopted a balanced budget for 2020, as well as, a projected surplus of \$85,211. This was due to budgetary local revenues of \$157,782 in excess of budgetary local cash spent to match grant programs in the amount \$74,623 and general government expenditures of \$725 which generated the projected surplus. 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 is committed to maintaining a small productive workforce with twenty-eight full time employees and seven part time employees, working less than thirty hours, to administer the grant programs in a cost effective manner and without waste.

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, \$120,915, and operation costs, \$15,034, associated with these central services were allocated as direct expenditures to the grant programs based on the number of employees directly 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 19.19%. 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 2020 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.

The Office of Management and Budget's Memorandum 20-17 "Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations" dated on March 19, 2020, allows the Council to continue to charge salaries and benefits to currently active federal awards consistent with the Council's policy of paying salaries under unexpected or extraordinary circumstances from all funding sources, Federal and non-federal. The Council paid its employees' full salaries, wages, and benefits during the "Texas Stay at Home Orders" in the month of April 2020. Twenty-seven of the Council's employees teleworked from home and six employees worked in the office from 7am till 1pm during the "Texas Stay at Home Orders". In accordance with the Families First Coronavirus Response Act (FFCRA), the Council has implemented flexible telework arrangement that allow employees to perform work while tending to family and other

responsibilities, such as teaching children whose schools are closed for COVID-19 related reasons. The Council employees who telework will use the FFCRA and paid time off leave to compensate their nonproductive time during a given pay period. The Families First Coronavirus Response Act expires on December 31, 2020.

Relevant financial policies

The 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 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's 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 2019. 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 an approved FY2020/FY2021 Strategic Plan Budget covering two state fiscal years (biennium). The new biennium started September 1, 2019. 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 based on a 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 once 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 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.

Homeland Security

Coastal Bend Hurricane Exercise 2019 is 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 begins planning months in advance, working through the myriad of issues associated with delivering a quality experience to attendees; including 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 partnership 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 (TIX) 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.

The Council has staffed a Homeland Security Advisory Committee (HSAC) since October 2001. This committee has considered a variety of matters including: first responder needs, mass fatality response, regional mutual aid response, credentialing of emergency responders, interoperable communication, a review of Threat and Hazard Identification and Risk Assessment (THIRA) for the State Homeland Security Strategies, regional response team training, the process of continued emergency management planning in the region, grant cooperation and opportunities.

The Council's staff and HSAC maintain the Coastal Bend Regional Response Plan and regional efforts in emergency management planning were made possible through a grant from the Office of the Governor, Homeland Security Grants Division. These funds provided support in the update of annexes in regional/local emergency plans and several disaster drills/responses annually.

The Council's Managed a Region Wide Mutual Aid Agreement (MMA) has been approved by the Office of the Attorney General of Texas. Eleven counties and thirty-one cities have agreements. All but two jurisdictions have signed. The remaining two are too small to have resources to offer during a disaster. Ninety percent of the jurisdictions are covered by MMA, which consist of 99.5% of the Council's population that covers 99.8% of the area within the region.

Criminal Justice Program

The Council's Criminal Justice Department assists in the reduction of crime and improvement of public safety in the 11-county Coastal Bend Region by assisting the Office of the Governor, Criminal Justice Division (CJD) to promote federal funding for criminal justice and public safety initiatives in the region. It is the department's primary duty to administer services outlined in an Interlocal Cooperation Agreement with the Office of the Governor, Criminal Justice Division. Services administered are grant funding solicitations, coordination, reporting, and providing technical assistance for the Criminal Justice, Juvenile Justice, Violence against Women Justice and Training, and the General Victim Assistance Direct Services grant programs. Services are catered to current and potential CJD funding applicants and grantees in Aransas, Bee, Brooks,

The Council's Regional Training Academy continues to provide professional law enforcement education and training to meet TCOLE requirements for those individuals committed to protect and serve the citizens of the communities within the 11-County Coastal Bend region. The academy continues to increase its courses. Student enrollment also continues to increase. The Council's Criminal Justice Program will continue to seek funding to improve the level of public safety for a safer living environment throughout the Coastal Bend region.

Area Agency on Aging Program

The Council's Area Agency on Aging continues to provide valuable services to the most vulnerable populations of the Coastal Bend Area. The Council's Area Agency on Aging hosted its 2nd annual Medicaid Estate Recovery Program (MERP) and the Transfer on Death Deed (TODD) clinic. The event utilized volunteer attorneys from the Texas Bar Association and, under the direction of the State Attorney, Mr. Paul Zambie. The clinic provides assistance with the paperwork for the Transfer on Death Deed which allows real property owners to record a "Transfer on Death Deed" naming a beneficiary to own that real property after their death. This eliminates the process of going through probate court to transfer the property. In addition, the clinic served to screen consumers for Medicare Savings Programs (MSP) and Low- Income Subsidy (LIS) eligible services. This has become an important and popular clinic that helps to impact the seniors who are assisted.

The Council's Area Agency on Aging received local funding through the WellMed Charitable foundation in the amount of \$10,000 to provide direct assistance with respite services and educational information. The respite services will provide respite to family caregivers who are caring for their loved one and are in need of some sort of respite without the worry that no one is there to care for them in their absence. The educational information is provided in the form of a monthly newsletter that provides caregivers with tips and information about services/programs/support groups and other educational information. The funding will help subsidize the funding already received through the Texas Health and Human Services Commission (HHSC) Title III E In-Home Respite Services and will assist with the wait list that exists due to the high need for this program within our service area.

The Area Agency on Aging also received a local donation in the amount of \$15,000 from Face to Face LLC., a local Alzheimer's group that raises funds through their annual "Walk for Memory" event that helps keep funds raised in the local community. The funds are to assist family caregivers directly impacted by dementia and provides \$1,000 worth of provider services to family members affected by Alzheimer's and other types of dementia.

A new funding grant was awarded the Council's Area Agency on Aging for the assessment, education and assistance for persons experiencing issues with Opioids. The funding is to screen consumers by assessing medications used and/or conflicts between medications. If Opioids and/or a conflict are found, the client would work directly with their pharmacies and/or physician to assist/change or delete some of the medication usage. In all cases, information about opioid usage is provided. In addition, the funding is also to work in collaboration with other community partners in helping to address the opioid epidemic and to provide Evidence Based Intervention programs for pain management.

Duval, Jim Wells, Kenedy, Kleberg, Live Oak, Nueces, Refugio, and San Patricio Counties. The department is also responsible for developing a regional strategic plan for prioritizing the criminal justice needs in the Coastal Bend region. The plan attempts to define the region's priorities and problems through data provided by stakeholders in the Criminal Justice field, and research.

The Office of the Governor, Criminal Justice Division (CJD) solicitation period for FY2020 CJD grant funding opened from December 21, 2018 thru February 28, 2019 for the Criminal Justice Program, Juvenile Justice Grant Program, Violence Against Women Justice and Training (VAWA) Program, and the General Victim Assistance Program (VOCA). These four CJD funding programs are administered by the Council for applicants who apply within the Coastal Bend region. The Council's Public Protection Committee (PPC) reviews and prioritizes the applications using an application scoring process which includes a scoring instrument and allowing the applicant to provide a 5-minute presentation to the review panel.

The need for funding in the region continues to increase each year. There are agencies/entities throughout the region who depend on a large portion, if not all, of funding to support their program(s). The Council's Criminal Justice staff continues to reach out to as many agencies/entities as possible each year.

The Council's Criminal Justice Department 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 types of security/corrections agencies in the Coastal Bend 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). In 2019, 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 2019.

Basic Peace Officer Course – 1	Canine Encounter – 1
Basic County Corrections Course – 2	De-Escalation – 3
85 th Legislative Update – 2	New Supervisor Course – 1
Crime Scene Investigation – 1	Crisis Intervention – 2
Civilian Interaction – 1	Basic Instructor Course – 1
Arrest, Search, and Seizure – 1	Human Trafficking – 1
Basic Instructor Course – 1	Cultural Diversity – 1
Basic Civil Process – 1	Interacting with Hard of Hearing – 2
Com Policing – 1	
Field Training Officer/Corrections Training Officer (FTO/CTO) – 1	

The training academy enrolled 366 students. The academy continues to maintain a 100% pass rate on Peace Officer licensing tests.

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, 2018. 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.

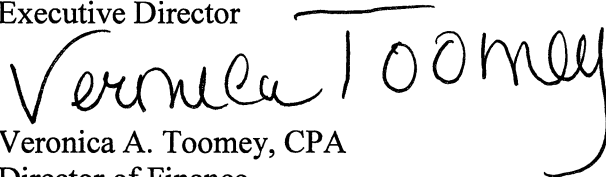
A Certificate of Achievement is valid for a period of only one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirement and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

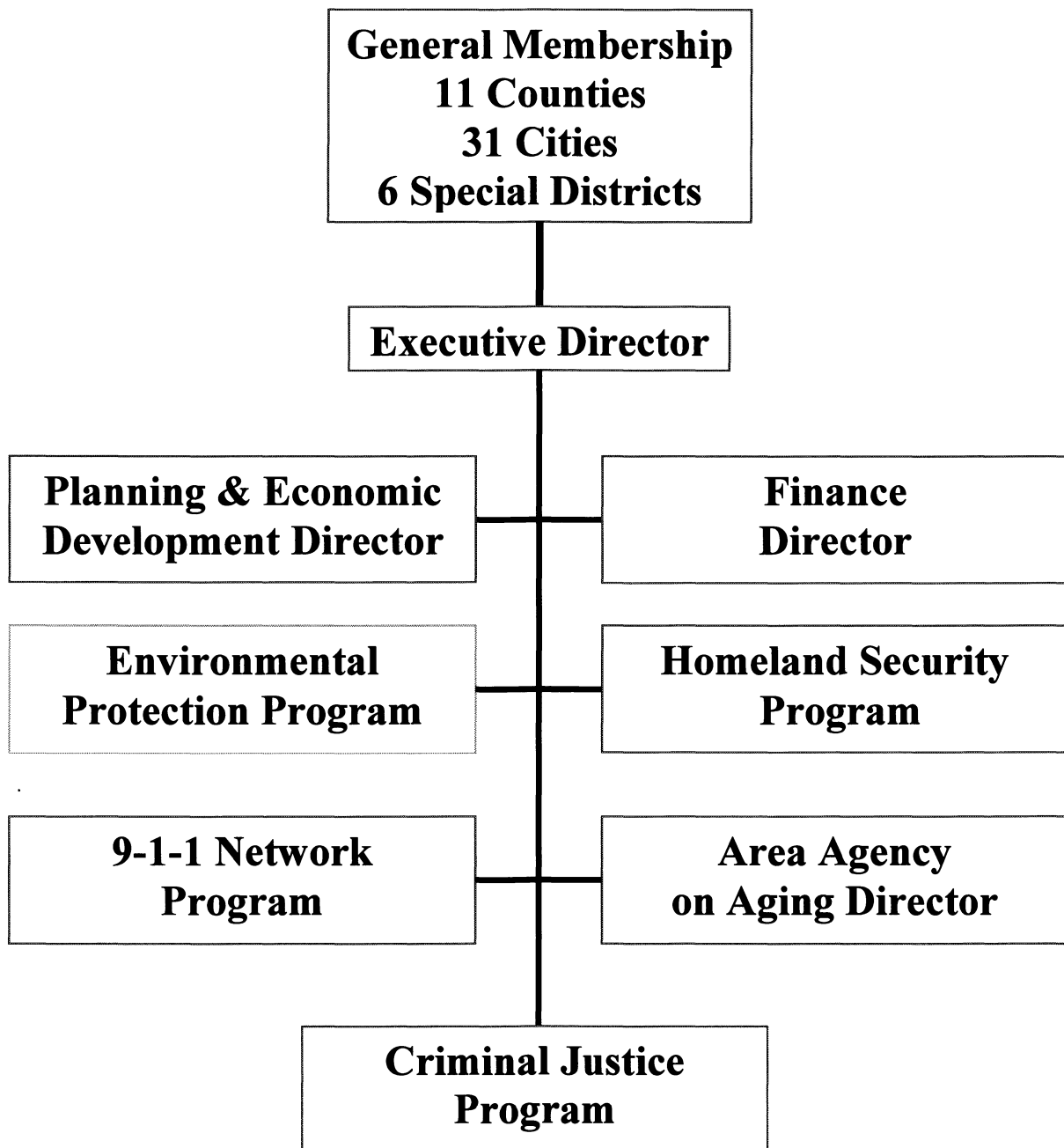


Veronica A. Toomey, CPA
Director of Finance

CBCOG

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**COASTAL BEND COUNCIL OF GOVERNMENTS
ORGANIZATIONAL CHART**



COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2019-12/31/2019

OFFICERS

CHAIRMAN	Commissioner Nina Trevino, San Patricio County
1 ST VICE CHAIRMAN	Commissioner Roy Cantu, Kleberg County
2 ND VICE CHAIRMAN	Mayor Patrick Rios, Aransas County
SECRETARY	Judge Stephanie Rios, Bee County
TREASURER	Tom Tagliabue, Representative for City of Corpus Christi
PAST CHAIRMAN	Judge C.H. Mills, Aransas County

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 Frank Dominguez

Brooks County (1 vote)

Commissioner Armando Olivarez

City of Falfurrias

Mayor Justo Ramirez

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

Michael Esparza

City of Orange Grove

Chief Roy Guerrero

City of Premont

Mayor Mario Rodriguez

Kenedy County (1 vote)

Judge Louis Turcotte

Kleberg County (2 votes)

Judge Ruby Madrid

Commissioner Roy Cantu

City of Kingsville

City Commissioner Diane Leubert

Jesus A. Garza

Live Oak County (1 vote)

Judge Jim Huff

City of George West

Mayor Andrew Garza

City of Three Rivers

Mayor Felipe Martinez

COASTAL BEND COUNCIL OF GOVERNMENTS
Governing Board and Executive Staff, Continued
(01/01/2019 – 12/31/2019)

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. Juan Pimentel
Mr. Tyner Little
Ms. Elsa Saenz
Ms. Maria Bedia
Ms. Danielle Hale
Mr. Lance Murphy
Ms. Melissa Mungia
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
Rudy Bentancourt
Keith Selman
City of Driscoll
Mayor Marcus 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 Sharon Scott
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 Jo Ann 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

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Presented to

**Coastal Bend Council of Governments
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

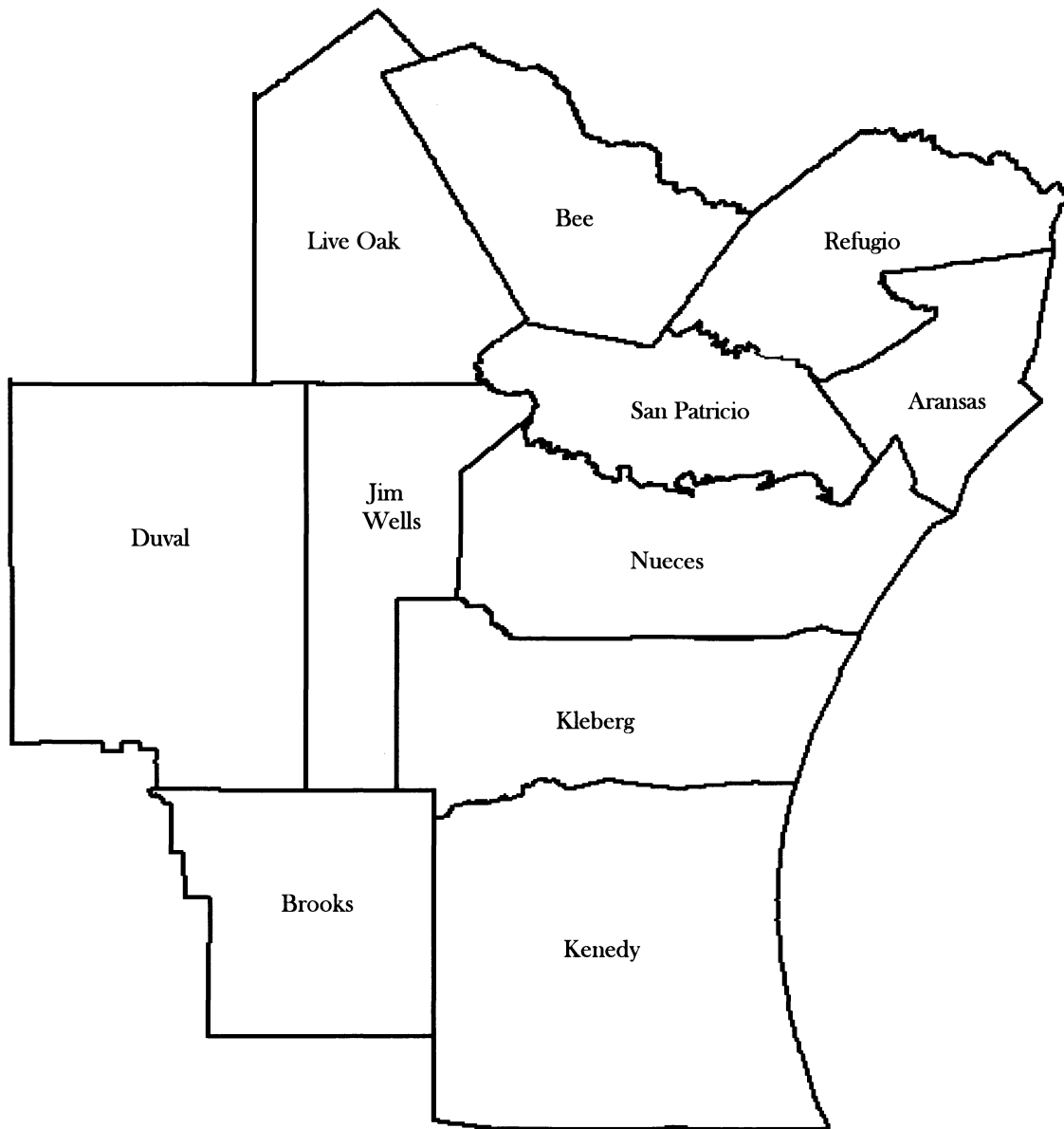
Christopher P. Morill

Executive Director/CEO

CBCOG

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The Coastal Bend Council of Governments 11-County Region



Coastal Bend/State Planning Region 20
Area: 10,273 square miles
Population: 611,039

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INDEPENDENT AUDITOR'S REPORT

June 3, 2020

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 (the Council) as of and for the year ended December 31, 2019, 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Council as of December 31, 2019, 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 Councils' 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 113 through 116, 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 supplementary information listed in the tables 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 3, 2020, 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 Council's 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 Council's internal control over financial reporting and compliance.

Colin Johnson & Woods

CBCOG

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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, 2019. 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 - XI of this report.

Financial Highlights

Government-wide financial statements

- The Council's unrestricted net position increased in 2019 by \$94,475. The increase in unrestricted net position is the difference between the governmental excess of revenues over expenditures of \$103,574 and the increase in compensated absences of \$9,099. The local revenues available for matching the Council's grants and the general government expenditures were \$191,472 and consisted of excess revenues over expenditures from the Criminal Justice and Homeland Security planning grants of \$24,720, membership dues of \$105,182, 401(a) retirement plan forfeitures of \$8,695, interest on general fund deposits of \$16,688, Citi bank rebates of \$555, the under recovery of 2018 indirect costs of \$32,694 and the over recover of 2019 indirect costs of \$2,938. The Council matched the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grant in the amount of \$86,891 and spent \$1,007 in general government.
- Of the Council's total net position \$1,212,648, 55.31% or \$670,752 is unrestricted and 44.69% or \$541,896 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 \$749,795, an increase of \$103,574 from the prior year. The same contributing factors which resulted in an increase in the Council's unrestricted net position of \$94,475 per the government-wide financial statements, resulted in the increase in the combined fund balance of \$103,574 in the Council's governmental funds financial statements at year end. In the 2019 budget, the Council projected an increase in fund balance of \$48,414.
- Approximately, 88.43% of the unassigned fund balance in the General Fund, \$663,056, is *available* to meet the Council's current and future needs. Of the remainder, \$12,116 is nonspendable (for prepaids), and \$74,623 is assigned for matching the administrative costs of the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grant.

- As of the end of the current fiscal year, the unassigned fund balance of the Council's general fund of \$663,056 represented 15.60% of the general fund's total expenditures and 15.23% 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 23-34 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 \$1,212,648 at the close of the most recent fiscal year, a \$369,229 increase over prior year.

Of the Council's net position, 44.68% 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 2019, the Council replaced the front room 9-1-1 equipment of all seventeen Public Safety Answering Points (PSAP), and purchased a Dell Power Edge server with software for data management. 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**

	2019	2018	Variance Positive (Negative)
Current and other assets	\$ 1,547,688	\$ 1,749,365	\$ (201,677)
Capital assets	541,896	267,142	274,754
Total assets	2,089,584	2,016,507	73,077
Long-term liabilities outstanding	79,043	69,944	(9,099)
Other liabilities	797,893	1,103,144	305,251
Total liabilities	876,936	1,173,088	296,152
Net position:			
Net Investment in capital assets	541,896	267,142	274,754
Unrestricted	670,752	576,277	94,475
Total net position	\$ 1,212,648	\$ 843,419	\$ 369,229

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.

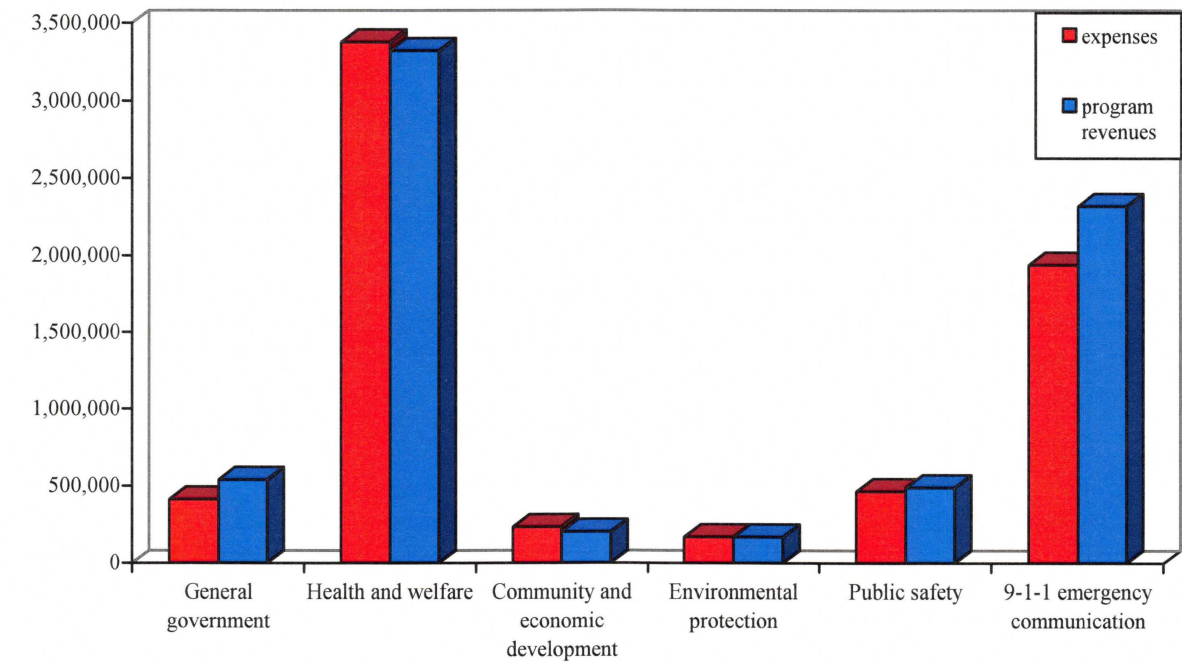
The Council's net position increased by \$369,229 during the current fiscal year. The increase, from the prior year, was primarily attributable to the capital assets additions of \$419,094 exceeded the depreciation expense of \$144,340 by \$274,754. Also, the increase in revenues over expenditures of \$103,574 and the increase on compensated absences of \$9,099 attributed to the increase in net position.

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

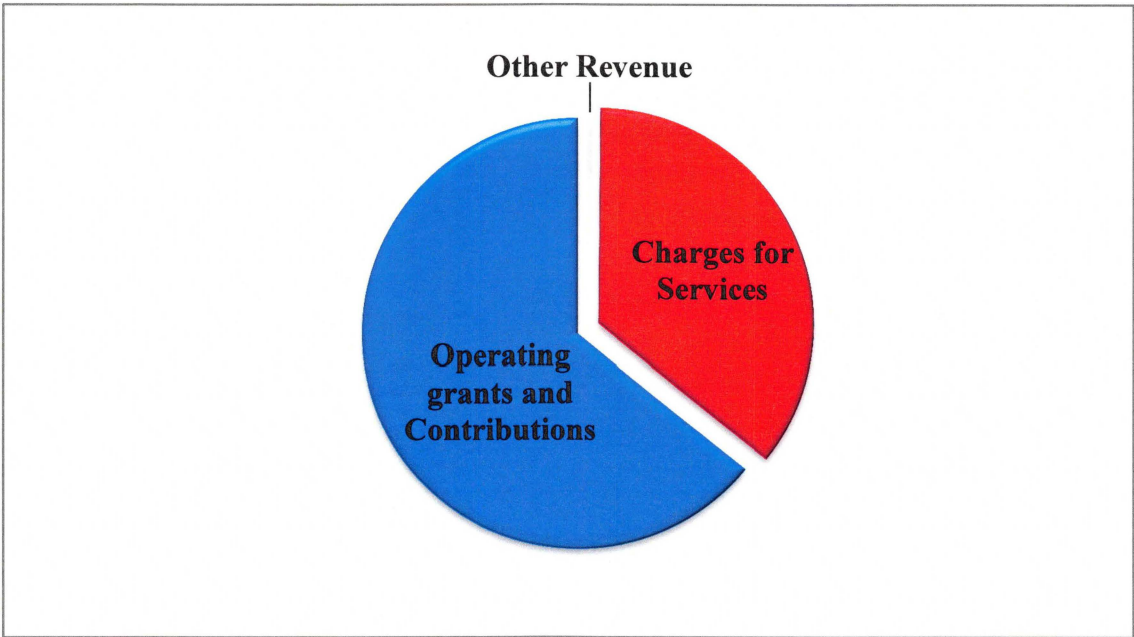
	2019	2018	Variance Positive (Negative)
Revenues:			
Program revenues:			
Charges for services	\$ 2,319,005	\$ 2,049,332	\$ 269,673
Operating grants and contributions	4,184,818	4,199,079	(14,261)
General revenues:			
Interest on deposits	19,431	15,285	4,146
Other	9,250	17,684	(8,434)
Total revenues	6,532,504	6,281,380	251,124
Expenses:			
General government	(22,665)	3,806	26,471
Health and welfare	3,375,643	3,621,423	245,780
Community and economic development	234,363	154,724	(79,639)
Environmental protection	170,636	136,713	(33,923)
Public safety	466,347	385,950	(80,397)
9-1-1 emergency communications	1,938,951	1,820,322	(118,629)
Total expenses	6,163,275	6,122,938	(40,337)
Increase (decrease) in net position	369,229	158,442	210,787
Net position - beginning	843,419	684,977	158,442
Net position - ending	\$ 1,212,648	\$ 843,419	\$ 369,229

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 \$749,795, an increase of \$103,574 in comparison with the prior year. Approximately 88.43% of this total amount, \$663,056, 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 \$521,573. The nonspendable fund balance of \$12,116 is not available for new spending; and the assigned fund balance of \$74,623 is to satisfy grant agreement matching provisions and is used to satisfy the general fund minimum balance requirements. The Council increase in fund balance of \$103,574 was due to the local revenues exceeding the required grant match and general government expenditures. The local revenues available for matching the Council's grants and the general government expenditures were \$191,472 and consisted of excess revenues over expenditures from the Criminal Justice and Homeland Security planning grants of \$24,720, membership dues \$105,182, 401 (a) retirement plan forfeitures of \$8,695, interest on general fund deposits of \$16,688, Citi Bank rebates of \$555, the under recovery of 2018 indirect costs of \$32,694 and the over recovery of 2019 indirect costs of \$2,938. The Council matched the Texas Department of Health and Human Services Commission grants and Economic Development Administration grant in the amount of \$86,891 and spent \$1,007 in general government expenditures. 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 15.60% of total general fund expenditures.

General Fund Budgetary Highlights

There were no amendments to the original budget. The actual increase in the fund balance at year end was greater than the budgetary amount by \$55,160. The Council slightly under served nutrition services and in-home services for the elderly than what was budgeted for fiscal year 2019 which generated an under spent budget amount of \$75,017. The Council provided additional law enforcement training courses through Del Mar College Training Academy which generated an overspent budget amount of \$11,575.

Capital Asset Administration

Capital assets. The Council's investment in capital assets for its governmental activities as of December 31, 2019, amounts to \$541,896 (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 \$274,754 in capital assets was due to the capital assets additions of \$419,094 exceeding the depreciation expense of \$144,340.

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

	2019	2018	Variance Positive (Negative)
Capital Assets	\$ 541,896	\$ 267,142	\$ 274,754

Additional information on the Council's capital assets can be found in note III.C on pages 30-31 of this report.

2019 Operating and Pass-through Budgets

The Council's 2020 adopted budget reflects an estimated increase in total fund balance of \$85,211 in the general fund. The general fund's budgetary expenditures, for federal and state programs, decreased by 2% compared to actual 2019 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

COASTAL BEND COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents (Note III. A.)	\$ 584,922
Receivables (Note III. B.)	682,241
Prepaid items	280,525
Capital assets (net of accumulated depreciation) (Note III. C.)	<u>541,896</u>
Total assets	<u>2,089,584</u>
LIABILITIES	
Accounts payable and other current liabilities	181,535
Contractors payable	351,645
Unearned revenue (Note III. B.)	264,713
Compensated absences (Note III. F.):	
Current	61,312
Noncurrent	<u>17,731</u>
Total liabilities	<u>876,936</u>
NET POSITION	
Net Investment in capital assets	541,896
Unrestricted	<u>670,752</u>
Total net position	<u>\$ 1,212,648</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, 2019

<u>Functions/Programs</u>		<u>Indirect Expenses Allocation</u>
<u>Primary government:</u>	<u>Expenses</u>	
Governmental activities:		
General government	\$ 413,129	\$ (435,794)
Health and welfare	3,160,300	215,343
Community and economic development	193,207	41,156
Environmental protection	148,168	22,468
Public safety	412,592	53,755
9-1-1 emergency communications	1,835,879	103,072
Total governmental activities	<u>6,163,275</u>	<u>-</u>
Total primary government	<u>\$ 6,163,275</u>	<u>\$ -</u>

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

Program Revenues		Net (Expense) Revenue and Changes in Net Assets
Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
\$ 105,182	\$ -	\$ 127,847
-	3,320,157	(55,486)
-	203,894	(30,469)
-	170,636	-
-	490,131	23,784
<u>2,213,823</u>	<u>-</u>	<u>274,872</u>
<u>2,319,005</u>	<u>4,184,818</u>	<u>340,548</u>
<u>\$ 2,319,005</u>	<u>\$ 4,184,818</u>	<u>340,548</u>
General revenues:		
Other Revenue		9,250
Interest on deposits		<u>19,431</u>
Total general revenues		<u>28,681</u>
Change in net position		369,229
Net position - beginning		843,419
Net position - ending		<u>\$ 1,212,648</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	General	9-1-1 Program	Total Governmental Funds
ASSETS			
Cash and cash equivalents (Note III. A.)	\$ 584,839	\$ 83	\$ 584,922
Due from other funds (Note III. D.)	26,273	-	26,273
Receivables (Note III. B.)	589,529	92,712	682,241
Prepaid items	12,116	268,409	280,525
Total assets	<u>1,212,757</u>	<u>\$ 361,204</u>	<u>\$ 1,573,961</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	63,011	118,524	181,535
Contractors payable	349,576	2,069	351,645
Unearned revenue (Note III. B.)	50,375	214,338	264,713
Due to other funds (Note III. D.)	-	26,273	26,273
Total liabilities	<u>462,962</u>	<u>361,204</u>	<u>824,166</u>
Fund balances			
Nonspendable	12,116	268,409	280,525
Assigned	74,623	-	74,623
Unassigned	663,056	(268,409)	394,647
Total fund balances	<u>749,795</u>	<u>-</u>	<u>749,795</u>
Total liabilities and fund balances	<u>\$ 1,212,757</u>	<u>\$ 361,204</u>	<u>\$ 1,573,961</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, 2019**

Total fund balance - total governmental funds **\$ 749,795**

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 \$2,239,732 and the accumulated depreciation is \$1,697,836.** **541,896**

**Compensated absences are not due and payable in the current period and therefore are not
reported in funds.** **(79,043)**

Net position of governmental activities **\$ 1,212,648**

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, 2019

	General	9-1-1 Program	Total Governmental Funds
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 197,785	\$ -	\$ 197,785
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	3,270,672	-	3,270,672
Office of the Governor, Criminal Justice Division	174,017	-	174,017
Department of Rural Community Affairs	6,109	-	6,109
Commission on Environmental Quality	170,636	-	170,636
Office of the Governor, Homeland Security Grants Division	316,114	-	316,114
Commission on State Emergency Communications	-	2,213,823	2,213,823
Total federal and state grants	4,135,333	2,213,823	6,349,156
Supportive services fees	49,485	-	49,485
Membership dues	105,182	-	105,182
Other revenue	9,250	-	9,250
Interest on deposits	16,688	2,743	19,431
Indirect costs recovery	32,694	-	32,694
Over recovery of indirect costs	2,938	-	2,938
Total revenues	4,351,570	2,216,566	6,568,136
Expenditures:			
Current:			
Health and welfare	3,375,643	-	3,375,643
Community and economic development	234,363	-	234,363
Environmental protection	170,636	-	170,636
Public safety	466,347	-	466,347
9-1-1 emergency communications	-	2,216,566	2,216,566
General government	1,007	-	1,007
Total expenditures	4,247,996	2,216,566	6,464,562
Excess of revenues over expenditures	103,574	-	103,574
Net change in fund balances	103,574	-	103,574
Fund balances, beginning of year	646,221	-	646,221
Fund balances, end of year	\$ 749,795	\$ -	\$ 749,795

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, 2019**

Net change in fund balances - governmental fund **\$ 103,574**

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 \$419,094 and depreciation was \$144,340. **274,754**

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 \$9,099. **(9,099)**

Change in net position of governmental activities **\$ 369,229**

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, 2019

	Original Unamended Budgeted Amounts	Actual Amounts	Variance Positive (Negative)
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 162,086	\$ 197,785	\$ 35,699
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	3,368,496	3,270,672	(97,824)
Office of the Governor, Criminal Justice Division	125,871	174,017	48,146
Department of Rural Community Affairs	9,701	6,109	(3,592)
Commission on Environmental Quality	168,804	170,636	1,832
Office of the Governor, Homeland Security Grants Division	289,442	316,114	26,672
Texas General Land Office	58,822	-	(58,822)
Total federal and state grants	4,183,222	4,135,333	(47,889)
Supportive services fees	26,210	49,485	23,275
Membership dues	105,182	105,182	-
Other revenue	-	9,250	9,250
Interest on deposits	9,339	16,688	7,349
Indirect costs recovery	45,519	32,694	(12,825)
Over recovery of indirect costs	-	2,938	2,938
Total revenues	4,369,472	4,351,570	(17,902)
Expenditures:			
Current:			
Health and welfare	3,450,660	3,375,643	75,017
Community and economic development	246,097	234,363	11,734
Environmental protection	168,804	170,636	(1,832)
Public safety	454,772	466,347	(11,575)
General government	725	1,007	(282)
Total expenditures	4,321,058	4,247,996	73,062
Excess of revenues over expenditures	48,414	103,574	55,160
Net change in fund balances	48,414	103,574	55,160
Fund balance, beginning of year	646,221	646,221	-
Fund balance, end of year	\$ 694,635	\$ 749,795	\$ 55,160

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, 2019

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Revenues:				
State grants - Commission on State				
Emergency Communications	\$ 1,782,644	\$ 1,782,644	\$ 2,213,823	\$ 431,179
Interest on deposits	-	-	2,743	2,743
Total revenues	1,782,644	1,782,644	2,216,566	433,922
Expenditures:				
Direct salaries and Paid time off	259,251	280,609	301,204	(20,595)
Indirect costs allocated	88,716	88,716	103,072	(14,356)
Health, Retirement, & Other Benefits	85,526	85,526	100,358	(14,832)
Rental Space	22,812	14,836	14,836	-
Utilities	3,685	2,040	2,040	-
Accounting & Payroll Services	27,479	27,479	27,477	2
Auditing Services	6,000	5,704	5,704	-
Dues and subscriptions	925	925	2,580	(1,655)
Maintenance and repairs	210,069	210,069	256,412	(46,343)
Office supplies/furniture/software	13,000	13,000	35,420	(22,420)
Travel	20,500	16,199	16,199	-
Telephone	358,382	368,003	504,771	(136,768)
Postage and freight	563	332	332	-
Reproduction costs	480	1,007	1,095	(88)
Contract Services	25,000	3,642	3,642	-
Insurance	3,734	3,734	8,237	(4,503)
Training	17,900	2,340	2,340	-
PSAP Supplies	5,000	5,000	16,237	(11,237)
Database Maintenance, ESInet, Public Ed Costs	516,826	283,095	283,095	-
Database Costs	64,150	-	-	-
PSAP Room Prep	646	646	6,518	(5,872)
MIS Data Analytics	52,000	49,788	49,788	-
Equipment	-	319,954	475,209	(155,255)
Total expenditures	1,782,644	1,782,644	2,216,566	(433,922)
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, 2019

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, 2019

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, 2019

Recent Accounting Pronouncements

GASB 88 – Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements is defined as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. The debt does not include leases, except for contracts reported as a financed purchase of the underlying assets or accounts payable. This statement did not have an impact on the Council's financial statements because the Council's liabilities are accounts payable.

GASB 90 – Majority Equity Interest an amendment of GASB Statements No. 14 and No. 61 modifies previous guidance for reporting a government's majority equity interest in a legally separate organization. This statement did not have an impact on the Council's financial statements because the Council does not have a majority equity interest in a legally separate organization.

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."

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

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).

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

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.

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 \$74,623 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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

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.

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 2019 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 but cannot transfer budgeted amounts between departments 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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

B. Excess of expenditures over appropriations

For the year ended December 31, 2019, expenditures exceeded budget at the function level in the general fund as follows:

	<u>Excess</u>
Environmental Protection	\$ 1,832
Public Safety	11,575

The over expenditures in the environmental protection programs were due to additional funds spent for personnel costs to administer the water quality activities. The over expenditures in the public safety programs were due to additional funds spent for law enforcement training provided by Del Mar College Training Academy.

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. The carrying amount of cash deposits at December 31, 2019 were \$566,600.

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 \$18,322 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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

B. Receivables and unearned revenues

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

Due from federal government	\$ 1,975
Due from state government	<u>680,266</u>
Total	\$ <u>682,241</u>

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	\$ 22,640
9-1-1 Program	214,338
Solid Waste Program	12,381
TARC-Disaster Recovery Funds	11,753
Other Programs	584
Conference/seminar deposits	<u>3,017</u>
Total unearned revenue for governmental funds	\$ <u>264,713</u>

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

C. Capital assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, being depreciated:				
Vehicles	\$ 20,033	\$ -	\$ -	\$ 20,033
Equipment & Software	1,408,886	419,094	(28,831)	1,799,149
9-1-1 system Nonrecurring costs	<u>420,550</u>	<u>-</u>	<u>-</u>	<u>420,550</u>
Total capital assets, being depreciated	<u>\$ 1,849,469</u>	<u>\$ 419,094</u>	<u>\$ (28,831)</u>	<u>\$ 2,239,732</u>
Less accumulated depreciation for				
Vehicles	(9,181)	(2,861)	-	(12,042)
Equipment & Software	(1,152,596)	(141,479)	28,831	(1,265,244)
9-1-1 system Nonrecurring costs	<u>(420,550)</u>	<u>-</u>	<u>-</u>	<u>(420,550)</u>
Total accumulation depreciation	<u>(1,582,327)</u>	<u>(144,340)</u>	<u>28,831</u>	<u>(1,697,836)</u>
Total capital assets, being depreciated, net	<u>\$ 267,142</u>	<u>\$ 274,754</u>	<u>\$ -</u>	<u>\$ 541,896</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

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

Governmental Activities:	
9-1-1 emergency communications	\$ 141,479
General government	<u>2,861</u>
Total depreciation expense-governmental activities	<u>144,340</u>

D. Interfund receivables and payables

The composition of interfund balances as of December 31, 2019, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	9-1-1 Network Fund	\$ 26,273

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 2019. The future minimum lease payments for this lease which includes the office/storage space are as follows:

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

The Council entered into a sixty-month lease agreement for a large volume copier beginning March 1, 2020. The future minimum lease payments for this lease are as follows:

<u>Year Ended December 31,</u>	
2020	\$ 5,503
2021	6,604
2022	6,604
2023	6,604
2024	6,604
2025	1,101

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

F. Long-term obligations

The following is a summary of long-term obligation transactions of the Council for the year ended December 31, 2019:

	<u>Balances</u> <u>01-01-2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-2019</u>	<u>Due in</u> <u>(1) Year</u>
Compensated absences	\$ 69,944	\$ 60,845	\$ 51,746	\$ 79,043	\$ 61,312

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

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

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.

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 15th 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, 2019 was \$1,588,972 and its contribution was based on a covered payroll of \$1,306,960. The Council and employees made the required contribution from January 1 through December 31, 2019 amounting to \$130,696 for the Council (10% of covered payroll) and \$65,348 for employees (5% of covered payroll).

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2019

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.

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, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Governmental funds capital assets		
Vehicles	\$ 20,033	\$ 20,033
Equipment & Software	1,799,149	1,408,886
9-1-1 System Nonrecurring costs	420,550	420,550
Less accumulated depreciation	<u>(1,697,836)</u>	<u>(1,582,327)</u>
	<u>\$ 541,896</u>	<u>\$ 267,142</u>
 Investment in governmental funds capital assets by source:		
General Fund	\$ 7,991	\$ 10,852
Special revenue fund-9-1-1 Program	533,905	256,290
	<u>\$ 541,896</u>	<u>\$ 267,142</u>

COASTAL BEND COUNCIL OF GOVERNMENTS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION
DECEMBER 31, 2019

<u>Function</u>	<u>Vehicles</u>	<u>Equipment & 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	-	1,781,924	420,550	2,202,474
Total governmental funds capital assets	<u>20,033</u>	<u>1,799,149</u>	<u>420,550</u>	<u>2,239,732</u>
Less accumulated depreciation:				
General government	12,042	17,225	-	29,267
9-1-1 emergency communications	-	1,248,019	420,550	1,668,569
	<u>12,042</u>	<u>1,265,244</u>	<u>420,550</u>	<u>1,697,836</u>
Net governmental funds capital assets	<u>\$ 7,991</u>	<u>\$ 533,905</u>	<u>\$ -</u>	<u>\$ 541,896</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, 2019

<u>Function</u>	<u>Capital Assets 1/1/2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets 12/31/2019</u>
General government	\$ 37,258	\$ -	\$ -	\$ 37,258
9-1-1 emergency communications	1,812,211	419,094	(28,831)	2,202,474
	<u>1,849,469</u>	<u>419,094</u>	<u>(28,831)</u>	<u>2,239,732</u>
Accumulated depreciation:				
General government	(26,406)	(2,861)	-	(29,267)
9-1-1 emergency communications	(1,555,921)	(141,479)	28,831	(1,668,569)
	<u>(1,582,327)</u>	<u>(144,340)</u>	<u>28,831</u>	<u>(1,697,836)</u>
	<u>\$ 267,142</u>	<u>\$ 274,754</u>	<u>\$ -</u>	<u>\$ 541,896</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, 2019**

	Budget 3181	Actual 3181	Variance Positive (Negative)	Budget 3182	Actual 3182	Variance Positive (Negative)
Grant numbers:	01/01/2019 -	01/01/2019 -		01/01/2019 -	01/01/2019 -	
Grant periods:	12/31/2019	12/31/2019		12/31/2019	12/31/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	265,886	248,809	(17,077)	51,600	51,600	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	265,886	248,809	(17,077)	51,600	51,600	-
Operating expenditures:						
Direct salaries and Paid time off	128,505	128,505	-	-	-	-
Indirect costs allocated	43,976	43,976	-	-	-	-
Health, Retirement & Other Benefits	40,556	39,117	1,439	-	-	-
Rental Space	6,218	5,154	1,064	-	-	-
Utilities	1,049	793	256	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	8,270	7,328	942	-	-	-
Management Advisory Services	922	719	203	-	-	-
Auditing Services	720	720	-	-	-	-
Dues and subscriptions	130	125	5	-	-	-
Advertisements & Recognitions	31	31	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	117	-	117	-	-	-
Office supplies/furniture/software	11,294	5,529	5,765	51,600	51,600	-
Travel	8,910	7,090	1,820	-	-	-
Telephone	8,500	6,929	1,571	-	-	-
Postage and freight	25	14	11	-	-	-
Reproduction costs	432	432	-	-	-	-
Contract services	5,500	1,744	3,756	-	-	-
Insurance	731	603	128	-	-	-
Total operating expenditures	265,886	248,809	17,077	51,600	51,600	-
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 265,886	\$ 248,809	\$ 17,077	\$ 51,600	\$ 51,600	\$ -

Budget 3202 01/01/2019 - 12/31/2019	Actual 3202 01/01/2019 - 12/31/2019	Variance Positive (Negative)	Budget 7201 01/01/2019 - 12/31/2019	Actual 7201 01/01/2019 - 12/31/2019	Variance Positive (Negative)
\$ 70,000	\$ 87,779	\$ 17,779	\$ 92,086	\$ 110,006	\$ 17,920
-	-	-	-	-	-
51,289	12,990	(38,299)	-	-	-
-	-	-	23,021	17,478	(5,543)
121,289	100,769	(20,520)	115,107	127,484	12,377

63,522	55,971	7,551	60,709	60,908	(199)
21,737	19,153	2,584	20,775	20,842	(67)
18,006	13,384	4,622	21,145	22,063	(918)
3,021	1,873	1,148	3,072	2,915	157
491	202	289	491	394	97
-	221	(221)	-	-	-
2,768	2,165	603	2,900	4,027	(1,127)
-	-	-	922	-	922
313	313	-	-	-	-
2,376	2,450	(74)	100	131	(31)
22	19	3	-	20	(20)
-	-	-	-	-	-
72	-	72	100	-	100
391	299	92	500	262	238
3,480	2,387	1,093	2,000	12,160	(10,160)
1,923	1,171	752	1,923	2,488	(565)
148	29	119	150	2	148
117	69	48	120	55	65
2,500	801	1,699	-	708	(708)
402	262	140	200	509	(309)
121,289	100,769	20,520	115,107	127,484	(12,377)

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 121,289	\$ 100,769	\$ 20,520	\$ 115,107	\$ 127,484	\$ (12,377)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget 8185	Actual 8185	Variance Positive (Negative)	Budget 8191	Actual 8191	Variance Positive (Negative)
Grant numbers:	01/01/2019 -	01/01/2019 -		01/01/2019 -	01/01/2019 -	
Grant periods:	08/31/2019	08/31/2019		08/31/2019	08/31/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	6,422	5,885	(537)	60,958	73,397	12,439
CBCOG funds	-	-	-	-	-	-
Local funds	-	1	1	-	-	-
Total revenues	6,422	5,886	(536)	60,958	73,397	12,439
Operating expenditures:						
Direct salaries and Paid time off	3,670	3,392	278	-	-	-
Indirect costs allocated	1,260	1,161	99	1,064	1,439	(375)
Health, Retirement & Other Benefits	1,056	1,056	-	-	-	-
Rental Space	73	34	39	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	294	243	51	538	309	229
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	-	-	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	-	-	-
Travel	69	-	69	-	-	-
Telephone	-	-	-	-	-	-
Postage and freight	-	-	-	-	2	(2)
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Total operating expenditures	6,422	5,886	536	1,602	1,750	(148)
Subcontractors expenditures:						
Contract services	-	-	-	41,451	56,509	(15,058)
Other program expenditures	-	-	-	17,905	15,138	2,767
Total subcontractors expenditures	-	-	-	59,356	71,647	(12,291)
Total grant expenditures	\$ 6,422	\$ 5,886	\$ 536	\$ 60,958	\$ 73,397	\$ (12,439)

Budget 8192 01/01/2019 - 08/31/2019	Actual 8192 01/01/2019 - 08/31/2019	Variance Positive (Negative)	Budget 8193 01/01/2019 - 08/31/2019	Actual 8193 01/01/2019 - 08/31/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36,617	36,617	-	10,782	14,293	3,511
-	-	-	-	-	-
-	-	-	-	-	-
36,617	36,617	-	10,782	14,293	3,511

8,571	9,365	(794)	1,721	3,949	(2,228)
2,933	3,205	(272)	589	1,353	(764)
3,273	5,782	(2,509)	658	395	263
1,212	1,163	49	-	-	-
104	60	44	-	-	-
-	110	(110)	-	-	-
959	1,157	(198)	-	14	(14)
-	-	-	-	-	-
219	219	-	-	-	-
31	30	1	-	-	-
6	7	(1)	7,814	8,140	(326)
-	-	-	-	-	-
26	-	26	-	-	-
506	1,566	(1,060)	-	441	(441)
591	1,216	(625)	-	-	-
1,257	1,016	241	-	-	-
26	24	2	-	-	-
136	252	(116)	-	-	-
2,500	943	1,557	-	-	-
151	100	51	-	1	(1)
22,501	26,215	(3,714)	10,782	14,293	(3,511)

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 22,501	\$ 26,215	\$ (3,714)	\$ 10,782	\$ 14,293	\$ (3,511)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

Grant numbers: Grant periods:	Budget 8194 01/01/2019 - 08/31/2019	Actual 8194 01/01/2019 - 08/31/2019	Variance Positive (Negative)	Budget 8197 01/01/2019 08/31/2019	Actual 8197 01/01/2019 08/31/2019	Variance Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	109,093	109,283	190	15,705	15,705	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	936	936
Total revenues	109,093	109,283	190	15,705	16,641	936
Operating expenditures:						
Direct salaries and Paid time off	41,303	40,210	1,093	8,226	6,822	1,404
Indirect costs allocated	14,134	13,758	376	2,973	2,334	639
Health, Retirement & Other Benefits	15,798	16,036	(238)	3,204	2,798	406
Rental Space	2,223	1,768	455	85	85	-
Utilities	504	267	237	-	-	-
Training	-	221	(221)	110	110	-
Accounting & Payroll Services	3,073	2,847	226	361	205	156
Management Advisory Services	615	522	93	-	-	-
Auditing Services	598	598	-	-	-	-
Dues and subscriptions	111	25	86	101	100	1
Advertisements & Recognitions	126	126	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	66	-	66	-	-	-
Office supplies/furniture/software	4,429	5,321	(892)	-	-	-
Travel	1,508	2,020	(512)	95	95	-
Telephone	1,574	1,332	242	-	-	-
Postage and freight	82	1	81	-	-	-
Reproduction costs	78	134	(56)	-	-	-
Contract services	943	943	-	548	548	-
Insurance	334	291	43	2	2	-
Total operating expenditures	87,499	86,420	1,079	15,705	13,099	2,606
Subcontractors expenditures:						
Contract services	21,594	22,863	(1,269)	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	21,594	22,863	(1,269)	-	-	-
Total grant expenditures	\$ 109,093	\$ 109,283	\$ (190)	\$ 15,705	\$ 13,099	\$ 2,606

Budget 8202 09/01/2019 - 08/31/2020	Actual 8202 09/01/2019 - 12/31/2019	Variance Positive (Negative)	Budget 8203 09/01/2019 - 08/31/2020	Actual 8203 09/01/2019 - 12/31/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78,484	26,161	(52,323)	22,684	5,704	(16,980)
-	-	-	-	-	-
-	-	-	-	-	-
78,484	26,161	(52,323)	22,684	5,704	(16,980)

20,040	6,016	14,024	2,817	2,156	661
6,463	2,059	4,404	909	738	171
7,566	2,143	5,423	1,047	334	713
1,686	1,407	279	-	-	-
144	50	94	-	-	-
110	-	110	-	-	-
1,901	539	1,362	-	7	(7)
-	-	-	-	-	-
219	-	219	-	-	-
31	-	31	-	-	-
9	-	9	16,911	1,160	15,751
-	-	-	-	-	-
28	-	28	-	-	-
1,700	521	1,179	-	1,309	(1,309)
1,072	1,489	(417)	-	-	-
1,300	541	759	-	-	-
39	-	39	-	-	-
252	28	224	-	-	-
1,475	567	908	1,000	-	1,000
100	25	75	-	-	-
44,135	15,385	28,750	22,684	5,704	16,980

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 44,135	\$ 15,385	\$ 28,750	\$ 22,684	\$ 5,704	\$ 16,980

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget 8211	Actual 8211	Variance Positive (Negative)	Budget 8214	Actual 8214	Variance Positive (Negative)
Grant numbers:	09/01/2019 -	09/01/2019 -		09/01/2019 -	9/1/2019	
Grant periods:	08/31/2020	12/31/2019		08/31/2020	12/31/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	83,027	37,842	(45,185)	149,643	41,356	(108,287)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	83,027	37,842	(45,185)	149,643	41,356	(108,287)
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	67,599	19,342	48,257
Indirect costs allocated	1,589	742	847	21,801	6,619	15,182
Health, Retirement & Other Benefits	-	-	-	25,110	8,018	17,092
Rental Space	-	-	-	3,088	1,351	1,737
Utilities	-	-	-	413	189	224
Training	-	-	-	-	-	-
Accounting & Payroll Services	804	168	636	5,368	1,641	3,727
Management Advisory Services	-	-	-	958	196	762
Auditing Services	-	-	-	598	-	598
Dues and subscriptions	-	-	-	111	-	111
Advertisements & Recognitions	417	-	417	2,043	1	2,042
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	133	-	133
Office supplies/furniture/software	-	-	-	2,405	449	1,956
Travel	-	-	-	3,209	617	2,592
Telephone	-	-	-	2,216	727	1,489
Postage and freight	-	-	-	15	12	3
Reproduction costs	-	4	(4)	162	45	117
Contract services	-	-	-	1,475	567	908
Insurance	-	-	-	580	64	516
Total operating expenditures	2,810	914	1,896	137,284	39,838	97,446
Subcontractors expenditures:						
Contract services	61,867	36,928	24,939	12,359	1,518	10,841
Other program expenditures	18,350	-	18,350	-	-	-
Total subcontractors expenditures	80,217	36,928	43,289	12,359	1,518	10,841
Total grant expenditures	\$ 83,027	\$ 37,842	\$ 45,185	\$ 149,643	\$ 41,356	\$ 108,287

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget	Actual	Variance	Budget	Actual	Variance
Grant numbers:	9192-100	9192-100	Positive	9192-111-113	9192-111-113	Positive
Grant periods:	01/01/2019 -	01/01/2019 -	(Negative)	01/01/2019 -	01/01/2019 -	(Negative)
	09/30/2019	09/30/2019		09/30/2019	09/30/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	184,145	167,778	(16,367)	1,371,509	1,320,844	(50,665)
CBCOG funds	61,381	55,926	(5,455)	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	245,526	223,704	(21,822)	1,371,509	1,320,844	(50,665)
Operating expenditures:						
Direct salaries and Paid time off	115,883	109,199	6,684	-	-	-
Indirect costs allocated	39,758	37,368	2,390	-	-	-
Health, Retirement & Other Benefits	37,993	30,698	7,295	-	-	-
Rental Space	6,978	4,699	2,279	-	-	-
Utilities	644	644	-	-	-	-
Training	596	596	-	-	-	-
Accounting & Payroll Services	22,827	22,827	-	-	-	-
Management Advisory Services	2,283	2,283	-	-	-	-
Auditing Services	1,463	1,463	-	-	-	-
Dues and subscriptions	1,823	1,823	-	-	-	-
Advertisements & Recognitions	2,181	150	2,031	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	304	-	304	-	-	-
Office supplies/furniture/software	1,750	1,179	571	-	-	-
Travel	4,999	4,999	-	-	-	-
Telephone	3,094	3,094	-	-	-	-
Postage and freight	802	802	-	-	-	-
Reproduction costs	469	333	136	-	-	-
Contract services	332	332	-	-	-	-
Insurance	1,347	1,215	132	-	-	-
Total operating expenditures	245,526	223,704	21,822	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	1,371,509	1,320,844	50,665
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	1,371,509	1,320,844	50,665
Total grant expenditures	\$ 245,526	\$ 223,704	\$ 21,822	\$ 1,371,509	\$ 1,320,844	\$ 50,665

Budget	Actual	Variance	Budget	Actual	Variance
9192-200-201	9192-200-201	Positive	9192-300	9192-300	Positive
01/01/2019 -	01/01/2019 -	(Negative)	01/01/2019 -	01/01/2019 -	(Negative)
09/30/2019	09/30/2019		09/30/2019	09/30/2019	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92,190	95,475	3,285	47,729	46,019	(1,710)
-	-	-	-	-	-
-	-	-	-	-	-
92,190	95,475	3,285	47,729	46,019	(1,710)

40,984	40,984	-	20,777	20,419	358
14,024	14,024	-	7,234	6,987	247
15,741	15,741	-	7,228	7,228	-
1,890	1,890	-	1,228	922	306
276	291	(15)	177	177	-
117	25	92	29	29	-
2,639	2,775	(136)	1,690	1,484	206
-	-	-	-	-	-
781	781	-	552	495	57
83	8	75	20	5	15
281	624	(343)	39	39	-
210	-	210	49	-	49
75	-	75	75	-	75
1,307	2,334	(1,027)	329	176	153
10,933	13,047	(2,114)	396	308	88
1,628	1,912	(284)	789	789	-
159	135	24	422	422	-
123	33	90	386	386	-
-	31	(31)	5,907	5,907	-
939	840	99	402	246	156
92,190	95,475	(3,285)	47,729	46,019	1,710

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 92,190	\$ 95,475	\$ (3,285)	\$ 47,729	\$ 46,019	\$ 1,710

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget	Actual		Budget	Actual	
Grant numbers:	9192-400-401	9192-400-401	Variance	410, 542	410, 542	Variance
Grant periods:	01/01/2019 -	01/01/2019 -	Positive	01/01/2019 -	01/01/2019 -	Positive
	09/30/2019	09/30/2019	(Negative)	09/30/2019	09/30/2019	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	64,647	33,679	(30,968)	58,942	54,171	(4,771)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	64,647	33,679	(30,968)	58,942	54,171	(4,771)
Operating expenditures:						
Direct salaries and Paid time off	25,777	10,982	14,795	25,913	25,913	-
Indirect costs allocated	8,821	3,758	5,063	8,866	8,866	-
Health, Retirement & Other Benefits	9,217	4,428	4,789	9,938	9,353	585
Rental Space	2,259	998	1,261	1,573	1,112	461
Utilities	428	209	219	279	279	-
Training	110	100	10	100	100	-
Accounting & Payroll Services	1,526	1,180	346	1,730	1,575	155
Management Advisory Services	-	-	-	-	-	-
Auditing Services	158	158	-	158	158	-
Dues and subscriptions	26	4	22	31	6	25
Advertisements & Recognitions	35	32	3	3,335	3,335	-
Printing and publications	77	-	77	15	-	15
Maintenance and repairs	75	-	75	75	-	75
Office supplies/furniture/software	622	163	459	1,751	216	1,535
Travel	1,363	723	640	1,984	1,768	216
Telephone	2,192	1,398	794	1,142	1,035	107
Postage and freight	150	150	-	69	69	-
Reproduction costs	236	81	155	5	-	5
Contract services	194	41	153	1,600	25	1,575
Insurance	459	266	193	378	361	17
Total operating expenditures	53,725	24,671	29,054	58,942	54,171	4,771
Subcontractors expenditures:						
Contract services	10,922	9,008	1,914	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	10,922	9,008	1,914	-	-	-
Total grant expenditures	\$ 64,647	\$ 33,679	\$ 30,968	\$ 58,942	\$ 54,171	\$ 4,771

Budget 9192-500 01/01/2019 - 09/30/2019	Actual 9192-500 01/01/2019 - 09/30/2019	Variance Positive (Negative)	Budget 9192-510 01/01/2019 - 09/30/2019	Actual 9192-510 01/01/2019 - 09/30/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66,135	100,451	34,316	54,276	50,202	(4,074)
-	-	-	-	-	-
-	-	-	-	-	-
66,135	100,451	34,316	54,276	50,202	(4,074)

29,537	46,599	(17,062)	16,356	16,151	205
10,108	15,946	(5,838)	5,598	5,527	71
13,840	21,638	(7,798)	7,035	5,198	1,837
2,411	1,992	419	1,064	910	154
246	365	(119)	159	159	-
177	21	156	1,975	1,975	-
2,367	3,993	(1,626)	1,696	1,696	-
-	-	-	-	-	-
859	859	-	445	445	-
129	313	(184)	48	13	35
66	115	(49)	1,500	39	1,461
-	-	-	53	-	53
75	-	75	75	-	75
1,110	543	567	1,544	1,544	-
2,356	1,402	954	1,761	1,761	-
1,445	1,514	(69)	763	763	-
191	611	(420)	36	16	20
280	372	(92)	623	493	130
250	3,529	(3,279)	13,358	13,358	-
688	639	49	187	154	33
66,135	100,451	(34,316)	54,276	50,202	4,074
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 66,135	\$ 100,451	\$ (34,316)	\$ 54,276	\$ 50,202	\$ 4,074

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget 9192-530	Actual 9192-530	Variance Positive (Negative)	Budget 9192-541	Actual 9192-541	Variance Positive (Negative)
Grant numbers:	01/01/2019 -	01/01/2019 -		01/01/2019 -	01/01/2019 -	
Grant periods:	09/30/2019	09/30/2019		09/30/2019	09/30/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	27,331	19,925	(7,406)	83,091	66,251	(16,840)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	27,331	19,925	(7,406)	83,091	66,251	(16,840)
Operating expenditures:						
Direct salaries and Paid time off	10,978	8,836	2,142	41,212	34,630	6,582
Indirect costs allocated	3,757	3,024	733	14,152	11,850	2,302
Health, Retirement & Other Benefits	3,162	2,652	510	16,473	11,541	4,932
Rental Space	1,669	1,669	-	2,999	1,830	1,169
Utilities	123	123	-	270	270	-
Training	1,078	288	790	26	26	-
Accounting & Payroll Services	1,051	726	325	4,179	3,337	842
Management Advisory Services	-	-	-	-	-	-
Auditing Services	223	223	-	406	406	-
Dues and subscriptions	26	19	7	34	10	24
Advertisements & Recognitions	691	16	675	71	71	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	75	-	75	232	-	232
Office supplies/furniture/software	447	447	-	298	243	55
Travel	337	337	-	635	-	635
Telephone	321	321	-	1,429	1,429	-
Postage and freight	5	5	-	21	21	-
Reproduction costs	37	2	35	95	95	-
Contract services	3,218	1,093	2,125	44	36	8
Insurance	133	144	(11)	515	456	59
Total operating expenditures	27,331	19,925	7,406	83,091	66,251	16,840
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 27,331	\$ 19,925	\$ 7,406	\$ 83,091	\$ 66,251	\$ 16,840

Budget 9192-543 01/01/2019 - 09/30/2019	Actual 9192-543 01/01/2019 - 09/30/2019	Variance Positive (Negative)	Budget 9192-544 01/01/2019 - 09/30/2019	Actual 9192-544 01/01/2019 - 09/30/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30,419	27,105	(3,314)	23,328	23,328	-
-	-	-	-	-	-
-	-	-	-	-	-
30,419	27,105	(3,314)	23,328	23,328	-

14,083	12,973	1,110	-	-	-
5,241	4,439	802	-	-	-
4,804	3,867	937	-	-	-
981	927	54	-	-	-
279	279	-	-	-	-
143	100	43	-	-	-
889	889	-	-	-	-
-	-	-	-	-	-
278	278	-	-	-	-
16	5	11	-	-	-
442	442	-	-	-	-
-	-	-	-	-	-
75	-	75	-	-	-
259	223	36	-	-	-
689	689	-	-	-	-
747	747	-	-	-	-
12	12	-	-	-	-
631	538	93	-	-	-
491	491	-	-	-	-
359	206	153	-	-	-
30,419	27,105	3,314	-	-	-

-	-	-	23,328	23,328	-
-	-	-	-	-	-
-	-	-	23,328	23,328	-
\$ 30,419	\$ 27,105	\$ 3,314	\$ 23,328	\$ 23,328	\$ -

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation	Budget 9192	Actual 9192		Budget 9192-305	Actual 9192-305	
Grant numbers:	545-546	545-546	Variance	535, 547-548	535, 547-548	Variance
Grant periods:	01/01/2019 - 09/30/2019	01/01/2019 - 09/30/2019	Positive (Negative)	01/01/2019 - 09/30/2019	01/01/2019 - 09/30/2019	Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	117,559	124,985	7,426	190,819	142,411	(48,408)
CBCOG funds	-	2	2	-	2	2
Local funds	-	-	-	565	601	36
Total revenues	117,559	124,987	7,428	191,384	143,014	(48,370)
Operating expenditures:						
Direct salaries and Paid time off	52,565	54,518	(1,953)	-	-	-
Indirect costs allocated	18,071	18,656	(585)	-	-	-
Health, Retirement & Other Benefits	17,004	17,004	-	-	-	-
Rental Space	7,048	6,985	63	-	-	-
Utilities	632	646	(14)	-	-	-
Training	13	13	-	-	-	-
Accounting & Payroll Services	3,538	3,955	(417)	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	911	911	-	-	-	-
Dues and subscriptions	124	94	30	-	-	-
Advertisements & Recognitions	79	79	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	75	-	75	-	-	-
Office supplies/furniture/software	1,500	3,759	(2,259)	-	-	-
Travel	3,423	4,445	(1,022)	-	-	-
Telephone	1,587	2,268	(681)	-	-	-
Postage and freight	344	328	16	-	-	-
Reproduction costs	8,258	8,931	(673)	-	-	-
Contract services	1,830	1,838	(8)	-	-	-
Insurance	557	557	-	-	-	-
Total operating expenditures	117,559	124,987	(7,428)	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	191,384	143,014	48,370
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	191,384	143,014	48,370
Total grant expenditures	\$ 117,559	\$ 124,987	\$ (7,428)	\$ 191,384	\$ 143,014	\$ 48,370

Budget 9192-549 01/01/2019 - 09/30/2019	Actual 9192-549 01/01/2019 - 09/30/2019	Variance Positive (Negative)	Budget 9192-557 01/01/2019 - 09/30/2019	Actual 9192-557 01/01/2019 - 09/30/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47,729	62,431	14,702	11,701	11,246	(455)
-	-	-	-	-	-
-	-	-	-	-	-
47,729	62,431	14,702	11,701	11,246	(455)

22,071	28,313	(6,242)	6,522	6,479	43
7,756	9,688	(1,932)	2,216	2,216	-
7,858	7,858	-	943	943	-
1,228	1,280	(52)	220	220	-
150	179	(29)	32	32	-
9	17	(8)	-	-	-
1,765	1,765	-	419	419	-
-	-	-	-	-	-
552	552	-	-	-	-
20	5	15	11	-	11
33	39	(6)	-	-	-
49	-	49	-	-	-
75	-	75	75	-	75
329	302	27	253	32	221
396	1,097	(701)	755	755	-
772	789	(17)	32	25	7
205	662	(457)	83	-	83
309	314	(5)	-	-	-
3,750	9,326	(5,576)	110	110	-
402	245	157	30	15	15
47,729	62,431	(14,702)	11,701	11,246	455

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 47,729	\$ 62,431	\$ (14,702)	\$ 11,701	\$ 11,246	\$ 455

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget 9193	Actual 9193	Variance Positive (Negative)	Budget 9194	Actual 9194	Variance Positive (Negative)
Grant numbers:	01/01/2019 -	01/01/2019 -		01/01/2019 -	01/01/2019 -	
Grant periods:	08/31/2019	08/31/2019		09/30/2019	09/30/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	175,919	151,413	(24,506)	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	3,928	3,928	-
Total revenues	175,919	151,413	(24,506)	3,928	3,928	-
Operating expenditures:						
Direct salaries and Paid time off	66,120	60,851	5,269	-	-	-
Indirect costs allocated	22,626	20,823	1,803	-	-	-
Health, Retirement & Other Benefits	21,875	19,016	2,859	-	-	-
Rental Space	5,009	3,135	1,874	-	-	-
Utilities	638	359	279	-	-	-
Training	465	404	61	-	-	-
Accounting & Payroll Services	7,563	7,384	179	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	850	850	-	-	-	-
Dues and subscriptions	315	315	-	-	-	-
Advertisements & Recognitions	2,267	527	1,740	100	100	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	548	-	548	-	-	-
Office supplies/furniture/software	1,259	665	594	490	490	-
Travel	4,147	4,101	46	101	101	-
Telephone	2,626	1,940	686	-	-	-
Postage and freight	46	46	-	931	931	-
Reproduction costs	843	125	718	-	-	-
Contract services	26,496	19,370	7,126	2,306	2,306	-
Insurance	1,325	601	724	-	-	-
Total operating expenditures	165,018	140,512	24,506	3,928	3,928	-
Subcontractors expenditures:						
Contract services	10,901	10,901	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	10,901	10,901	-	-	-	-
Total grant expenditures	\$ 175,919	\$ 151,413	\$ 24,506	\$ 3,928	\$ 3,928	\$ -

Budget 9196 09/01/2019 - 12/31/2019	Actual 9196 09/01/2019 - 12/31/2019	Variance Positive (Negative)	Budget 9197 01/01/2019 - 09/30/2019	Actual 9197 01/01/2019 - 09/30/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
9,229	9,229	9,229	14,499	14,499	-
9,229	9,229	9,229	14,499	14,499	-
-	-	-	-	-	-
-	-	-	556	556	-
-	-	-	191	191	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	152	152	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	899	899	-
9,229	9,229	-	12,900	12,900	-
-	-	-	700	700	-
9,229	9,229	-	13,600	13,600	-
\$ 9,229	\$ 9,229	\$ -	\$ 14,499	\$ 14,499	\$ -

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget	Actual	Variance	Budget	Actual	Variance
Grant numbers:	9202-100	9202-100		9202-111-113	9202-111-113	
Grant periods:	10/01/2019 -	10/01/2019 -	Positive	10/01/2019 -	10/01/2019 -	Positive
	09/30/2020	12/31/2019	(Negative)	09/30/2020	12/31/2019	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	223,873	53,903	(169,970)	1,767,155	425,935	(1,341,220)
CBCOG funds	74,623	17,967	(56,656)	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	298,496	71,870	(226,626)	1,767,155	425,935	(1,341,220)
Operating expenditures:						
Direct salaries and Paid time off	146,719	37,109	109,610	-	-	-
Indirect costs allocated	47,316	12,698	34,618	-	-	-
Health, Retirement & Other Benefits	45,055	10,360	34,695	-	-	-
Rental Space	6,689	1,588	5,101	-	-	-
Utilities	782	363	419	-	-	-
Training	850	-	850	-	-	-
Accounting & Payroll Services	30,101	6,639	23,462	-	-	-
Management Advisory Services	1,918	507	1,411	-	-	-
Auditing Services	1,463	-	1,463	-	-	-
Dues and subscriptions	1,962	18	1,944	-	-	-
Advertisements & Recognitions	400	-	400	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	500	-	500	-	-	-
Office supplies/furniture/software	2,641	688	1,953	-	-	-
Travel	4,827	7	4,820	-	-	-
Telephone	3,883	1,044	2,839	-	-	-
Postage and freight	1,101	176	925	-	-	-
Reproduction costs	500	265	235	-	-	-
Contract services	445	231	214	-	-	-
Insurance	1,344	177	1,167	-	-	-
Total operating expenditures	298,496	71,870	226,626	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	1,767,155	425,935	1,341,220
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	1,767,155	425,935	1,341,220
Total grant expenditures	\$ 298,496	\$ 71,870	\$ 226,626	\$ 1,767,155	\$ 425,935	\$ 1,341,220

Budget	Actual	Variance	Budget	Actual	Variance
9202-200-201	9202-200-201	Positive	9202-300	9202-300	Positive
10/01/2019 -	10/01/2019 -	(Negative)	10/01/2019 -	10/01/2019 -	(Negative)
09/30/2020	12/31/2019		09/30/2020	12/31/2019	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123,793	34,807	(88,986)	62,971	16,351	(46,620)
-	1	1	-	1	1
-	-	-	-	-	-
123,793	34,808	(88,985)	62,971	16,352	(46,619)

56,940	14,858	42,082	28,884	6,919	21,965
18,363	5,084	13,279	9,315	2,367	6,948
22,140	5,287	16,853	11,936	2,862	9,074
2,148	1,513	635	1,226	1,112	114
355	85	270	212	54	158
25	-	25	44	-	44
4,991	714	4,277	2,446	363	2,083
-	-	-	-	-	-
781	-	781	495	-	495
100	11	89	16	5	11
749	140	609	55	-	55
100	-	100	-	-	-
150	-	150	100	-	100
846	205	641	429	89	340
12,672	6,020	6,652	724	85	639
2,345	783	1,562	1,173	282	891
100	4	96	573	42	531
43	23	20	582	139	443
25	12	13	4,490	1,989	2,501
920	69	851	271	44	227
123,793	34,808	88,985	62,971	16,352	46,619

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 123,793	\$ 34,808	\$ 88,985	\$ 62,971	\$ 16,352	\$ 46,619

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget	Actual	Variance	Budget	Actual	Variance
	9202-400-401	9202-400-401	Positive	9202	9202	Positive
Grant numbers:	10/01/2019 -	10/01/2019 -	(Negative)	10/01/2019 -	10/01/2019 -	(Negative)
Grant periods:	09/30/2020	12/31/2019		09/30/2020	12/31/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	49,746	9,449	(40,297)	60,551	15,172	(45,379)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	49,746	9,449	(40,297)	60,551	15,172	(45,379)
Operating expenditures:						
Direct salaries and Paid time off	14,023	4,277	9,746	27,115	7,319	19,796
Indirect costs allocated	4,523	1,464	3,059	8,744	2,505	6,239
Health, Retirement & Other Benefits	5,008	1,204	3,804	10,422	2,482	7,940
Rental Space	1,871	463	1,408	1,832	374	1,458
Utilities	304	44	260	296	52	244
Training	100	-	100	15	-	15
Accounting & Payroll Services	1,031	167	864	2,814	369	2,445
Management Advisory Services	-	-	-	-	-	-
Auditing Services	158	-	158	158	-	158
Dues and subscriptions	16	2	14	14	6	8
Advertisements & Recognitions	40	-	40	2,168	-	2,168
Printing and publications	77	-	77	-	-	-
Maintenance and repairs	100	-	100	8	-	8
Office supplies/furniture/software	242	66	176	321	184	137
Travel	835	-	835	1,946	481	1,465
Telephone	2,000	433	1,567	2,068	375	1,693
Postage and freight	274	17	257	69	-	69
Reproduction costs	112	11	101	5	30	(25)
Contract services	1,539	2	1,537	2,143	926	1,217
Insurance	405	45	360	413	69	344
Total operating expenditures	32,658	8,195	24,463	60,551	15,172	45,379
Subcontractors expenditures:						
Contract services	17,088	1,254	15,834	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	17,088	1,254	15,834	-	-	-
Total grant expenditures	\$ 49,746	\$ 9,449	\$ 40,297	\$ 60,551	\$ 15,172	\$ 45,379

Budget 9202-500 10/01/2019 - 09/30/2020	Actual 9202-500 10/01/2019 - 12/31/2019	Variance Positive (Negative)	Budget 9202-510 10/01/2019 - 09/30/2020	Actual 9202-510 10/01/2019 - 12/31/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98,980	21,482	(77,498)	41,664	9,312	(32,352)
-	1	1	-	1	1
-	-	-	-	-	-
98,980	21,483	(77,497)	41,664	9,313	(32,351)

40,773	9,447	31,326	18,948	4,112	14,836
13,149	3,233	9,916	6,111	1,407	4,704
18,730	4,729	14,001	3,281	922	2,359
2,713	1,685	1,028	1,000	356	644
426	301	125	218	59	159
21	67	(46)	1,864	-	1,864
4,302	831	3,471	2,194	356	1,838
-	-	-	-	-	-
859	-	859	445	-	445
411	11	400	18	4	14
136	4	132	42	-	42
-	-	-	53	-	53
100	-	100	4	-	4
927	135	792	300	98	202
1,538	244	1,294	1,045	319	726
2,023	540	1,483	903	253	650
746	42	704	24	-	24
450	118	332	600	116	484
11,029	13	11,016	4,475	1,290	3,185
647	83	564	139	21	118
98,980	21,483	77,497	41,664	9,313	32,351

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 98,980	\$ 21,483	\$ 77,497	\$ 41,664	\$ 9,313	\$ 32,351

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget 9202-530 10/01/2019 - 09/30/2020	Actual 9202-530 10/01/2019 - 12/31/2019	Variance Positive (Negative)	Budget 9202-541 10/01/2019 - 09/30/2020	Actual 9202-541 10/01/2019 - 12/31/2019	Variance Positive (Negative)
Grant numbers:						
Grant periods:						
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	27,700	5,968	(21,732)	82,225	15,044	(67,181)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	27,700	5,968	(21,732)	82,225	15,044	(67,181)
Operating expenditures:						
Direct salaries and Paid time off	12,565	2,623	9,942	42,083	7,065	35,018
Indirect costs allocated	4,052	898	3,154	13,572	2,417	11,155
Health, Retirement & Other Benefits	4,033	975	3,058	16,012	3,684	12,328
Rental Space	2,327	264	2,063	2,506	493	2,013
Utilities	151	51	100	324	60	264
Training	288	-	288	26	-	26
Accounting & Payroll Services	871	132	739	3,920	595	3,325
Management Advisory Services	-	-	-	-	-	-
Auditing Services	223	-	223	406	-	406
Dues and subscriptions	23	2	21	18	8	10
Advertisements & Recognitions	47	100	(53)	79	-	79
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	100	-	100	100	-	100
Office supplies/furniture/software	467	163	304	420	150	270
Travel	376	23	353	846	-	846
Telephone	437	115	322	1,217	468	749
Postage and freight	5	1	4	21	-	21
Reproduction costs	2	1	1	151	16	135
Contract services	1,575	601	974	25	8	17
Insurance	158	19	139	499	80	419
Total operating expenditures	27,700	5,968	21,732	82,225	15,044	67,181
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 27,700	\$ 5,968	\$ 21,732	\$ 82,225	\$ 15,044	\$ 67,181

Budget	Actual	Variance	Budget	Actual	Variance
9202-543	9202-543	Positive	9202-544	9202-544	Positive
10/01/2019 -	10/01/2019 -	(Negative)	10/01/2019 -	10/01/2019 -	(Negative)
09/30/2020	12/31/2019		09/30/2020	12/31/2019	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36,388	7,812	(28,576)	31,104	7,776	(23,328)
-	-	-	-	-	-
-	-	-	-	-	-
36,388	7,812	(28,576)	31,104	7,776	(23,328)

15,595	3,593	12,002	-	-	-
5,029	1,230	3,799	-	-	-
6,688	1,712	4,976	-	-	-
1,315	247	1,068	-	-	-
297	39	258	-	-	-
100	-	100	-	-	-
1,764	220	1,544	-	-	-
-	-	-	-	-	-
278	-	278	-	-	-
11	4	7	-	-	-
445	-	445	-	-	-
-	-	-	-	-	-
100	-	100	-	-	-
294	190	104	-	-	-
777	-	777	-	-	-
902	241	661	-	-	-
12	-	12	-	-	-
758	196	562	-	-	-
1,717	113	1,604	-	-	-
306	27	279	-	-	-
36,388	7,812	28,576	-	-	-

-	-	-	31,104	7,776	23,328
-	-	-	-	-	-
-	-	-	31,104	7,776	23,328
\$ 36,388	\$ 7,812	\$ 28,576	\$ 31,104	\$ 7,776	\$ 23,328

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation	Budget 9202	Actual 9202		Budget 9202-305	Actual 9202-305	
Grant numbers:	545-546	545-546	Variance	535, 547-548	535, 547-548	Variance
Grant periods:	10/01/2019 - 09/30/2020	10/01/2019 - 12/31/2019	Positive (Negative)	10/01/2019 - 09/30/2020	10/01/2019 - 12/31/2019	Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	146,458	35,813	(110,645)	161,152	22,537	(138,615)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	10,550	-	(10,550)
Total revenues	146,458	35,813	(110,645)	171,702	22,537	(149,165)
Operating expenditures:						
Direct salaries and Paid time off	65,719	15,070	50,649	-	-	-
Indirect costs allocated	21,195	5,157	16,038	-	-	-
Health, Retirement & Other Benefits	21,208	5,129	16,079	-	-	-
Rental Space	8,397	2,810	5,587	-	-	-
Utilities	783	396	387	-	-	-
Training	13	-	13	-	-	-
Accounting & Payroll Services	4,425	830	3,595	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	911	-	911	-	-	-
Dues and subscriptions	506	646	(140)	-	-	-
Advertisements & Recognitions	174	-	174	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	100	-	100	-	-	-
Office supplies/furniture/software	1,670	212	1,458	-	-	-
Travel	5,345	2,019	3,326	-	-	-
Telephone	2,989	789	2,200	-	-	-
Postage and freight	414	6	408	-	-	-
Reproduction costs	10,727	2,583	8,144	-	-	-
Contract services	1,267	75	1,192	-	-	-
Insurance	615	91	524	-	-	-
Total operating expenditures	146,458	35,813	110,645	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	171,702	22,537	149,165
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	171,702	22,537	149,165
Total grant expenditures	\$ 146,458	\$ 35,813	\$ 110,645	\$ 171,702	\$ 22,537	\$ 149,165

Budget 9202-549 10/01/2019 - 09/30/2020	Actual 9202-549 10/01/2019 - 12/31/2019	Variance Positive (Negative)	Budget 9202-557 10/01/2019 - 09/30/2020	Actual 9202-557 10/01/2019 - 12/31/2019	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77,033	18,149	(58,884)	11,514	2,115	(9,399)
-	-	-	-	-	-
-	-	-	-	-	-
77,033	18,149	(58,884)	11,514	2,115	(9,399)

35,920	7,629	28,291	4,617	807	3,810
11,584	2,611	8,973	1,489	276	1,213
14,742	3,537	11,205	1,568	519	1,049
1,600	1,187	413	362	57	305
212	62	150	50	14	36
17	-	17	68	-	68
2,980	501	2,479	1,043	120	923
-	-	-	-	-	-
552	-	552	-	-	-
11	6	5	11	2	9
92	-	-	900	-	900
49	-	49	-	-	-
100	-	100	100	-	100
522	108	414	64	37	27
892	2	890	755	117	638
1,065	310	755	63	69	(6)
838	3	835	83	-	83
494	72	422	-	-	-
4,993	2,076	2,917	318	96	222
370	45	325	23	1	22
77,033	18,149	58,792	11,514	2,115	9,399

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 77,033	\$ 18,149	\$ 58,884	\$ 11,514	\$ 2,115	\$ 9,399

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

	Budget 9203	Actual 9203	Variance Positive (Negative)	Budget 9205	Actual 9205	Variance Positive (Negative)
Grant numbers:	09/01/2019 -	09/01/2019 -		10/01/2019 -	10/01/2019 -	
Grant periods:	08/31/2020	12/31/2019		09/30/2020	12/31/2019	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	259,999	65,695	(194,304)	62,568	5,638	(56,930)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	259,999	65,695	(194,304)	62,568	5,638	(56,930)
Operating expenditures:						
Direct salaries and Paid time off	111,556	28,587	82,969	23,592	2,483	21,109
Indirect costs allocated	35,976	9,783	26,193	7,608	850	6,758
Health, Retirement & Other Benefits	38,448	6,412	32,036	6,929	1,842	5,087
Rental Space	3,766	1,160	2,606	1,689	125	1,564
Utilities	408	396	12	494	28	466
Training	324	76	248	6,000	-	6,000
Accounting & Payroll Services	9,171	3,065	6,106	1,635	134	1,501
Management Advisory Services	-	-	-	-	-	-
Auditing Services	850	-	850	-	-	-
Dues and subscriptions	27	13	14	11	3	8
Advertisements & Recognitions	2,170	6	2,164	890	-	890
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	198	-	198	-	-	-
Office supplies/furniture/software	914	445	469	4,547	88	4,459
Travel	3,382	804	2,578	4,021	-	4,021
Telephone	2,695	1,003	1,692	1,332	85	1,247
Postage and freight	66	7	59	12	-	12
Reproduction costs	1,125	62	1,063	171	-	171
Contract services	33,563	11,439	22,124	3,301	-	3,301
Insurance	1,349	133	1,216	336	-	336
Total operating expenditures	245,988	63,391	182,597	62,568	5,638	56,930
Subcontractors expenditures:						
Contract services	14,011	2,304	11,707	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	14,011	2,304	11,707	-	-	-
Total grant expenditures	\$ 259,999	\$ 65,695	\$ 194,304	\$ 62,568	\$ 5,638	\$ 56,930

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2019**

continuation

Grant numbers: Grant periods:	Totals		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Direct federal funds	\$ 162,086	\$ 197,785	\$ 35,699
State funds	6,869,043	3,937,548	(2,931,495)
CBCOG funds	187,293	86,891	(100,402)
Local funds	64,605	49,485	(15,120)
Total revenues	<u>7,283,027</u>	<u>4,271,709</u>	<u>(3,011,318)</u>
Operating expenditures:			
Direct salaries and Paid time off	1,544,982	965,937	579,045
Indirect costs allocated	517,911	332,722	185,189
Health, Retirement & Other Benefits	537,031	320,079	216,952
Rental Space	96,676	57,757	38,919
Utilities	12,841	7,971	4,870
Training	14,813	4,499	10,314
Accounting & Payroll Services	155,122	89,779	65,343
Management Advisory Services	7,618	4,227	3,391
Auditing Services	17,882	9,429	8,453
Dues and subscriptions	8,852	6,222	2,630
Advertisements & Recognitions	46,886	15,362	31,524
Printing and publications	732	-	732
Maintenance and repairs	4,211	-	4,211
Office supplies/furniture/software	100,677	82,471	18,206
Travel	95,342	72,880	22,462
Telephone	62,355	39,018	23,337
Postage and freight	8,299	4,592	3,707
Reproduction costs	29,312	16,354	12,958
Contract services	146,732	83,485	63,247
Insurance	18,016	8,706	9,310
Total operating expenditures	<u>3,426,290</u>	<u>2,121,490</u>	<u>1,304,800</u>
Subcontractors expenditures:			
Contract services	3,771,317	2,109,661	1,661,656
Other program expenditures	36,955	15,838	21,117
Total subcontractors expenditures	<u>3,808,272</u>	<u>2,125,499</u>	<u>1,682,773</u>
Total grant expenditures	<u>\$ 7,234,562</u>	<u>\$ 4,246,989</u>	<u>\$ 2,987,573</u>

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS
YEAR ENDED DECEMBER 31, 2019

Indirect Costs:

Indirect salaries		\$ 277,715	
Paid time off (\$277,715 @ 19.19%)		53,294	
Health, Retirement & Other Benefits		<u>121,352</u>	
Total indirect personnel costs			\$ 452,361
Auto expenditures			921
Office supplies/furniture/software			5,675
Rental space			25,041
Utilities			13,218
Reproduction Costs			2,151
Printing and publications			1,106
Insurance			4,402
Maintenance and repairs			8,194
Telephone			5,702
Postage and freight			7,348
Dues and subscriptions			10,697
Conferences and meetings			1,138
Contractual services			1,642
Training			4,841
Auditing services			867
Depreciation			2,862
Over applied paid time off			(9,172)
Under recovery of indirect costs			<u>32,694</u>
Subtotal of indirect costs			571,688
Less indirect cost contributions			(2,181)
Less personnel costs charged to Central Service Cost Allocation Plan			(120,915)
Less operating expenditures charged to Central Service Cost Allocation Plan			<u>(15,034)</u>
Net indirect costs		(A)	<u>433,558</u>
Base for allocation of indirect costs:			
Direct salaries of full-time employees	907,869		
Direct salaries of part-time employees	<u>185,045</u>		
			1,092,914
Paid time off			
Full-time employees (\$907,869 @ 19.19%)		<u>174,220</u>	
		(B)	<u>\$ 1,267,134</u>
Indirect cost rate:			
(A) Net indirect costs	<u>433,558</u>		
		=	<u>34.22%</u>
(B) Total direct personnel costs	<u>1,267,134</u>		

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF PAID TIME OFF
YEAR ENDED DECEMBER 31, 2019**

Full Time Employees:

Employee paid time off:

Vacation taken	\$	102,799	
Paid holidays		52,667	
Sick leave taken		62,876	
Administrative leave		-	
Total employee paid time off			(A) \$ 218,342

Base for allocation of paid time off:

Gross salaries	\$	1,403,926	
Less paid time off (taken)		(218,342)	
Total chargeable salaries			(B) \$ 1,185,584

Paid time off rate:

(A) Total paid time off	218,342	
	-----	=
(B) Total chargeable salaries	1,185,584	<u><u>18.41%</u></u>

Paid time off rate 18.41%

CBCOG

Established in 1966

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.

Contents	Page
Financial Trends	74-83
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	84-90
These schedules contain information to help the reader assess the government's most significant revenue source, federal and state grants.	
Demographic and Economic Information	92-94
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	96-105
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)

	2010	2011	2012	2013	2014
Governmental activities					
Investment in capital assets	\$ 680,506	\$ 282,425	\$ 63,797	\$ 145,716	\$ 1,060,368
Unrestricted	346,056	347,403	383,056	416,890	454,523
Total governmental activities net position	<u>\$ 1,026,562</u>	<u>\$ 629,828</u>	<u>446,853</u>	<u>562,606</u>	<u>1,514,891</u>
Business-type activities					
Investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	-	-
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government					
Investment in capital assets	\$ 680,506	\$ 282,425	\$ 63,797	\$ 145,716	\$ 1,060,368
Unrestricted	346,056	347,403	383,056	416,890	454,523
Total primary government net position	<u>\$ 1,026,562</u>	<u>\$ 629,828</u>	<u>\$ 446,853</u>	<u>\$ 562,606</u>	<u>\$ 1,514,891</u>

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 880,971	\$ 427,182	\$ 141,012	\$ 267,142	\$ 541,896
479,479	544,133	543,965	576,277	670,752
<u>1,360,450</u>	<u>971,315</u>	<u>684,977</u>	<u>843,419</u>	<u>1,212,648</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 880,971	\$ 427,182	\$ 141,012	\$ 267,142	\$ 541,896
479,479	544,133	543,965	576,277	670,752
<u>\$ 1,360,450</u>	<u>\$ 971,315</u>	<u>\$ 684,977</u>	<u>\$ 843,419</u>	<u>\$ 1,212,648</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014
Expenses					
Governmental activities:					
General government	\$ 33,987	\$ 8,772	\$ (21,337)	\$ 7,767	\$ (394)
Health and welfare	3,066,209	3,116,909	3,085,931	3,024,928	3,126,540
Community and economic development	122,328	115,496	92,174	75,090	83,644
Environmental protection	370,128	297,544	134,702	202,407	170,441
Public safety	896,397	521,403	418,270	452,668	403,166
9-1-1 emergency communications	1,765,288	2,008,215	1,191,450	1,039,411	1,292,133
Sponsorship fees for nongrant projects	15,000	15,000	-	-	-
Total governmental activities expenses	\$ 6,269,337	\$ 6,083,339	\$ 4,901,190	\$ 4,802,271	\$ 5,075,530
Business-type activities					
Emergency Medical Supplies	-	-	-	-	-
Total primary government expenses	<u>\$ 6,269,337</u>	<u>\$ 6,083,339</u>	<u>\$ 4,901,190</u>	<u>\$ 4,802,271</u>	<u>\$ 5,075,530</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 82,503	\$ 81,411	\$ 85,468	\$ 105,881	\$ 105,378
9-1-1 emergency communications	1,745,730	1,609,984	972,668	1,114,076	2,209,893
Operating grants and contributions	4,391,199	3,994,908	3,659,382	3,696,421	3,703,815
Total governmental activities program revenues	6,219,432	5,686,303	4,717,518	4,916,378	6,019,086
Business-type activities					
Charges for services- Emergency medical supplies	-	-	-	-	-
Total primary government revenues	<u>\$ 6,219,432</u>	<u>\$ 5,686,303</u>	<u>\$ 4,717,518</u>	<u>\$ 4,916,378</u>	<u>\$ 6,019,086</u>
Net (expense)/revenue					
Governmental activities:	\$ (49,905)	\$ (397,036)	\$ (183,672)	\$ 114,107	\$ 943,556
Business-type activities	-	-	-	-	-
Total primary government net (expense) revenue	<u>\$ (49,905)</u>	<u>\$ (397,036)</u>	<u>\$ (183,672)</u>	<u>\$ 114,107</u>	<u>\$ 943,556</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Other revenue	-	-	-	-	8,646
Interest on deposit	396	302	274	181	74
Miscellaneous	147	-	423	1,465	9
Transfers	-	-	-	-	-
Total governmental activities	543	302	697	1,646	8,729
Business-type activities					
Transfers	-	-	-	-	-
Total primary government	<u>\$ 543</u>	<u>\$ 302</u>	<u>\$ 697</u>	<u>\$ 1,646</u>	<u>\$ 8,729</u>
Changes in Net Position					
Governmental activities	\$ (49,362)	\$ (396,734)	\$ (182,975)	\$ 115,753	\$ 952,285
Business-type activities	-	-	-	-	-
Total primary government	<u>\$ (49,362)</u>	<u>\$ (396,734)</u>	<u>\$ (182,975)</u>	<u>\$ 115,753</u>	<u>\$ 952,285</u>

2015	2016	2017	2018	2019
\$ 43,195	\$ (33,994)	\$ 36,788	\$ 3,806	\$ (22,665)
3,328,745	3,325,877	3,186,153	3,621,423	3,375,643
65,967	87,917	96,034	154,724	234,363
174,444	162,945	160,147	136,713	170,636
404,883	399,331	372,669	385,950	466,347
1,955,530	1,855,225	2,135,674	1,820,322	1,938,951
-	-	-	-	-
<u>\$ 5,972,764</u>	<u>\$ 5,797,301</u>	<u>\$ 5,987,465</u>	<u>\$ 6,122,938</u>	<u>\$ 6,163,275</u>
-	-	-	-	-
<u><u>\$ 5,972,764</u></u>	<u><u>\$ 5,797,301</u></u>	<u><u>\$ 5,987,465</u></u>	<u><u>\$ 6,122,938</u></u>	<u><u>\$ 6,163,275</u></u>
\$ 105,378	\$ 105,193	\$ 105,318	\$ 104,834	\$ 105,182
2,209,893	1,405,090	1,850,373	1,944,498	2,213,823
<u>3,703,815</u>	<u>3,896,954</u>	<u>3,732,092</u>	<u>4,199,079</u>	<u>4,184,818</u>
6,019,086	5,407,237	5,687,783	6,248,411	6,503,823
-	-	-	-	-
<u>\$ 6,019,086</u>	<u>\$ 5,407,237</u>	<u>\$ 5,687,783</u>	<u>\$ 6,248,411</u>	<u>\$ 6,503,823</u>
\$ (202,622)	\$ (390,064)	\$ (299,682)	\$ 125,473	\$ 340,548
-	-	-	-	-
<u>\$ (202,622)</u>	<u>\$ (390,064)</u>	<u>\$ (299,682)</u>	<u>\$ 125,473</u>	<u>\$ 340,548</u>
47,975	708	7,074	17,684	9,250
50	221	6,270	15,285	19,431
156	-	-	-	-
-	-	-	-	-
<u>48,181</u>	<u>929</u>	<u>13,344</u>	<u>32,969</u>	<u>28,681</u>
-	-	-	-	-
<u>\$ 48,181</u>	<u>\$ 929</u>	<u>\$ 13,344</u>	<u>\$ 32,969</u>	<u>\$ 28,681</u>
\$ (154,441)	\$ (389,135)	\$ (286,338)	\$ 158,442	\$ 369,229
-	-	-	-	-
<u>\$ (154,441)</u>	<u>\$ (389,135)</u>	<u>\$ (286,338)</u>	<u>\$ 158,442</u>	<u>\$ 369,229</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Nonspendable	\$ 12,180	\$ 12,922	\$ 9,915	\$ 1,415	\$ 19,129
Assigned	127,525	76,877	75,436	74,445	74,542
Unassigned	<u>270,676</u>	<u>317,780</u>	<u>354,290</u>	<u>410,235</u>	<u>427,637</u>
Total	<u>\$ 410,381</u>	<u>\$ 407,579</u>	<u>\$ 439,641</u>	<u>\$ 486,095</u>	<u>\$ 521,308</u>

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 17,278	\$ 17,768	\$ 341,999	\$ 17,593	\$ 280,525
90,706	98,775	97,672	132,853	74,623
436,885	486,403	164,788	495,775	394,647
<u>\$ 544,869</u>	<u>\$ 602,946</u>	<u>\$ 604,459</u>	<u>\$ 646,221</u>	<u>\$ 749,795</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014
Revenues					
U.S. Department of Commerce	\$ 284,395	\$ 80,189	\$ 60,000	\$ 60,000	\$ 60,000
Texas Department of Health and Human Services	2,960,459	3,020,526	2,995,598	2,947,993	3,048,293
Office of the Governor, Criminal Justice Division	393,378	221,652	156,101	159,514	136,717
Department of Rural Community Affairs	2,031	5,039	10,743	7,383	7,782
Commission on Environmental Quality	370,096	294,999	134,702	202,407	170,438
Texas Department of State Health Services	-	-	-	-	24,732
Texas Department of Transportation	27,100	1,235	-	-	-
Texas Association of Regional Councils	-	-	-	-	-
Governor's Division of Emergency Management	320,616	341,565	262,073	299,576	238,549
Office of the Governor, Homeland Security Grants	-	-	-	-	-
Texas Falls Prevention Program Services	9,886	6,000	-	-	-
Texas General Land Office	-	-	-	-	-
Commission on State Emergency Communications	1,745,730	1,609,985	972,668	1,114,076	2,209,893
Supportive services fees	23,238	23,703	40,165	19,548	17,304
Membership dues	82,503	81,411	85,468	105,881	105,378
Other Revenue	-	-	-	-	8,646
Interest on deposits	396	302	274	181	74
Indirect cost recovery	-	20,666	26,189	8,004	-
Miscellaneous income	147	-	423	1,465	9
Over recovery of indirect costs	-	-	-	-	-
Total revenues	<u>6,219,975</u>	<u>5,707,272</u>	<u>4,744,404</u>	<u>4,926,028</u>	<u>6,027,815</u>
Expenditures					
Health and welfare	\$ 3,066,209	\$ 3,116,909	\$ 3,085,931	\$ 3,024,928	\$ 3,126,540
Community and economic development	122,328	115,496	92,174	75,090	83,644
Environmental protection	370,128	297,544	134,702	202,407	170,441
Public safety	896,397	521,403	418,270	459,793	399,999
9-1-1 emergency communications	1,746,060	1,610,136	972,822	1,114,205	2,209,952
Sponsorship fees for nongrant projects	15,000	15,000	-	-	-
Underrecovery of indirect costs	-	26,189	8,004	-	-
General government	35,009	7,397	439	3,151	2,026
Total expenditures	<u>6,251,131</u>	<u>5,710,074</u>	<u>4,712,342</u>	<u>4,879,574</u>	<u>5,992,602</u>
Excess of revenues over (under) expenditures	<u>(31,156)</u>	<u>(2,802)</u>	<u>32,062</u>	<u>46,454</u>	<u>35,213</u>
Net change in fund balances	<u>\$ (31,156)</u>	<u>\$ (2,802)</u>	<u>\$ 32,062</u>	<u>\$ 46,454</u>	<u>\$ 35,213</u>

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 57,704	\$ 62,296	\$ 70,000	\$ 90,000	\$ 197,785
3,250,914	3,231,708	3,105,198	3,516,890	3,270,672
128,394	171,831	127,688	138,477	174,017
8,263	3,540	10,573	9,444	6,109
174,444	162,945	159,647	136,713	170,636
-	-	-	-	-
-	-	-	-	-
-	-	1,819	9,662	-
262,209	203,172	-	-	-
6,282	23,430	244,758	250,225	316,114
-	-	-	-	-
-	-	-	2,425	-
1,759,848	1,404,424	1,850,373	1,944,498	2,213,823
16,881	38,032	12,409	45,243	49,485
105,203	105,193	105,318	104,834	105,182
47,975	708	7,074	17,684	9,250
50	887	6,270	15,285	19,431
-	42,504	9,997	41,575	32,694
156	-	-	-	-
-	-	-	-	2,938
<u>5,818,323</u>	<u>5,450,670</u>	<u>5,711,124</u>	<u>6,322,955</u>	<u>6,568,136</u>
\$ 3,328,745	\$ 3,325,877	\$ 3,186,153	\$ 3,621,423	\$ 3,375,643
65,967	87,917	96,034	154,724	234,363
174,444	162,945	160,147	136,713	170,636
401,715	398,539	372,669	385,950	466,347
1,759,863	1,405,090	1,852,365	1,949,313	2,216,566
-	-	-	-	-
42,504	9,997	41,575	32,694	-
21,524	2,228	668	376	1,007
<u>5,794,762</u>	<u>5,392,593</u>	<u>5,709,611</u>	<u>6,281,193</u>	<u>6,464,562</u>
<u>23,561</u>	<u>58,077</u>	<u>1,513</u>	<u>41,762</u>	<u>103,574</u>
<u>\$ 23,561</u>	<u>\$ 58,077</u>	<u>\$ 1,513</u>	<u>\$ 41,762</u>	<u>\$ 103,574</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

GENERAL FUND EXPENDITURES - BY FUNCTION

Last ten fiscal years
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Total Expenditures</u>	<u>General Government</u>	<u>Sponsorship Fees</u>	<u>Public Safety</u>
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
2019	4,247,996	1,007	-	466,347

<u>Environmental Protection</u>	<u>Community and Economic Development</u>	<u>Health and Welfare</u>
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
170,636	234,363	3,375,643

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>
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
2019	105,182	4,135,333	16,688	94,367	4,351,570

CBCOG

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Counties					
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	34,022	33,782
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>\$ 57,454</u>	<u>\$ 57,214</u>
Cities					
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
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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 2,316	\$ 2,316	\$ 1,853	\$ 1,800	\$ 1,800
3,186	3,186	2,549	2,589	2,589
722	722	625	638	638
1,250	1,250	1,250	1,250	1,250
4,084	4,084	3,267	3,146	3,146
313	313	313	313	313
3,206	3,206	2,565	2,524	2,524
1,250	1,250	1,250	1,250	1,250
-	313	313	313	313
34,262	34,022	27,218	25,092	25,092
625	625	625	626	626
6,480	6,480	5,184	5,371	5,371
<u>\$ 57,694</u>	<u>\$ 57,767</u>	<u>\$ 47,012</u>	<u>\$ 44,912</u>	<u>\$ 44,912</u>
81	81	65	59	59
1910	1910	1528	1521	1521
820	820	656	651	651
33	33	26	29	29
1286	1286	1029	1050	1050
136	136	-	-	-
313	313	251	264	264
30,522	30,522	24,417	22,196	22,196
74	74	66	66	66
498	498	398	424	424
282	282	225	259	518
136	136	109	124	124
246	246	196	202	202
191	191	153	185	-
939	939	751	751	751
62	62	49	53	53
2,621	2,621	2,097	2,046	2,046
494	494	395	403	403
239	239	191	200	200
132	132	105	103	103
1,510	1,510	1,208	1,186	1,186
348	348	278	270	270
265	265	212	222	222
289	289	231	235	235
1,149	1,149	919	1,018	2,036

COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Cities					
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	305
Three Rivers	188	188	188	188	188
Woodsboro	152	152	152	152	152
	<u>\$ 46,978</u>	<u>\$ 46,630</u>	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 47,114</u>
Special Districts					
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 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
CC Metropolitan Planning Org	125	125	125	-	125
	<u>750</u>	<u>750</u>	<u>750</u>	<u>625</u>	<u>875</u>
	<u><u>\$ 105,182</u></u>	<u><u>\$ 104,834</u></u>	<u><u>\$ 105,318</u></u>	<u><u>\$ 105,193</u></u>	<u><u>\$ 105,203</u></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>
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
2019	2,975,344	1,487,672	2,238,256

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.

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COASTAL BEND COUNCIL OF GOVERNMENTS

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last ten fiscal years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Income</u>
	(1)	(2)	(2)
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
2019	611,039	26,652,621	43,619

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)
28,447,966,851	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%
66,002,985,827	10,481,436,646	269,318	4.0%

COASTAL BEND COUNCIL OF GOVERNMENTS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2019			2010		
	Employees	Rank	Percentage of Total Coastal Bend Region Employment	Employees	Rank	Percentage of Total Coastal Bend Region Employment
Corpus Christi ISD	5,944	1	2.21%	5,178	2	1.98%
Naval Air Station Corpus Christi	4,500	2	1.67%	5,525	1	2.11%
H.E.B. Grocery	3,840	3	1.43%	5,000	4	1.91%
Corpus Christi Army Depot	3,400	4	1.26%	3,541	5	1.35%
City of Corpus Christi	3,202	5	1.19%	3,171	6	1.21%
Christus Spohn Health System	3,000	6	1.11%	5,144	3	1.96%
Driscoll Children's Hospital	2,512	7	0.93%	1,800	8	0.69%
Kiewit Offshore Services	1,750	8	0.65%	-	-	0.00%
Bay, Ltd.	1,700	9	0.63%	2,100	7	0.80%
Corpus Christi Medical Center	1,631	10	0.61%	-	-	0.00%
Naval Air Station Kingsville	-	-	0.00%	1,834	9	0.70%
Del Mar College	-	-	0.00%	1,542	10	0.59%
Total	<u>31,479</u>		<u>11.69%</u>	<u>34,835</u>		<u>13.30%</u>

Source:

Workforce Solutions Marketing

Corpus Christi Regional Economic Development Corp

Kingsville Economic Development Council

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

Last ten fiscal years

Function	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Government	6	6	6	6	6
Health and Welfare	12	12	11	12	11
Community & Economic Development	2	2	1	1	1
Environmental Protection	1	1	1	1	1
Public Safety					
Criminal Justice	-	-	-	-	-
Emergency Management	2	2	2	2	2
911 Emergency Communication	5	3	4	4	4
Total	<u>28</u>	<u>26</u>	<u>25</u>	<u>26</u>	<u>25</u>

Source: COG Employee Payroll Record

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
6	6	6	6	6
10	10	10	9	10
1	1	1	1	1
1	1	1	1	1
-	-	1	1	1
2	2	2	3	3
4	4	4	4	4
<hr/> 24	<hr/> 24	<hr/> 25	<hr/> 25	<hr/> 26

COASTAL BEND COUNCIL OF GOVERNMENTS

OPERATING INDICATORS BY FUNCTION

Last ten fiscal years

Function	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Health & Welfare					
Number of meals (1)	425,181	424,434	422,978	439,087	452,285
Environmental Protection					
Recyclables collected in tons (2)	17,842	22,302	20,776	19,547	15,245
9-1-1 Emergency Communications					
Number of calls (3)	169,040	157,464	172,613	247,560	427,797

Sources:

(1) Title III Meal Reports

(2) Solid Waste Managers in the Coastal Bend Region

(3) 9-1-1 Intrado Database

current year 9-1-1 Emergency Communications Number of calls are lower from prior years 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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
458,009	454,453	487,016	539,716	547,243
13,905	16,186	13,000	11,465	15,014
318,216	363,808	335,453	278,604	168,497

COASTAL BEND COUNCIL OF GOVERNMENTS

CAPITAL ASSET STATISTICS BY FUNCTION

Last ten fiscal years

Function	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
9-1-1 Emergency Communications				
Customer Premises Equipment (CPE)	18	18	18	18
Nexlog 740 Voice Recorders	17	17	17	17
Viper Server Host and (15) Object Servers	16	16	-	-
Front Room Equipment	17	-	-	-
Dell Power Edge Server with Software	1	-	-	-
Mapped Automatic Location Identification (ALI) Equipment	-	-	-	-
Color Scanner	2	2	2	1
Mapflex Server and MapSAG	1	1	1	1
Spectracom and antenna	1	1	1	-
Public Safety				
ArcGIS Mapping Software	1	1	1	1

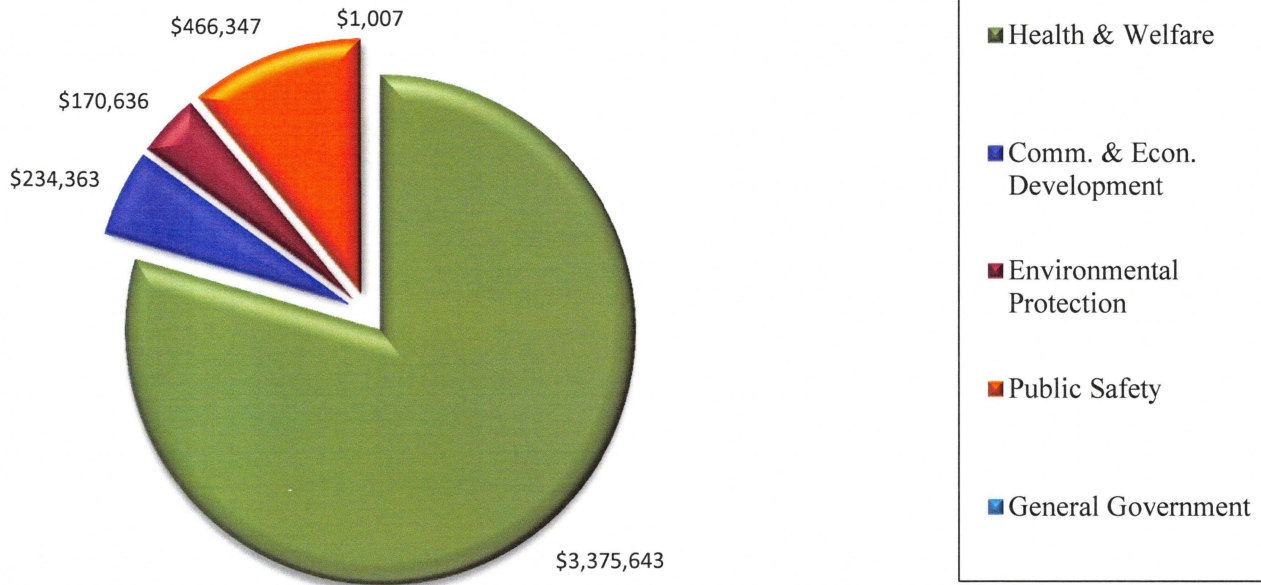
Sources:

Schedules of Capital Assets

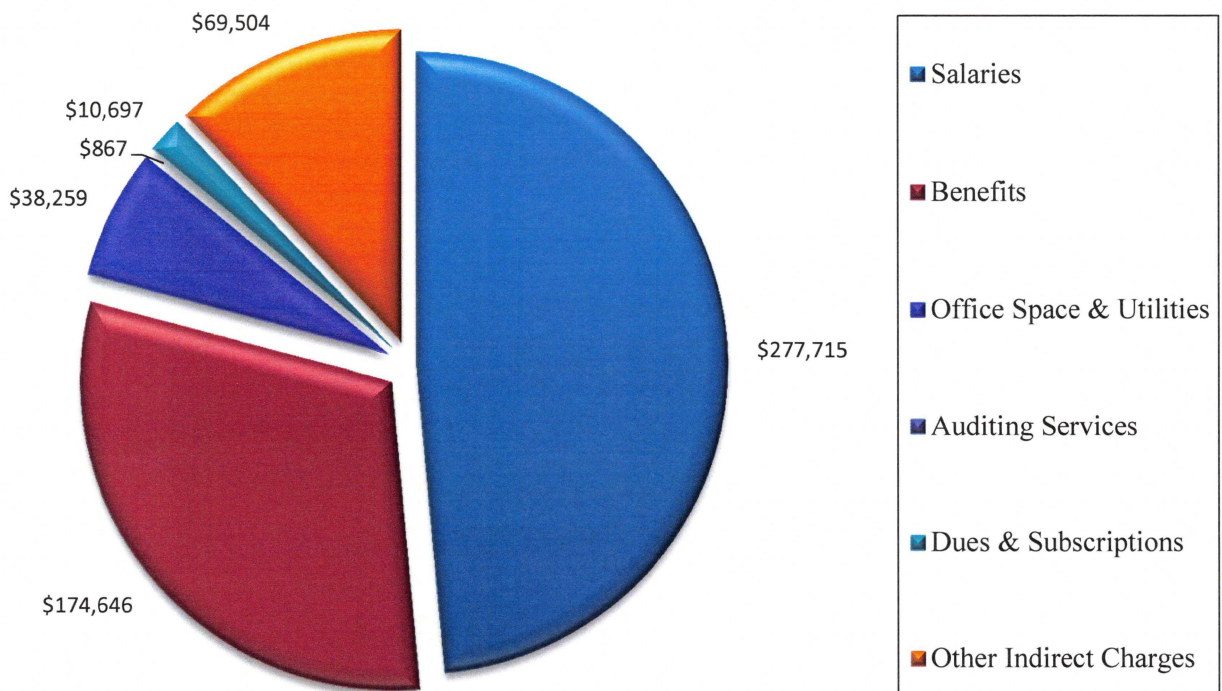
<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
18	18	18	18	18	18
17	17	17	18	18	18
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	18	18	18	18
1	1	1	1	1	1
1	-	-	-	-	-
-	-	-	-	-	-
1	1	1	-	-	-

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

PROGRAM EXPENDITURES
(\$4,247,996)



INDIRECT COSTS
(\$571,688)



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COASTAL BEND COUNCIL OF GOVERNMENTS**SCHEDULE OF INSURANCE IN FORCE**

December 31, 2019

<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	10-01-2018-10-01-2019	\$ 615
Liability for Wrongful acts	10-01-2018-10-01-2019	1,112
Bodily Injury & Property Damage	10-01-2018-10-01-2019	446
Loss of automobile Other than collision	10-01-2018-10-01-2019	255
Flood & Earthquake	10-01-2018-10-01-2019	2,803
Windstorm & Hail	05-16-2019-05-16-2020	7,705
Employees	10-01-2018-10-01-2019	6,664
Loss of money, Securities, and Property	12-15-2018-12-15-2019	327

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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 3, 2020

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 (the Council), as of and for the year ended December 31, 2019, 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 3, 2020.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE*
AND THE STATE OF TEXAS *UNIFORM GRANT MANAGEMENT*
STANDARDS

June 3, 2020

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' (the Council) 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, 2019. The Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards relevant to its 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, 2019.

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, 2019

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 Program and on Internal Control Over Compliance Required by 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
97.067 – Homeland Security Grant Program

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 for federal and \$300,000 for state.
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, 2019**

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
Federal Awards:				
U. S. DEPARTMENT OF COMMERCE				
Direct Programs:				
Economic Development Planning Program	11.302	ED18AUS3020005		\$ 87,779
Economic Development Planning Program	11.307	08-79-05255		110,006
Total U.S. Department of Commerce				<u>197,785</u>
U. S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
Passed through Texas Department of Office of Rural Community Affairs:				
Community & Economic Development Assistance Funds (CEDAF)	14.228	C717207 C719203		5,885 224
Total U.S. Department of Housing and Urban Development				<u>6,109</u>
U. S. ENVIRONMENTAL PROTECTION AGENCY				
Passed through Texas Commission on Environmental Quality:				
Water Quality Management Planning Fiscal Year (FY) 2018	66.454	582-19-90144		14,293
Water Quality Management Planning Fiscal Year (FY) 2019		582-20-10165		5,704
Total U.S. Environmental Protection Agency				<u>19,997</u>
ADMINISTRATION ON AGING, OFFICE OF HUMAN DEVELOPMENT SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
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	38,110	456,207
Special Programs For The Aging-- Title III, Part B-Grants for Supportive Services and Senior Centers		539-16-0026-00001	6,537 44,647	95,401 551,608
Special Programs For The Aging-- Title III, Part C--Nutrition Services	93.045 (Note 5)	539-16-0026-00001	844,863	1,295,771
Special Programs For The Aging-- Title III, Part C--Nutrition Services		539-16-0026-00001	272,060 1,116,923	317,808 1,613,579
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	93.053 (Note 5)	539-16-0026-00001	88,111	131,509
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)		539-16-0026-00001	44,913 133,024	67,034 198,543
Total Aging Cluster			1,294,594	<u>2,363,730</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		1,390
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation		539-16-0026-00001		1,728 3,118
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	539-16-0026-00001		23,354
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		539-16-0026-00001		6,678 30,032

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2019**

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
Federal Awards: (continued)				
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidence Based Intervention	93.043	539-16-0026-00001		49,061
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidence Based Intervention		539-16-0026-00001		9,312
				<u>58,373</u>
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program	93.052	539-16-0026-00001		280,212
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program		539-16-0026-00001		25,520
Special Program For The Aging-- Title III, Part E - Grandparents and Other Elderly Caregivers Supporting Children		539-16-0026-00001		9,513
Special Program For The Aging-- Title III, Part E - Grandparents and Other Elderly Caregivers Supporting Children		539-16-0026-00001		1,655
				<u>316,900</u>
Special Program For The Aging-- Administration for Community Living-- Medicare Improvements for Patients and Providers	93.071	539-16-0026-00001		11,246
Medicare Improvements for Patients and Providers		539-16-0026-00001		2,115
Medicare Improvements for Patients and Providers		539-16-0031-00005		9,621
Medicare Improvements for Patients and Providers		539-16-0031-00005		2,512
				<u>25,494</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services - CDAP State Health Insurance Assistance Program	93.324	539-16-0026-00001		54,171
Special Programs For The Aging-- Centers for Medicare and Medicaid Services CDAP State Health Insurance Assistance Program		539-16-0026-00001		15,172
				<u>69,343</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration	93.791	539-16-0031-00005		41,163
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration		539-16-0031-00005		17,013
				<u>58,176</u>
State Targeted Response to the Opioid Crisis Grants-- Substance Abuse and Mental Health Services Administration Opioid STR	93.788	HHS000725200001		5,638
				<u>5,638</u>
Total Administration on Aging, Office of Human Development Services, Department of Health and Human Services			<u>1,294,594</u>	<u>2,930,804</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2019**

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
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Office of the Governor - Homeland Security Division				
Homeland Security Grant Program	97.067	2966604		248,809
Homeland Security Grant Program		3925801		51,600
				<u>300,409</u>
Total Federal and Pass Through Program Awards				<u>3,455,104</u>
State Awards:				
Texas Commission on Environmental Quality				
Regional Solid Waste Planning	N/A	582-18-80533		109,283
Regional Solid Waste Planning	N/A	582-20-10208		41,356
				<u>150,639</u>
Office of the Governor - Criminal Justice Division				
Regional Training Academy	N/A	1465916		73,397
Regional Training Academy				37,842
Regional Criminal Justice Coordination	N/A	300-9-0207		36,617
				<u>147,856</u>
Office of the Governor - Homeland Security Grants Division				
Regional Planning Commission	N/A	300-9-0232		15,705
				<u>15,705</u>
Office of the Governor - Public Safety Office				
Homeland Security / Criminal Justice	N/A	300-9-0207		26,161
				<u>26,161</u>
Texas Health and Human Services Commission				
State General Revenue Other	N/A	539-16-0026-00001		93,395
State General Revenue Title III-E Match	N/A	539-16-0026-00001		42,976
State General Revenue HDM Rate Increase	N/A	539-16-0026-00001		17,853
State General Revenue ADRC	N/A	539-16-0031-00005		78,331
State General Revenue ADRC	N/A	539-16-0031-00005		39,918
State General Revenue Respite ADRC	N/A	539-16-0031-00005		11,736
State General Revenue Respite ADRC	N/A	539-16-0031-00005		4,702
Promoting Independence	N/A	539-16-0031-00005		10,562
Promoting Independence	N/A	539-16-0031-00005		1,550
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		9,849
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		829
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		4,978
Residential Repair Program	N/A	539-16-0026-00001		23,189
				<u>339,868</u>
Commission on State Emergency Communications				
9-1-1 Service Fees	N/A	Coastal Bend COG911		1,644,710
9-1-1 Service Fees	N/A	Coastal Bend COG911		569,113
	(Note 5)			<u>2,213,823</u>
Total State Awards				<u>2,894,052</u>
Total Federal, Pass Through and State Awards			\$ 1,294,594	\$ 6,349,156

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2019

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- (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	\$ 6,464,652
Less: Governmental Fund non-grant general government expenditures	(1,007)
Grant expenditures funded with Council resources	(62,171)
9-1-1 expenditures funded with interest income	(2,743)
Supportive services expenditures funded with Council resources	<u>(49,485)</u>
Grant expenditures per Schedule	<u>\$6,349,156</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.