



COASTAL BEND

COUNCIL OF GOVERNMENTS

Comprehensive Annual Financial Report
Year Ended December 31, 2020

Offices Located in Corpus Christi, Texas

COASTAL BEND
COUNCIL OF GOVERNMENTS
Corpus Christi, Texas

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Fiscal Year Ended
December 31, 2020

Prepared by

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COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

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Coastal Bend Council of Governments

June 3, 2021

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, 2020, 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, 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 614,276.

The Council is a voluntary association of cities and counties in an 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 persons 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 22-23 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 614,276. 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 largest exporter of crude oil.

The Coastal Bend Region was dramatically affected by falling oil prices in 2015 and again in 2020. The oil market effects in 2020 were coupled with the COVID-19 outbreak. Similarly to the rest of the nation, all counties in the Coastal Bend lost more than 20% of local jobs. In the wake of the stay-at-home and business shutdown orders in March and April, the Coastal Bend's regional unemployment in April more than tripled the levels at the beginning of the year, but the unemployment rates varied widely among counties. The Coastal Bend Region's unemployment rate in year 2020 was 9.3%.

Employment growth by industry in the Coastal Bend Region reflects the diversification of the economy. While health care (16%) and government (40%) together account for approximately 56 percent of persons employed. The mining sector, which includes oil and gas extraction, accounts for only 3% of the regional workforce. However, this employment share is nearly 8 times the national average. The economic role of the local oil and gas industry can also be seen in the construction sector, which includes pipeline construction and other supporting activities.

Specifically, the energy 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 much surplus equipment. The outlook for the oil and gas industry remains uncertain, especially after the futures price of West Texas Intermediate Crude turned negative for a brief period in March 2020. The role of oil and gas remains unclear as the regional economy has witnessed strong growth in some relatively small industries.

The business management and professional services industry has seen employment growth averaging over 35% during the past decade. These services rely on a highly skilled workforce and include jobs that are compatible with remote work, making them more resilient to the post-COVID-19 environment.

Long term financial planning

The Council's adopted budget for 2021 projected an over-recovery of indirect costs in the amount of \$57,520 in year 2020 which generated a deficit of \$15,473. Although the budgetary revenues of \$137,720 exceeded the budgetary local cash spent to match grant programs in the amount of \$97,807 and general government expenditures of \$725 in the amount of \$39,188, the projected 2020 over recovery of indirect costs of \$57,520 less depreciation expense of \$2,862 charged to the indirect cost pool generated the deficit of \$15,473. The Council is committed to reducing its operating expenditures related to travel costs for staff development and meetings with Webinars and Zoom conferences and meetings and the hiring of part-time help (less than 30 hours) to avoid the cost of full-time employee benefits. The Council saved approximately \$36,500 in travel costs due to participating in meetings and conferences via Zoom and other virtual training and meeting platforms.

The Council is committed to maintaining a small productive workforce with twenty-eight full-time employees and six 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, \$107,869, and operation costs, \$17,970, 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 20.24%. The Council directly 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. The Council over recovered paid time off in the amount of \$24,840 in vacation leave due to the COVID-19 travel restrictions.

The Council anticipates receiving additional funding from the American Rescue Plan Act of 2021 to provide additional nutrition services for the elderly population. The Council's finance and administrative department continues to foster transparency and accountability in the financial management of federal and state funds. And Council's finance and administrative department continues to coordinate, communicate and collaborate with department heads to improve the overall award and administration of financial assistance and to minimize the risk of waste, fraud and abuse.

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 are 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 is 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

Before the end of August 2019, the Council executed Interlocal Agreements for E9-1-1 with 17 Public Safety Answering (PSAPs) entities (cities and counties) for them to continue to provide emergency communication services [9-1-1] for the next 2-year period through August 31, 2021. A less comprehensive agreement was executed with MetroCom, a 9-1-1 district serving the City of Corpus Christi. These agreements were effective during the entire 2020 calendar year and also covered the subsequent 8-month period in 2021.

During FY2020, the Council contracted with GeoComm, a 9-1-1 service provider, to assist in removing errors in the region's database. Error removal was necessary in order to move forward with Next Generation 9-1-1. An error rate less than 98.2 percent in certain database compilations was necessary. This level correction is anticipated by the end of the grant fiscal year, August 31, 2021.

Currently, and for many years, the 9-1-1 dispatchers at the PSAPs have relied on what is known as a Master Street Address Guide to send help to a caller. Next Generation 9-1-1 will respond to

geophysical addresses using longitude and latitude locations which will eliminate most of the potential for location errors.

During 2020, the Council staff worked with the 17 Public Safety Answering Point entities to ensure that a 9-1-1 caller in distress could receive appropriate services. Equipment at the PSAPs were maintained and upgraded as necessary. In addition to the CPE, the Council has provided recording equipment under a contract with VistaCom at all 17 PSAPs as backup for the dispatchers and the 9-1-1 caller.

The CSEC (Commission on State Emergency Communications) has provided funding and oversight to 9-1-1 entities (both regional planning and districts) in Texas. Statewide guidance and assistance with appropriate funding has been continuous since the late 1980's. This oversight has resulted in Texas being a leader nationwide in emergency communications.

Homeland Security

Coastal Bend Hurricane Exercise 2020 was initially postponed then rescheduled as a virtual event due to a worldwide pandemic. The action of moving a two-day conference to a virtual event and focusing on how to conduct hurricane protective actions in a pandemic environment, in less than one month, was recognized with a Community Service Award from the Emergency Management Association of Texas. The conference attendance was, once again, nearly 1,000. In keeping with our low-cost high value model, the virtual conference was free. This is made possible through the strong partnership fostered by the Council with regional emergency management practitioners, public safety professionals, and the other critical stakeholders. This event was followed by two Tabletop exercises to continue the content of the conference into practice for local governments and stakeholders.

The Council has staffed a Homeland Security Advisory Committee (HSAC) since October 2001. The 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 Stakeholders Preparedness Review (SPR) for the State Homeland Security Strategies, regional 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 provide support in the update of annexes in the regional/local emergency plans and several disaster drills/responses annually.

The Council's Managed 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) in promoting 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, 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.

Regional Training Academy

The Council applies for the Criminal Justice Planning (421) Grant to conduct a Regional Training Academy via contract to train new officers and help veteran officers maintain their certification. The Council has had a Regional Training Academy since 1970. The Criminal Justice Division has identified funding for regional training academies and allows only Council of Governments to apply for these funds. The Council solicits proposals from certified training academies to conduct the training. The Council has contracted with Del Mar College in Corpus Christi, Texas to conduct these academies for decades. The Council's Criminal Justice staff closely monitors the contractor to enforce all terms and conditions of the grant. The Criminal Justice staff also coordinates with contractor to discuss issues, and review progress. The Criminal Justice staff completes and submits timely progress reports, and any other information required by the Criminal Justice Division.

The Council has continued to apply for the continuation of the Regional Training Academy each time the funding solicitation period opens. The state's funding period for training academies went from one year to two-year cycles beginning in 2013. The current cycle for funding awarded to the Council began September of 2019 and remains current through August of 2021. Below are Criminal Justice Division Required Standard Measures for the academy's second progress reporting period this year, 2020. Please note: Numbers may appear low due to 2020 being the middle of the current funding period, and the result of the ongoing COVID-19 pandemic.

- Basic peace officer courses conducted: 1
- Individuals who enrolled in the basic peace officer course: 22
- Individuals who passed the basic peace officer course: 18
- Intermediate or advanced TCOLE certified courses conducted: 2
- Individuals who enrolled in intermediate or advanced TCOLE courses: 33
- Individuals who passed intermediate or advanced TCOLE courses: 33
- Basic CJ courses conducted: 5
- Individuals who enrolled in basic CJ courses: 39
- Individuals who passed the basic CJ courses: 38

The number of individuals who passed the courses listed above may be less than the number of individuals enrolled due to students who may have had to withdraw from the course(s) due to personal/employment issues. A 100% first attempt pass rate on the state licensing exam given at the conclusion of each academy class was maintained for 25 consecutive academies until 2019. Academic year 2020 came with challenges of COVID-19 (among others), which placed the academy's first attempt pass rate performance at 91.17%. The academy's last 5-year performance on first attempt passing is currently at 97.82%.

Solid Waste Program

In fiscal year 2020, the Council administered the Regional Solid Waste Grants Program funds for three Council of Governments Managed Projects (CMP). The first project was to conduct local enforcement training programs. The second was to continue to provide the pharmaceutical waste collection program in the region. The third CMP project was to implement, across the region, Sidewalk Buttlers to collect cigarette butt waste to keep it off our streets and out of our waterways.

Although one of the smallest pieces of litter, cigarette butts, make up more than one-half of all litter on streets and waterways worldwide. Approximately 5.6 trillion cigarettes are smoked each year, globally. Approximately 1.69 billion pounds of cigarette butts wind up as litter worldwide each year. The waste from all smoked cigarettes constitutes an estimated 30 to 40% of total litter (by count) on U.S. shorelines, waterways and on land. A single cigarette butt can contaminate 7.5 liters of water within 24 hours. Over 4,000 known toxic chemicals have been identified in cigarette butts.

The Council wanted to provide an alternative for communities to combat the cigarette waste issues they face on their streets, beaches, parks and waterways. Cigarette butts are an unsightly litter that have been proven to have an economic impact on a community and how they are viewed by residents and tourists for cleanliness. The Sidewalk Buttlers that were purchased and disseminated by the Council to their communities are sleek in design, take up very little space in a location and are easy for anyone to use.

The first 100 units purchased in 2019 by the Council were implemented within months and the Council began to see full canisters within weeks of their installation. In January 2020, the Council was awarded 88 additional Sidewalk Butler units from Keep America Beautiful-Phillip Morris to be placed throughout the region.

Despite the National shutdown from the COVID-19 pandemic, in 2020 the Council's Sidewalk Buttlers collected 100 pounds of cigarette butts to be recycled into various items such as park benches and bumper stops in parking lots. A single spent cigarette butt weighs approximately 0.12 ounces, to collect 100 pounds of cigarette waste is momentous when viewed in the greater scheme of how significant this tiny piece of litter is and the impact it has on our environment.

With all 188 Sidewalk Buttlers in place in the region, the amount of waste collected in 2021 and beyond could be considerably more than the first 100 pounds collected and could remove a remarkable volume of toxins from our region's environment.

Economic Development Program

The Council has served as the Economic Development District (EDD) for the eleven counties of the Coastal Bend Region since 1973. To carry out its economic development activities, the Council obtains an economic planning grant from the Economic Development Administration (EDA) in the U. S. Department of Commerce.

At the beginning of the COVID-19 pandemic, the Council established a resources page on our website that also linked to other valuable tools for the business community while also participating in weekly zoom meetings with economic development groups, government agencies, and partners in the region. In addition, we continue to provide valuable information on funding options, opportunities, and other resources via the Regional Resilience Partnership (RRP) listserv that is emailed weekly to over 150 partners in the region.

The Council was the recipient of CARES Act funding in the amount of \$400,000 for the Regional Resilience Partnership from the EDA in response to the recent COVID-19 pandemic. This grant allowed us to hire a Regional Disaster Recovery Manager to work within the region to support affected communities. This position will assist regional partners in returning economic and business activities to a state of health and will assist in the development of new economic opportunities that result in a resilient and economically viable community and align with the RRP mission and the Comprehensive Economic Development Strategy (CEDS). In addition to the new position, this grant provided us the opportunity to make necessary technology upgrades to our conference room, which included upgraded data lines, 70-inch monitors, ceiling speakers, and front and back room cameras. These necessary upgrades allow the Council to be more effective and efficient when conducting business via zoom.

In July 2020, the Council became the recipient of another EDA Grant in the amount of \$800,000 for a Geospatial project. Combined with match funds, this \$1 million project is a product of the Regional Resilience Partnership (RRP). The RRP is a partnership with the Texas A&M University-Corpus Christi Harte Research Institute and the Council. The GIS project, called Geospatial Resilient Economic Development (GeoRED), is a tool for building resilience to disaster and economic risks. It will be an online tool available to the public and will serve as a platform for local officials and experts alike to share information and data to support different applications. Through this grant, the Council hired a Community Outreach Coordinator to help lead this effort.

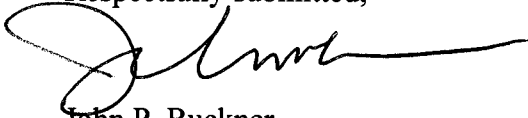
Awards and Acknowledgements

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, 2019. 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.

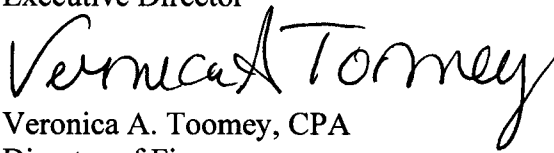
A Certificate of Achievement is valid for a period of only one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirement and we are submitting it to the GFOA to determine its eligibility for another certificate.

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,

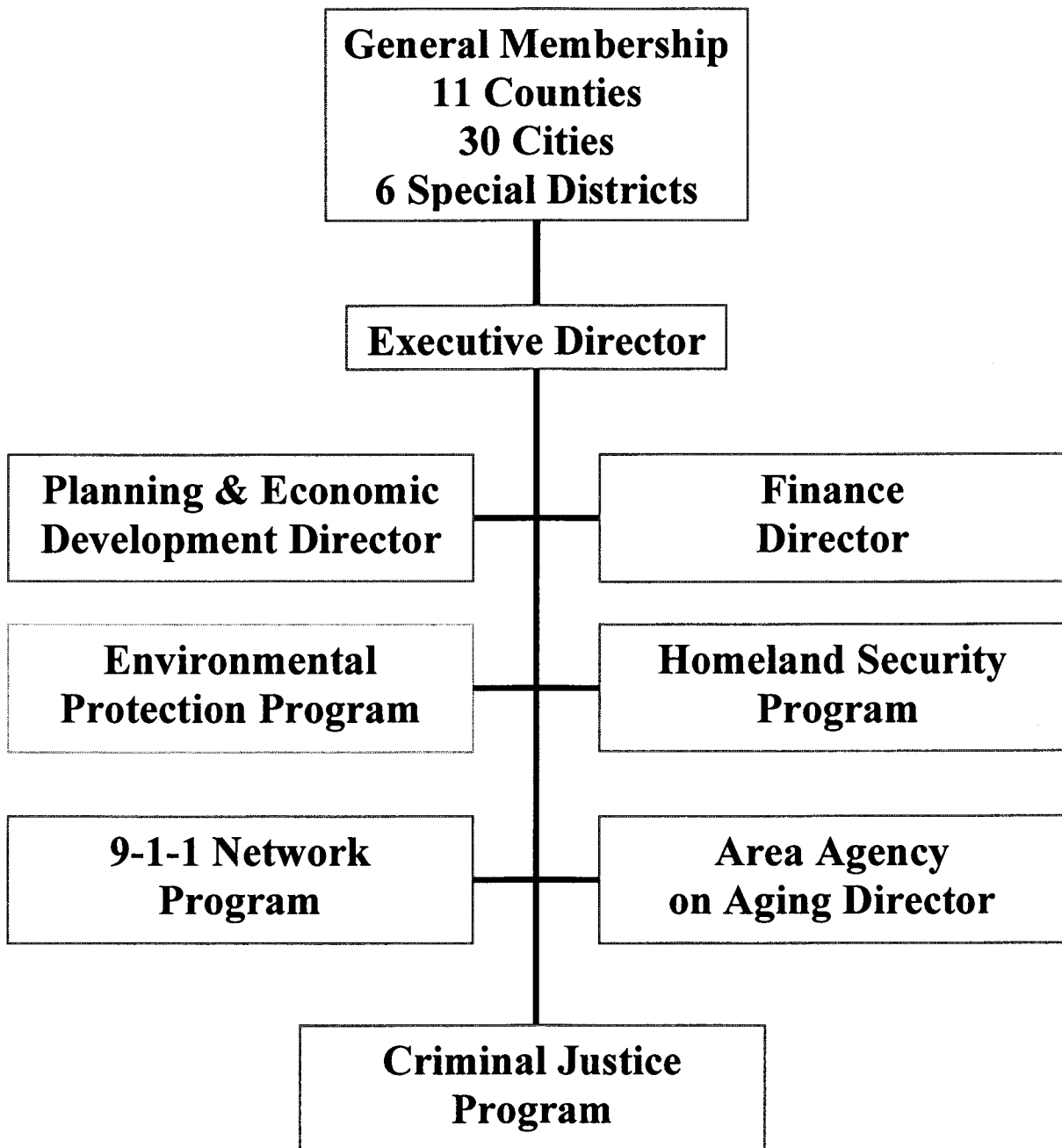
A handwritten signature in black ink, appearing to read "John P. Buckner", with a long horizontal flourish extending to the right.

John P. Buckner
Executive Director

A handwritten signature in black ink, appearing to read "Veronica A. Toomey", with a large, stylized "V" and "T".

Veronica A. Toomey, CPA
Director of Finance

**COASTAL BEND COUNCIL OF GOVERNMENTS
ORGANIZATIONAL CHART**



COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2020-12/31/2020

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	Commissioner Margie Gonzalez, Jim Wells County
TREASURER	Tom Tagliabue, Nueces County
PAST CHAIRMAN	Judge C.H. Mills, Aransas County

MEMBER GOVERNMENTS/REPRESENTATIVES

Aransas County (2 votes)

Judge C.H. Mills

Commissioner Charles Smith

City of Rockport

Mayor Patrick Rios

Town of Fulton

Mayor Jimmy Kendrick

Bee County (2 votes)

Judge George Morrill, III

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 Pricilla Vargas

Kenedy County (1 vote)

Lt. Edward Cruz

Kleberg County (2 votes)

Judge Ruby Madrid

Commissioner Roy Cantu

City of Kingsville

City Commissioner Diane Leubert

Mark McLaughlan

Live Oak County (1 vote)

Judge Jim Huff

City of George West

Jimmy Loya

City of Three Rivers

Mayor Felipe Martinez

COASTAL BEND COUNCIL OF GOVERNMENTS
Governing Board and Executive Staff, Continued
(01/01/2020 – 12/31/2020)

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

Mayor Gilbert Gomez

Advisory Member:

Rebecca Klaevemann, San Patricio

Municipal Water District

Refugio County (1 vote)

Judge Bobby Blaschke

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

Councilman Kody Farenthold

City of Ingleside on the Bay

Alderman Randy Cain

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. Sean Strawbridge
South Texas Water Authority	Ms. Carolla Serato
San Patricio Municipal Water District	Ms. Rebecca Klaevermann
Nueces County Drainage District No. 2	Mr. Balde Torres III
Nueces County WCID No. 3	Mr. John Hererro
Corpus Christi MPO	Mr. Robert McDonald

EXECUTIVE STAFF

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



Government Finance Officers Association

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

Presented to

**Coastal Bend Council of Governments
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

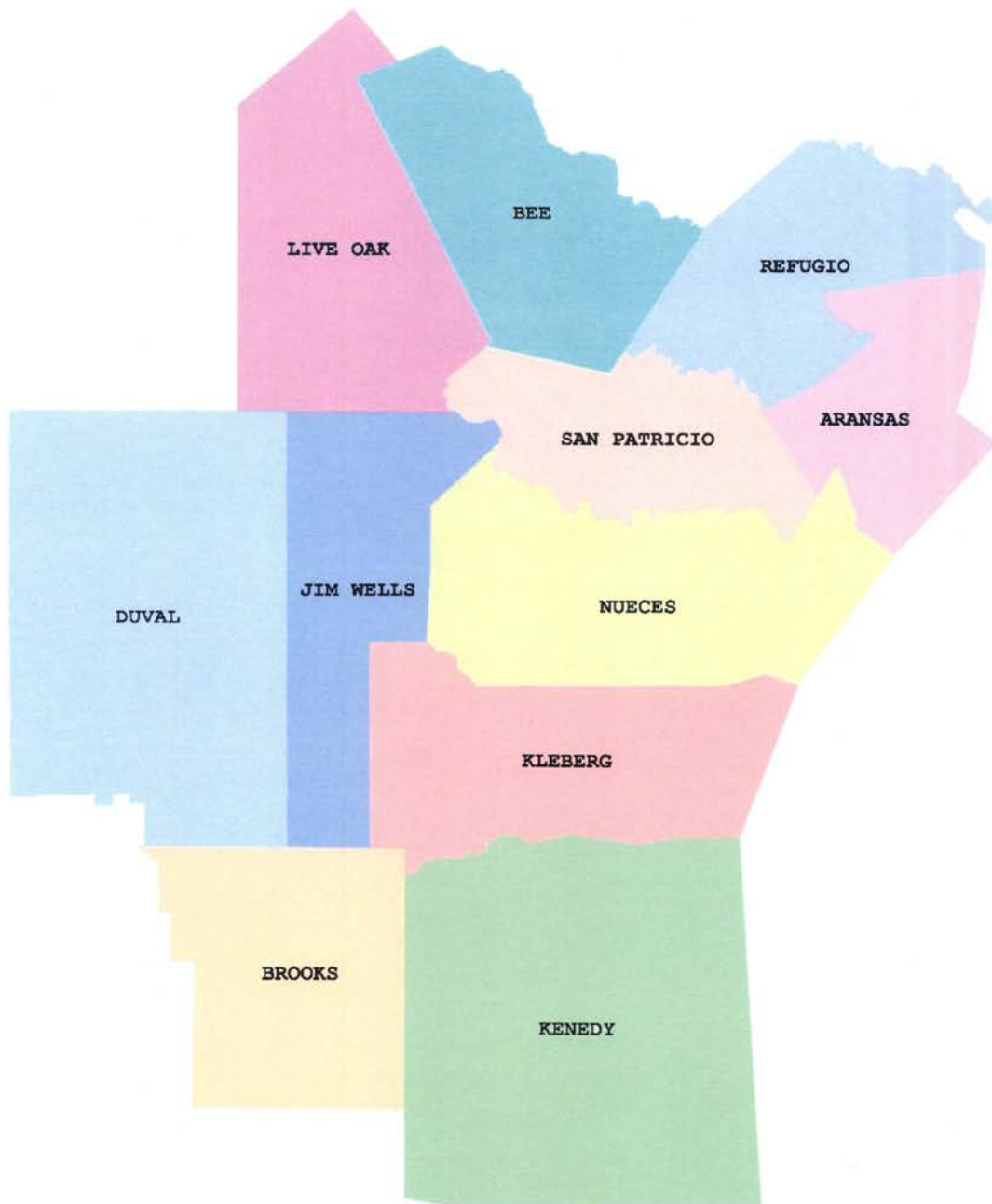


COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

The Coastal Bend Council of Governments 11-County Region



Coastal Bend/State Planning Region 20

Area: 10,273 square miles

Population: 614,276



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

INDEPENDENT AUDITOR'S REPORT

June 3, 2021

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, 2020, 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, 2020, 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 13 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 117 through 120, 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, 2021, 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.

Collier Johnson & Woods

CBCOG

Established in 1966

Management's Discussion and Analysis

As management of the Coastal Bend Council of Governments (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages I - X of this report.

Financial Highlights

Government-wide financial statements

- The Council's unrestricted net position increased in 2020 by \$80,185. The increase in unrestricted net position is the difference between the governmental excess of revenues over expenses of \$108,709 and the increase in compensated absences of \$25,653, lease principal payments of \$87,251, and the amortization expense on leased assets of \$90,122. The local revenues available for matching the Council's grants and the general government revenues were \$194,364 and consisted of excess revenues over expenses from the Criminal Justice and Homeland Security planning grants of \$31,220, membership dues of \$105,182, other revenue of \$7,618, interest on general fund deposits of \$2,606, and the over recover of 2020 indirect costs of \$47,738. The Council matched the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grant in the amount of \$84,835 and spent \$820 in general government.
- Of the Council's total net position \$1,084,617, 69.23% or \$750,937 is unrestricted and 30.77% or \$333,680 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 \$858,504, an increase of \$108,709 from prior year. The local revenues available for matching the Council grants and general government expenditures were \$194,364 and consisted of excess revenues over expenditures from the Criminal Justice and Homeland Security planning grants of \$31,220, membership dues of \$105,182, other revenues of \$7,618, interest on general fund deposits of \$2,606, and the over recover of 2020 indirect costs of \$47,738. The Council matched the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grant in the amount of \$84,835 and spent \$820 in general government. The local revenues of \$194,364 exceeded the general government expenditures of \$85,655, resulted in the increase in the combine fund balance of \$108,709 in the Council's governmental funds financial statements at year end. In the 2020 budget, the Council projected an increase in fund balance of \$48,085.

- Approximately, 87.88% of the unassigned fund balance in the General Fund, \$754,449, is *available* to meet the Council's current and future needs. Of the remainder, \$6,248 is nonspendable (for prepaids), and \$97,807 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 \$754,449 represented 12.50% of the general fund's total expenditures and 12.98% 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 15-17 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 18-23 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 25-37 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 \$1,084,617 at the close of the most recent fiscal year, a \$128,031 decrease over prior year.

Of the Council's net position, 30.77% reflects its net 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. These assets are not available for future spending.

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

	2020	2019	Variance Positive (Negative)
Current and other assets	\$ 2,344,154	\$ 1,547,688	\$ 796,466
Capital assets	574,411	541,896	32,515
Total assets	2,918,565	2,089,584	828,981
Long-term liabilities outstanding	172,045	79,043	(93,002)
Other liabilities	1,661,903	797,893	(864,010)
Total liabilities	1,833,948	876,936	(957,012)
Net position:			
Net Investment in capital assets	333,680	541,896	(208,216)
Unrestricted	750,937	670,752	80,185
Total net position	\$ 1,084,617	\$ 1,212,648	\$ (128,031)

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.

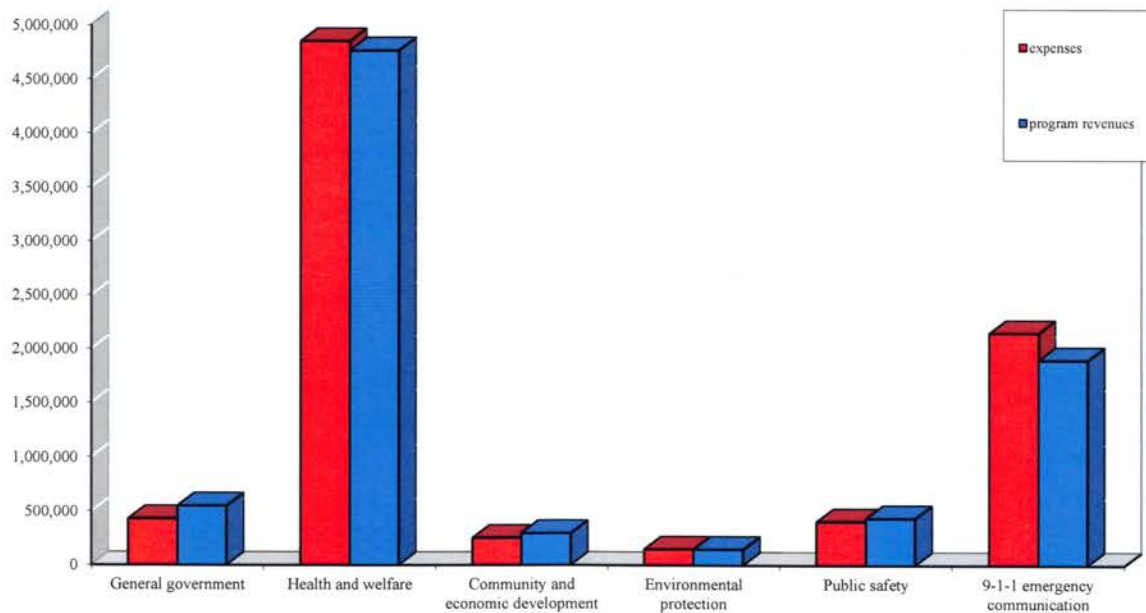
The Council's net position decreased by \$128,031 during the current fiscal year. The decrease, from the prior year, was primarily attributable to the capital assets additions of \$374,791 exceeded the depreciation expense of \$342,276 by \$32,515. Also, the increase in revenues over expenses of \$108,709 and the increases in compensated absences of \$25,653 and leases payable of \$243,602 attributed to the decrease in net position.

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

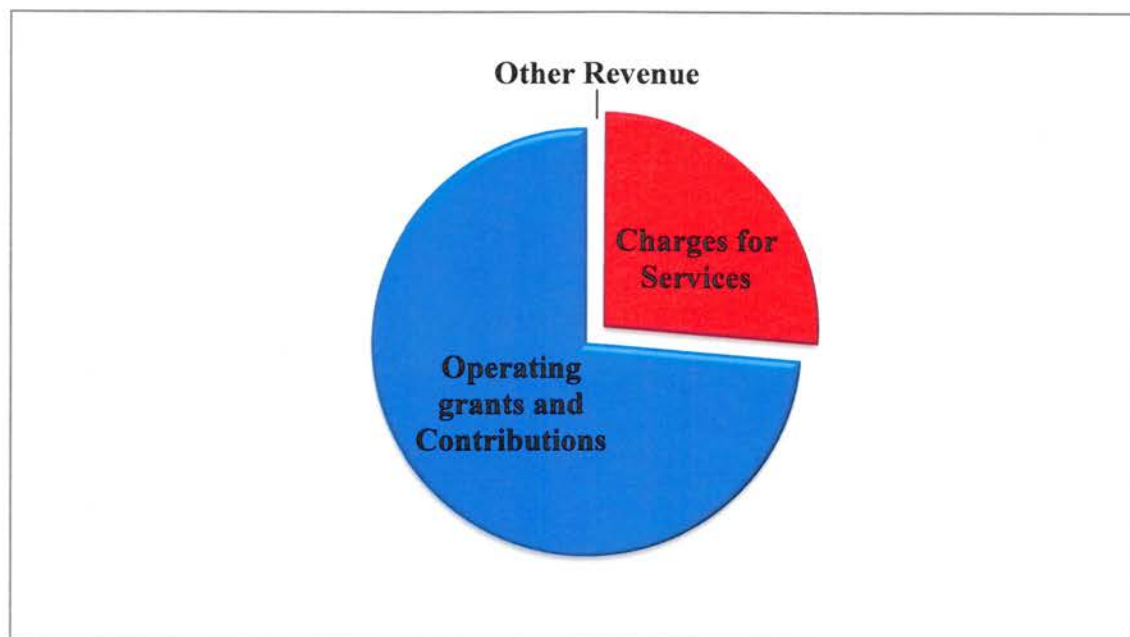
	2020	2019	Variance Positive (Negative)
Revenues:			
Program revenues:			
Charges for services	\$ 2,002,434	\$ 2,319,005	\$ (316,571)
Operating grants and contributions	5,649,259	4,184,818	1,464,441
General revenues:			
Interest on deposits	3,801	19,431	(15,630)
Other	7,618	9,250	(1,632)
Total revenues	7,663,112	6,532,504	1,130,608
Expenses:			
General government	(23,157)	(22,665)	492
Health and welfare	4,848,384	3,375,643	(1,472,741)
Community and economic development	253,653	234,363	(19,290)
Environmental protection	148,839	170,636	21,797
Public safety	408,060	466,347	58,287
9-1-1 emergency communications	2,147,739	1,938,951	(208,788)
Interest	7,625	-	(7,625)
Total expenses	7,791,143	6,163,275	(1,627,868)
Increase (decrease) in net position	(128,031)	369,229	(497,260)
Net position - beginning	1,212,648	843,419	369,229
Net position - ending	\$ 1,084,617	\$ 1,212,648	\$ (128,031)

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 \$858,504, an increase of \$108,709 in comparison with the prior year. Approximately 87.87% of this total amount, \$754,449, 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 \$579,589. The nonspendable fund balance of \$9,182 is not available for new spending; and the assigned fund balance of \$97,807 is to satisfy grant agreement matching provisions and is used to satisfy the general fund minimum balance requirements. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balances to total fund expenditures. Unassigned fund balances represent 12.50% 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 \$60,624. The Council served nutrition services and provided income support, rent and utilities assistance for the elderly above what was budgeted for fiscal year 2020 which generated an over-spent budget amount of \$1,438,337 due to the COVID-19 pandemic. The Council hired a Regional Disaster Recovery Manager to work within the Coastal Bend region to support affected communities and purchased state-of-the-art conference room equipment for virtual training and meetings with the economic development administration's Cares Act funds which generated an over-spent budget amount of \$100,552. Both the COVID-19 funds and the Cares Act funds were due to the COVID-19 pandemic and were not budgeted in the Council's 2020 adopted budget.

Capital Asset and Debt Administration

Capital assets. The Council's investment in capital assets for its governmental activities as of December 31, 2020, amounts to \$574,411 (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 and right-to-use leased equipment and building. The increase \$32,515 in capital assets was due to capital assets additions of \$374,791 exceeding of depreciation expense of \$342,276.

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

	2020	2019	Variance Positive (Negative)
Capital Assets	\$ 574,411	\$ 541,896	\$ 32,515

Additional information on the Council's capital assets can be found in note III.C on page 33 of this report.

Long-term Debt. During the current year the Council entered into three new leases for capital equipment and building for \$330,853. The new leases were offset by the regularly scheduled principal reductions on the existing outstanding debt in the amount of \$87,251. Additional information on the Council's outstanding debt can be found in note III.E on pages 34-35 of this report.

Coastal Bend Council of Government's Outstanding Debt Governmental Activities

	2020	2019	Variance Positive (Negative)
Leases Payable	\$ 243,602	\$ -	\$ (243,602)

2021 Operating and Pass-through Budgets

The Council's 2021 adopted budget reflects an estimated decrease in total fund balance of \$15,473 in the general fund. The general fund's budgetary expenditures, for federal and state programs, decreased by 9% compared to actual 2020 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.cbcog98.org
Website Address: www.coastalbendcog.org



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents (Note III. A.)	\$ 1,362,858
Receivables (Note III. B.)	972,114
Prepaid items	9,182
Capital assets (net of accumulated depreciation) (Note III. C.)	<u>574,411</u>
Total assets	<u>2,918,565</u>
LIABILITIES	
Accounts payable and other current liabilities	182,420
Contractors payable	955,754
Unearned revenue (Note III. B.)	347,476
Leases and compensated absences (Note III. E.):	
Current	176,253
Noncurrent	<u>172,045</u>
Total liabilities	<u>1,833,948</u>
NET POSITION	
Net Investment in capital assets	333,680
Unrestricted	<u>750,937</u>
Total net position	<u>\$ 1,084,617</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, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>
Primary government:		
Governmental activities:		
General government	\$ 424,417	\$ (447,574)
Health and welfare	4,632,797	215,587
Community and economic development	213,200	40,453
Environmental protection	126,413	22,426
Public safety	352,285	55,775
9-1-1 emergency communications	2,034,406	113,333
Interest	7,625	-
Total governmental activities	7,791,143	-
Total primary government	\$ 7,791,143	\$ -

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	\$ -	\$ 128,339
-	4,763,549	(84,835)
-	297,591	43,938
-	148,839	-
-	439,280	31,220
1,897,252	-	(250,487)
-	-	(7,625)
<u>2,002,434</u>	<u>5,649,259</u>	<u>(139,450)</u>
<u>\$ 2,002,434</u>	<u>\$ 5,649,259</u>	<u>(139,450)</u>
General revenues:		
Other Revenue		7,618
Interest on deposits		<u>3,801</u>
Total general revenues		<u>11,419</u>
Change in net position		(128,031)
Net position - beginning		<u>1,212,648</u>
Net position - ending		<u>\$ 1,084,617</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	General	9-1-1 Program	Total Governmental Funds
ASSETS			
Cash and cash equivalents (Note III. A.)	\$ 1,112,005	\$ 250,853	\$ 1,362,858
Due from other funds (Note III. D.)	-	39,546	39,546
Receivables (Note III. B.)	972,114	-	972,114
Prepaid items	6,248	2,934	9,182
Total assets	<u>2,090,367</u>	<u>\$ 293,333</u>	<u>\$ 2,383,700</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	63,283	119,137	182,420
Contractors payable	955,754	-	955,754
Unearned revenue (Note III. B.)	173,280	174,196	347,476
Due to other funds (Note III. D.)	39,546	-	39,546
Total liabilities	<u>1,231,863</u>	<u>293,333</u>	<u>1,525,196</u>
Fund balances			
Nonspendable	6,248	2,934	9,182
Assigned for matching grant programs	97,807	-	97,807
Unassigned	754,449	(2,934)	751,515
Total fund balances	<u>858,504</u>	<u>-</u>	<u>858,504</u>
Total liabilities and fund balances	<u>\$ 2,090,367</u>	<u>\$ 293,333</u>	<u>\$ 2,383,700</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, 2020**

Total fund balance - total governmental funds **\$ 858,504**

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 \$2,614,523 and the accumulated depreciation is \$2,040,112.** **574,411**

**Compensated absences and leases payable are not due and payable in the current period and
therefore are not reported in funds.** **(348,298)**

Net position of governmental activities **\$ 1,084,617**

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, 2020

	General	9-1-1 Program	Total Governmental Funds
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 284,798	\$ -	\$ 284,798
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	4,741,182	-	4,741,182
Office of the Governor, Criminal Justice Division	142,034	-	142,034
Commission on Environmental Quality	148,437	-	148,437
Office of the Governor, Homeland Security Grants Division	296,662	-	296,662
Commission on State Emergency Communications	-	1,897,252	1,897,252
Total federal and state grants	5,613,113	1,897,252	7,510,365
Supportive services fees	36,146	-	36,146
Membership dues	105,182	-	105,182
Other revenue	7,618	-	7,618
Interest on deposits	2,606	1,195	3,801
Over recovery of indirect costs	47,738	-	47,738
Total revenues	5,812,403	1,898,447	7,710,850
Expenditures:			
Current:			
Health and welfare	4,848,384	-	4,848,384
Community and economic development	297,591	-	297,591
Environmental protection	148,839	-	148,839
Public safety	408,060	-	408,060
9-1-1 emergency communications	-	1,898,447	1,898,447
General government	820	-	820
Capital outlay-leases	330,853	-	330,853
Total expenditures	6,034,547	1,898,447	7,932,994
Excess (deficiency) of revenues over expenditures	(222,144)	-	(222,144)
Other financing sources - leases	330,853	-	330,853
Net change in fund balances	108,709	-	108,709
Fund balances, beginning of year	749,795	-	749,795
Fund balances, end of year	\$ 858,504	\$ -	\$ 858,504

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, 2020**

Net change in fund balances - governmental fund **\$ 108,709**

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 \$374,791 and depreciation was \$342,276. **32,515**

Leases issued provide current financial resources to governmental funds, but increase long-term liabilities in the Statement of Net Position. Lease principal and interest payments are an expenditure in the governmental funds, but the principal payments reduces the long-term liabilities in the Statement of Net Position. **(243,602)**

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 \$25,653. **(25,653)**

Change in net position of governmental activities **\$ (128,031)**

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, 2020

	Original Unamended Budgeted Amounts	Actual Amounts	Variance Positive (Negative)
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 165,588	\$ 284,798	\$ 119,210
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	3,324,874	4,741,182	1,416,308
Office of the Governor, Criminal Justice Division	161,511	142,034	(19,477)
Department of Rural Community Affairs	5,799	-	(5,799)
Commission on Environmental Quality	172,327	148,437	(23,890)
Office of the Governor, Homeland Security Grants Division	273,354	296,662	23,308
Total federal and state grants	4,103,453	5,613,113	1,509,660
Supportive services fees	36,202	36,146	(56)
Membership dues	105,182	105,182	-
Other revenue	6,251	7,618	1,367
Interest on deposits	12,000	2,606	(9,394)
Over recovery of indirect costs	-	47,738	47,738
Total revenues	4,263,088	5,812,403	1,549,315
Expenditures:			
Current:			
Health and welfare	3,410,047	4,848,384	(1,438,337)
Community and economic development	197,039	297,591	(100,552)
Environmental protection	172,327	148,839	23,488
Public safety	434,865	408,060	26,805
General government	725	820	(95)
Capital outlay-leases	-	330,853	(330,853)
Total expenditures	4,215,003	6,034,547	(1,819,544)
Excess (deficiency) of revenues over expenditures	48,085	(222,144)	(270,229)
Other financing sources-leases	-	330,853	330,853
Net change in fund balances	48,085	108,709	60,624
Fund balance, beginning of year	749,795	749,795	-
Fund balance, end of year	\$ 797,880	\$ 858,504	\$ 60,624

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, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Revenues:				
State grants - Commission on State				
Emergency Communications	\$ 1,905,604	\$ 1,905,604	\$ 1,897,252	\$ (8,352)
Interest on deposits	3,528	3,528	1,194	(2,334)
Total revenues	1,909,132	1,909,132	1,898,446	(10,686)
Expenditures:				
Direct salaries and Paid time off	337,257	337,257	351,420	(14,163)
Indirect costs allocated	108,764	108,764	113,333	(4,569)
Health, Retirement, & Other Benefits	127,400	127,400	133,889	(6,489)
Rental Space	22,812	22,812	16,327	6,485
Utilities	3,685	3,685	2,176	1,509
Accounting & Payroll Services	31,989	31,989	28,256	3,733
Auditing Services	6,000	6,000	5,990	10
Dues and subscriptions	4,711	4,711	2,457	2,254
Maintenance and repairs	88,868	269,688	269,688	-
Office supplies/furniture/software	43,465	13,321	13,321	-
Travel	19,554	19,554	14,763	4,791
Telephone	285,490	511,466	509,468	1,998
Postage and freight	563	563	47	516
Reproduction costs	480	480	405	75
Contract Services	13,167	3,606	3,606	-
Insurance	7,262	7,262	9,217	(1,955)
Training	7,670	7,670	2,898	4,772
PSAP Supplies	20,000	20,000	8,061	11,939
Database Maintenance, ESInet, Public Ed Costs	661,850	362,902	362,902	-
Database Costs	56,077	-	-	-
PSAP Room Prep	12,500	434	434	-
MIS Data Analytics	49,568	49,568	49,788	(220)
Total expenditures	1,909,132	1,909,132	1,898,446	10,686
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.



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

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*.

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

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

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, principal and interest expenditures on lease liabilities, and claims and judgments are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the Council the right to use leased assets, are reported as expenditures in governmental funds. Leases issued are reported as other financing sources.

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 lines are collected by the telephone companies and remitted to the State of Texas Commission on State Emergency Communications who then remits them to the Council.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

Recent Accounting Pronouncements

GASB 87 Leases – A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or an exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment. GASB 87 was implemented in year ended December 31, 2020, and did have an impact on the Council’s financial statements because the Council does have three lease agreements for building and equipment.

GASB 89 – Accounting for Interest Cost Incurred before the End of a Construction Period provides guidance for reporting interest cost incurred before the end of construction period using the economic resources measurement focus and the current financial resources measurement focus. This statement did not have an impact on the Council’s financial statement because the Council did not borrow funds for construction projects.

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.

The Council does not have any investments that are required to be reported at fair value.

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, 2020

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 right-to-use leased equipment and building are amortized over the shorter of the leased asset or lease term. 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, 2020

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 \$97,807 was reported as assigned fund balance authorized by the Council's Executive Director for the purpose of matching grant programs.

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 an 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, 2020

9. Leases

The Council is a lessee for two noncancellable leases of equipment and a noncancellable lease of a building. The Council recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Council recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, the Council initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Council determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Council uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Council generally uses an estimated incremental borrowing rate, in the year of commencement, as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments.

The Council monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

10. *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 2020 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

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

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. All functions have one department except for the Public Safety function. It has two departments which are the Criminal Justice program and the Homeland Security Program. The legal level of budgetary control is the department level. There were no amendments made to the budget.

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

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

B. Excess of expenditures over appropriations

For the year ended December 31, 2020, expenditures exceeded budget at the function level in the general fund as follows:

	<u>Excess</u>
Health and welfare	\$ 1,438,337
Community and economic development	100,552

The over expenditures in the health and welfare programs were due to the COVID-19 and Cares Act funds awarded and spent for the curbside and home delivered meals, income support and rent and utilities assistance. The over expenditures in the community and economic development programs were due to Cares Act funds awarded and spent for a Regional Disaster Recovery Manager to work within the Coastal Bend region to support affected communities and the purchase of state-of-the-art conference room equipment for virtual training and meetings.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

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, 2020 were \$1,095,242.

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 \$267,616 which is included in cash and cash equivalents and due on demand.

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

B. Receivables and unearned revenue

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

Due from state government	\$ <u>972,114</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	\$ 50,036
9-1-1 Program	174,196
Solid Waste Program	114,853
Other Programs	<u>8,391</u>
Total unearned revenue for governmental funds	\$ <u>347,476</u>

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

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

C. Capital assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, being depreciated:				
Vehicles	\$ 20,033	\$ -	\$ -	\$ 20,033
Equipment & Software	1,799,149	43,938	-	1,843,087
Right to use Leased Building and Equipment	-	330,853	-	330,853
9-1-1 system Nonrecurring costs	420,550	-	-	420,550
Total capital assets, being depreciated	<u>\$ 2,239,732</u>	<u>\$ 374,791</u>	<u>\$ -</u>	<u>\$ 2,614,523</u>
Less accumulated depreciation for				
Vehicles	(12,042)	(2,861)	-	(14,903)
Equipment & Software	(1,265,244)	(249,293)	-	(1,514,537)
Right to use Leased Building and Equipment	-	(90,122)	-	(90,122)
9-1-1 system Nonrecurring costs	(420,550)	-	-	(420,550)
Total accumulated depreciation	<u>(1,697,836)</u>	<u>(342,276)</u>	<u>-</u>	<u>(2,040,112)</u>
Total capital assets, being depreciated, net	<u>\$ 541,896</u>	<u>\$ 32,515</u>	<u>\$ -</u>	<u>\$ 574,411</u>

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

Governmental Activities:	
9-1-1 emergency communications	\$ 249,293
General government	<u>92,983</u>
Total depreciation expense-governmental activities	<u>342,276</u>

D. Interfund receivables and payables

The composition of interfund balances as of December 31, 2020, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
9-1-1 Network Fund	General Fund	\$ 39,546

Interfund balances are used to account for pooled cash transactions.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

E. Long-term obligations

The following is a summary of long-term obligation transactions of the Council for the year ended December 31, 2020:

	<u>Balances</u> <u>01-01-2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-2020</u>	<u>Due in</u> <u>(1) Year</u>
Compensated absences	<u>\$ 79,043</u>	<u>\$ 53,450</u>	<u>\$ 27,797</u>	<u>\$ 104,696</u>	<u>\$ 86,400</u>
Leases Payable	<u>-</u>	<u>330,853</u>	<u>87,251</u>	<u>243,602</u>	<u>89,853</u>
Total Long-term obligations	<u>\$ 79,043</u>	<u>\$384,303</u>	<u>\$115,048</u>	<u>\$ 348,298</u>	<u>\$ 176,253</u>

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

Leases Payable

During the current fiscal year, the Council entered into a five-year lease agreement as lessee for the use of a postage meter equipment. An initial lease liability was recorded in the amount of \$10,598 during the current fiscal year. As of December 31, 2020, the value of the lease liability was \$8,640. The Council is required to make monthly principal and interest payments of \$198. The lease has an estimated interest rate of 4.75%. The equipment has a five-year estimated useful life. The value of the right-to-use leased asset as of December 31, 2020, was \$8,474 and had accumulated amortization of \$2,124.

The future principal and interest lease payments as of December 31, 2020, were as follows:

<u>Fiscal Year Ending</u> <u>December 31, _____</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	<u>\$ 2,008</u>	<u>\$ 368</u>	<u>\$ 2,376</u>
2022	<u>2,106</u>	<u>270</u>	<u>2,376</u>
2023	<u>2,209</u>	<u>167</u>	<u>2,376</u>
2024	<u>2,317</u>	<u>59</u>	<u>2,376</u>
Totals	<u>\$ 8,640</u>	<u>\$ 864</u>	<u>\$ 9,504</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

During the current fiscal year, the Council entered into a two and a half-year lease agreement as lessee for the use of a building for office space. An initial lease liability was recorded in the amount of \$290,799 during the current fiscal year. As of December 31, 2020, the value of the lease liability was \$210,040. The Council is required to make monthly principal and interest payments of \$7,250. The lease has an estimated interest rate of 2.72%. The building has a two and a half year estimated useful life which is equivalent to the lease term. The value of the right-to-use leased asset as of December 31, 2020, was \$207,711 and had accumulated amortization of \$83,088.

The future principal and interest lease payments as of December 31, 2020, were as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 82,309	\$ 4,691	\$ 87,000
2022	84,576	2,424	87,000
2023	43,155	345	43,500
Totals	<u>\$210,040</u>	<u>\$ 7,460</u>	<u>\$217,500</u>

During the current fiscal year, the Council entered into a five-year lease agreement as lessee for the use of a copier. An initial lease liability was recorded in the amount of \$29,456 during the current fiscal year. As of December 31, 2020, the value of the lease liability was \$24,922. The Council is required to make monthly principal and interest payments of \$550. The lease has an estimated interest rate of 4.75%. The copier has a five-year estimated useful life. The value of the right-to-use leased asset as of December 31, 2020, was \$24,546 and had accumulated amortization of \$4,910.

The future principal and interest lease payments as of December 31, 2020, were as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 5,536	\$ 1,064	\$ 6,600
2022	5,804	796	6,600
2023	6,084	516	6,600
2024	6,403	197	6,600
2025	1,095	5	1,100
Totals	<u>\$ 24,922</u>	<u>\$ 2,578</u>	<u>\$ 27,500</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

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, \$1,000,000 for cyber liability and data breach, and \$1,781,130 (flood and earthquake) and \$975,000 (wind storm and hail) for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

B. Allocation of personnel costs and indirect costs

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

C. Central Service Cost Allocation Plan (CSCAP)

The 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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2020

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, 2020 was \$1,692,295 and its contribution was based on a covered payroll of \$1,435,340. The Council and employees made the required contribution from January 1 through December 31, 2020 amounting to \$143,534 for the Council (10% of covered payroll) and \$71,767 for employees (5% of covered payroll).

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.



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

Supplemental Schedules

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

**COASTAL BEND COUNCIL OF GOVERNMENTS
CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
Governmental funds capital assets		
Vehicles	\$ 20,033	\$ 20,033
Equipment & Software	1,843,087	1,799,149
9-1-1 System Nonrecurring costs	420,550	420,550
Right-to-use leased building and equipment	330,853	-
Less accumulated depreciation	<u>(2,040,112)</u>	<u>(1,697,836)</u>
	<u>\$ 574,411</u>	<u>\$ 541,896</u>
 Investment in governmental funds capital assets by source:		
General Fund	\$ 289,799	\$ 7,991
Special revenue fund-9-1-1 Program	284,612	533,905
	<u>\$ 574,411</u>	<u>\$ 541,896</u>

COASTAL BEND COUNCIL OF GOVERNMENTS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION
DECEMBER 31, 2020

<u>Function</u>	<u>Vehicles</u>	<u>Equipment & Software</u>	<u>9-1-1 System Nonrecurring costs</u>	<u>Right to use Leased Building & Equipment</u>	<u>Total</u>
General government	\$ 20,033	\$ 61,163	\$ -	\$ 330,853	\$ 412,049
9-1-1 emergency communications	-	1,781,924	420,550	-	2,202,474
Total governmental funds capital assets	<u>20,033</u>	<u>1,843,087</u>	<u>420,550</u>	<u>330,853</u>	<u>2,614,523</u>
Less accumulated depreciation:					
General government	14,903	17,225	-	90,122	122,250
9-1-1 emergency communications	-	1,497,312	420,550	-	1,917,862
	<u>14,903</u>	<u>1,514,537</u>	<u>420,550</u>	<u>90,122</u>	<u>2,040,112</u>
Net governmental funds capital assets	<u>\$ 5,130</u>	<u>\$ 328,550</u>	<u>\$ -</u>	<u>\$ 240,731</u>	<u>\$ 574,411</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, 2020

<u>Function</u>	<u>Capital Assets 1/1/2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets 12/31/2020</u>
General government	\$ 37,258	\$ 374,791	\$ -	\$ 412,049
9-1-1 emergency communications	2,202,474	-	-	2,202,474
	<u>2,239,732</u>	<u>374,791</u>	<u>-</u>	<u>2,614,523</u>
Accumulated depreciation:				
General government	(29,267)	(92,983)	-	(122,250)
9-1-1 emergency communications	(1,668,569)	(249,293)	-	(1,917,862)
	<u>(1,697,836)</u>	<u>(342,276)</u>	<u>-</u>	<u>(2,040,112)</u>
	<u>\$ 541,896</u>	<u>\$ 32,515</u>	<u>\$ -</u>	<u>\$ 574,411</u>



COASTAL BEND

COUNCIL OF GOVERNMENTS

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, 2020**

	Budget 3191	Actual 3191	Variance Positive (Negative)	Budget 3192	Actual 3192	Variance Positive (Negative)
Grant numbers:	01/01/2020 -	01/01/2020 -		01/01/2020 -	01/01/2020 -	
Grant periods:	12/31/2020	12/31/2020		12/31/2020	12/31/2020	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	273,354	272,819	(535)	23,843	23,843	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	584	584	-	-	-
Total revenues	273,354	273,403	49	23,843	23,843	-
Operating expenditures:						
Direct salaries and Paid time off	147,529	147,529	-	-	-	-
Indirect costs allocated	47,578	47,578	-	-	-	-
Health, Retirement & Other Benefits	47,616	47,616	-	-	-	-
Rental Space	6,666	6,666	-	-	-	-
Utilities	705	705	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	8,198	8,198	-	-	-	-
Management Advisory Services	815	815	-	-	-	-
Auditing Services	756	756	-	-	-	-
Dues and subscriptions	25	25	-	-	-	-
Advertisements & Recognitions	15	15	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	65	65	-	-	-	-
Office supplies/furniture/software	2,389	2,389	-	23,843	23,843	-
Travel	1,616	1,616	-	-	-	-
Telephone	6,607	6,607	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	142	142	-	-	-	-
Contract services	1,678	1,678	-	-	-	-
Insurance	954	1,003	(49)	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	273,354	273,403	(49)	23,843	23,843	-
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 273,354	\$ 273,403	\$ (49)	\$ 23,843	\$ 23,843	\$ -

Budget 3202 01/01/2020 - 12/31/2020	Actual 3202 01/01/2020 - 12/31/2020	Variance Positive (Negative)	Budget 7201 01/01/2020 - 12/31/2020	Actual 7201 01/01/2020 - 12/31/2020	Variance Positive (Negative)
\$ 62,979	\$ 52,221	\$ (10,758)	\$ 102,609	\$ 49,994	\$ (52,615)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	25,652	11,753	(13,899)
62,979	52,221	(10,758)	128,261	61,747	(66,514)

42,270	31,512	10,758	62,805	28,371	34,434
9,604	9,604	-	20,816	9,708	11,108
5,163	5,163	-	23,717	11,328	12,389
568	568	-	3,072	1,755	1,317
93	93	-	491	189	302
-	-	-	-	-	-
919	919	-	6,967	2,103	4,864
-	-	-	958	-	958
-	-	-	329	329	-
3,065	3,065	-	125	125	-
16	16	-	20	1	19
-	-	-	-	-	-
-	-	-	100	-	100
32	32	-	480	480	-
-	-	-	3,562	2,539	1,023
745	745	-	2,005	2,005	-
-	-	-	-	-	-
1	1	-	8	8	-
333	333	-	2,150	2,150	-
170	170	-	656	656	-
-	-	-	-	-	-
62,979	52,221	10,758	128,261	61,747	66,514

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

\$ 62,979	\$ 52,221	\$ 10,758	\$ 128,261	\$ 61,747	\$ 66,514
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continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget 7222			Budget 7231		
Grant numbers:	7222			7231		
Grant periods:	07/01/2020			07/16/2020		
	12/31/2020			12/31/2020		
			Variance Positive (Negative)			Variance Positive (Negative)
Revenues:						
Direct federal funds	\$ 110,569	\$ 110,569	\$ -	\$ 72,014	\$ 72,014	\$ -
State funds	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	<u>110,569</u>	<u>110,569</u>	<u>-</u>	<u>72,014</u>	<u>72,014</u>	<u>-</u>
Operating expenditures:						
Direct salaries and Paid time off	33,676	33,676	-	31,878	31,878	-
Indirect costs allocated	10,861	10,861	-	10,280	10,280	-
Health, Retirement & Other Benefits	9,532	9,532	-	11,503	11,503	-
Rental Space	814	814	-	860	860	-
Utilities	161	161	-	161	161	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,284	1,284	-	1,312	1,312	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	8	8	-	7	7	-
Printing and publications	105	105	-	105	105	-
Maintenance and repairs	113	113	-	434	434	-
Office supplies/furniture/software	7,890	7,890	-	7,389	7,389	-
Travel	1,160	1,160	-	1,415	1,415	-
Telephone	895	895	-	1,494	1,494	-
Postage and freight	-	-	-	1	1	-
Reproduction costs	-	-	-	2	2	-
Contract services	-	-	-	4,994	4,994	-
Insurance	132	132	-	179	179	-
Equipment	43,938	43,938	-	-	-	-
Total operating expenditures	<u>110,569</u>	<u>110,569</u>	<u>-</u>	<u>72,014</u>	<u>72,014</u>	<u>-</u>
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total grant expenditures	<u>\$ 110,569</u>	<u>\$ 110,569</u>	<u>\$ -</u>	<u>\$ 72,014</u>	<u>\$ 72,014</u>	<u>\$ -</u>

Budget 8202 01/01/2020 - 08/31/2020	Actual 8202 01/01/2020 - 08/31/2020	Variance Positive (Negative)	Budget 8203 01/01/2020 - 08/31/2020	Actual 8203 01/01/2020 - 08/31/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52,323	52,323	-	16,980	10,874	(6,106)
-	-	-	-	-	-
-	-	-	-	402	402
52,323	52,323	-	16,980	11,276	(5,704)

15,253	15,253	-	5,187	5,187	-
4,919	4,919	-	1,673	1,673	-
3,422	3,422	-	614	614	-
1,074	1,074	-	-	-	-
46	46	-	-	-	-
-	-	-	-	-	-
1,362	1,961	(599)	18	18	-
-	-	-	-	-	-
219	230	(11)	-	-	-
-	-	-	452	452	-
3	3	-	6,275	571	5,704
-	-	-	-	-	-
-	-	-	-	-	-
697	697	-	2,730	2,730	-
-	1,919	(1,919)	-	-	-
759	1,132	(373)	-	-	-
-	-	-	-	-	-
13	442	(429)	-	-	-
908	1,153	(245)	25	25	-
75	128	(53)	6	6	-
-	-	-	-	-	-
28,750	32,379	(3,629)	16,980	11,276	5,704

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 28,750	\$ 32,379	\$ (3,629)	\$ 16,980	\$ 11,276	\$ 5,704

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget 8211	Actual 8211	Variance	Budget 8212	Actual 8212	Variance
Grant numbers:	01/01/2020 -	01/01/2020 -	Positive	09/01/2020	09/01/2020	Positive
Grant periods:	12/31/2020	12/31/2020	(Negative)	08/31/2021	08/31/2021	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	83,027	65,400	(17,627)	78,484	24,311	(54,173)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	83,027	65,400	(17,627)	78,484	24,311	(54,173)
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	20,040	6,186	13,854
Indirect costs allocated	1,589	1,283	306	6,463	1,995	4,468
Health, Retirement & Other Benefits	-	-	-	7,566	1,711	5,855
Rental Space	-	-	-	1,686	411	1,275
Utilities	-	-	-	144	41	103
Training	-	-	-	110	-	110
Accounting & Payroll Services	804	569	235	1,901	796	1,105
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	219	-	219
Dues and subscriptions	-	-	-	31	30	1
Advertisements & Recognitions	417	-	417	9	2	7
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	28	-	28
Office supplies/furniture/software	-	-	-	1,700	601	1,099
Travel	-	-	-	1,072	357	715
Telephone	-	-	-	1,300	591	709
Postage and freight	-	-	-	39	-	39
Reproduction costs	-	-	-	252	7	245
Contract services	-	-	-	1,475	283	1,192
Insurance	-	-	-	100	24	76
Equipment	-	-	-	-	-	-
Total operating expenditures	2,810	1,852	958	44,135	13,035	31,100
Subcontractors expenditures:						
Contract services	52,160	35,491	16,669	-	-	-
Other program expenditures	28,057	28,057	-	-	-	-
Total subcontractors expenditures	80,217	63,548	16,669	-	-	-
Total grant expenditures	\$ 83,027	\$ 65,400	\$ 17,627	\$ 44,135	\$ 13,035	\$ 31,100

Budget 8213 09/01/2020 - 08/31/2021	Actual 8213 09/01/2020 - 12/31/2020	Variance Positive (Negative)	Budget 8214 01/01/2020 12/31/2020	Actual 8214 01/01/2020 12/31/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22,684	4,505	(18,179)	149,643	133,058	(16,585)
-	-	-	-	-	-
-	-	-	-	-	-
22,684	4,505	(18,179)	149,643	133,058	(16,585)

3,010	3,010	-	67,599	61,340	6,259
971	971	-	21,801	19,782	2,019
1,047	351	696	25,364	25,364	-
-	-	-	3,088	2,605	483
-	-	-	413	391	22
-	-	-	-	-	-
9	9	-	4,807	4,807	-
-	-	-	958	815	143
-	-	-	628	628	-
16	16	-	187	187	-
16,535	29	16,506	2,244	344	1,900
-	-	-	-	-	-
-	-	-	133	-	133
116	116	-	2,405	1,946	459
-	-	-	3,649	2,354	1,295
-	-	-	2,363	2,363	-
-	-	-	308	308	-
3	3	-	231	231	-
977	-	977	1,506	1,506	-
-	-	-	580	484	96
-	-	-	-	-	-
22,684	4,505	18,179	138,264	125,455	12,809

-	-	-	11,379	7,603	3,776
-	-	-	-	-	-
-	-	-	11,379	7,603	3,776

\$ 22,684	\$ 4,505	\$ 18,179	\$ 149,643	\$ 133,058	\$ 16,585
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continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget 8215	Actual 8215	Variance	Budget 9196	Actual 9196	Variance
Grant numbers:	01/01/2020 -	01/01/2020 -	Positive	01/01/2020 -	01/01/2020 -	Positive
Grant periods:	12/31/2020	12/31/2020	(Negative)	08/31/2020	08/31/2020	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	1,040	1,040	-	2,771	2,771	-
Total revenues	1,040	1,040	-	2,771	2,771	-
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	-	-	-
Indirect costs allocated	-	-	-	-	-	-
Health, Retirement & Other Benefits	-	-	-	-	-	-
Rental Space	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,040	1,040	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	-	-	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	1,040	1,040	-	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	2,771	2,771	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	2,771	2,771	-
Total grant expenditures	\$ 1,040	\$ 1,040	\$ -	\$ 2,771	\$ 2,771	\$ -

Budget 9202 100, 116 01/01/2020 - 09/30/2020	Actual 9202 100, 116 01/01/2020 - 09/30/2020	Variance Positive (Negative)	Budget 9202-111-113 115, 119 01/01/2020 - 09/30/2020	Actual 9202-111-113 115, 119 01/01/2020 - 09/30/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171,847	187,210	15,363	2,552,367	2,273,160	(279,207)
57,281	62,403	5,122	151	151	-
-	-	-	-	-	-
229,128	249,613	20,485	2,552,518	2,273,311	(279,207)

114,178	128,366	(14,188)	457	457	-
35,012	41,399	(6,387)	147	147	-
34,695	36,618	(1,923)	-	-	-
5,101	5,263	(162)	-	-	-
419	733	(314)	-	-	-
850	-	850	-	-	-
23,462	23,328	134	-	-	-
1,411	2,372	(961)	-	-	-
1,463	1,537	(74)	-	-	-
1,944	49	1,895	-	-	-
405	76	329	-	-	-
-	-	-	-	-	-
500	307	193	-	-	-
2,835	2,406	429	-	-	-
1,473	1,473	-	-	-	-
2,839	3,096	(257)	-	-	-
925	816	109	-	-	-
235	420	(185)	-	-	-
214	635	(421)	-	-	-
1,167	719	448	-	-	-
-	-	-	-	-	-
229,128	249,613	(20,485)	604	604	-

-	-	-	2,551,914	2,272,707	279,207
-	-	-	-	-	-
-	-	-	2,551,914	2,272,707	279,207

\$ 229,128	\$ 249,613	\$ (20,485)	\$ 2,552,518	\$ 2,273,311	\$ 279,207
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continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation	Budget 9202	Actual 9202		Budget 9202-200-201	Actual 9202-200-201	
Grant numbers:	117 & 122	117 & 122	Variance	9202-200-201	9202-200-201	Variance
Grant periods:	01/01/2020 - 09/30/2020	01/01/2020 - 09/30/2020	Positive (Negative)	01/01/2020 - 09/30/2020	01/01/2020 - 09/30/2020	Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	77,180	77,180	-	88,985	89,371	386
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	<u>77,180</u>	<u>77,180</u>	<u>-</u>	<u>88,985</u>	<u>89,371</u>	<u>386</u>
Operating expenditures:						
Direct salaries and Paid time off	2,352	2,352	-	44,433	44,433	-
Indirect costs allocated	759	759	-	14,329	14,329	-
Health, Retirement & Other Benefits	-	-	-	16,505	16,505	-
Rental Space	-	-	-	2,372	2,372	-
Utilities	-	-	-	375	375	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	-	-	-	3,211	3,211	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	794	820	(26)
Dues and subscriptions	-	-	-	26	26	-
Advertisements & Recognitions	-	-	-	12	12	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	111	111	-
Office supplies/furniture/software	-	-	-	397	397	-
Travel	-	-	-	2,700	2,700	-
Telephone	38	38	-	2,759	2,759	-
Postage and freight	-	-	-	96	119	(23)
Reproduction costs	-	-	-	1	1	-
Contract services	-	-	-	13	151	(138)
Insurance	-	-	-	851	1,050	(199)
Equipment	-	-	-	-	-	-
Total operating expenditures	<u>3,149</u>	<u>3,149</u>	<u>-</u>	<u>88,985</u>	<u>89,371</u>	<u>(386)</u>
Subcontractors expenditures:						
Contract services	74,031	74,031	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	<u>74,031</u>	<u>74,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total grant expenditures	<u>\$ 77,180</u>	<u>\$ 77,180</u>	<u>\$ -</u>	<u>\$ 88,985</u>	<u>\$ 89,371</u>	<u>\$ (386)</u>

Budget 9202-123 300 & 540 01/01/2020 - 09/30/2020	Actual 9202-123 300 & 540 01/01/2020 - 09/30/2020	Variance Positive (Negative)	Budget 9202-400-401 01/01/2020 - 09/30/2020	Actual 9202-400-401 01/01/2020 - 09/30/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67,014	77,403	10,389	40,297	24,997	(15,300)
-	-	-	-	-	-
-	-	-	-	-	-
67,014	77,403	10,389	40,297	24,997	(15,300)

36,296	39,895	(3,599)	12,428	12,428	-
11,540	12,867	(1,327)	4,007	4,007	-
8,981	8,981	-	4,205	4,205	-
114	1,225	(1,111)	850	850	-
158	242	(84)	206	206	-
-	-	-	100	-	100
1,541	1,541	-	674	674	-
-	-	-	-	-	-
520	520	-	166	166	-
13	13	-	5	5	-
7	7	-	5	5	-
-	-	-	77	-	77
56	56	-	22	22	-
452	452	-	177	177	-
120	120	-	835	-	835
888	888	-	1,567	1,261	306
344	344	-	257	193	64
160	160	-	101	27	74
3,979	8,247	(4,268)	1,537	51	1,486
280	280	-	360	219	141
-	-	-	-	-	-
65,449	75,838	(10,389)	27,579	24,496	3,083

1,565	1,565	-	12,718	501	12,217
-	-	-	-	-	-
1,565	1,565	-	12,718	501	12,217
\$ 67,014	\$ 77,403	\$ (10,389)	\$ 40,297	\$ 24,997	\$ 15,300

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020

continuation	Budget 9202	Actual 9202		Budget 9202-500	Actual 9202-500	
Grant numbers:	410, 542	410, 542	Variance	9202-500	9202-500	Variance
Grant periods:	01/01/2020 - 09/30/2020	01/01/2020 - 09/30/2020	Positive (Negative)	01/01/2020 - 09/30/2020	01/01/2020 - 09/30/2020	Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	45,379	50,289	4,910	77,497	79,277	1,780
CBCOG funds	-	1	1	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	45,379	50,290	4,911	77,497	79,277	1,780
Operating expenditures:						
Direct salaries and Paid time off	25,196	25,196	-	35,220	35,220	-
Indirect costs allocated	8,063	8,125	(62)	11,358	11,358	-
Health, Retirement & Other Benefits	7,940	8,979	(1,039)	19,110	19,248	(138)
Rental Space	1,218	1,218	-	1,028	1,909	(881)
Utilities	203	203	-	125	350	(225)
Training	-	-	-	-	-	-
Accounting & Payroll Services	735	1,710	(975)	2,729	2,729	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	158	166	(8)	859	902	(43)
Dues and subscriptions	8	16	(8)	307	307	-
Advertisements & Recognitions	8	8	-	23	23	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	8	67	(59)	100	186	(86)
Office supplies/furniture/software	137	2,882	(2,745)	792	945	(153)
Travel	55	55	-	-	-	-
Telephone	1,143	1,143	-	1,483	1,737	(254)
Postage and freight	69	82	(13)	466	466	-
Reproduction costs	29	29	-	130	130	-
Contract services	65	65	-	3,243	3,243	-
Insurance	344	346	(2)	524	524	-
Equipment	-	-	-	-	-	-
Total operating expenditures	45,379	50,290	(4,911)	77,497	79,277	(1,780)
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 45,379	\$ 50,290	\$ (4,911)	\$ 77,497	\$ 79,277	\$ (1,780)

Budget 9202-510 01/01/2020 - 09/30/2020	Actual 9202-510 01/01/2020 - 09/30/2020	Variance Positive (Negative)	Budget 9202-530 01/01/2020 - 09/30/2020	Actual 9202-530 01/01/2020 - 09/30/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32,351	18,077	(14,274)	21,732	15,187	(6,545)
-	-	-	-	-	-
-	-	-	-	-	-
32,351	18,077	(14,274)	21,732	15,187	(6,545)

18,097	6,538	11,559	9,063	5,493	3,570
2,704	2,109	595	3,154	1,772	1,382
2,259	2,228	31	3,058	3,030	28
1,316	1,316	-	2,063	1,026	1,037
267	267	-	230	230	-
1,064	36	1,028	288	50	238
1,485	1,485	-	739	562	177
-	-	-	-	-	-
467	467	-	234	234	-
14	11	3	328	328	-
42	7	35	3	3	-
53	-	53	-	-	-
58	58	-	100	22	78
202	100	102	304	301	3
726	193	533	353	322	31
710	710	-	350	350	-
24	10	14	5	5	-
484	414	70	1	-	1
2,185	1,934	251	1,312	1,312	-
194	194	-	147	147	-
-	-	-	-	-	-
32,351	18,077	14,274	21,732	15,187	6,545
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 32,351	\$ 18,077	\$ 14,274	\$ 21,732	\$ 15,187	\$ 6,545

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget 9202-541	Actual 9202-541	Variance Positive (Negative)	Budget 9202-543	Actual 9202-543	Variance Positive (Negative)
Grant numbers:	01/01/2020 - 09/30/2020	01/01/2020 - 09/30/2020		01/01/2020 - 09/30/2020	01/01/2020 - 09/30/2020	
Grant periods:						
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	67,181	52,051	(15,130)	28,576	15,415	(13,161)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	67,181	52,051	(15,130)	28,576	15,415	(13,161)
Operating expenditures:						
Direct salaries and Paid time off	35,018	25,099	9,919	12,002	5,929	6,073
Indirect costs allocated	11,155	8,094	3,061	3,799	1,912	1,887
Health, Retirement & Other Benefits	12,328	11,506	822	4,976	3,773	1,203
Rental Space	2,013	1,735	278	1,068	773	295
Utilities	264	260	4	258	158	100
Training	26	-	26	100	-	100
Accounting & Payroll Services	3,402	2,521	881	1,544	999	545
Management Advisory Services	-	-	-	-	-	-
Auditing Services	426	426	-	292	292	-
Dues and subscriptions	19	19	-	11	11	-
Advertisements & Recognitions	79	12	67	445	7	438
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	137	137	-	100	50	50
Office supplies/furniture/software	384	384	-	160	160	-
Travel	-	-	-	777	97	680
Telephone	1,243	1,243	-	710	710	-
Postage and freight	21	17	4	12	12	-
Reproduction costs	135	67	68	562	315	247
Contract services	82	82	-	1,481	47	1,434
Insurance	449	449	-	279	170	109
Equipment	-	-	-	-	-	-
Total operating expenditures	67,181	52,051	15,130	28,576	15,415	13,161
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 67,181	\$ 52,051	\$ 15,130	\$ 28,576	\$ 15,415	\$ 13,161

			Budget		Actual	
			9202		9202	
Budget	Actual	Variance	545-546	545-546	Variance	
9202-544	9202-544	Positive	01/01/2020 -	01/01/2020 -	Positive	
01/01/2020 -	01/01/2020 -	(Negative)	09/30/2020	09/30/2020	(Negative)	
09/30/2020	09/30/2020					
\$	-	\$	-	\$	-	\$
23,328	23,328	-	110,645	112,263	1,618	
-	-	-	-	-	-	
-	-	-	-	-	-	
23,328	23,328	-	110,645	112,263	1,618	
-	-	-	58,532	58,532	-	
-	-	-	18,877	18,877	-	
-	-	-	16,388	16,388	-	
-	-	-	3,501	3,501	-	
-	-	-	772	772	-	
-	-	-	-	-	-	
-	-	-	2,984	2,984	-	
-	-	-	-	-	-	
-	-	-	911	957	(46)	
-	-	-	729	1,224	(495)	
-	-	-	13	13	-	
-	-	-	-	150	(150)	
-	-	-	100	111	(11)	
-	-	-	911	911	-	
-	-	-	901	901	-	
-	-	-	2,200	2,271	(71)	
-	-	-	408	1,112	(704)	
-	-	-	2,616	2,616	-	
-	-	-	278	278	-	
-	-	-	524	665	(141)	
-	-	-	-	-	-	
-	-	-	110,645	112,263	(1,618)	
23,328	23,328	-	-	-	-	
-	-	-	-	-	-	
23,328	23,328	-	-	-	-	
\$	23,328	\$	23,328	\$	-	\$
			-		\$	110,645
					\$	112,263
					\$	(1,618)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget			Actual		
	9202-305			9202-305		
Grant numbers:	535, 547-548	535, 547-548	Variance	9202-549	9202-549	Variance
Grant periods:	01/01/2020 -	01/01/2020 -	Positive	01/01/2020 -	01/01/2020 -	Positive
	09/30/2020	09/30/2020	(Negative)	09/30/2020	09/30/2020	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	138,615	183,415	44,800	58,884	51,488	(7,396)
CBCOG funds	-	-	-	-	-	-
Local funds	10,550	1,004	(9,546)	-	-	-
Total revenues	149,165	184,419	35,254	58,884	51,488	(7,396)
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	25,367	21,230	4,137
Indirect costs allocated	-	-	-	7,473	6,847	626
Health, Retirement & Other Benefits	-	-	-	11,205	10,764	441
Rental Space	-	-	-	1,396	1,396	-
Utilities	-	-	-	276	276	-
Training	-	-	-	17	-	17
Accounting & Payroll Services	-	-	-	2,479	1,881	598
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	580	580	-
Dues and subscriptions	-	-	-	16	16	-
Advertisements & Recognitions	-	-	-	7	7	-
Printing and publications	-	-	-	49	-	49
Maintenance and repairs	-	-	-	100	67	33
Office supplies/furniture/software	-	-	-	672	672	-
Travel	-	-	-	890	431	459
Telephone	-	-	-	1,065	1,065	-
Postage and freight	-	-	-	835	142	693
Reproduction costs	-	-	-	422	92	330
Contract services	-	-	-	5,710	5,710	-
Insurance	-	-	-	325	312	13
Equipment	-	-	-	-	-	-
Total operating expenditures	-	-	-	58,884	51,488	7,396
Subcontractors expenditures:						
Contract services	149,165	184,419	(35,254)	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	149,165	184,419	(35,254)	-	-	-
Total grant expenditures	\$ 149,165	\$ 184,419	\$ (35,254)	\$ 58,884	\$ 51,488	\$ 7,396

Budget 9202-557 01/01/2020 - 09/30/2020	Actual 9202-557 01/01/2020 - 09/30/2020	Variance Positive (Negative)	Budget 9203 01/01/2020 - 08/31/2020	Actual 9203 01/01/2020 - 08/31/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,399	9,397	(2)	194,304	159,228	(35,076)
-	1	1	-	-	-
-	-	-	-	-	-
9,399	9,398	(1)	194,304	159,228	(35,076)

3,804	2,675	1,129	82,969	73,930	9,039
1,213	863	350	26,193	23,843	2,350
1,049	1,782	(733)	29,515	19,949	9,566
305	381	(76)	2,606	2,553	53
36	61	(25)	380	380	-
68	-	68	248	-	248
923	673	250	6,106	5,898	208
-	-	-	-	-	-
-	-	-	893	893	-
9	5	4	370	370	-
900	1,400	(500)	3,614	3,614	-
-	-	-	-	-	-
100	28	72	241	241	-
27	63	(36)	582	582	-
638	488	150	2,578	980	1,598
-	355	(355)	1,840	1,840	-
83	5	78	59	37	22
-	6	(6)	1,063	35	1,028
222	568	(346)	22,124	13,459	8,665
22	45	(23)	1,216	810	406
-	-	-	-	-	-
9,399	9,398	1	182,597	149,414	33,183

-	-	-	11,707	9,814	1,893
-	-	-	-	-	-
-	-	-	11,707	9,814	1,893

\$ 9,399	\$ 9,398	\$ 1	\$ 194,304	\$ 159,228	\$ 35,076
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**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget 9205	Actual 9205	Variance	Budget 9206	Actual 9206	Variance
Grant numbers:	01/01/2020 -	01/01/2020 -	Positive	01/01/2020 -	01/01/2020 -	Positive
Grant periods:	08/31/2020	08/31/2020	(Negative)	12/31/2020	12/31/2020	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	56,930	12,727	(44,203)	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	12,386	12,386	-
Total revenues	56,930	12,727	(44,203)	12,386	12,386	-
Operating expenditures:						
Direct salaries and Paid time off	21,109	5,125	15,984	-	-	-
Indirect costs allocated	6,758	1,653	5,105	-	-	-
Health, Retirement & Other Benefits	5,087	3,589	1,498	-	-	-
Rental Space	1,564	773	791	-	-	-
Utilities	466	95	371	-	-	-
Training	6,000	-	6,000	-	-	-
Accounting & Payroll Services	1,501	623	878	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	8	5	3	-	-	-
Advertisements & Recognitions	890	-	890	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	41	41	-	-	-	-
Office supplies/furniture/software	4,418	178	4,240	-	-	-
Travel	4,021	15	4,006	-	-	-
Telephone	1,247	455	792	-	-	-
Postage and freight	12	7	5	-	-	-
Reproduction costs	171	18	153	-	-	-
Contract services	3,301	29	3,272	-	-	-
Insurance	336	121	215	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	56,930	12,727	44,203	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	12,386	12,386	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	12,386	12,386	-
Total grant expenditures	\$ 56,930	\$ 12,727	\$ 44,203	\$ 12,386	\$ 12,386	\$ -

Budget 9207 01/01/2020 - 12/31/2020	Actual 9207 01/01/2020 - 12/31/2020	Variance Positive (Negative)	Budget 9212-100 10/01/2020 09/30/2021	Actual 9212-100 10/01/2020 12/31/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	223,873	66,832	(157,041)
-	-	-	74,623	22,278	(52,345)
5,501	5,501	-	-	-	-
5,501	5,501	-	298,496	89,110	(209,386)

-	-	-	146,719	45,609	101,110
-	-	-	47,316	14,709	32,607
-	-	-	45,055	13,636	31,419
-	-	-	6,689	1,876	4,813
-	-	-	782	266	516
-	-	-	850	-	850
-	-	-	30,101	8,046	22,055
-	-	-	1,918	791	1,127
-	-	-	1,463	-	1,463
-	-	-	2,037	2,037	-
-	-	-	400	89	311
-	-	-	-	-	-
-	-	-	500	-	500
-	-	-	2,641	318	2,323
-	-	-	4,752	-	4,752
-	-	-	3,883	1,173	2,710
798	798	-	1,101	195	906
-	-	-	500	129	371
-	-	-	445	64	381
-	-	-	1,344	172	1,172
-	-	-	-	-	-
798	798	-	298,496	89,110	209,386

4,703	4,703	-	-	-	-
-	-	-	-	-	-
4,703	4,703	-	-	-	-

\$ 5,501	\$ 5,501	\$ -	\$ 298,496	\$ 89,110	\$ 209,386
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**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation						
	Budget	Actual		Budget	Actual	
	9212-111-113	9212-111-113		9212-122	9212-122	
Grant numbers:	119	119	Variance	9212-122	9212-122	Variance
Grant periods:	10/01/2020	10/01/2020	Positive	10/01/2020 -	10/01/2020 -	Positive
	09/30/2021	12/31/2020	(Negative)	09/30/2021	12/31/2020	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	2,141,628	825,663	(1,315,965)	20,618	20,618	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	<u>2,141,628</u>	<u>825,663</u>	<u>(1,315,965)</u>	<u>20,618</u>	<u>20,618</u>	<u>-</u>
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	-	-	-
Indirect costs allocated	-	-	-	-	-	-
Health, Retirement & Other Benefits	-	-	-	-	-	-
Rental Space	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	-	-	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	-	-	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subcontractors expenditures:						
Contract services	2,141,628	825,663	1,315,965	20,618	20,618	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	<u>2,141,628</u>	<u>825,663</u>	<u>1,315,965</u>	<u>20,618</u>	<u>20,618</u>	<u>-</u>
Total grant expenditures	<u>\$ 2,141,628</u>	<u>\$ 825,663</u>	<u>\$ 1,315,965</u>	<u>\$ 20,618</u>	<u>\$ 20,618</u>	<u>\$ -</u>

Budget	Actual		Budget	Actual	
9212-200-201	9212-200-201	Variance	9212	9212	Variance
10/01/2020 -	10/01/2020 -	Positive	123, 300	123, 300	Positive
09/30/2021	12/31/2020	(Negative)	10/01/2020 -	10/01/2020 -	(Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123,793	32,080	(91,713)	69,198	19,698	(49,500)
-	-	-	-	-	-
-	-	-	-	-	-
123,793	32,080	(91,713)	69,198	19,698	(49,500)

56,940	15,742	41,198	33,593	10,269	23,324
18,363	5,077	13,286	10,833	3,311	7,522
22,140	5,611	16,529	11,936	3,001	8,935
2,148	769	1,379	1,226	421	805
355	126	229	212	78	134
850	850	-	44	-	44
4,991	1,215	3,776	2,446	568	1,878
-	-	-	-	-	-
781	-	781	495	-	495
100	49	51	45	45	-
749	44	705	55	22	33
100	-	100	-	-	-
150	-	150	100	-	100
846	31	815	429	16	413
11,847	1,706	10,141	695	-	695
2,345	788	1,557	1,173	296	877
100	7	93	573	77	496
43	1	42	582	54	528
25	-	25	4,490	1,498	2,992
920	64	856	271	42	229
-	-	-	-	-	-
123,793	32,080	91,713	69,198	19,698	49,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 123,793	\$ 32,080	\$ 91,713	\$ 69,198	\$ 19,698	\$ 49,500

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget			Actual		
	9212-400-401			9212-400-401		
	10/01/2020 -			10/01/2020 -		
	09/30/2021			12/31/2020		
	Variance			Variance		
	Positive			Positive		
	(Negative)			(Negative)		
Grant numbers:	9212-400-401	9212-400-401	9212-400-401	9212-400-401	9212-400-401	9212-400-401
Grant periods:	10/01/2020 -	10/01/2020 -	10/01/2020 -	10/01/2020 -	10/01/2020 -	10/01/2020 -
	09/30/2021	12/31/2020	(Negative)	09/30/2021	12/31/2020	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	49,746	9,640	(40,106)	60,551	15,633	(44,918)
CBCOG funds	-	-	-	-	1	1
Local funds	-	-	-	-	-	-
Total revenues	49,746	9,640	(40,106)	60,551	15,634	(44,917)
Operating expenditures:						
Direct salaries and Paid time off	14,023	5,096	8,927	27,115	8,144	18,971
Indirect costs allocated	4,523	1,643	2,880	8,744	2,627	6,117
Health, Retirement & Other Benefits	5,008	1,477	3,531	10,422	3,127	7,295
Rental Space	1,871	279	1,592	1,832	539	1,293
Utilities	304	77	227	296	52	244
Training	100	-	100	15	-	15
Accounting & Payroll Services	1,031	238	793	2,814	640	2,174
Management Advisory Services	-	-	-	-	-	-
Auditing Services	158	-	158	158	-	158
Dues and subscriptions	16	11	5	14	11	3
Advertisements & Recognitions	40	9	31	2,168	27	2,141
Printing and publications	77	-	77	-	-	-
Maintenance and repairs	100	-	100	8	-	8
Office supplies/furniture/software	242	6	236	321	18	303
Travel	835	-	835	1,946	-	1,946
Telephone	2,000	292	1,708	2,068	378	1,690
Postage and freight	274	49	225	69	-	69
Reproduction costs	112	127	(15)	5	-	5
Contract services	1,539	127	1,412	2,143	-	2,143
Insurance	405	42	363	413	71	342
Equipment	-	-	-	-	-	-
Total operating expenditures	32,658	9,473	23,185	60,551	15,634	44,917
Subcontractors expenditures:						
Contract services	17,088	167	16,921	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	17,088	167	16,921	-	-	-
Total grant expenditures	\$ 49,746	\$ 9,640	\$ 40,106	\$ 60,551	\$ 15,634	\$ 44,917

Budget 9212-500 10/01/2020 - 09/30/2021	Actual 9212-500 10/01/2020 - 12/31/2020	Variance Positive (Negative)	Budget 9212-510 10/01/2020 - 09/30/2021	Actual 9212-510 10/01/2020 - 12/31/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98,980	29,278	(69,702)	41,664	6,428	(35,236)
-	-	-	-	-	-
-	-	-	-	-	-
98,980	29,278	(69,702)	41,664	6,428	(35,236)

40,773	14,254	26,519	18,948	3,013	15,935
13,149	4,597	8,552	6,111	972	5,139
18,730	7,458	11,272	3,281	878	2,403
2,713	636	2,077	1,000	449	551
426	116	310	218	87	131
21	-	21	1,864	121	1,743
4,302	1,086	3,216	2,194	569	1,625
-	-	-	-	-	-
859	-	859	445	-	445
411	122	289	55	55	-
136	47	89	42	18	24
-	-	-	53	-	53
100	-	100	4	-	4
927	25	902	300	12	288
1,538	145	1,393	1,008	-	1,008
2,023	591	1,432	903	236	667
746	73	673	24	-	24
450	52	398	600	-	600
11,029	-	11,029	4,475	-	4,475
647	76	571	139	18	121
-	-	-	-	-	-
98,980	29,278	69,702	41,664	6,428	35,236
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 98,980	\$ 29,278	\$ 69,702	\$ 41,664	\$ 6,428	\$ 35,236

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget			Actual		
Grant numbers:	9212-530	9212-530	Variance	9212-541	9212-541	Variance
Grant periods:	10/01/2020 -	10/01/2020 -	Positive	10/01/2020 -	10/01/2020 -	Positive
	09/30/2021	12/31/2020	(Negative)	09/30/2021	12/31/2020	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	27,700	5,188	(22,512)	82,225	15,617	(66,608)
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	27,700	5,188	(22,512)	82,225	15,617	(66,608)
Operating expenditures:						
Direct salaries and Paid time off	12,565	2,407	10,158	42,083	7,494	34,589
Indirect costs allocated	4,052	777	3,275	13,572	2,417	11,155
Health, Retirement & Other Benefits	4,033	1,022	3,011	16,012	3,554	12,458
Rental Space	2,327	471	1,856	2,506	552	1,954
Utilities	151	76	75	324	86	238
Training	288	-	288	26	-	26
Accounting & Payroll Services	871	212	659	3,920	899	3,021
Management Advisory Services	-	-	-	-	-	-
Auditing Services	223	-	223	406	-	406
Dues and subscriptions	59	59	-	18	41	(23)
Advertisements & Recognitions	47	9	38	79	32	47
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	100	-	100	100	-	100
Office supplies/furniture/software	467	6	461	420	22	398
Travel	336	-	336	846	-	846
Telephone	437	118	319	1,217	414	803
Postage and freight	9	9	-	21	-	21
Reproduction costs	2	-	2	151	6	145
Contract services	1,575	-	1,575	25	-	25
Insurance	158	22	136	499	100	399
Equipment	-	-	-	-	-	-
Total operating expenditures	27,700	5,188	22,512	82,225	15,617	66,608
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 27,700	\$ 5,188	\$ 22,512	\$ 82,225	\$ 15,617	\$ 66,608

Budget 9212-543 10/01/2020 - 09/30/2021	Actual 9212-543 10/01/2020 - 12/31/2020	Variance Positive (Negative)	Budget 9212-544 10/01/2020 - 09/30/2021	Actual 9212-544 10/01/2020 - 12/31/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36,388	5,668	(30,720)	31,104	7,776	(23,328)
-	-	-	-	-	-
-	-	-	-	-	-
36,388	5,668	(30,720)	31,104	7,776	(23,328)

15,595	2,599	12,996	-	-	-
5,029	838	4,191	-	-	-
6,688	1,051	5,637	-	-	-
1,315	252	1,063	-	-	-
297	56	241	-	-	-
100	-	100	-	-	-
1,764	384	1,380	-	-	-
-	-	-	-	-	-
278	-	278	-	-	-
11	11	-	-	-	-
445	18	427	-	-	-
-	-	-	-	-	-
100	-	100	-	-	-
294	12	282	-	-	-
777	-	777	-	-	-
902	236	666	-	-	-
12	-	12	-	-	-
758	69	689	-	-	-
1,717	117	1,600	-	-	-
306	25	281	-	-	-
-	-	-	-	-	-
36,388	5,668	30,720	-	-	-

-	-	-	31,104	7,776	23,328
-	-	-	-	-	-
-	-	-	31,104	7,776	23,328
\$ 36,388	\$ 5,668	\$ 30,720	\$ 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, 2020**

continuation

	Budget			Actual		
	9212			9212		
Grant numbers:	9212-546			305, 535		
Grant periods:	10/01/2020 -			10/01/2020 -		
	09/30/2021			12/31/2020		
	Variance			Variance		
	Positive			Positive		
	(Negative)			(Negative)		
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	146,458	32,100	(114,358)	161,152	24,699	(136,453)
CBCOG funds	-	1	1	-	-	-
Local funds	-	-	-	10,550	30	(10,520)
Total revenues	146,458	32,101	(114,357)	171,702	24,729	(146,973)
Operating expenditures:						
Direct salaries and Paid time off	65,719	16,463	49,256	-	-	-
Indirect costs allocated	21,195	5,309	15,886	-	-	-
Health, Retirement & Other Benefits	21,208	5,613	15,595	-	-	-
Rental Space	8,397	1,045	7,352	-	-	-
Utilities	783	253	530	-	-	-
Training	13	-	13	-	-	-
Accounting & Payroll Services	4,425	1,133	3,292	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	911	-	911	-	-	-
Dues and subscriptions	506	14	492	-	-	-
Advertisements & Recognitions	174	45	129	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	100	-	100	-	-	-
Office supplies/furniture/software	1,670	31	1,639	-	-	-
Travel	5,138	-	5,138	-	-	-
Telephone	2,989	804	2,185	-	-	-
Postage and freight	621	621	-	-	-	-
Reproduction costs	10,727	656	10,071	-	-	-
Contract services	1,267	-	1,267	-	-	-
Insurance	615	114	501	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	146,458	32,101	114,357	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	171,702	24,729	146,973
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	171,702	24,729	146,973
Total grant expenditures	\$ 146,458	\$ 32,101	\$ 114,357	\$ 171,702	\$ 24,729	\$ 146,973

Budget 9212-549 10/01/2020 - 09/30/2021	Actual 9212-549 10/01/2020 - 12/31/2020	Variance Positive (Negative)	Budget 9212-557 10/01/2020 - 09/30/2021	Actual 9212-557 10/01/2020 - 12/31/2020	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77,033	14,412	(62,621)	11,514	2,633	(8,881)
-	-	-	-	-	-
-	-	-	-	-	-
77,033	14,412	(62,621)	11,514	2,633	(8,881)

35,920	5,806	30,114	4,617	651	3,966
11,584	1,873	9,711	1,489	209	1,280
14,742	3,495	11,247	1,568	580	988
1,600	469	1,131	362	254	108
212	90	122	50	20	30
17	-	17	68	-	68
2,980	681	2,299	1,043	241	802
-	-	-	-	-	-
552	-	552	-	-	-
56	56	-	11	5	6
92	27	65	900	8	892
49	-	49	-	-	-
100	-	100	100	-	100
522	19	503	93	93	-
847	-	847	671	145	526
1,065	355	710	118	118	-
838	12	826	83	-	83
494	27	467	-	-	-
4,993	1,460	3,533	318	300	18
370	42	328	23	9	14
-	-	-	-	-	-
77,033	14,412	62,621	11,514	2,633	8,881
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 77,033	\$ 14,412	\$ 62,621	\$ 11,514	\$ 2,633	\$ 8,881

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

continuation

	Budget 9213	Actual 9213	Variance	Budget 9214	Actual 9214	Variance
Grant numbers:	09/01/2020	09/01/2020	Positive	10/1/2020	09/01/2020 -	Positive
Grant periods:	08/31/2021	12/31/2020	(Negative)	12/31/2020	12/31/2020	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	259,999	95,755	(164,244)	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	675	675	-
Total revenues	259,999	95,755	(164,244)	675	675	-
Operating expenditures:						
Direct salaries and Paid time off	111,556	38,038	73,518	-	-	-
Indirect costs allocated	35,976	12,267	23,709	-	-	-
Health, Retirement & Other Benefits	38,448	10,073	28,375	-	-	-
Rental Space	3,766	1,447	2,319	-	-	-
Utilities	408	340	68	-	-	-
Training	324	-	324	-	-	-
Accounting & Payroll Services	9,171	3,044	6,127	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	850	-	850	-	-	-
Dues and subscriptions	155	155	-	-	-	-
Advertisements & Recognitions	2,170	62	2,108	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	198	-	198	-	-	-
Office supplies/furniture/software	2,474	2,474	-	-	-	-
Travel	1,694	-	1,694	-	-	-
Telephone	2,695	1,044	1,651	-	-	-
Postage and freight	66	-	66	-	-	-
Reproduction costs	1,125	46	1,079	-	-	-
Contract services	33,563	10,097	23,466	675	675	-
Insurance	1,349	124	1,225	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	245,988	79,211	166,777	675	675	-
Subcontractors expenditures:						
Contract services	14,011	16,544	(2,533)	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	14,011	16,544	(2,533)	-	-	-
Total grant expenditures	\$ 259,999	\$ 95,755	\$ 164,244	\$ 675	\$ 675	\$ -

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2020**

	Totals		
	Budget	Actual	Variance Positive (Negative)
Grant numbers:			
Grant periods:			
Revenues:			
Direct federal funds	\$ 348,171	\$ 284,798	\$ (63,373)
State funds	8,226,473	5,328,314	(2,898,159)
CBCOG funds	132,055	84,836	(47,219)
Local funds	69,125	36,146	(32,979)
Total revenues	<u>8,775,824</u>	<u>5,734,094</u>	<u>(3,041,730)</u>
Operating expenditures:			
Direct salaries and Paid time off	1,591,934	1,032,425	559,509
Indirect costs allocated	505,032	334,241	170,791
Health, Retirement & Other Benefits	532,116	344,725	187,391
Rental Space	82,095	50,503	31,592
Utilities	11,467	8,118	3,349
Training	13,451	1,057	12,394
Accounting & Payroll Services	154,189	92,791	61,398
Management Advisory Services	6,060	4,793	1,267
Auditing Services	17,493	9,903	7,590
Dues and subscriptions	11,202	8,976	2,226
Advertisements & Recognitions	39,499	6,647	32,852
Printing and publications	668	360	308
Maintenance and repairs	4,407	2,116	2,291
Office supplies/furniture/software	73,767	61,806	11,961
Travel	61,471	21,131	40,340
Telephone	60,068	42,596	17,472
Postage and freight	9,299	5,517	3,782
Reproduction costs	22,311	6,333	15,978
Contract services	128,071	62,271	65,800
Insurance	17,329	9,754	7,575
Equipment	43,938	43,938	-
Total operating expenditures	<u>3,385,867</u>	<u>2,150,001</u>	<u>1,235,866</u>
Subcontractors expenditures:			
Contract services	5,303,978	3,524,816	1,779,162
Other program expenditures	28,057	28,057	-
Total subcontractors expenditures	<u>5,332,035</u>	<u>3,552,873</u>	<u>1,779,162</u>
Total grant expenditures	<u>\$ 8,717,902.00</u>	<u>\$ 5,702,874</u>	<u>\$ 3,015,028</u>

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2020

	Budget	Actual	Variance Positive (Negative)
Indirect Costs:			
Indirect salaries - Full time employees	\$ 288,799	\$ 274,002	\$ 14,797
Indirect salaries - Part time employees	-	3,832	(3,832)
Paid time off (\$274,002 @ 20.24%)	58,453	55,458	2,995
Health, Retirement & Other Benefits	123,574	124,725	(1,151)
Total indirect personnel costs	470,826	458,017	12,809
Auto expenditures	1,543	961	582
Office supplies/furniture/software	6,694	6,538	156
Rental space	19,015	25,360	(6,345)
Utilities	13,512	12,146	1,366
Reproduction Costs	2,163	2,196	(33)
Printing and publications	1,549	873	676
Insurance	5,124	4,837	287
Maintenance and repairs	7,912	4,984	2,928
Telephone	6,273	7,070	(797)
Postage and freight	7,773	6,862	911
Dues and subscriptions	10,653	10,462	191
Conferences and meetings	1,415	777	638
Contractual services	3,039	4,047	(1,008)
Training	5,141	4,476	665
Auditing services	867	911	(44)
Depreciation	2,862	2,862	-
Over applied paid time off	-	(24,840)	24,840
Subtotal of indirect costs	566,361	528,539	37,822
Less indirect cost contributions	(1,589)	(1,282)	(307)
Less personnel costs charged to Central Service Cost Allocation Plan	(116,784)	(107,869)	(8,915)
Less operating expenditures charged to Central Service Cost Allocation Plan	(17,970)	(17,970)	-
Net indirect costs	(A) \$ 430,018	\$ 401,418	\$ 28,600
Base for allocation of indirect costs:			
Direct salaries of full-time employees	\$ 924,842	\$ 1,011,684	\$ (86,842)
Direct salaries of part-time employees	221,190	167,392	53,798
	1,146,032	1,179,076	(33,044)
Paid time off			
Full-time employees (\$1,011,684 @ 20.24%)	187,188	204,765	(17,577)
	(B) \$ 1,333,220	\$ 1,383,841	\$ (50,621)
Indirect cost rate:			
(A) Net indirect costs	\$ 430,018	\$ 401,418	\$ 28,600
(B) Total direct personnel costs	\$ 1,333,220	\$ 1,383,841	\$ (50,621)
=	32.25%	29.01%	3.24%

Calculation of Over Recovery of Indirect Costs to be Carried Forward

Net indirect costs	\$ 401,418
Depreciation	(2,862)
Indirect Costs Contributions	1,282
Indirect Costs Recovered	(447,576)
Current Year Over Recovery of Indirect Costs	<u>\$ (47,738)</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF PAID TIME OFF
YEAR ENDED DECEMBER 31, 2020**

Full Time Employees:

Employee paid time off:

Vacation taken	\$	97,613	
Paid holidays		58,993	
Sick leave taken		78,029	
Administrative leave		<u>734</u>	
Total employee paid time off		(A)	\$ 235,369

Base for allocation of paid time off:

Gross salaries	\$	1,521,069	
Less paid time off (taken)		<u>(235,369)</u>	
Total chargeable salaries		(B)	<u>\$ 1,285,700</u>

Paid time off rate:

(A) Total paid time off	235,369	
	<u> </u>	=
(B) Total chargeable salaries	1,285,700	<u><u>18.30%</u></u>

Paid time off rate 18.30%



COASTAL BEND

COUNCIL OF GOVERNMENTS

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	78-87
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	88-94
These schedules contain information to help the reader assess the government's most significant revenue source, federal and state grants.	
Demographic and Economic Information	96-98
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	100-109
These schedules contain service data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

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

COASTAL BEND COUNCIL OF GOVERNMENTS

NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities					
Investment in capital assets	\$ 282,425	\$ 63,797	\$ 145,716	\$ 1,060,368	\$ 880,971
Unrestricted	<u>347,403</u>	<u>383,056</u>	<u>416,890</u>	<u>454,523</u>	<u>479,479</u>
Total governmental activities net position	<u>\$ 629,828</u>	<u>\$ 446,853</u>	<u>\$ 562,606</u>	<u>\$ 1,514,891</u>	<u>\$ 1,360,450</u>
Business-type activities					
Investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government					
Investment in capital assets	\$ 282,425	\$ 63,797	\$ 145,716	\$ 1,060,368	\$ 880,971
Unrestricted	<u>347,403</u>	<u>383,056</u>	<u>416,890</u>	<u>454,523</u>	<u>479,479</u>
Total primary government net position	<u>\$ 629,828</u>	<u>\$ 446,853</u>	<u>\$ 562,606</u>	<u>\$ 1,514,891</u>	<u>\$ 1,360,450</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 427,182	\$ 141,012	\$ 267,142	\$ 541,896	\$ 574,411
544,133	543,965	576,277	670,752	510,206
<u>971,315</u>	<u>684,977</u>	<u>843,419</u>	<u>1,212,648</u>	<u>1,084,617</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 427,182	\$ 141,012	\$ 267,142	\$ 541,896	\$ 574,411
544,133	543,965	576,277	670,752	510,206
<u>\$ 971,315</u>	<u>\$ 684,977</u>	<u>\$ 843,419</u>	<u>\$ 1,212,648</u>	<u>\$ 1,084,617</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	2011	2012	2013	2014	2015
Expenses					
Governmental activities:					
General government	\$ 8,772	\$ (21,337)	\$ 7,767	\$ (394)	\$ 43,195
Health and welfare	3,116,909	3,085,931	3,024,928	3,126,540	3,328,745
Community and economic development	115,496	92,174	75,090	83,644	65,967
Environmental protection	297,544	134,702	202,407	170,441	174,444
Public safety	521,403	418,270	452,668	403,166	404,883
9-1-1 emergency communications	2,008,215	1,191,450	1,039,411	1,292,133	1,955,530
Interest	-	-	-	-	-
Sponsorship fees for nongrant projects	15,000	-	-	-	-
Total governmental activities expenses	\$ 6,083,339	\$ 4,901,190	\$ 4,802,271	\$ 5,075,530	\$ 5,972,764
Business-type activities					
Emergency Medical Supplies	-	-	-	-	-
Total primary government expenses	<u>\$ 6,083,339</u>	<u>\$ 4,901,190</u>	<u>\$ 4,802,271</u>	<u>\$ 5,075,530</u>	<u>\$ 5,972,764</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 81,411	\$ 85,468	\$ 105,881	\$ 105,378	\$ 105,203
9-1-1 emergency communications	1,609,984	972,668	1,114,076	2,209,893	1,759,848
Operating grants and contributions	3,994,908	3,659,382	3,696,421	3,703,815	3,905,091
Total governmental activities program revenues	5,686,303	4,717,518	4,916,378	6,019,086	5,770,142
Business-type activities					
Charges for services- Emergency medical supplies	-	-	-	-	-
Total primary government revenues	<u>\$ 5,686,303</u>	<u>\$ 4,717,518</u>	<u>\$ 4,916,378</u>	<u>\$ 6,019,086</u>	<u>\$ 5,770,142</u>
Net (expense)/revenue					
Governmental activities:	\$ (397,036)	\$ (183,672)	\$ 114,107	\$ 943,556	\$ (202,622)
Business-type activities	-	-	-	-	-
Total primary government net (expense) revenue	<u>\$ (397,036)</u>	<u>\$ (183,672)</u>	<u>\$ 114,107</u>	<u>\$ 943,556</u>	<u>\$ (202,622)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Other revenue	-	-	-	8,646	47,975
Interest on deposit	302	274	181	74	50
Miscellaneous	-	423	1,465	9	156
Total governmental activities	302	697	1,646	8,729	48,181
Business-type activities					
Transfers	-	-	-	-	-
Total primary government	<u>\$ 302</u>	<u>\$ 697</u>	<u>\$ 1,646</u>	<u>\$ 8,729</u>	<u>\$ 48,181</u>
Changes in Net Position					
Governmental activities	<u>\$ (396,734)</u>	<u>\$ (182,975)</u>	<u>\$ 115,753</u>	<u>\$ 952,285</u>	<u>\$ (154,441)</u>
Total primary government	<u>\$ (396,734)</u>	<u>\$ (182,975)</u>	<u>\$ 115,753</u>	<u>\$ 952,285</u>	<u>\$ (154,441)</u>

2016	2017	2018	2019	2020
\$ (33,994)	\$ 36,788	\$ 3,806	\$ (22,665)	\$ (23,157)
3,325,877	3,186,153	3,621,423	3,375,643	4,848,384
87,917	96,034	154,724	234,363	253,653
162,945	160,147	136,713	170,636	148,839
399,331	372,669	385,950	466,347	408,060
1,855,225	2,135,674	1,820,322	1,938,951	2,147,739
-	-	-	-	7,625
-	-	-	-	-
\$ 5,797,301	\$ 5,987,465	\$ 6,122,938	\$ 6,163,275	\$ 7,791,143
-	-	-	-	-
<u>\$ 5,797,301</u>	<u>\$ 5,987,465</u>	<u>\$ 6,122,938</u>	<u>\$ 6,163,275</u>	<u>\$ 7,791,143</u>
\$ 105,193	\$ 105,318	\$ 104,834	\$ 105,182	\$ 105,182
1,405,090	1,850,373	1,944,498	2,213,823	1,897,252
3,896,954	3,732,092	4,199,079	4,184,818	5,649,259
5,407,237	5,687,783	6,248,411	6,503,823	7,651,693
-	-	-	-	-
<u>\$ 5,407,237</u>	<u>\$ 5,687,783</u>	<u>\$ 6,248,411</u>	<u>\$ 6,503,823</u>	<u>\$ 7,651,693</u>
\$ (390,064)	\$ (299,682)	\$ 125,473	\$ 340,548	\$ (139,450)
-	-	-	-	-
<u>\$ (390,064)</u>	<u>\$ (299,682)</u>	<u>\$ 125,473</u>	<u>\$ 340,548</u>	<u>\$ (139,450)</u>
708	7,074	17,684	9,250	7,618
221	6,270	15,285	19,431	3,801
-	-	-	-	-
929	13,344	32,969	28,681	11,419
-	-	-	-	-
<u>\$ 929</u>	<u>\$ 13,344</u>	<u>\$ 32,969</u>	<u>\$ 28,681</u>	<u>\$ 11,419</u>
\$ (389,135)	\$ (286,338)	\$ 158,442	\$ 369,229	\$ (128,031)
<u>\$ (389,135)</u>	<u>\$ (286,338)</u>	<u>\$ 158,442</u>	<u>\$ 369,229</u>	<u>\$ (128,031)</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Nonspendable	\$ 12,922	\$ 9,915	\$ 1,415	\$ 19,129	\$ 17,278
Assigned	76,877	75,436	74,445	74,542	90,706
Unassigned	<u>317,780</u>	<u>354,290</u>	<u>410,235</u>	<u>427,637</u>	<u>436,885</u>
Total	<u>\$ 407,579</u>	<u>\$ 439,641</u>	<u>\$ 486,095</u>	<u>\$ 521,308</u>	<u>\$ 544,869</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 17,768	\$ 341,999	\$ 17,593	\$ 280,525	\$ 9,182
98,775	97,672	132,853	74,623	97,807
486,403	164,788	495,775	394,647	751,515
<u>\$ 602,946</u>	<u>\$ 604,459</u>	<u>\$ 646,221</u>	<u>\$ 749,795</u>	<u>\$ 858,504</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2011	2012	2013	2014	2015
Revenues					
U.S. Department of Commerce	\$ 80,189	\$ 60,000	\$ 60,000	\$ 60,000	\$ 57,704
Texas Department of Health and Human Services	3,020,526	2,995,598	2,947,993	3,048,293	3,250,914
Office of the Governor, Criminal Justice Division	221,652	156,101	159,514	136,717	128,394
Department of Rural Community Affairs	5,039	10,743	7,383	7,782	8,263
Commission on Environmental Quality	294,999	134,702	202,407	170,438	174,444
Texas Department of State Health Services	-	-	-	24,732	-
Texas Department of Transportation	1,235	-	-	-	-
Texas Association of Regional Councils	-	-	-	-	-
Governor's Division of Emergency Management	341,565	262,073	299,576	238,549	262,209
Office of the Governor, Homeland Security Grants	-	-	-	-	6,282
Texas Falls Prevention Program Services	6,000	-	-	-	-
Texas General Land Office	-	-	-	-	-
Commission on State Emergency Communications	1,609,985	972,668	1,114,076	2,209,893	1,759,848
Supportive services fees	23,703	40,165	19,548	17,304	16,881
Membership dues	81,411	85,468	105,881	105,378	105,203
Other Revenue	-	-	-	8,646	47,975
Interest on deposits	302	274	181	74	50
Indirect cost recovery	20,666	26,189	8,004	-	-
Miscellaneous income	-	423	1,465	9	156
Over recovery of indirect costs	-	-	-	-	-
Total revenues	<u>5,707,272</u>	<u>4,744,404</u>	<u>4,926,028</u>	<u>6,027,815</u>	<u>5,818,323</u>
Expenditures					
Health and welfare	\$ 3,116,909	\$ 3,085,931	\$ 3,024,928	\$ 3,126,540	\$ 3,328,745
Community and economic development	115,496	92,174	75,090	83,644	65,967
Environmental protection	297,544	134,702	202,407	170,441	174,444
Public safety	521,403	418,270	459,793	399,999	401,715
9-1-1 emergency communications	1,610,136	972,822	1,114,205	2,209,952	1,759,863
Sponsorship fees for nongrant projects	15,000	-	-	-	-
Underrecovery of indirect costs	26,189	8,004	-	-	42,504
General government	7,397	439	3,151	2,026	21,524
Capital outlay-leases	-	-	-	-	-
Total expenditures	<u>5,710,074</u>	<u>4,712,342</u>	<u>4,879,574</u>	<u>5,992,602</u>	<u>5,794,762</u>
Excess of revenues over (under) expenditures	<u>(2,802)</u>	<u>32,062</u>	<u>46,454</u>	<u>35,213</u>	<u>23,561</u>
Other financing sources-leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (2,802)</u>	<u>\$ 32,062</u>	<u>\$ 46,454</u>	<u>\$ 35,213</u>	<u>\$ 23,561</u>

2016	2017	2018	2019	2020
\$ 62,296	\$ 70,000	\$ 90,000	\$ 197,785	\$ 284,798
3,231,708	3,105,198	3,516,890	3,270,672	4,741,182
171,831	127,688	138,477	174,017	142,034
3,540	10,573	9,444	6,109	-
162,945	159,647	136,713	170,636	148,437
-	-	-	-	-
-	-	-	-	-
-	1,819	9,662	-	-
203,172	-	-	-	-
23,430	244,758	250,225	316,114	296,662
-	-	-	-	-
-	-	2,425	-	-
1,404,424	1,850,373	1,944,498	2,213,823	1,897,252
38,032	12,409	45,243	49,485	36,146
105,193	105,318	104,834	105,182	105,182
708	7,074	17,684	9,250	7,618
887	6,270	15,285	19,431	3,801
42,504	9,997	41,575	32,694	-
-	-	-	-	-
-	-	-	2,938	47,738
<u>5,450,670</u>	<u>5,711,124</u>	<u>6,322,955</u>	<u>6,568,136</u>	<u>7,710,850</u>
\$ 3,325,877	\$ 3,186,153	\$ 3,621,423	\$ 3,375,643	\$ 4,848,384
87,917	96,034	154,724	234,363	297,591
162,945	160,147	136,713	170,636	148,839
398,539	372,669	385,950	466,347	408,060
1,405,090	1,852,365	1,949,313	2,216,566	1,898,447
-	-	-	-	-
9,997	41,575	32,694	-	-
2,228	668	376	1,007	820
-	-	-	-	330,853
<u>5,392,593</u>	<u>5,709,611</u>	<u>6,281,193</u>	<u>6,464,562</u>	<u>7,932,994</u>
<u>58,077</u>	<u>1,513</u>	<u>41,762</u>	<u>103,574</u>	<u>(222,144)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>330,853</u>
<u>\$ 58,077</u>	<u>\$ 1,513</u>	<u>\$ 41,762</u>	<u>\$ 103,574</u>	<u>\$ 108,709</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

GENERAL FUND EXPENDITURES - BY FUNCTION

Last ten fiscal years
(modified accrual basis of accounting)

<u>Fiscal</u> <u>Year</u>	<u>Total</u> <u>Expenditures</u>	<u>General</u> <u>Government</u>	<u>Sponsorship</u> <u>Fees</u>	<u>Public</u> <u>Safety</u>
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
2020	5,703,694	820	-	408,060

<u>Environmental Protection</u>	<u>Community and Economic Development</u>	<u>Health and Welfare</u>
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
148,839	297,591	4,848,384

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>
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
2020	105,182	5,613,113	2,606	91,502	5,812,403



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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	34,022
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>\$ 57,454</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
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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 2,316	\$ 2,316	\$ 2,316	\$ 1,853	\$ 1,800
3,186	3,186	3,186	2,549	2,589
722	722	722	625	638
1,250	1,250	1,250	1,250	1,250
4,084	4,084	4,084	3,267	3,146
313	313	313	313	313
3,206	3,206	3,206	2,565	2,524
1,250	1,250	1,250	1,250	1,250
-	-	313	313	313
33,782	34,262	34,022	27,218	25,092
625	625	625	625	626
6,480	6,480	6,480	5,184	5,371
<u>\$ 57,214</u>	<u>\$ 57,694</u>	<u>\$ 57,767</u>	<u>\$ 47,012</u>	<u>\$ 44,912</u>
81	81	81	65	59
1910	1910	1910	1528	1521
820	820	820	656	651
33	33	33	26	29
1286	1286	1286	1029	1050
136	136	136	-	-
313	313	313	251	264
30,522	30,522	30,522	24,417	22,196
74	74	74	66	66
498	498	498	398	424
282	282	282	225	259
136	136	136	109	124
246	246	246	196	202
191	191	191	153	185
939	939	939	751	751
62	62	62	49	53
2,621	2,621	2,621	2,097	2,046
494	494	494	395	403
239	239	239	191	200
132	132	132	105	103
1,510	1,510	1,510	1,208	1,186
348	348	348	278	270
265	265	265	212	222
289	289	289	231	235
1,149	1,149	1,149	919	1,018

COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Cities					
Rockport	\$ 877	\$ 877	\$ 877	\$ 877	\$ 877
San Diego	449	449	449	449	449
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>\$ 46,978</u>	<u>\$ 46,630</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	-	-	-	-	-
CC Metropolitan Planning Org	125	125	125	125	-
	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>625</u>
	<u>\$ 105,182</u>	<u>\$ 105,182</u>	<u>\$ 104,834</u>	<u>\$ 105,318</u>	<u>\$ 105,193</u>

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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>
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
2020	2,973,326	1,486,663	1,905,604

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.



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

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)
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
2020	614,276	27,136,242	44,176

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)
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%
40,190,473,243	7,841,865,096	266,303	4.3%
40,060,498,258	7,928,715,656	269,318	4.0%
31,977,902,218	7,218,476,766	271,746	9.3%

COASTAL BEND COUNCIL OF GOVERNMENTS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2020			2011		
	Employees	Rank	Percentage of Total Coastal Bend Region Employment	Employees	Rank	Percentage of Total Coastal Bend Region Employment
Corpus Christi ISD	5,944	1	2.19%	5,178	2	1.77%
Naval Air Station Corpus Christi	4,500	2	1.66%	2,822	1	0.97%
H.E.B. Grocery	3,840	3	1.41%	5,000	4	1.71%
Corpus Christi Army Depot	3,400	4	1.25%	5,800	5	1.98%
City of Corpus Christi	3,202	5	1.18%	3,171	6	1.08%
Christus Spohn Health System	3,000	6	1.10%	5,144	3	1.76%
Driscoll Children's Hospital	2,512	7	0.92%	1,800	8	0.62%
Kiewit Offshore Services	1,750	8	0.64%	-	-	0.00%
Bay, Ltd.	1,700	9	0.63%	2,100	7	0.72%
Naval Air Station Kingsville	1,500	10	0.55%	1,766	9	0.60%
Del Mar College	-	-	0.00%	1,542	10	0.53%
Total	<u>31,348</u>		<u>11.53%</u>	<u>34,323</u>		<u>11.74%</u>

Source:

Workforce Solutions Marketing

Corpus Christi Regional Economic Development Corp

Kingsville Economic Development Council



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

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

Last ten fiscal years

Function	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Government	6	6	6	6	6
Health and Welfare	10	12	12	11	12
Community & Economic Development	3	2	2	1	1
Environmental Protection	1	1	1	1	1
Public Safety					
Criminal Justice	1	-	-	-	-
Emergency Management	1	2	2	2	2
911 Emergency Communication	6	5	3	4	4
Total	<u>28</u>	<u>28</u>	<u>26</u>	<u>25</u>	<u>26</u>

Source: COG Employee Payroll Record

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
6	6	6	6	6
11	10	10	10	9
1	1	1	1	1
1	1	1	1	1
-	-	-	1	1
2	2	2	2	3
4	4	4	4	4
<hr/> 25	<hr/> 24	<hr/> 24	<hr/> 25	<hr/> 25

COASTAL BEND COUNCIL OF GOVERNMENTS

OPERATING INDICATORS BY FUNCTION

Last ten fiscal years

Function	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Health & Welfare					
Number of meals (1)	622,138	425,181	424,434	422,978	439,087
Environmental Protection					
Recyclables collected in tons (2)	16,472	17,842	22,302	20,776	19,547
9-1-1 Emergency Communications					
Number of calls (3)	136,200	169,040	157,464	172,613	247,560

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
452,285	458,009	454,453	487,016	539,716
15,245	13,905	16,186	13,000	11,465
427,797	318,216	363,808	335,453	278,604

COASTAL BEND COUNCIL OF GOVERNMENTS

CAPITAL ASSET STATISTICS BY FUNCTION

Last ten fiscal years

Function	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</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	16	-
Front Room Equipment	17	17	-	-
Dell Power Edge Server with Software	1	1	-	-
Mapped Automatic Location Identification (ALI) Equipment	-	-	-	-
Color Scanner	2	2	2	2
Mapflex Server and MapSAG	1	1	1	1
Spectracom and antenna	1	1	1	1
Public Safety				
ArcGIS Mapping Software	-	1	1	1
AV Equipment, upgrade & labor for LCR	1	-	-	-

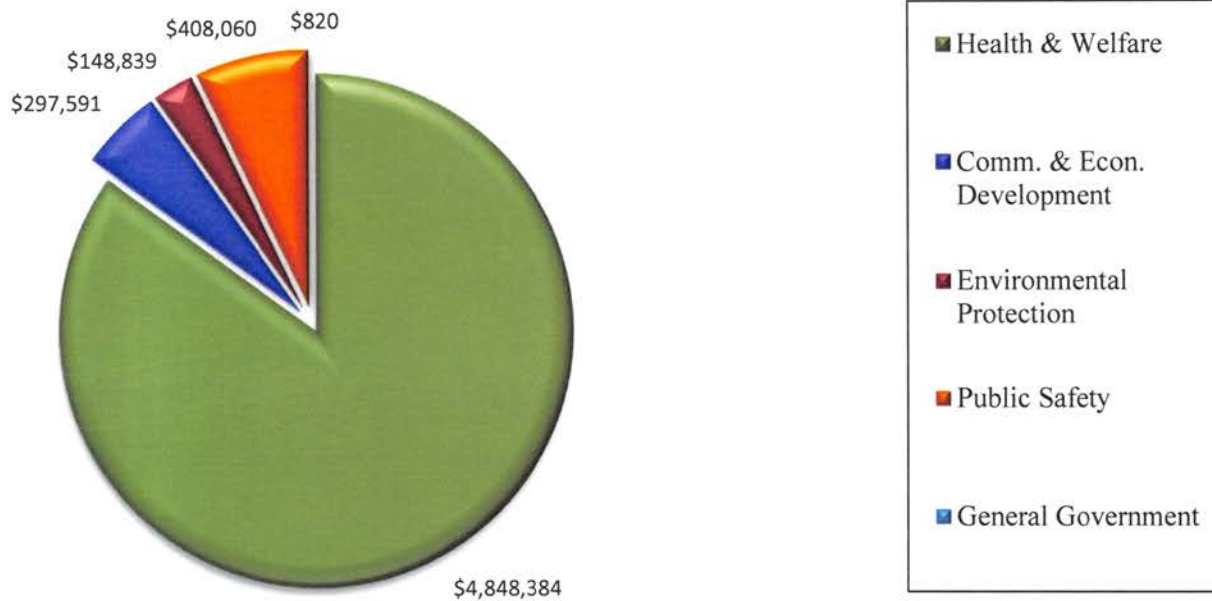
Sources:

Schedules of Capital Assets

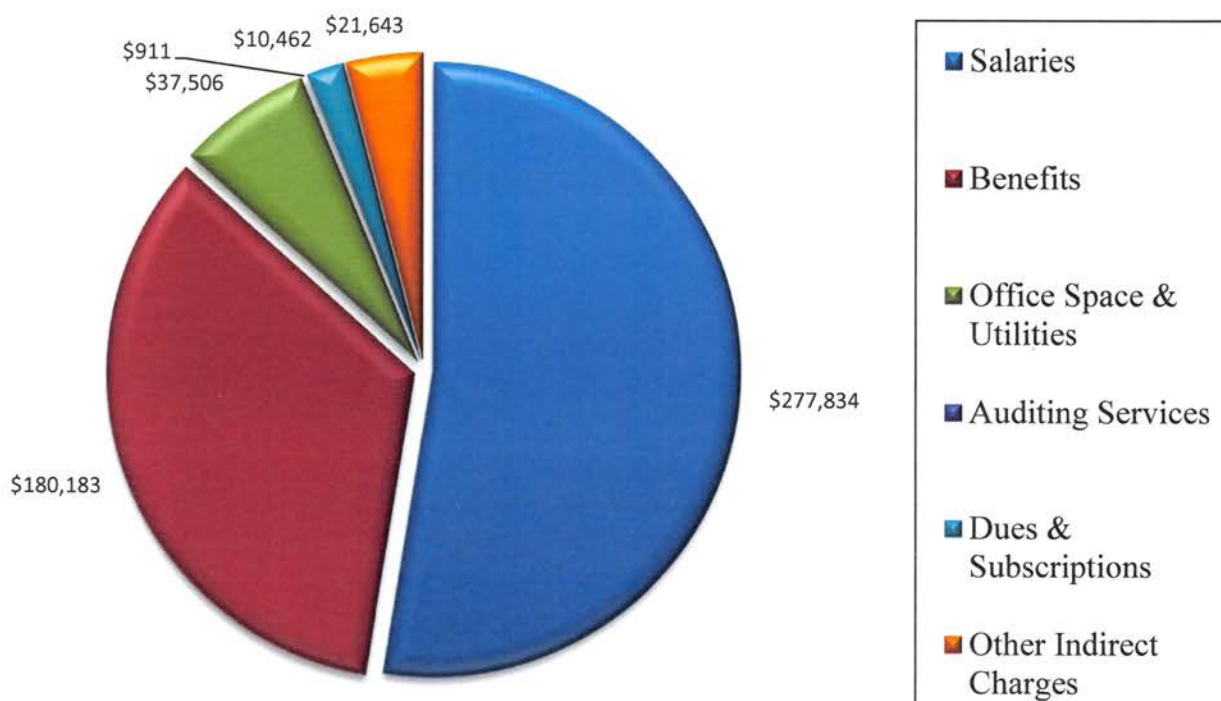
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
18	18	18	18	18	18
17	17	17	17	18	18
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	18	18	18
1	1	1	1	1	1
1	1	-	-	-	-
-	-	-	-	-	-
1	1	1	1	-	-
-	-	-	-	-	-

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

PROGRAM EXPENDITURES
(\$5,703,694)



INDIRECT COSTS
(\$528,539)





COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF INSURANCE IN FORCE

December 31, 2020

<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	1,000,000	Cyber Liability & Data Breach
Texas Municipal League	8787	1,781,130	Real & Personal Property
Weston Insurance Company	CTA 1800152 03 42	975,000	Real & Personal Property
Texas Municipal League	8787	No maximum benefit	Workers' Compensation
The Hartford	65BDDHN5790	100,000	Public Employee Dishonesty Bond

<u>Hazards Insured</u>	<u>Policy Term</u>	<u>Annual Premium</u>
Bodily Injury & Property Damage	10-01-2019-10-01-2020	\$ 653
Liability for Wrongful acts	10-01-2019-10-01-2020	1,091
Bodily Injury & Property Damage	10-01-2019-10-01-2020	410
Loss of automobile Other than collision	10-01-2019-10-01-2020	190
Information Security & Privacy Website Media Content	10-01-2019-10-01-2020	40
Flood & Earthquake	10-01-2019-10-01-2020	2,919
Windstorm & Hail	05-16-2020-05-16-2021	7,705
Employees	10-01-2019-10-01-2020	6,034
Loss of money, Securities, and Property	12-15-2019-12-15-2020	327



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS* AND THE STATE OF TEXAS *UNIFORM GRANT MANAGEMENT STANDARDS*

June 3, 2021

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, 2020, 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, 2021.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* 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, 2021

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, 2020. 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, 2020.

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.

Colin Johnson & Woods

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

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

93.052 - Special Programs for the Aging – Title III, Part E, National Family Caregiver Support 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, 2020**

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Federal Assistance Listing Numbers	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		\$ 52,221
Economic Development Planning Program	11.307	08-79-05255		49,994
Economic Development Planning Program		ED20AUS3070055		110,569
Economic Development Planning Program		08-69-05381		72,014
Total U.S. Department of Commerce				<u>284,798</u>
U. S. ENVIRONMENTAL PROTECTION AGENCY				
Passed through Texas Commission on Environmental Quality:				
Water Quality Management Planning Fiscal Year (FY) 2020	66.454	582-20-10165		10,874
Water Quality Management Planning Fiscal Year (FY) 2021		582-21-10083		4,505
Total U.S. Environmental Protection Agency				<u>15,379</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	6,475	414,760
Special Programs For The Aging-- Title III, Part B-Grants for Supportive Services and Senior Centers CARES Act Title III-B		539-16-0026-00001		99,452
Special Programs For The Aging-- Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	167	92,308
Special Programs For The Aging-- Title III, Part B-Grants for Supportive Services and Senior Centers CARES Act Title III-B		HHS000874100007		26,845
			<u>6,642</u>	<u>633,365</u>
Special Programs For The Aging-- Title III, Part C--Nutrition Services	93.045 (Note 5)	539-16-0026-00001	658,701	945,674
Special Programs For The Aging-- Title III, Part C--Nutrition Services COVID-19 Title III-C2		539-16-0026-00001	340,669	483,449
Special Programs For The Aging-- Title III, Part C--Nutrition Services CARES Act Title III-C		539-16-0026-00001	452,015	727,698
Special Programs For The Aging-- Title III, Part C--Nutrition Services		HHS000874100007	213,239	465,850
Special Programs For The Aging-- Title III, Part C--Nutrition Services CARES Act Title III-C		HHS000874100007	115,753	160,201
Special Programs For The Aging-- Title III, Part C--Nutrition Services Disaster Flex Title III-C1		HHS000874100007	-	60,547
			<u>1,780,377</u>	<u>2,843,419</u>
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	93.053 (Note 5)	539-16-0026-00001	153,939	234,617
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)		HHS000874100007	36,704	62,501
			<u>190,643</u>	<u>297,118</u>
Total Aging Cluster			<u>1,977,662</u>	<u>3,773,902</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Federal Assistance Listing Numbers	Pass-Through Entity Identifying Number/State Contract Number	Passed Through to Subrecipients	Federal/ State Expenditures
Federal Awards: (continued)				
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	539-16-0026-00001		6,117
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation		HHS000874100007		1,506
				<u>7,623</u>
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	539-16-0026-00001		21,563
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		HHS000874100007		6,358
				<u>27,921</u>
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidenced Based Intervention	93.043	539-16-0026-00001		18,077
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidence Based Intervention		HHS000874100007		6,428
				<u>24,505</u>
Special Programs For The Aging-- Title IV, and Title II, Discretionary Projects ADRC No Wrong Door COVID-19	93.048	HHS000270200019		18,473
				<u>18,473</u>
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program	93.052	539-16-0026-00001		261,896
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program		HHS000874100007		27,415
Special Program For The Aging-- Title III, Part E - National Family Caregiver Support Program CARES Act Title III-E		HHS000874100007		37,972
				<u>327,283</u>
Special Program For The Aging-- Administration for Community Living-- Medicare Improvements for Patients and Providers	93.071	539-16-0026-00001		9,397
Medicare Improvements for Patients and Providers		HHS000874100007		2,633
Medicare Improvements for Patients and Providers		HHS000270200019		10,409
Medicare Improvements for Patients and Providers		HHS000270200019		2,462
				<u>24,901</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services - CDAP State Health Insurance Assistance Program	93.324	539-16-0026-00001		50,289
Special Programs For The Aging-- Centers for Medicare and Medicaid Services CDAP State Health Insurance Assistance Program		HHS000874100007		15,633
				<u>65,922</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration	93.791	HHS000270200019		33,754
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration		HHS000270200019		17,013
				<u>50,767</u>
State Targeted Response to the Opioid Crisis Grants-- Substance Abuse and Mental Health Services Administration Opioid STR	93.788	HHS000725200001		12,727
				<u>12,727</u>
Total Administration on Aging, Office of Human Development Services, Department of Health and Human Services			1,977,662	4,334,024

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Federal Assistance Listing Numbers	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	2966605		272,819
Homeland Security Grant Program		4179801		23,843
				<u>296,662</u>
Total Federal and Pass Through Program Awards				<u>4,930,863</u>
State Awards:				
Texas Commission on Environmental Quality				
Regional Solid Waste Planning	N/A	582-20-10208		133,058
				<u>133,058</u>
Office of the Governor - Criminal Justice Division				
Regional Training Academy	N/A	1465916		65,400
				<u>65,400</u>
Office of the Governor - Public Safety Office				
Homeland Security / Criminal Justice	N/A	300-9-0207		52,323
Homeland Security / Criminal Justice	N/A	21-00079		24,311
				<u>76,634</u>
Texas Health and Human Services Commission				
State General Revenue Other	N/A	HHS000874100007		93,395
State General Revenue Title III-E Match	N/A	HHS000874100007		43,488
State General Revenue HDM Rate Increase	N/A	539-16-0026-00001		39,389
State General Revenue HDM Rate Increase	N/A	HHS000874100007		25,511
State General Revenue ADRC	N/A	HHS000270200019		92,413
State General Revenue ADRC	N/A	HHS000270200019		49,029
State General Revenue Respite ADRC	N/A	HHS000270200019		10,847
State General Revenue Respite ADRC	N/A	HHS000270200019		7,561
Promoting Independence	N/A	HHS000270200019		11,806
Promoting Independence	N/A	HHS000270200019		1,217
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		12,479
Ombudsman Assisted Living Facility Services	N/A	539-16-0026-00001		1,499
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		5,372
Housing Bond	N/A	539-16-0026-00001		13,152
				<u>407,158</u>
Commission on State Emergency Communications				
9-1-1 Service Fees	N/A	Coastal Bend COG911		214,238
9-1-1 Service Fees	N/A	Coastal Bend COG911		1,187,720
9-1-1 Service Fees	N/A	Coastal Bend COG911		495,294
	(Note 5)			<u>1,897,252</u>
Total State Awards				<u>2,579,502</u>
Total Federal, Pass Through and State Awards			\$ 1,977,662	\$ 7,510,365

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2020

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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	\$ 7,932,994
Less: Governmental Fund non-grant general government expenditures	(331,673)
Grant expenditures funded with Council resources	(53,615)
9-1-1 expenditures funded with interest income	(1,195)
Supportive services expenditures funded with Council resources	<u>(36,146)</u>
Grant expenditures per Schedule	<u>\$ 7,510,365</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.