



**COASTAL BEND COUNCIL
OF GOVERNMENTS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2021**

Offices Located in Corpus Christi, Texas

**COASTAL BEND
COUNCIL OF GOVERNMENTS
Corpus Christi, Texas**

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**Fiscal Year Ended
December 31, 2021**

Prepared by

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And

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CBC  G

Established in 1966

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Coastal Bend Council of Governments

June 24, 2022

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

The annual comprehensive financial report of the Coastal Bend Council of Governments (the Council) for the year ended December 31, 2021, 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 622,251.

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 were ten cents per capita in 2021, 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 (2020). Special districts do not have a vote on the governing board.

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

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

Local Economy

The Coastal Bend Region includes eleven counties - Aransas, Bee, Brooks, Duval, Jim Wells, Kenedy, Kleberg, Live Oak, Nueces, San Patricio and Refugio counties. The region encompasses a landmass of approximately 10,273 square miles. According to the 2021 Census data, the total Coastal Bend Region population is 622,251, a slight increase from 2020. 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 hit hard by COVID-19. While it experienced a strong rebound in 2021, the regional economy still lagged behind the rest of the nation at year end. The Coastal Bend ended 2021 with 6% unemployment as compared to 5% for Texas and the national average of 3.9%. This was still a major rebound from 9.3% during 2020. The Coastal Bend, and Texas as a whole, have seen a growing number of out-of-state businesses relocate to Texas which has brought about an increase in skilled workers. These new businesses combined with the flexibility for employees to work from home, have the potential to transform the economic landscape and positively affect the future of the Coastal Bend economy.

Based on data from Dr. Jim Lee at the South Texas Economic Development Center at Texas A&M University Corpus Christi, local business activity had predominately returned to the pre-pandemic levels by mid-2021; the business community had recovered more than 96% of jobs lost during the COVID-induced recession of 2020. In addition, oil prices more than doubled since early 2020. However, the region's growth has been limited by labor shortages and supply chain disruptions.

Employment growth by industry in the Coastal Bend Region reflects the diversification of the local economy. While health care (17%) and government (18%) together account for approximately 35% of persons employed. The mining sector, which includes oil and gas extraction, accounts for 10% of the regional workforce, and experienced an increase of nearly 3% from 2020. 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.

Our regional communities have emerged from the pandemic with more opportunities. The popularity of remote work will make communities, with adequate infrastructure, more competitive and the natural amenities of the Coastal Bend will benefit the current wave of migration in population.

Long term financial planning

The Council's general fund expenditures for year ended December 31, 2021, were at 99.23% of the Council's general fund 2021 budgetary expenditures. The Council continues to prepare their next year's budgets based on eight months of current year's actual expenditures and estimates four months of expenditures to come up with twelve months of expenditures which allows the Council to project their annual budget close to actual expenditures. The Council also accounts for any new grants awarded for the next fiscal year, inflation and new services to be provided.

The Council's 2022 dues structure is based on \$.12 per capita and increases by \$.02 every other year for ten years. The increase of dues from 2021 which was based on \$.10 per capita and the 2022 dues is \$25,691. By the end of 2031, the Council would have collected \$1,736,784 in dues from their county/city governments and special districts. The increases are necessary to pay for support staff in the Economic Development program. They were recommended by the Council's budget committee members at the presentation of the Council's 2022 annual budget meeting and approved at the Council's December 2021 Board of Director's Meeting.

The Council anticipates receiving additional funding from the American Rescue Plan Act of 2021 to provide additional nutrition services for the elderly population. The Texas Senate Bill 8 of the 2021 87th Legislature 3rd Special Session appropriated \$150,000,000 to the Commission on State Emergency Communications American Rescue Plan Act of 2021 funds for the Next Generation 9-1-1 Service. The funds will be used by the commission for the deployment and reliable operation of next generation 9-1-1 service, including equipment and administrative costs. In 2023, the Council plans to replace their Customer Premise Equipment (CPE) and front room computer systems located at the Public Safety Answering Points (PSAPs) with American Rescue Plan Act of 2021 funds. The Council's finance and administrative department continues to foster transparency and accountability in the financial management of federal and state funds. In addition, the 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. This amount is 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

Criminal Justice Program

The Council has had a Criminal Justice (CJ) Program since the late 1960s. The Council's CJ Department consists of the Criminal Justice Program Coordinator, under the direction of the Council's Executive Director. The CJ Department was developed to collaborate with the Office of the Governor, Public Safety Office, Criminal Justice Division (PSO/CJD) to promote federal funding programs for criminal justice and public safety initiatives. The purpose of the program is to reduce crime, and improve the criminal justice system in the 11-county Coastal Bend Region.

There are 24 Councils of Governments (COGs) in the state of Texas. The PSO/CJD enters into an Interlocal Agreement with each of the COGs. The agreement outlines the Council's responsibility of services with regard to the Strategic Planning process, the CJ Advisory Committee and grant application and administration of grants awarded.

It is the Coordinator's primary duty to administer the services outlined in the agreement. The administration of services includes coordination, reporting, and providing technical assistance for the following grant funded programs: Criminal Justice/JAG, Juvenile Justice/CJ Planning 421 State Fund, Truancy Prevention, Violence Against Women Justice and Training, General Victim Assistance Direct Services, and the Residential and Community-Based Services for Victims of Commercial Sexual Exploitation Program. 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 Coordinator is also responsible for developing a regional strategic plan for prioritizing the criminal justice needs in the Council's region. The plan attempts to define the region's priorities, issues of concern, and needs. The plan's information is provided from research conducted by the Council's CJ Coordinator, and input provided by stakeholders in the Criminal Justice field.

The CJ Department is also responsible for applying for grant funding to continue the Council's Law Enforcement Training Academy Program. It is the duty and responsibility of the CJ Program Coordinator to administer and oversee the program. The Council is awarded grant funds to contract with an accredited training academy providing the highest quality education, training and professionalism in law enforcement. The academy provides support to police departments, including university and ISD departments, sheriff offices, constable offices, and corrections type agencies in the Council's 11-County region. The Academy provides The Basic Peace Officer Certification training program to cadets and continuation courses to certified peace officers. All training is in compliance with standards specified by the Texas Commission on Law Enforcement (TCOLE).

Solid Waste Program

In fiscal year 2021, 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. The Council also administered the Texas Commission on Environmental Quality's Non-Point Source Management Grant Program for water quality.

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

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

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

The Council began to provide an alternate safe method for pharmaceutical waste collection in the Region in 2016. To date there are 17 MedSafe pharmaceutical units throughout the Coastal Bend region that residents can use for safe disposal of medications. During the first full year of operations in 2017-2018 the units collected over 500 pounds of pharmaceuticals.

Due to the COVID-19 pandemic that began to take shape in late 2019, and fully accelerated in 2020, the global shut down of economies and communities saw a substantial drop in the volume of pharmaceutical wastes that were collected. This decrease was due to residents not venturing from their homes to seek out the MedSafe units for disposal.

In late 2020 and into 2021, the amount of pharmaceutical waste for the 17 MedSafe units in the Region sharply increased. The disposal numbers went from virtually zero in 2020 to over 859 pounds of pharmaceutical waste collected for 2021 in the Coastal Bend region.

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. The following are key initiatives undertaken in 2021:

The Council published five-year Comprehensive Economic Development Strategy (CEDS), with an emphasis on user friendly, data rich content. The publication moved from a traditional “White Paper” format to a glossy magazine format to appeal to more users. The CEDS received accolades at the EDA and earned an Impact Award by the National Association of Development Organizations. The Council applied for three competitive EDA Grants totaling more than \$7,000,000 for our rural Coastal Bend Communities. Projects included Economic Accelerator Projects, Multi-Purpose Buildings, and Water Infrastructure. Two of the three projects were approved for funding.

Regional Resilience Partnership (RRP)

The Council entered into a formal Memorandum of Understanding (MOU) with Texas A&M University Corpus Christi (TAMUCC), Harte Research Institute to develop the RRP in December 2019. Since then, we have collaborated on numerous training opportunities, grants, and projects to further strengthen our region and continue to build the needed capacity to assist our regional partners.

Developed a Strategic Plan with the Mission:

RRP brings a holistic approach to community resilience and capacity building, creating a foundation for robust economies, infrastructure, and ecosystems as well as strong and healthy social systems.

The collaboration provided 16 hours of Continuing Education Credits to community leaders on strategies on How to Build a Resilient Citizenry. Training was conducted over three sessions and brought in disaster and mitigation experts from around the nation to assist County Judges and other stakeholders with actionable plans.

In addition, the EDA Cares Act funds equipped the large conference room with state-of-the-art teleconferencing equipment including monitors, cameras, speakers and microphones. The upgrades make it easier for stakeholders to participate remotely, which increases participation and input.

GIS

The Regional Resilience Partnership (RRP), a collaboration between TAMUCC – Harte Research Institute and Council, is building a GIS (geographic information system) platform called Geospatial Resilient Economic Development (GeoRED). This is a powerful tool for building resilience to disaster and economic risk. This EDA funded project is currently in year 2 of a 3-year grant for four Coastal Bend counties: Aransas, Bee, Refugio, and San Patricio. In addition, through Texas Commission on Environmental Quality (TCEQ), the RRP secured additional funding to include coastal counties: Nueces, Kleberg, and Kenedy, bringing the project total to \$1.5 million.

Education

The Council was named a partner in the Education to Employment grant awarded by the Trellis Foundation. The Collaboration is headed by Dr. Janet Cunningham at Education to Employment. The Council's role is to outreach and coordinate events and services in Aransas, Bee, Brooks, Duval, Jim Wells and San Patricio counties.

Broadband

The Council serves as a facilitator for regional collaboration on important infrastructure issues. The Council hosted stakeholders from around the region to discuss the feasibility of building a regional broadband backbone to better prepare for future emergencies along the Coastal Bend and Golden Crescent regions. Increased broadband infrastructure will increase public safety, develop local workforce capabilities, and improve economic development.

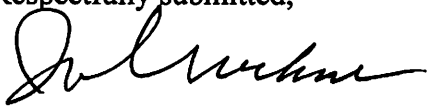
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Coastal Bend Council of Governments for its annual comprehensive financial report for the fiscal year ended December 31, 2020. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

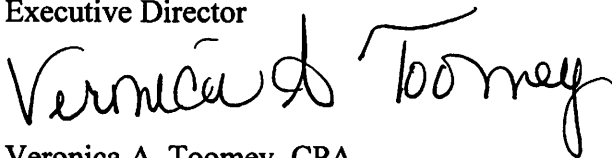
A Certificate of Achievement is valid for a period of only one year. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirement and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,

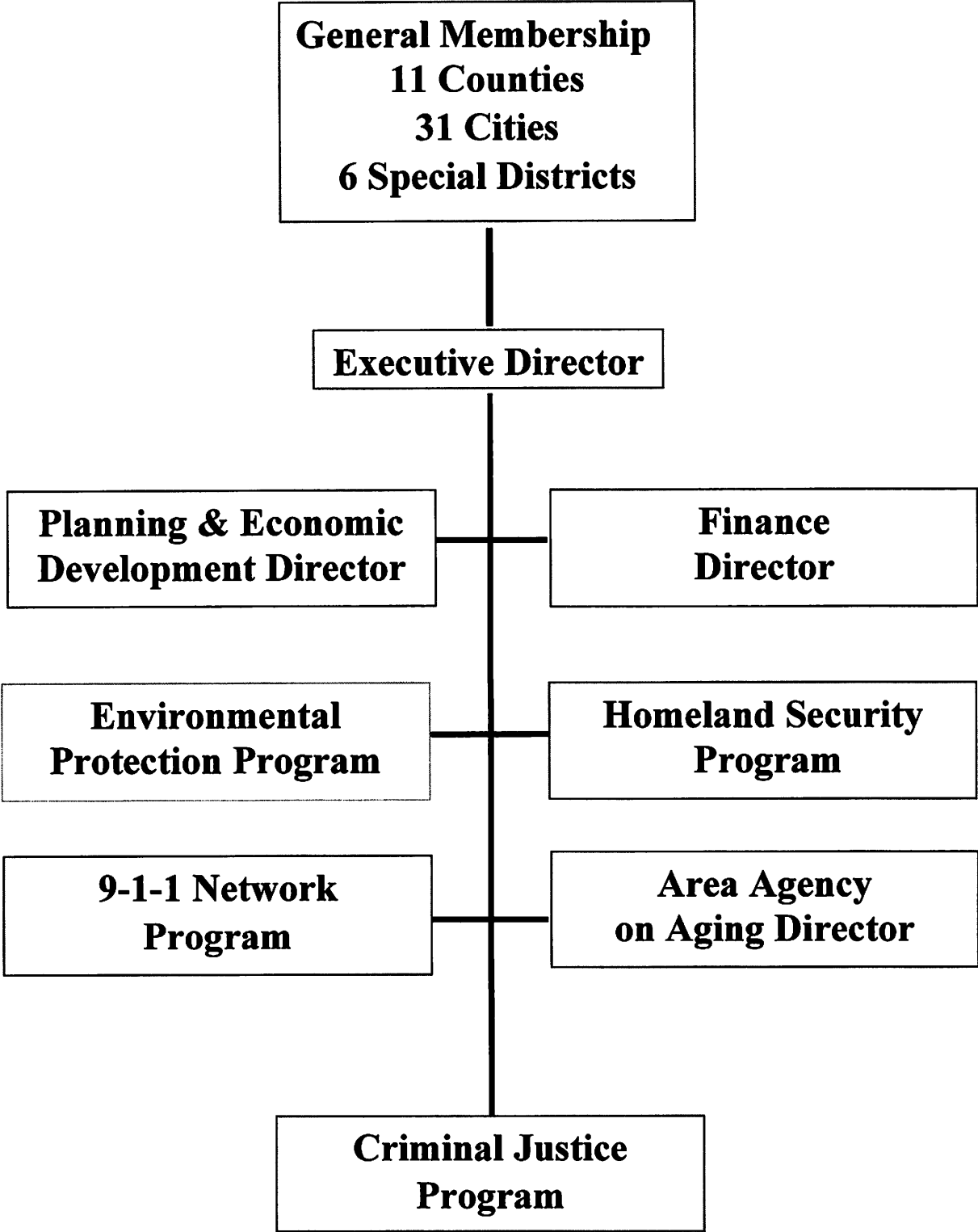


John P. Buckner
Executive Director



Veronica A. Toomey, CPA
Director of Finance

**COASTAL BEND COUNCIL OF GOVERNMENTS
ORGANIZATIONAL CHART**



**COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2021-12/31/2021**

OFFICERS

CHAIRMAN	Mayor Patrick Rios, Aransas County
1 ST VICE CHAIRMAN	Commissioner Margie Gonzalez, Jim Wells County
2 ND VICE CHAIRMAN	Judge David Krebs, San Patricio County
SECRETARY	Judge Robert Blaschke, Refugio County
TREASURER	Tom Tagliabue, Nueces County
PAST CHAIRMAN	Commissioner Nina Trevino, San Patricio County

MEMBER GOVERNMENTS/REPRESENTATIVES

Aransas County (2 votes)
Judge C.H. Mills
Commissioner L. E. Casterline

City of Rockport
Mayor Patrick Rios

Town of Fulton
Council Member Mary Ann Pahmiyer

Bee County (2 votes)
Judge George Morrill, III
Mr. Michael Willow

City of Beeville
Mayor Frank Dominguez

Brooks County (1 vote)
Judge Eric Ramos

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 Cynthia Carrasco
Michael Esparza

City of Orange Grove
Mayor Chief Roy Guerrero

City of Premont
Mayor Pricilla Vargas

Kenedy County (1 vote)
Lt. Edward Cruz

Kleberg County (2 votes)
Judge Rudy Madrid
Commissioner Chuck Schultz

City of Kingsville
City Commissioner Ann Marie Torres
Mark McLaughlan

COASTAL BEND COUNCIL OF GOVERNMENTS

01/01/2021-12/31/2021

Live Oak County (1 vote)
Judge Jim Huff

City of George West
Chief Libby Shelton

City of Three Rivers
Mayor Felipe Martinez

Nueces County (17 votes)
Judge Barbara Canales
Mr. M. Brent Ocker
Commissioner Robert Hernandez
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
Mrs. Maggie Turner
Ms. Melissa Mungia
Mr. Louie Ray
Mr. Michael Robinson
Mr. Martin Longoria

City of Agua Dulce
Mayor John Howard

City of Bishop
Mayor Tem Miller

City of Corpus Christi
Council Member Ben Molina
Council Member Roland Barrera
Council Member Michael Hunter
Council Member Greg Smith
Ms. Tammy Embry
Mr. Tom Tagliabue
Rudy Bentancourt
Keith Selman
City of Driscoll
Mayor Marcos 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 Robert Blaschke

Town of Bayside
Mayor Donna Easton

Town of Refugio
Mayor Wanda Dukes

Town of Woodsboro
Mayor Kay Roach

San Patricio County (4 votes)
Judge David Krebs
Commissioner Gary Moore
Commissioner Sonia Lopez
Commissioner Howard Gillespie

City of Aransas Pass
Mayor Ram Gomez

City of Gregory
Mayor Pro Tem Pablo Martinez

City of Ingleside
Mayor Ronnie Parker

City of Ingleside on the Bay
Mayor JoAnn Ehmann

City of Mathis
Mayor Ciri Villarreal

City of Odem
Mayor Virginia Garza

City of Portland
Mayor Cathy Skurow

City of Sinton
Mayor Edward Adams

City of Taft
Mayor Randy Powell

**COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2021-12/31/2021**

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 MacDonald

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
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Presented to

**Coastal Bend Council of Governments
Texas**

**For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended**

December 31, 2020

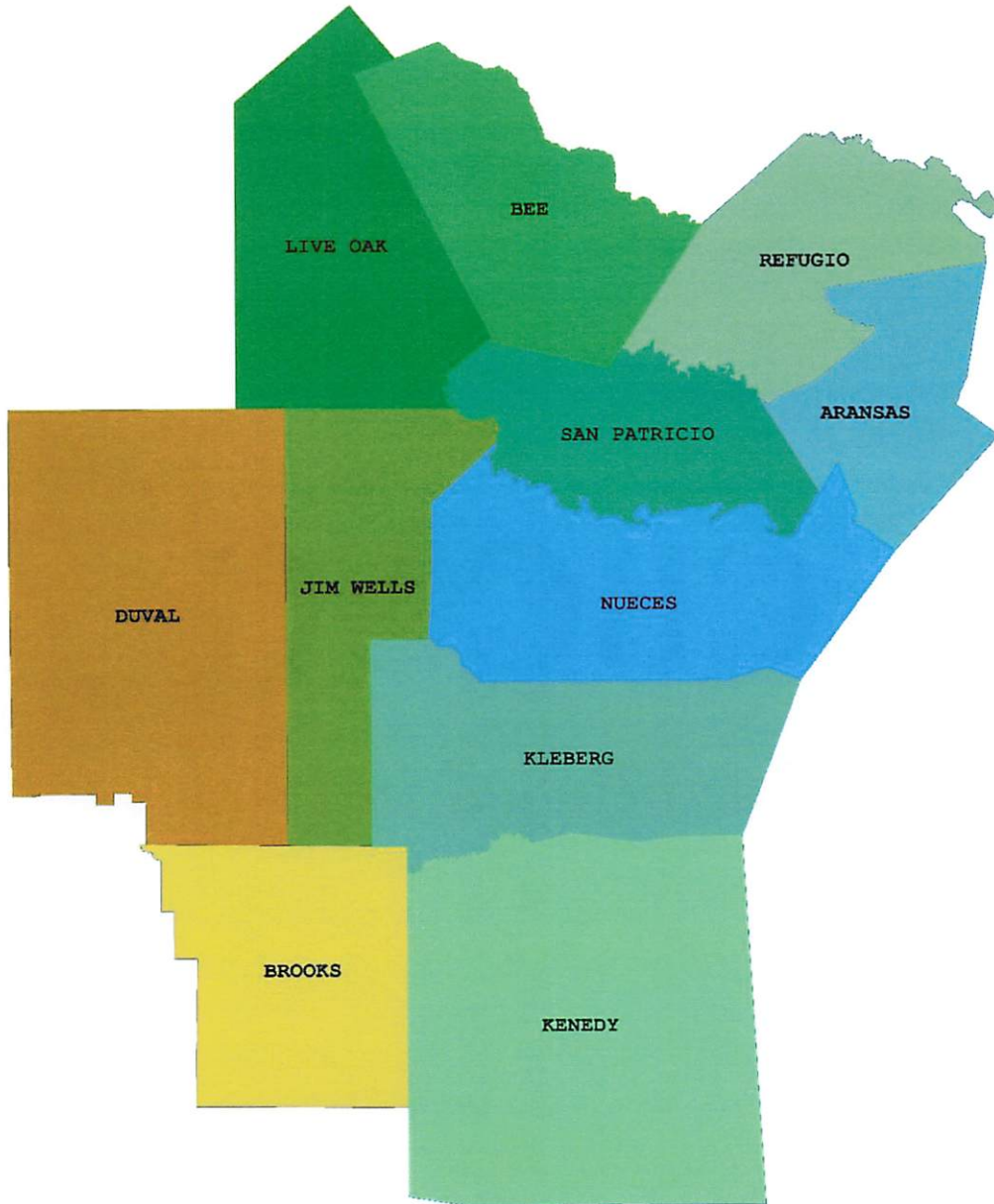
Christopher P. Morrill

Executive Director/CEO

CBCOG

Established in 1966

The Coastal Bend Council of Governments 11-County Region



Coastal Bend/State Planning Region 20
Area: 10,273 square miles
Population: 622,251

CBC  G

Established in 1966

INDEPENDENT AUDITOR'S REPORT

June 24, 2022

Governing Board of the
Coastal Bend Council of Governments

Report on the Audit of the Financial Statements

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

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, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Councils' basic financial statements. The supplemental information listed in the table of contents and the schedule of expenditures of federal and state awards, pages 121 through 125, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State of Texas *Uniform Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied to 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 listed in the table of contents and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022, 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, 2021. 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 - VIII of this report.

Financial Highlights

Government-wide financial statements

- The Council's unrestricted net position increased in 2021 by \$110,617. The increase in unrestricted net position is the difference between the governmental excess of revenues over expenses of \$15,129 and the decrease in compensated absences of \$5,635, lease principal payments of \$89,853, and the amortization expense on leased assets of \$91,104. The local revenues available for matching the Council's grants and the general government revenues were \$103,437 and consisted of excess revenues over expenses from the Criminal Justice and Homeland Security planning grants of \$33,578, membership dues of \$104,834, other revenue of \$12,757, interest on general fund deposits of \$6, and less the indirect costs recovery 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 \$83,093, spent \$1,566 in general government and under recovery indirect costs of \$3,649
- Of the Council's total net position \$1,012,296, 76.52% or \$774,572 is unrestricted and 23.48% or \$237,724 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 \$873,633, an increase of \$15,129 from prior year. The local revenues available for matching the Council grants and general government expenditures were \$103,437 and consisted of excess revenues over expenditures from the Criminal Justice and Homeland Security planning grants of \$33,578, membership dues of \$104,834, other revenues of \$12,757, interest on general fund deposits of \$6, and less the indirect recovery 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 \$83,093, spent \$1,566 in general government, and under recovered indirect costs of \$3,649. The local revenues of \$103,437 exceeded the general government expenditures of \$88,308, resulted in the increase in the combined fund balance of \$15,129 in the Council's governmental funds financial statements at year end. In the 2021 budget, the Council projected a decrease in fund balance of \$18,332.

- Approximately, 89.86% of the unassigned fund balance in the General Fund, \$785,088, is *available* to meet the Council's current and future needs. Of the remainder, \$7,377 is nonspendable (for prepaids), and \$81,168 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 \$785,088 represented 15.35% of the general fund's total expenditures and 15.30% of the revenues.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23-37 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 \$1,012,296 at the close of the most recent fiscal year, a \$72,321 decrease over prior year.

Of the Council's net position, 23.48% reflects its net investment in capital assets (e.g., vehicles, equipment, software, and right-to-use leased building and equipment). 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**

	2021	2020	Variance Positive (Negative)
Current and other assets	\$ 1,793,604	\$ 2,344,154	\$ (550,550)
Capital assets	391,473	574,411	(182,938)
Total assets	2,185,077	2,918,565	(733,488)
Long-term liabilities outstanding	81,363	172,045	90,682
Other liabilities	1,091,418	1,661,903	570,485
Total liabilities	1,172,781	1,833,948	661,167
Net position:			
Net Investment in capital assets	237,724	330,809	(93,085)
Unrestricted	774,572	753,808	20,764
Total net position	\$ 1,012,296	\$ 1,084,617	\$ (72,321)

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.

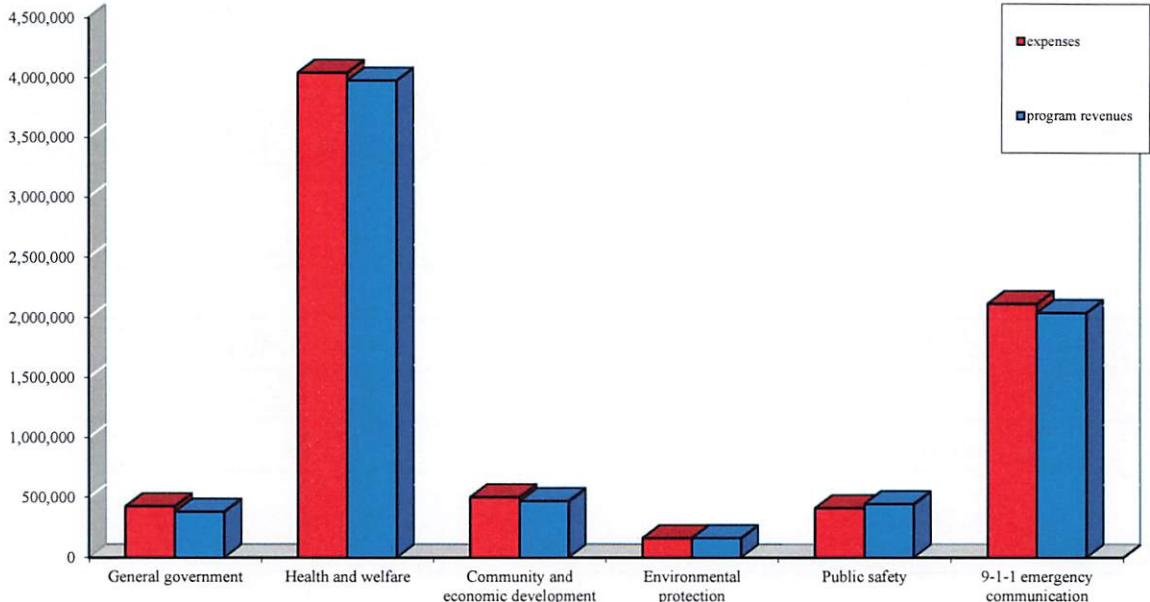
The Council's net position decreased by \$72,321 during the current fiscal year. The decrease, from the prior year, was primarily attributable to the capital assets additions of \$97,381 were less than depreciation expense of \$280,319 by \$182,938. Also, the increase in revenues over expenses of \$15,129 and the decreases in compensated absences of \$5,635 and leases payable of \$89,853 attributed to the decrease in net position.

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

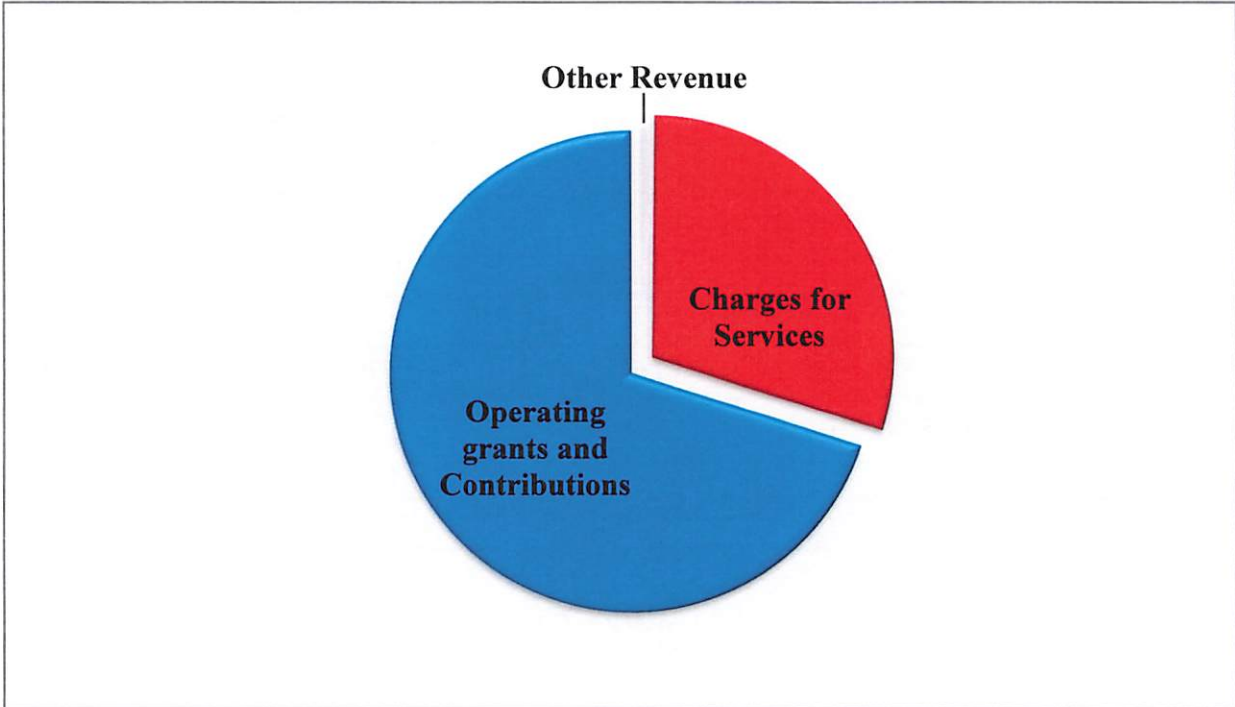
	2021	2020	Variance Positive (Negative)
Revenues:			
Program revenues:			
Charges for services	\$ 2,149,851	\$ 2,002,434	\$ 147,417
Operating grants and contributions	5,059,419	5,649,259	(589,840)
General revenues:			
Interest on deposits	6	3,801	(3,795)
Other	12,757	7,618	5,139
Total revenues	7,222,033	7,663,112	(441,079)
Expenses:			
General government	45,310	(23,157)	(68,467)
Health and welfare	4,044,694	4,848,384	803,690
Community and economic development	503,847	253,653	(250,194)
Environmental protection	163,172	148,839	(14,333)
Public safety	411,720	408,060	(3,660)
9-1-1 emergency communications	2,119,488	2,147,739	28,251
Interest	6,123	7,625	1,502
Total expenses	7,294,354	7,791,143	496,789
Increase (decrease) in net position	(72,321)	(128,031)	55,710
Net position - beginning	1,084,617	1,212,648	(128,031)
Net position - ending	\$ 1,012,296	\$ 1,084,617	\$ (72,321)

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 \$873,633, an increase of \$15,129 in comparison with the prior year. The increase in the general fund’s fund balance was due to the Council’s local revenues of \$103,437 exceeded the Council’s cash match and general government expenditures of \$88,308 by \$15,129. The local revenues consisted of membership dues of \$104,834, excess criminal justice revenues over expenditures in the amount of \$33,578, other revenue and interest of \$12,763 less indirect costs recovery of \$47,738.

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 \$33,461. The Council provided nutrition services and rent and utilities assistance for the elderly which was budgeted for fiscal year 2021 and under-spent the budget by \$14,393.

Capital Asset and Debt Administration

Capital assets. The Council’s investment in capital assets for its governmental activities as of December 31, 2021, amounts to \$391,473 (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 decrease \$182,938 in capital assets was due to capital assets additions of \$97,381 not in excess of depreciation expense of \$280,319.

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

	2021	2020	Variance Positive (Negative)
Capital Assets	\$ 391,473	\$ 574,411	\$ (182,938)

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

Long-term Debt. The Council entered into three leases for capital equipment and building for \$330,853. The leases were offset by the regularly scheduled principal reductions on the existing outstanding debt in the amount of \$89,853. 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**

	2021	2020	Variance Positive (Negative)
Leases Payable	\$ 153,749	\$ 243,602	\$ 89,853

2022 Operating and Pass-through Budgets

The Council’s 2022 adopted budget reflects an estimated increase in total fund balance of \$80,922 in the general fund. The general fund’s budgetary expenditures, for federal and state programs, decreased by 5% compared to actual 2021 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.cbkog98.org
Website Address: www.coastalbendkog.org

**COASTAL BEND COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents (Note III. A.)	\$ 736,934
Receivables (Note III. B.)	1,045,815
Prepaid items	10,855
Capital assets (net of accumulated depreciation) (Note III. C.)	<u>391,473</u>
Total assets	<u>2,185,077</u>
LIABILITIES	
Accounts payable and other current liabilities	290,765
Contractors payable	474,034
Unearned revenue (Note III. B.)	155,172
Leases and compensated absences (Note III. E.):	
Current	171,447
Noncurrent	<u>81,363</u>
Total liabilities	<u>1,172,781</u>
NET POSITION	
Net Investment in capital assets	237,724
Unrestricted	<u>774,572</u>
Total net position	<u><u>\$ 1,012,296</u></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, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>
Primary government:		
Governmental activities:		
General government	\$ 427,173	\$ (381,863)
Health and welfare	3,875,469	169,225
Community and economic development	450,219	53,628
Environmental protection	144,944	18,228
Public safety	367,098	44,622
9-1-1 emergency communications	2,023,328	96,160
Interest	6,123	-
Total governmental activities	<u>7,294,354</u>	<u>-</u>
Total primary government	<u><u>\$ 7,294,354</u></u>	<u><u>\$ -</u></u>

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

<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
\$ 104,834	\$ -	\$ 59,524
-	3,979,973	(64,721)
-	470,976	(32,871)
-	163,172	-
-	445,298	33,578
2,045,017	-	(74,471)
-	-	(6,123)
<u>2,149,851</u>	<u>5,059,419</u>	<u>(85,084)</u>
<u>\$ 2,149,851</u>	<u>\$ 5,059,419</u>	<u>(85,084)</u>
General revenues:		
Other Revenue		12,757
Interest on deposits		6
Total general revenues		<u>12,763</u>
Change in net position		(72,321)
Net position - beginning		<u>1,084,617</u>
Net position - ending		<u>\$ 1,012,296</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	<u>General</u>	<u>9-1-1 Program</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents (Note III. A.)	\$ 620,154	\$ 116,780	\$ 736,934
Due from other funds (Note III. D.)	44,366	-	44,366
Receivables (Note III. B.)	775,323	270,492	1,045,815
Prepaid items	7,377	3,478	10,855
Total assets	<u><u>1,447,220</u></u>	<u><u>\$ 390,750</u></u>	<u><u>\$ 1,837,970</u></u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	32,976	257,789	290,765
Contractors payable	474,034	-	474,034
Unearned revenue (Note III. B.)	66,577	88,595	155,172
Due to other funds (Note III. D.)	-	44,366	44,366
Total liabilities	<u><u>573,587</u></u>	<u><u>390,750</u></u>	<u><u>964,337</u></u>
Fund balances			
Nonspendable	7,377	3,478	10,855
Assigned for matching grant programs	81,168	-	81,168
Unassigned	785,088	(3,478)	781,610
Total fund balances	<u><u>873,633</u></u>	<u><u>-</u></u>	<u><u>873,633</u></u>
Total liabilities and fund balances	<u><u>\$ 1,447,220</u></u>	<u><u>\$ 390,750</u></u>	<u><u>\$ 1,837,970</u></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, 2021**

Total fund balance - total governmental funds **\$ 873,633**

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 \$2,711,904 and the accumulated depreciation is \$2,320,431.** **391,473**

**Compensated absences and leases payable are not due and payable in the current period and
therefore are not reported in funds.** **(252,810)**

Net position of governmental activities **\$ 1,012,296**

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, 2021**

	General	9-1-1 Program	Total Governmental Funds
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 466,688	\$ -	\$ 466,688
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	3,962,866	-	3,962,866
Office of the Governor, Criminal Justice Division	175,369	-	175,369
Commission on Environmental Quality	163,172	-	163,172
Office of the Governor, Homeland Security Grants Division	269,929	-	269,929
Office of the Governor, General Land Office	868	-	868
Commission on State Emergency Communications	-	2,045,017	2,045,017
Total federal and state grants	5,038,892	2,045,017	7,083,909
Supportive services fees	20,527	-	20,527
Membership dues	104,834	-	104,834
Other revenue	12,757	-	12,757
Interest on deposits	6	-	6
Indirect costs recovery	(47,738)	-	(47,738)
Total revenues	5,129,278	2,045,017	7,174,295
Expenditures:			
Current:			
Health and welfare	4,044,694	-	4,044,694
Community and economic development	489,348	-	489,348
Environmental protection	163,172	-	163,172
Public safety	411,720	-	411,720
9-1-1 emergency communications	-	2,045,017	2,045,017
General government	1,566	-	1,566
Underrecovery of indirect costs	3,649	-	3,649
Total expenditures	5,114,149	2,045,017	7,159,166
Excess (deficiency) of revenues over expenditures	15,129	-	15,129
Net change in fund balances	15,129	-	15,129
Fund balances, beginning of year	858,504	-	858,504
Fund balances, end of year	\$ 873,633	\$ -	\$ 873,633

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, 2021**

Net change in fund balances - governmental fund **\$ 15,129**

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 \$97,381 and depreciation was \$280,319. **(182,938)**

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. **89,853**

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 decreased by \$5,635. **5,635**

Change in net position of governmental activities **\$ (72,321)**

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, 2021**

	<u>Original and final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 488,223	\$ 466,688	\$ (21,535)
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	3,942,336	3,962,866	20,530
Office of the Governor, Criminal Justice Division	175,697	175,369	(328)
Department of Rural Community Affairs	13,485	-	(13,485)
Commission on Environmental Quality	172,570	163,172	(9,398)
Office of the Governor, Homeland Security Grants Division	282,089	269,929	(12,160)
Office of the Governor, General Land Office	-	868	868
Total federal and state grants	<u>5,074,400</u>	<u>5,038,892</u>	<u>(35,508)</u>
Supportive services fees	10,550	20,527	9,977
Membership dues	105,182	104,834	(348)
Other revenue	2,844	12,757	9,913
Interest on deposits	-	6	6
Indirect costs recovery	(57,520)	(47,738)	9,782
Total revenues	<u>5,135,456</u>	<u>5,129,278</u>	<u>(6,178)</u>
Expenditures:			
Current:			
Health and welfare	4,030,301	4,044,694	(14,393)
Community and economic development	522,100	489,348	32,752
Environmental protection	172,570	163,172	9,398
Public safety	428,092	411,720	16,372
General government	725	1,566	(841)
Underrecovery of indirect costs	-	3,649	(3,649)
Total expenditures	<u>5,153,788</u>	<u>5,114,149</u>	<u>39,639</u>
Excess (deficiency) of revenues over expenditures	<u>(18,332)</u>	<u>15,129</u>	<u>33,461</u>
Net change in fund balances	<u>(18,332)</u>	<u>15,129</u>	<u>33,461</u>
Fund balance, beginning of year	<u>858,504</u>	<u>858,504</u>	<u>-</u>
Fund balance, end of year	<u>\$ 840,172</u>	<u>\$ 873,633</u>	<u>\$ 33,461</u>

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

**COASTAL BEND COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND - 9-1-1 PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2021**

	Original and final Budget Amounts	Actual Amounts	Variance Positive (Negative)
Revenues:			
State grants - Commission on State Emergency Communications	\$ 1,850,371	\$ 2,045,017	\$ 194,646
Interest on deposits	350	-	(350)
Total revenues	1,850,721	2,045,017	194,296
Expenditures:			
Direct salaries and Paid time off	361,598	376,066	(14,468)
Indirect costs allocated	92,461	96,160	(3,699)
Health, Retirement, & Other Benefits	152,624	155,897	(3,273)
Rental Space	16,192	17,419	(1,227)
Utilities	3,846	4,201	(355)
Accounting & Payroll Services	32,198	32,767	(569)
Auditing Services	6,000	6,026	(26)
Dues and subscriptions	925	2,238	(1,313)
Maintenance and repairs	212,534	306,911	(94,377)
Office supplies/furniture/software	13,440	33,970	(20,530)
Travel	14,387	14,387	-
Telephone	434,692	480,284	(45,592)
Postage and freight	563	696	(133)
Reproduction costs	480	675	(195)
Contract Services	12,592	12,592	-
Insurance	7,329	10,133	(2,804)
Training	7,000	13,735	(6,735)
PSAP Supplies	18,066	18,066	-
Database Maintenance, ESInet, Public Ed Costs	340,384	340,384	-
Database Costs	1,000	-	1,000
PSAP Room Prep	385	385	-
MIS Data Analytics	24,644	24,644	-
Equipment	97,381	97,381	-
Total expenditures	1,850,721	2,045,017	(194,296)
Excess of revenues over (under) expenditures	-	-	-
Net change in fund balances	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

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

CBCOG

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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, 2021

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, 2021

Recent Accounting Pronouncements

GASB 91 Conduit Debt Obligations - For accounting and financial reporting purposes, a conduit obligation is a debt instrument in the name of a state or local government (the issuer) that is for the benefit of a third party primarily liable for the repayment of the debt instrument (the third-party obligor). A conduit debt obligation has all of the following characteristics:

- a. There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee
- b. The issuer and the third-party obligor are not within the same financial reporting entity.
- c. The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- d. The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- e. The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

This statement did not have an impact on the Council's financial statement because the Council did not issue a debt instrument for the benefit of a third party.

GASB 92 Omnibus 2020- This statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The requirements of this statement apply to the financial statements of all state and local governments.

Effective date of Statement 87 Leases and Implementation Guide 2019-3 are effective for fiscal years beginning after December 15, 2019. The statement also clarifies that the requirements of Statement 87, once effective, are effective for all reporting periods thereafter. The Council implemented GASB Statement 87 in fiscal year 2020 and complied with this statement in fiscal year 2021.

Intra-Entity Transfer of Assets- Pursuant to the requirements of Statements 68 and 75, an employer or nonemployer contributing entity reports its contributions to a defined benefit pension plan or a defined benefit other postemployment benefit (OPEB) plan as a reduction in the net pension liability or net OPEB liability, as applicable. However, paragraph 15 of Statement 48 requires that the difference between the amount paid and the carrying value of the assets transferred "be reported as a gain or loss by the transferor and as a revenue or expenditure/expense by the transferee in their separately issued statements but reclassified as transfers or subsidies, as appropriate, in the financial statements of the reporting entity. If an employer and nonemployer contributing entity transfers capital or financial assets to a defined benefit pension plan or a defined benefit OPEB plan, the employer or nonemployer contributing entity cannot apply both the reporting requirements of Statement 48 and the reporting requirements of Statement 68 or Statement 75, as applicable. GASB statements 48, 68, and 75 did not have an impact on the Council's financial statements because the Council's pension plan is a defined contribution plan.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

Applicability of Certain Requirements of Statement 84 to Postemployment Benefit Arrangements- This statement did not have an impact the Council's financial statement since the Council does not provide postemployment benefits.

Exception to Acquisition Value in a Government Acquisition- For purposes of applying Statement 69 related to recognition and measurement of a government acquisition, the acquiring government should measure liabilities (and assets, if any) related to the acquired entity's asset retirement obligations (AROs) that are within the scope of Statement No. 83, Certain Asset Retirement Obligations, using the accounting and financial reporting requirements of Statement 83. This statement did not have an impact on the Council's financial statements because the Council does not have tangible capital assets that would legally impose a liability associated with its retirement.

Reinsurance Recoveries- For purposes of applying paragraph 37 of Statement 10 related to accounting for risk financing and insurance related activities of public entity risk pools, amounts that are recoverable from reinsurers of excess insurers and relate to paid claims and claim adjustment expenses may be reported as reductions of expenses but are not required to be. This statement did not have an impact on the Council's financial statements because the Council does not administer a public entity risk pool.

Nonrecurring Fair Value Measurements- For purposes of applying paragraph 81 of Statement 72, an example of nonrecurring fair value measurements of assets or liabilities that other Statements require or permit in the statement of net position in particular circumstances is presented in paragraph 455 of Statement 62. The correct paragraph of Statement 62 which illustrates how a mortgage loan would be required to be measured at fair value if the fair value is lower than the cost did not have an impact on the Council's financial statements because the Council does not have a mortgage loan.

Terminology Used to Refer to Derivative Instruments- The terms derivative and derivatives in National Council on Governmental Accounting and GASB pronouncements should be replaced with derivative instrument and derivative instruments, respectively. The terminology change did not impact the Council's financial statements because the Council does not have derivative instruments.

GASB 93 Replacement of Interbank Offered Rates- This Statement establishes accounting and financial reporting requirements related to the replacement of the London Interbank Offered Rate (LIBOR) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. Appropriate benchmark interest rates for a derivative instrument that hedges the interest rate risk of taxable debt are an interest rate on direct Treasury obligations of the U.S. government, the Effective Federal Funds Rate (EFFR), and a Secured Overnight Financing Rate (SOFR).

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

Leases

Lease modifications -The provisions of a lease contract may be amended while the contract is in effect. Amendments modify the provisions of the lease contract. An example of an amendment to a lease contract is changing the index or rate upon which variable payment depend.

For purposes of applying paragraphs 71-76 of Statement No. 87, Leases, if variable payments of a lease contract depend on an IBOR (Interbank Offer Rate), an amendment of the contract solely to replace the IBOR with another rate (that is adjusted, as necessary, to essentially equate the replacement rate and the original rate) by either changing the rate or adding or changing fallback provisions related to the rate, is not a lease modification.

GASB 93 was implemented in the year ended December 31, 2021 and did not have an impact on the Council's financial statements, because Council does not have hedging derivative instruments and there were no amendments to the Council's lease agreements.

GASB Statement 97- Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans- An amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other postemployment employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

GASB 97 was implemented in the year ended December 31, 2021 and did not have an impact on the Council's financial statements, because the Council's does not have a component unit. And the Council's fiduciary responsibility under both the Mission Square Retirement 401 plan and Mission Square Retirement 457 plan is to remit the employer and employee contributions to Mission Square Retirement on a regular basis.

GASB 98 The Annual Comprehensive Financial Report- The statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. GASB 98 was implemented in year ended December 31, 2021.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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."

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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.

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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 \$81,168 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.

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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 2021 appropriated budget prepared on the modified accrual basis of accounting for the general fund and special revenue fund. Budgetary comparisons presented for the general fund and special revenue fund in the governmental fund financial statements are in accordance with (GAAP). All annual appropriations lapse at calendar year end. The Board of Directors approves any amendments to the budget.

The appropriated budget is prepared by fund, function and department. Department heads may make transfers of appropriations within a function but cannot transfer budgeted amounts between departments within a function. 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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

B. Excess of expenditures over appropriations

For the year ended December 31, 2021, expenditures exceeded budget at the function level in the general fund as follows:

	<u>Excess</u>
Health and welfare	\$ 14,393

The over expenditures in the health and welfare programs were due to the Cares Act funds spent for the home delivered meals.

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, 2021 were \$603,383.

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 \$133,551 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:

	<u>General</u>	<u>Special Revenue</u>
Due from federal government	\$ 31,749	\$ –
Due from state government	743,534	270,492
Due from employee	40	–
Total receivables	\$ <u>775,323</u>	\$ <u>270,492</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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	\$ 27,676
9-1-1 Program	88,595
Solid Waste Program	15,869
Other Programs	<u>23,032</u>
Total unearned revenue for governmental funds	\$ <u>155,172</u>

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

C. Capital assets

Capital asset activity for the year ended December 31, 2021 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	1,843,087	97,381	-	1,940,468
Right to use Leased Building and Equipment	330,853	-	-	330,853
9-1-1 system Nonrecurring costs	<u>420,550</u>	<u>-</u>	<u>-</u>	<u>420,550</u>
Total capital assets, being depreciated	<u>\$ 2,614,523</u>	<u>\$ 97,381</u>	<u>\$ -</u>	<u>\$ 2,711,904</u>
Less accumulated depreciation for:				
Vehicles	(14,903)	(2,864)	-	(17,767)
Equipment & Software	(1,514,537)	(186,351)	-	(1,700,888)
Right to use Leased Building and Equipment	(90,122)	(91,104)	-	(181,226)
9-1-1 system Nonrecurring costs	<u>(420,550)</u>	<u>-</u>	<u>-</u>	<u>(420,550)</u>
Total accumulated depreciation	<u>(2,040,112)</u>	<u>(280,319)</u>	<u>-</u>	<u>(2,320,431)</u>
Total capital assets, being depreciated, net	<u>\$ 574,411</u>	<u>\$ (182,938)</u>	<u>\$ -</u>	<u>\$ 391,473</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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

Governmental Activities:	
9-1-1 emergency communications	\$ 171,852
General government	<u>108,467</u>
Total depreciation expense-governmental activities	<u>280,319</u>

D. Interfund receivables and payables

The composition of interfund balances as of December 31, 2021, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	9-1-1 Network	\$ 44,366

Interfund balances are used to account for pooled cash transactions.

E. Long-term obligations

The following is a summary of long-term obligation transactions of the Council for the year ended December 31, 2021:

	<u>Balances</u> <u>01-01-2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-2021</u>	<u>Due in</u> <u>(1) Year</u>
Compensated absences	\$ <u>104,696</u>	\$ <u>110,331</u>	\$ <u>115,966</u>	\$ <u>99,061</u>	\$ <u>78,961</u>
Leases Payable	\$ <u>243,602</u>	—	<u>89,853</u>	<u>153,749</u>	<u>92,486</u>
Total Long-term obligations	\$ <u>348,298</u>	\$ <u>110,331</u>	\$ <u>205,819</u>	\$ <u>252,810</u>	\$ <u>171,447</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

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. As of December 31, 2021, the value of the lease liability was \$6,632. 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, 2021, was \$6,350 and had accumulated amortization of \$4,248.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

The future principal and interest lease payments as of December 31, 2021, were as follows:

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	2,106	270	2,376
2023	2,209	167	2,376
2024	2,317	59	2,376
Totals	<u>\$ 6,632</u>	<u>\$ 496</u>	<u>\$ 7,128</u>

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. As of December 31, 2021, the value of the lease liability was \$127,731. 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, 2021, was \$124,623 and had accumulated amortization of \$166,176.

The future principal and interest lease payments as of December 31, 2021, were as follows:

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$ 2022	\$ 84,576	\$ 2,424	\$ 87,000
2023	43,155	345	43,500
Totals	<u>\$127,731</u>	<u>\$ 2,769</u>	<u>\$130,500</u>

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. As of December 31, 2021, the value of the lease liability was \$19,386. 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, 2021, was \$18,654 and had accumulated amortization of \$10,802.

The future principal and interest lease payments as of December 31, 2021, were as follows:

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 19,386</u>	<u>\$ 1,514</u>	<u>\$ 20,900</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2021

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, \$2,000,000 for cyber liability and data breach, and \$1,405,000 (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, 2021

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 Mission Square Retirement. The Council's fiduciary responsibility under the plan is to remit employer and employee contributions to Mission Square Retirement 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, 2021 was \$1,833,880 and its contribution was based on a covered payroll of \$1,649,590. The Council and employees made the required contribution from January 1 through December 31, 2021 amounting to \$164,959 for the Council (10% of covered payroll) and \$82,479 for employees (5% of covered payroll).

Deferred Compensation Plan and Trust Mission Square Retirement Plan

The Board of Directors established a deferred compensation plan, administered by Mission Square Retirement 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 Mission Square Retirement Plan is to remit employee contributions to Mission Square Retirement on a regular basis. The Council has no legal access to the plan assets. The plan assets are not reported on the balance sheet because the assets are held in a custodial account due to a change in tax law.

CBCOG

Established in 1966

Supplemental Schedules

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

**COASTAL BEND COUNCIL OF GOVERNMENTS
CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Governmental funds capital assets		
Vehicles	\$ 20,033	\$ 20,033
Equipment & Software	1,940,467	1,843,087
9-1-1 System Nonrecurring costs	420,550	420,550
Right-to-use leased building and equipment	330,853	330,853
Less accumulated depreciation	<u>(2,320,430)</u>	<u>(2,040,112)</u>
	<u>\$ 391,473</u>	<u>\$ 574,411</u>
Investment in governmental funds capital assets by source:		
General Fund	\$ 181,332	\$ 289,799
Special revenue fund-9-1-1 Program	<u>210,141</u>	<u>284,612</u>
	<u>\$ 391,473</u>	<u>\$ 574,411</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION
DECEMBER 31, 2021**

<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	-	1,879,305	420,550	-	2,299,855
Total governmental funds capital assets	20,033	1,940,468	420,550	330,853	2,711,904
Less accumulated depreciation:					
General government	17,767	31,724	-	181,226	230,717
9-1-1 emergency communications	-	1,669,164	420,550	-	2,089,714
	17,767	1,700,888	420,550	181,226	2,320,431
Net governmental funds capital assets	\$ 2,266	\$ 239,580	\$ -	\$ 149,627	\$ 391,473

**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, 2021**

<u>Function</u>	<u>Capital Assets 1/1/2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets 12/31/2021</u>
General government	\$ 412,049	\$ -	\$ -	\$ 412,049
9-1-1 emergency communications	2,202,474	97,381	-	2,299,855
	<u>2,614,523</u>	<u>97,381</u>	<u>-</u>	<u>2,711,904</u>
Accumulated depreciation:				
General government	(122,250)	(108,467)	-	(230,717)
9-1-1 emergency communications	(1,917,862)	(171,852)	-	(2,089,714)
	<u>(2,040,112)</u>	<u>(280,319)</u>	<u>-</u>	<u>(2,320,431)</u>
	<u>\$ 574,411</u>	<u>\$ (182,938)</u>	<u>\$ -</u>	<u>\$ 391,473</u>

CBCOG

Established in 1966

Supplemental Schedules:

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

Schedule of Indirect Costs

Schedule of Release Time

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

Grant numbers: Grant periods:	Budget 3201 01/01/2021 - 12/31/2021	Actual 3201 01/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 3220 01/01/2021 - 12/31/2021	Actual 3220 01/01/2021 - 12/31/2021	Variance Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	282,089	269,929	(12,160)	17,505	17,505	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	282,089	269,929	(12,160)	17,505	17,505	-
Operating expenditures:						
Direct salaries and Paid time off	142,609	148,411	(5,802)	-	-	-
Indirect costs allocated	36,465	37,949	(1,484)	-	-	-
Health, Retirement & Other Benefits	47,087	52,549	(5,462)	-	-	-
Rental Space	6,840	5,731	1,109	-	-	-
Utilities	710	1,307	(597)	-	-	-
Training	-	500	(500)	-	-	-
Accounting & Payroll Services	9,088	7,830	1,258	-	-	-
Management Advisory Services	979	832	147	-	-	-
Auditing Services	756	761	(5)	-	-	-
Dues and subscriptions	130	670	(540)	-	-	-
Advertisements & Recognitions	25	35	(10)	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	150	333	(183)	-	-	-
Office supplies/furniture/software	1,000	1,958	(958)	17,505	17,505	-
Travel	3,000	1,808	1,192	-	-	-
Telephone	7,000	6,578	422	-	-	-
Postage and freight	52	35	17	-	-	-
Reproduction costs	150	108	42	-	-	-
Contract services	1,000	1,289	(289)	-	-	-
Insurance	987	1,245	(258)	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	258,028	269,929	(11,901)	17,505	17,505	-
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	24,061	-	24,061	-	-	-
Total subcontractors expenditures	24,061	-	24,061	-	-	-
Total grant expenditures	\$ 282,089	\$ 269,929	\$ 12,160	\$ 17,505	\$ 17,505	\$ -

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget 7222 01/01/2021 - 12/31/2021	Actual 7222 01/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 7231 01/01/2021 - 12/31/2021	Actual 7231 01/01/2021 - 12/31/2021	Variance Positive (Negative)
Revenues:						
Direct federal funds	\$ 186,018	\$ 191,052	\$ 5,034	\$ 252,317	\$ 205,636	\$ (46,681)
State funds	-	-	-	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	7,920	-	(7,920)
Local funds	-	-	-	-	-	-
Total revenues	186,018	191,052	5,034	260,237	205,636	(54,601)
Operating expenditures:						
Direct salaries and Paid time off	93,119	84,658	8,461	77,794	79,128	(1,334)
Indirect costs allocated	23,810	21,647	2,163	19,892	20,233	(341)
Health, Retirement & Other Benefits	34,546	31,890	2,656	17,544	29,920	(12,376)
Rental Space	2,064	2,638	(574)	1,431	2,329	(898)
Utilities	438	628	(190)	308	600	(292)
Training	-	-	-	-	-	-
Accounting & Payroll Services	2,715	2,807	(92)	2,715	2,606	109
Management Advisory Services	-	-	-	979	-	979
Auditing Services	313	110	203	313	110	203
Dues and subscriptions	200	-	200	200	-	200
Advertisements & Recognitions	25	58	(33)	20	82	(62)
Printing and publications	-	358	(358)	-	266	(266)
Maintenance and repairs	100	3	97	100	3	97
Office supplies/furniture/software	1,000	3,831	(2,831)	1,000	1,377	(377)
Travel	1,000	5,433	(4,433)	1,000	622	378
Telephone	1,728	2,767	(1,039)	3,032	3,418	(386)
Postage and freight	50	-	50	50	5	45
Reproduction costs	50	37	13	50	4	46
Contract services	24,760	33,586	(8,826)	133,733	64,404	69,329
Insurance	100	601	(501)	76	529	(453)
Equipment	-	-	-	-	-	-
Total operating expenditures	186,018	191,052	(5,034)	260,237	205,636	54,601
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 186,018	\$ 191,052	\$ (5,034)	\$ 260,237	\$ 205,636	\$ 54,601

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget 8213 01/01/2021 - 8/31/2021	Actual 8213 01/01/2021 - 8/31/2021	Variance Positive (Negative)	Budget 8214 01/01/2021 - 08/31/2021	Actual 8214 01/01/2021 - 08/31/2021	Variance Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	18,179	17,481	(698)	102,866	98,886	(3,980)
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	18,179	17,481	(698)	102,866	98,886	(3,980)
Operating expenditures:						
Direct salaries and Paid time off	3,985	3,985	-	45,845	44,956	889
Indirect costs allocated	1,019	1,019	-	11,723	11,495	228
Health, Retirement & Other Benefits	729	729	-	17,493	17,515	(22)
Rental Space	-	-	-	2,120	2,018	102
Utilities	-	-	-	296	552	(256)
Training	-	-	-	-	100	(100)
Accounting & Payroll Services	19	19	-	3,728	2,837	891
Management Advisory Services	-	-	-	653	555	98
Auditing Services	-	-	-	628	632	(4)
Dues and subscriptions	-	-	-	87	25	62
Advertisements & Recognitions	10,591	10,591	-	313	1,272	(959)
Printing and publications	-	-	-	-	69	(69)
Maintenance and repairs	-	-	-	-	3	(3)
Office supplies/furniture/software	1,128	1,128	-	1,089	2,241	(1,152)
Travel	-	-	-	500	1,134	(634)
Telephone	-	-	-	1,834	1,336	498
Postage and freight	-	-	-	15	71	(56)
Reproduction costs	-	-	-	180	82	98
Contract services	698	-	698	500	1,020	(520)
Insurance	10	10	-	484	378	106
Equipment	-	-	-	-	-	-
Total operating expenditures	18,179	17,481	698	87,488	88,291	(803)
Subcontractors expenditures:						
Contract services	-	-	-	15,378	10,595	4,783
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	15,378	10,595	4,783
Total grant expenditures	\$ 18,179	\$ 17,481	\$ 698	\$ 102,866	\$ 98,886	\$ 3,980

Budget 8222 09/01/2021 - 08/31/2022	Actual 8222 09/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 8223 09/01/2021 - 08/31/2022	Actual 8223 09/01/2021 - 12/31/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72,933	24,311	(48,622)	18,237	3,274	(14,963)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
72,933	24,311	(48,622)	18,237	3,274	(14,963)

20,780	6,221	14,559	2,922	1,752	1,170
5,313	1,591	3,722	747	403	344
8,069	1,782	6,287	1,107	365	742
1,177	296	881	-	-	-
173	38	135	-	-	-
-	-	-	-	-	-
1,922	558	1,364	10	10	-
-	-	-	-	-	-
230	-	230	-	-	-
31	-	31	-	-	-
128	2	126	12,323	153	12,170
-	-	-	-	-	-
26	-	26	-	-	-
1,187	7	1,180	1,128	591	537
1,445	661	784	-	-	-
1,624	569	1,055	-	-	-
26	2	24	-	-	-
80	-	80	-	-	-
1,102	457	645	-	-	-
302	302	-	-	-	-
-	-	-	-	-	-
43,615	12,486	31,129	18,237	3,274	14,963
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 43,615	\$ 12,486	\$ 31,129	\$ 18,237	\$ 3,274	\$ 14,963

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget 8231 09/01/2021 - 12/31/2022	Actual 8231 09/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 8234 09/01/2021 - 12/31/2022	Actual 8234 09/01/2021 - 12/31/2021	Variance Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	74,783	207	(74,576)	193,477	43,531	(149,946)
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	74,783	207	(74,576)	193,477	43,531	(149,946)
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	93,064	20,772	72,292
Indirect costs allocated	1,634	-	1,634	23,796	5,311	18,485
Health, Retirement & Other Benefits	-	-	-	35,305	8,751	26,554
Rental Space	-	-	-	4,197	691	3,506
Utilities	-	-	-	930	173	757
Training	-	-	-	100	-	100
Accounting & Payroll Services	730	191	539	6,936	1,862	5,074
Management Advisory Services	-	-	-	1,305	277	1,028
Auditing Services	-	-	-	632	-	632
Dues and subscriptions	-	-	-	25	-	25
Advertisements & Recognitions	-	-	-	1,280	147	1,133
Printing and publications	-	-	-	69	-	69
Maintenance and repairs	-	-	-	3	-	3
Office supplies/furniture/software	-	-	-	4,270	1,865	2,405
Travel	-	-	-	1,334	497	837
Telephone	-	-	-	2,787	870	1,917
Postage and freight	-	-	-	95	1	94
Reproduction costs	-	16	(16)	130	85	45
Contract services	-	-	-	2,040	457	1,583
Insurance	-	-	-	506	204	302
Equipment	-	-	-	-	-	-
Total operating expenditures	2,364	207	2,157	178,804	41,963	136,841
Subcontractors expenditures:						
Contract services	72,419	-	72,419	14,673	1,568	13,105
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	72,419	-	72,419	14,673	1,568	13,105
Total grant expenditures	\$ 74,783	\$ 207	\$ 74,576	\$ 193,477	\$ 43,531	\$ 149,946

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9207 01/01/2021 - 12/31/2021	9207 01/01/2021 - 12/31/2021		9208 01/01/2021 - 12/31/2021	9208 01/01/2021 - 12/31/2021	
Revenues:						
Direct federal funds	\$ -	\$ -	-	\$ -	\$ -	-
State funds	-	-	-	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	3,267	3,267	-	465	465	-
Total revenues	3,267	3,267	-	465	465	-
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	600	600	-	465	465	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	600	600	-	465	465	-
Subcontractors expenditures:						
Contract services	2,667	2,667	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	2,667	2,667	-	-	-	-
Total grant expenditures	\$ 3,267	\$ 3,267	\$ -	\$ 465	\$ 465	\$ -

Budget 9211-100 300 & 500 01/01/2021 - 09/30/2021	Actual 9211-100 300 & 500 01/01/2021 - 09/30/2021	Variance Positive (Negative)	Budget 9212-100 01/01/2021 - 09/30/2021	Actual 9212-100 01/01/2021 - 09/30/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,465	3,465	-	157,041	142,864	(14,177)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	52,345	47,620	(4,725)
-	-	-	-	-	-
3,465	3,465	-	209,386	190,484	(18,902)

1,986	1,986	-	96,992	89,836	7,156
508	508	-	28,489	22,428	6,061
760	760	-	31,557	31,557	-
-	-	-	5,417	5,417	-
-	-	-	1,901	1,901	-
-	-	-	850	288	562
-	-	-	23,787	23,787	-
-	-	-	2,424	2,424	-
-	-	-	1,546	1,546	-
-	-	-	1,952	1,952	-
-	-	-	311	165	146
-	-	-	-	-	-
-	-	-	500	8	492
-	-	-	2,323	1,997	326
-	-	-	4,752	792	3,960
-	-	-	3,586	3,586	-
-	-	-	906	725	181
-	-	-	386	386	-
210	210	-	535	535	-
1	1	-	1,172	1,154	18
-	-	-	-	-	-
3,465	3,465	-	209,386	190,484	18,902

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 3,465	\$ 3,465	\$ -	\$ 209,386	\$ 190,484	\$ 18,902

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation	Budget		Actual		Variance	
Grant numbers:	9212-111-113	9212-111-113	9212-111-113	9212-111-113	9212-122	9212-122
Grant periods:	119	119	119	119	9212-122	9212-122
	01/01/2021 -	01/01/2021 -	01/01/2021 -	01/01/2021 -	01/01/2021 -	01/01/2021 -
	09/30/2021	09/30/2021	(Negative)	09/30/2021	09/30/2021	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	1,315,965	1,671,235	355,270	43,081	43,081	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	40	40	-	-	-
Total revenues	1,315,965	1,671,275	355,310	43,081	43,081	-
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	-	500	(500)	-	-	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	-	500	(500)	-	-	-
Subcontractors expenditures:						
Contract services	1,315,965	1,670,775	(354,810)	43,081	43,081	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	1,315,965	1,670,775	(354,810)	43,081	43,081	-
Total grant expenditures	\$ 1,315,965	\$ 1,671,275	\$ (355,310)	\$ 43,081	\$ 43,081	\$ -

Budget 9212 123,300 01/01/2021 - 09/30/2021	Actual 9212 123,300 01/01/2021 - 09/30/2021	Variance Positive (Negative)	Budget 9212 200-202 01/01/2021 - 09/30/2021	Actual 9212 200-202 01/01/2021 - 09/30/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49,500	75,800	26,300	91,713	106,141	14,428
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5	5
-	-	-	-	-	-
49,500	75,800	26,300	91,713	106,146	14,433

23,324	37,911	(14,587)	41,198	48,450	(7,252)
7,522	10,237	(2,715)	12,387	12,387	-
8,935	13,184	(4,249)	16,529	20,994	(4,465)
805	1,336	(531)	1,379	2,286	(907)
134	528	(394)	229	800	(571)
44	188	(144)	-	-	-
1,878	2,191	(313)	3,602	3,602	-
-	-	-	-	-	-
495	523	(28)	781	825	(44)
-	36	(36)	20	20	-
30	30	-	179	179	-
-	-	-	-	-	-
2	2	-	5	5	-
413	2,531	(2,118)	3,525	3,525	-
453	453	-	7,873	7,873	-
877	1,006	(129)	2,569	3,763	(1,194)
458	458	-	65	65	-
63	63	-	-	-	-
3,838	4,779	(941)	249	249	-
229	344	(115)	1,123	1,123	-
-	-	-	-	-	-
49,500	75,800	(26,300)	91,713	106,146	(14,433)

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 49,500	\$ 75,800	\$ (26,300)	\$ 91,713	\$ 106,146	\$ (14,433)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9212-400-401 01/01/2021 - 09/30/2021	9212-400-401 01/01/2021 - 09/30/2021		9212 410,542 01/01/2021 - 09/30/2021	9212 410,542 01/01/2021 - 09/30/2021	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	40,106	34,458	(5,648)	44,917	48,010	3,093
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	20	20	-	-	-
Total revenues	40,106	34,478	(5,628)	44,917	48,010	3,093
Operating expenditures:						
Direct salaries and Paid time off	17,509	17,509	-	20,237	22,120	(1,883)
Indirect costs allocated	4,743	4,743	-	5,389	5,389	-
Health, Retirement & Other Benefits	6,014	6,014	-	8,561	9,771	(1,210)
Rental Space	1,592	807	785	965	965	-
Utilities	331	331	-	354	354	-
Training	100	-	100	-	-	-
Accounting & Payroll Services	1,122	1,122	-	1,486	1,486	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	167	167	-	167	167	-
Dues and subscriptions	8	8	-	13	13	-
Advertisements & Recognitions	31	23	8	3,835	3,835	-
Printing and publications	77	-	77	-	-	-
Maintenance and repairs	886	886	-	3	3	-
Office supplies/furniture/software	237	237	-	2,258	2,258	-
Travel	835	312	523	109	109	-
Telephone	1,708	1,143	565	1,146	1,146	-
Postage and freight	225	93	132	30	30	-
Reproduction costs	157	157	-	-	-	-
Contract services	1,412	99	1,313	124	124	-
Insurance	363	199	164	240	240	-
Equipment	-	-	-	-	-	-
Total operating expenditures	37,517	33,850	3,667	44,917	48,010	(3,093)
Subcontractors expenditures:						
Contract services	2,589	628	1,961	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	2,589	628	1,961	-	-	-
Total grant expenditures	\$ 40,106	\$ 34,478	\$ 5,628	\$ 44,917	\$ 48,010	\$ (3,093)

Budget 9212-500			Actual 9212-500		
01/01/2021 - 09/30/2021	01/01/2021 - 09/30/2021	Variance Positive (Negative)	Budget 9212-510		
			01/01/2021 - 09/30/2021	Actual 9212-510	
				01/01/2021 - 09/30/2021	Variance Positive (Negative)
\$ 69,702	\$ 91,565	\$ 21,863	\$ 35,236	\$ 37,778	\$ 2,542
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>69,702</u>	<u>91,565</u>	<u>21,863</u>	<u>35,236</u>	<u>37,778</u>	<u>2,542</u>
36,502	47,225	(10,723)	16,751	16,751	-
8,552	12,075	(3,523)	4,284	4,284	-
11,272	16,459	(5,187)	8,744	9,364	(620)
2,077	2,278	(201)	551	937	(386)
310	1,037	(727)	131	387	(256)
21	63	(42)	1,743	2,660	(917)
3,216	3,725	(509)	1,468	1,468	-
-	-	-	-	-	-
859	908	(49)	445	470	(25)
289	458	(169)	-	12	(12)
68	68	-	24	30	(6)
-	-	-	-	-	-
5	5	-	2	2	-
889	889	-	164	164	-
337	337	-	11	11	-
1,432	2,165	(733)	667	795	(128)
402	402	-	-	-	-
289	289	-	6	6	-
2,661	2,661	-	124	124	-
521	521	-	121	313	(192)
-	-	-	-	-	-
<u>69,702</u>	<u>91,565</u>	<u>(21,863)</u>	<u>35,236</u>	<u>37,778</u>	<u>(2,542)</u>
-	-	-	-	-	-
-	-	-	-	-	-
\$ 69,702	\$ 91,565	\$ (21,863)	\$ 35,236	\$ 37,778	\$ (2,542)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9212-530 01/01/2021 - 09/30/2021	9212-530 01/01/2021 - 09/30/2021		9212-541 01/01/2021 - 09/30/2021	9212-541 01/01/2021 - 09/30/2021	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	22,512	14,335	(8,177)	66,608	72,659	6,051
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	22,512	14,335	(8,177)	66,608	72,659	6,051
Operating expenditures:						
Direct salaries and Paid time off	9,810	5,734	4,076	38,238	43,470	(5,232)
Indirect costs allocated	5,567	1,466	4,101	11,114	11,114	-
Health, Retirement & Other Benefits	1,301	1,301	-	11,710	11,710	-
Rental Space	1,489	1,489	-	1,287	1,310	(23)
Utilities	362	362	-	238	427	(189)
Training	30	30	-	-	-	-
Accounting & Payroll Services	828	828	-	2,090	2,090	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	236	236	-	406	429	(23)
Dues and subscriptions	688	688	-	-	16	(16)
Advertisements & Recognitions	55	55	-	39	39	-
Printing and publications	20	20	-	-	-	-
Maintenance and repairs	1	1	-	3	3	-
Office supplies/furniture/software	708	708	-	372	372	-
Travel	28	28	-	-	-	-
Telephone	371	371	-	803	1,247	(444)
Postage and freight	-	-	-	-	-	-
Reproduction costs	154	154	-	9	9	-
Contract services	737	737	-	25	149	(124)
Insurance	127	127	-	274	274	-
Equipment	-	-	-	-	-	-
Total operating expenditures	22,512	14,335	8,177	66,608	72,659	(6,051)
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 22,512	\$ 14,335	\$ 8,177	\$ 66,608	\$ 72,659	\$ (6,051)

Budget 9212-543 01/01/2021 - 09/30/2021	Actual 9212-543 01/01/2021 - 09/30/2021	Variance Positive (Negative)	Budget 9212-544 01/01/2021 - 09/01/2021	Actual 9212-544 01/01/2021 - 09/01/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30,720	21,263	(9,457)	23,328	23,328	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,720	21,263	(9,457)	23,328	23,328	-

12,810	8,859	3,951	-	-	-
4,191	2,265	1,926	-	-	-
5,637	5,253	384	-	-	-
1,063	920	143	-	-	-
241	218	23	-	-	-
100	-	100	-	-	-
1,530	1,530	-	-	-	-
-	-	-	-	-	-
294	294	-	-	-	-
7	7	-	-	-	-
427	16	411	-	-	-
-	-	-	-	-	-
100	2	98	-	-	-
295	295	-	-	-	-
777	92	685	-	-	-
666	660	6	-	-	-
12	-	12	-	-	-
689	423	266	-	-	-
1,600	215	1,385	-	-	-
281	214	67	-	-	-
-	-	-	-	-	-
30,720	21,263	9,457	-	-	-

-	-	-	23,328	23,328	-
-	-	-	-	-	-
-	-	-	23,328	23,328	-
\$ 30,720	\$ 21,263	\$ 9,457	\$ 23,328	\$ 23,328	\$ -

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

	Budget 9212-546 01/01/2021 - 09/01/2021	Actual 9212-546 01/01/2021 - 09/01/2021	Variance Positive (Negative)	Budget 9212-305 01/01/2021 - 09/01/2021	Actual 9212-305 01/01/2021 - 09/01/2021	Variance Positive (Negative)
Grant numbers:				535, 548	535, 548	
Grant periods:						
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	114,357	102,156	(12,201)	136,453	203,267	66,814
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	10,520	884	(9,636)
Total revenues	114,357	102,156	(12,201)	146,973	204,151	57,178
Operating expenditures:						
Direct salaries and Paid time off	49,849	49,849	-	-	-	-
Indirect costs allocated	15,069	12,746	2,323	-	-	-
Health, Retirement & Other Benefits	19,332	19,332	-	-	-	-
Rental Space	7,352	3,584	3,768	-	-	-
Utilities	1,240	1,240	-	-	-	-
Training	170	170	-	-	-	-
Accounting & Payroll Services	4,059	4,059	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	963	963	-	-	-	-
Dues and subscriptions	492	272	220	-	-	-
Advertisements & Recognitions	317	317	-	-	-	-
Printing and publications	115	115	-	-	-	-
Maintenance and repairs	100	5	95	-	-	-
Office supplies/furniture/software	2,663	2,663	-	-	-	-
Travel	5,138	386	4,752	-	-	-
Telephone	2,520	2,520	-	-	-	-
Postage and freight	699	699	-	-	-	-
Reproduction costs	2,356	2,356	-	-	-	-
Contract services	1,267	224	1,043	-	-	-
Insurance	656	656	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	114,357	102,156	12,201	-	-	-
Subcontractors expenditures:						
Contract services	-	-	-	146,973	204,151	(57,178)
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	146,973	204,151	(57,178)
Total grant expenditures	\$ 114,357	\$ 102,156	\$ 12,201	\$ 146,973	\$ 204,151	\$ (57,178)

Budget 9212-549 01/01/2021 - 09/01/2021	Actual 9212-549 01/01/2021 - 09/01/2021	Variance Positive (Negative)	Budget 9212-557 01/01/2021 - 09/01/2021	Actual 9212-557 01/01/2021 - 09/01/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62,621	50,818	(11,803)	8,881	12,393	3,512
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
62,621	50,818	(11,803)	8,881	12,393	3,512

24,857	22,218	2,639	3,966	5,341	(1,375)
9,711	5,681	4,030	1,280	1,365	(85)
11,247	8,300	2,947	1,562	3,181	(1,619)
1,262	1,262	-	108	480	(372)
347	347	-	30	91	(61)
187	187	-	-	-	-
2,299	1,670	629	315	315	-
-	-	-	-	-	-
583	583	-	-	-	-
852	852	-	2	2	-
65	25	40	1	1	-
49	-	49	-	-	-
100	3	97	1	1	-
503	321	182	869	869	-
1,587	1,587	-	320	320	-
1,009	1,009	-	410	410	-
826	62	764	-	-	-
467	41	426	3	3	-
6,290	6,290	-	-	-	-
380	380	-	14	14	-
-	-	-	-	-	-
62,621	50,818	11,803	8,881	12,393	(3,512)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 62,621	\$ 50,818	\$ 11,803	\$ 8,881	\$ 12,393	\$ (3,512)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget 9213 01/01/2021 - 08/31/2021	Actual 9213 01/01/2021 - 08/31/2021	Variance Positive (Negative)	Budget 9214 01/01/2021 - 12/31/2021	Actual 9214 01/01/2021 - 12/31/2021	Variance Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	164,244	199,085	34,841	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	9,325	9,325	-
Total revenues	164,244	199,085	34,841	9,325	9,325	-
Operating expenditures:						
Direct salaries and Paid time off	76,903	76,903	-	-	-	-
Indirect costs allocated	19,662	19,662	-	-	-	-
Health, Retirement & Other Benefits	29,823	29,823	-	-	-	-
Rental Space	3,332	3,332	-	-	-	-
Utilities	1,158	1,158	-	-	-	-
Training	202	202	-	-	-	-
Accounting & Payroll Services	8,384	8,384	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	850	898	(48)	-	-	-
Dues and subscriptions	-	308	(308)	-	-	-
Advertisements & Recognitions	2,108	3,300	(1,192)	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	6	6	-	-	-	-
Office supplies/furniture/software	-	882	(882)	-	-	-
Travel	418	418	-	-	-	-
Telephone	1,651	3,673	(2,022)	-	-	-
Postage and freight	29	29	-	325	325	-
Reproduction costs	41	41	-	-	-	-
Contract services	12,125	12,125	-	-	-	-
Insurance	898	898	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	157,590	162,042	(4,452)	325	325	-
Subcontractors expenditures:						
Contract services	6,654	37,043	(30,389)	9,000	9,000	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	6,654	37,043	(30,389)	9,000	9,000	-
Total grant expenditures	\$ 164,244	\$ 199,085	\$ (34,841)	\$ 9,325	\$ 9,325	\$ -

Budget 9221-100 300, 500 10/01/2021 - 09/30/2022	Actual 9221-100 300, 500 10/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 9222-100 10/01/2021 - 09/30/2022	Actual 9222-100 10/01/2021 - 12/31/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,546	5,546	-	-	-	-
-	-	-	30,449	8,155	(22,294)
-	-	-	18,430	8,155	(10,275)
-	-	-	27,644	8,155	(19,489)
-	-	-	-	-	-
-	-	-	8,477	8,156	(321)
-	-	-	31,938	409	(31,529)
-	-	-	31,937	5,958	(25,979)
-	-	-	23,279	7,322	(15,957)
-	-	-	-	-	-
-	-	-	18,852	4,957	(13,895)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	63,668	17,091	(46,577)
-	-	-	-	-	-
5,546	5,546	-	254,674	68,358	(186,316)

3,809	3,809	-	126,267	36,032	90,235
975	975	-	32,287	9,213	23,074
762	762	-	36,041	8,260	27,781
-	-	-	7,005	1,448	5,557
-	-	-	1,095	382	713
-	-	-	288	-	288
-	-	-	32,602	7,563	25,039
-	-	-	1,958	808	1,150
-	-	-	1,546	-	1,546
-	-	-	3,989	138	3,851
-	-	-	254	9	245
-	-	-	-	-	-
-	-	-	300	-	300
-	-	-	2,005	150	1,855
-	-	-	1,000	-	1,000
-	-	-	3,955	1,369	2,586
-	-	-	920	385	535
-	-	-	515	336	179
-	-	-	595	213	382
-	-	-	2,052	2,052	-
-	-	-	-	-	-
5,546	5,546	-	254,674	68,358	186,316

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 5,546	\$ 5,546	\$ -	\$ 254,674	\$ 68,358	\$ 186,316

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget			Actual			Variance Positive (Negative)
	9222-111-113 10/01/2021 - 09/30/2022	9222-111-113 10/01/2021 - 12/31/2021		9222-200-201 10/01/2021 - 09/30/2022	9222-200-201 10/01/2021 - 12/31/2021		
Revenues:							
Direct federal funds	\$	\$	\$	\$	\$	\$	\$
State funds							
ARPA IIIB	701,729	55,014	(646,715)	3,309	1,497	(1,812)	
ARPA IIIC1	15,000	1,673	(13,327)	3,317	3,317	-	
ARPA IIIC2	169,037	115,806	(53,231)	-	-	-	
ARPA IIID	423,203	305,027	(118,176)	-	-	-	
ARPA IIIE	-	-	-	-	-	-	
Title IIIB	-	-	-	-	-	-	
Title IIIC1	32,687	836	(31,851)	65,198	-	(65,198)	
Title IIIC2	175,467	65,755	(109,712)	-	-	-	
Title IIID	456,489	104,971	(351,518)	-	-	-	
Title IIIE	-	-	-	-	-	-	
Title VII EAP	-	-	-	7,285	2,068	(5,217)	
Title VII OM	-	-	-	32,307	6,180	(26,127)	
Title OMB-ALF	-	-	-	18,969	1,890	(17,079)	
ARPA VII OM	-	-	-	6,694	6,694	-	
CBCOG funds	-	-	-	-	-	-	
Local funds	-	-	-	-	-	-	
Total revenues	1,973,612	649,082	(1,324,530)	137,079	21,646	(115,433)	
Operating expenditures:							
Direct salaries and Paid time off	-	-	-	67,181	9,655	57,526	
Indirect costs allocated	-	-	-	17,179	2,469	14,710	
Health, Retirement & Other Benefits	-	-	-	27,715	2,634	25,081	
Rental Space	-	-	-	3,055	747	2,308	
Utilities	-	-	-	626	144	482	
Training	-	-	-	850	-	850	
Accounting & Payroll Services	-	-	-	4,473	1,277	3,196	
Management Advisory Services	-	-	-	-	-	-	
Auditing Services	-	-	-	825	-	825	
Dues and subscriptions	-	-	-	74	22	52	
Advertisements & Recognitions	-	-	-	223	7	216	
Printing and publications	-	-	-	-	-	-	
Maintenance and repairs	-	-	-	5	-	5	
Office supplies/furniture/software	-	-	-	416	93	323	
Travel	-	-	-	9,266	2,823	6,443	
Telephone	-	-	-	3,681	1,553	2,128	
Postage and freight	-	-	-	72	32	40	
Reproduction costs	-	-	-	3	1	2	
Contract services	-	-	-	249	93	156	
Insurance	-	-	-	1,186	96	1,090	
Equipment	-	-	-	-	-	-	
Total operating expenditures	-	-	-	137,079	21,646	115,433	
Subcontractors expenditures:							
Contract services	1,973,612	649,082	1,324,530	-	-	-	
Other program expenditures	-	-	-	-	-	-	
Total subcontractors expenditures	1,973,612	649,082	1,324,530	-	-	-	
Total grant expenditures	\$ 1,973,612	\$ 649,082	\$ 1,324,530	\$ 137,079	\$ 21,646	\$ 115,433	

Budget 9222-300 10/01/2021 - 09/30/2022	Actual 9222-300 10/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 9222-400 10/01/2021 - 09/30/2022	Actual 9222-400 10/01/2021 - 12/31/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31,394	837	(30,557)	3,902	100	(3,802)
11,721	11,721	-	6,774	6,774	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
54,169	5,085	(49,084)	32,118	1,388	(30,730)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
97,284	17,643	(79,641)	42,794	8,262	(34,532)

48,558	7,025	41,533	21,192	3,157	18,035
12,416	1,797	10,619	5,419	807	4,612
22,297	4,517	17,780	9,461	2,402	7,059
1,757	433	1,324	1,293	420	873
320	95	225	450	102	348
188	-	188	-	-	-
2,026	728	1,298	1,036	556	480
-	-	-	-	-	-
523	-	523	167	-	167
81	55	26	24	24	-
52	3	49	33	2	31
-	-	-	77	-	77
2	-	2	25	-	25
487	272	215	218	218	-
453	95	358	312	45	267
1,224	381	843	1,488	319	1,169
535	133	402	164	164	-
117	28	89	287	8	279
5,862	2,033	3,829	227	-	227
386	48	338	210	38	172
-	-	-	-	-	-
97,284	17,643	79,641	42,083	8,262	33,821

-	-	-	711	-	711
-	-	-	-	-	-
-	-	-	711	-	711
\$ 97,284	\$ 17,643	\$ 79,641	\$ 42,794	\$ 8,262	\$ 34,532

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
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continuation	Budget 9222		Actual 9222		Variance	Budget		Actual		Variance		
Grant numbers:	410,542		410,542		Positive	9222-500		9222-500		Positive		
Grant periods:	10/01/2021 -		10/01/2021 -		(Negative)	10/01/2021 -		10/01/2021 -		(Negative)		
	09/30/2022		12/31/2021			09/30/2022		12/31/2021				
Revenues:												
Direct federal funds	\$	-	\$	-	\$	-	\$	-	\$	-		
State funds		59,653		22,138		(37,515)		-		-		
ARPA IIIB		-		-		-	17,186	17,186		-		
ARPA IIIC1		-		-		-	-	-		-		
ARPA IIIC2		-		-		-	-	-		-		
ARPA IIID		-		-		-	-	-		-		
ARPA IIIE		-		-		-	-	-		-		
Title IIIB		-		-		-	99,571	10,128		(89,443)		
Title IIIC1		-		-		-	-	-		-		
Title IIIC2		-		-		-	-	-		-		
Title IIID		-		-		-	-	-		-		
Title IIIE		-		-		-	-	-		-		
Title VII EAP		-		-		-	-	-		-		
Title VII OM		-		-		-	-	-		-		
Title OMB-ALF		-		-		-	-	-		-		
ARPA VII OM		-		-		-	-	-		-		
CBCOG funds		-		-		-	-	-		-		
Local funds		-		-		-	-	-		-		
Total revenues		59,653		22,138		(37,515)	116,757	27,314		(89,443)		
Operating expenditures:												
Direct salaries and Paid time off		27,468		13,708		13,760	57,561	12,497		45,064		
Indirect costs allocated		7,024		3,505		3,519	14,719	3,195		11,524		
Health, Retirement & Other Benefits		12,348		3,030		9,318	26,885	5,889		20,996		
Rental Space		1,504		456		1,048	2,914	825		2,089		
Utilities		406		55		351	995	156		839		
Training		-		-		-	63	-		63		
Accounting & Payroll Services		2,383		572		1,811	4,405	1,508		2,897		
Management Advisory Services		-		-		-	-	-		-		
Auditing Services		167		-		167	907	-		907		
Dues and subscriptions		25		20		5	580	72		508		
Advertisements & Recognitions		3,862		3		3,859	115	9		106		
Printing and publications		-		-		-	-	-		-		
Maintenance and repairs		3		-		3	5	-		5		
Office supplies/furniture/software		2,122		14		2,108	604	114		490		
Travel		318		318		-	482	132		350		
Telephone		1,524		410		1,114	2,448	761		1,687		
Postage and freight		30		-		30	475	71		404		
Reproduction costs		34		-		34	341	73		268		
Contract services		124		-		124	2,661	1,794		867		
Insurance		311		47		264	597	218		379		
Equipment		-		-		-	-	-		-		
Total operating expenditures		59,653		22,138		37,515	116,757	27,314		89,443		
Subcontractors expenditures:												
Contract services		-		-		-	-	-		-		
Other program expenditures		-		-		-	-	-		-		
Total subcontractors expenditures		-		-		-	-	-		-		
Total grant expenditures	\$	59,653	\$	22,138	\$	37,515	\$	116,757	\$	27,314	\$	89,443

Budget 9222-510 10/01/2021 - 09/30/2022	Actual 9222-510 10/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 9222-530 10/01/2021 - 09/30/2022	Actual 9222-530 10/01/2021 - 12/31/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	6,000	33	(5,967)
-	-	-	-	-	-
-	-	-	-	-	-
26,337	10,311	(16,026)	-	-	-
-	-	-	2,132	2,132	-
-	-	-	-	-	-
-	-	-	-	-	-
20,566	5,198	(15,368)	-	-	-
-	-	-	10,749	894	(9,855)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46,903	15,509	(31,394)	18,881	3,059	(15,822)

21,106	6,197	14,909	8,320	1,531	6,789
4,791	1,585	3,206	2,128	391	1,737
8,709	3,253	5,456	2,317	381	1,936
1,201	356	845	1,960	299	1,661
474	73	401	438	95	343
2,596	-	2,596	30	-	30
2,948	461	2,487	1,001	172	829
-	-	-	-	-	-
470	-	470	236	-	236
66	66	-	747	3	744
48	3	45	64	1	63
-	-	-	20	-	20
2	-	2	22	-	22
176	156	20	714	11	703
224	224	-	28	-	28
1,031	356	675	489	152	337
-	-	-	14	-	14
163	163	-	154	-	154
2,567	2,567	-	50	-	50
331	49	282	149	23	126
-	-	-	-	-	-
46,903	15,509	31,394	18,881	3,059	15,822

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 46,903	\$ 15,509	\$ 31,394	\$ 18,881	\$ 3,059	\$ 15,822

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9222-532 10/01/2021 - 09/30/2022	9222-532 10/01/2021 - 12/31/2021		9222-541 10/01/2021 - 09/30/2022	9222-541 10/01/2021 - 12/31/2021	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	316	316	-	14,712	-	(14,712)
ARPA IIIB	-	-	-	5,155	5,155	-
ARPA IIIC1	-	-	-	4,999	4,999	-
ARPA IIIC2	-	-	-	4,999	4,999	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	29,514	2,091	(27,423)
Title IIIC1	-	-	-	19,700	2,000	(17,700)
Title IIIC2	-	-	-	20,288	1,999	(18,289)
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	316	316	-	99,367	21,243	(78,124)
Operating expenditures:						
Direct salaries and Paid time off	252	252	-	56,171	11,852	44,319
Indirect costs allocated	64	64	-	14,363	3,030	11,333
Health, Retirement & Other Benefits	-	-	-	18,187	4,624	13,563
Rental Space	-	-	-	1,862	412	1,450
Utilities	-	-	-	513	80	433
Training	-	-	-	-	-	-
Accounting & Payroll Services	-	-	-	4,416	693	3,723
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	429	-	429
Dues and subscriptions	-	-	-	57	44	13
Advertisements & Recognitions	-	-	-	71	3	68
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	3	-	3
Office supplies/furniture/software	-	-	-	394	(35)	429
Travel	-	-	-	635	-	635
Telephone	-	-	-	1,661	481	1,180
Postage and freight	-	-	-	9	-	9
Reproduction costs	-	-	-	73	2	71
Contract services	-	-	-	149	-	149
Insurance	-	-	-	374	57	317
Equipment	-	-	-	-	-	-
Total operating expenditures	316	316	-	99,367	21,243	78,124
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 316	\$ 316	\$ -	\$ 99,367	\$ 21,243	\$ 78,124

Budget 9222-543 10/01/2021 - 09/30/2022	Actual 9222-543 10/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 9222-544 10/01/2021 - 09/30/2022	Actual 9222-544 10/01/2021 - 12/31/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,902	18	(3,884)	-	-	-
3,139	3,139	-	-	-	-
-	-	-	-	-	-
-	-	-	5,184	5,184	-
-	-	-	-	-	-
20,671	757	(19,914)	-	-	-
-	-	-	15,552	-	(15,552)
-	-	-	10,368	2,592	(7,776)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,712	3,914	(23,798)	31,104	7,776	(23,328)

13,161	1,790	11,371	-	-	-
3,365	458	2,907	-	-	-
5,925	823	5,102	-	-	-
1,172	206	966	-	-	-
274	52	222	-	-	-
75	-	75	-	-	-
1,047	272	775	-	-	-
-	-	-	-	-	-
294	-	294	-	-	-
18	6	12	-	-	-
34	1	33	-	-	-
-	-	-	-	-	-
27	-	27	-	-	-
257	(3)	260	-	-	-
92	-	92	-	-	-
896	201	695	-	-	-
12	-	12	-	-	-
492	88	404	-	-	-
332	-	332	-	-	-
239	20	219	-	-	-
-	-	-	-	-	-
27,712	3,914	23,798	-	-	-

-	-	-	31,104	7,776	23,328
-	-	-	-	-	-
-	-	-	31,104	7,776	23,328
\$ 27,712	\$ 3,914	\$ 23,798	\$ 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, 2021**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9222-546 10/01/2021 - 09/30/2022	9222-546 10/01/2021 - 12/31/2021		9222-549 10/01/2021 - 09/30/2022	9222-549 10/01/2021 - 12/31/2021	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	19,732	232	(19,500)	10,316	1,484	(8,832)
ARPA IIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	24,687	24,687	-	7,599	7,599	-
Title IIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	100,231	10,274	(89,957)	62,467	4,323	(58,144)
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	144,650	35,193	(109,457)	80,382	13,406	(66,976)
Operating expenditures:						
Direct salaries and Paid time off	75,416	18,195	57,221	36,836	5,259	31,577
Indirect costs allocated	19,284	4,652	14,632	9,419	1,344	8,075
Health, Retirement & Other Benefits	25,472	6,565	18,907	16,248	2,577	13,671
Rental Space	4,629	1,243	3,386	1,731	390	1,341
Utilities	1,025	300	725	437	90	347
Training	170	-	170	187	-	187
Accounting & Payroll Services	5,964	1,465	4,499	2,539	614	1,925
Management Advisory Services	-	-	-	-	-	-
Auditing Services	963	-	963	583	-	583
Dues and subscriptions	286	3	283	907	53	854
Advertisements & Recognitions	385	385	-	52	2	50
Printing and publications	115	-	115	49	-	49
Maintenance and repairs	5	-	5	3	-	3
Office supplies/furniture/software	2,001	167	1,834	340	(26)	366
Travel	386	130	256	1,587	6	1,581
Telephone	3,246	922	2,324	1,364	353	1,011
Postage and freight	1,320	312	1,008	74	1	73
Reproduction costs	3,012	732	2,280	67	9	58
Contract services	224	-	224	7,537	2,620	4,917
Insurance	747	122	625	422	114	308
Equipment	-	-	-	-	-	-
Total operating expenditures	144,650	35,193	109,457	80,382	13,406	66,976
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 144,650	\$ 35,193	\$ 109,457	\$ 80,382	\$ 13,406	\$ 66,976

continued

Budget 9222 305, 535 10/01/2021 - 09/30/2022	Actual 9222 305, 535 10/01/2021 - 12/31/2021	Variance Positive (Negative)	Budget 9222-557 10/01/2021 - 09/30/2022	Actual 9222-557 10/01/2021 - 12/31/2021	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19,541	8,645	(10,896)	8,096	1,610	(6,486)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
124,659	4,053	(120,606)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
81,500	984	(80,516)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5	5
884	293	(591)	-	-	-
226,584	13,975	(212,609)	8,096	1,615	(6,481)

-	-	-	2,676	733	1,943
-	-	-	684	187	497
-	-	-	1,273	358	915
-	-	-	527	203	324
-	-	-	69	15	54
-	-	-	-	-	-
-	-	-	1,001	55	946
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7	3	4
-	-	-	8	-	8
-	-	-	-	-	-
-	-	-	28	-	28
-	-	-	93	13	80
-	-	-	465	-	465
-	-	-	362	48	314
-	-	-	5	-	5
-	-	-	6	-	6
-	-	-	869	-	869
-	-	-	23	-	23
-	-	-	-	-	-
-	-	-	8,096	1,615	6,481

226,584	13,975	212,609	-	-	-
-	-	-	-	-	-
226,584	13,975	212,609	-	-	-
\$ 226,584	\$ 13,975	\$ 212,609	\$ 8,096	\$ 1,615	\$ 6,481

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance
	9223 09/01/2021 - 08/31/2022	9223 09/01/2021 - 12/31/2021	Positive (Negative)
Revenues:			
Direct federal funds	\$ -	\$ -	\$ -
State funds	310,904	90,559	(220,345)
ARPA IIIB	-	-	-
ARPA IIIC1	-	-	-
ARPA IIIC2	-	-	-
ARPA IIID	-	-	-
ARPA IIIE	-	-	-
Title IIIB	-	-	-
Title IIIC1	-	-	-
Title IIIC2	-	-	-
Title IIID	-	-	-
Title IIIE	-	-	-
Title VII EAP	-	-	-
Title VII OM	-	-	-
Title OMB-ALF	-	-	-
ARPA VII OM	-	-	-
CBCOG funds	-	-	-
Local funds	-	-	-
Total revenues	310,904	90,559	(220,345)
Operating expenditures:			
Direct salaries and Paid time off	128,791	35,987	92,804
Indirect costs allocated	32,932	9,203	23,729
Health, Retirement & Other Benefits	58,319	21,282	37,037
Rental Space	4,600	2,026	2,574
Utilities	1,362	409	953
Training	202	-	202
Accounting & Payroll Services	10,076	4,668	5,408
Management Advisory Services	-	-	-
Auditing Services	898	-	898
Dues and subscriptions	458	127	331
Advertisements & Recognitions	3,349	27	3,322
Printing and publications	-	-	-
Maintenance and repairs	7	-	7
Office supplies/furniture/software	3,334	84	3,250
Travel	418	158	260
Telephone	3,408	2,316	1,092
Postage and freight	63	1	62
Reproduction costs	122	15	107
Contract services	20,506	9,018	11,488
Insurance	1,031	323	708
Equipment	-	-	-
Total operating expenditures	269,876	85,644	184,232
Subcontractors expenditures:			
Contract services	41,028	4,915	36,113
Other program expenditures	-	-	-
Total subcontractors expenditures	41,028	4,915	36,113
Total grant expenditures	\$ 310,904	\$ 90,559	\$ 220,345

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2021**

Grant numbers: Grant periods:	Totals		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Direct federal funds	\$ 488,223	\$ 466,688	\$ (21,535)
State funds	4,597,542	3,751,068	(846,474)
ARPA IIIB	92,741	57,120	(35,621)
ARPA IIIC1	192,466	128,960	(63,506)
ARPA IIIC2	461,030	323,365	(137,665)
ARPA IIID	26,337	10,311	(16,026)
ARPA IIIE	42,895	42,574	(321)
Title IIIB	490,525	24,747	(465,778)
Title IIIC1	242,656	73,713	(168,943)
Title IIIC2	510,424	116,884	(393,540)
Title IIID	20,566	5,198	(15,368)
Title IIIE	273,799	21,432	(252,367)
Title VII EAP	7,285	2,068	(5,217)
Title VII OM	32,307	6,180	(26,127)
Title OMB-ALF	18,969	1,890	(17,079)
ARPA VII OM	6,694	6,694	-
CBCOG funds	136,405	83,093	(53,312)
Local funds	30,694	20,527	(10,167)
Total revenues	7,671,558	5,142,512	(2,529,046)
Operating expenditures:			
Direct salaries and Paid time off	1,695,610	1,111,046	584,564
Indirect costs allocated	454,463	285,703	168,760
Health, Retirement & Other Benefits	623,012	415,070	207,942
Rental Space	84,866	52,091	32,775
Utilities	18,670	14,888	3,782
Training	8,527	4,388	4,139
Accounting & Payroll Services	163,704	100,263	63,441
Management Advisory Services	8,298	4,896	3,402
Auditing Services	19,216	9,963	9,253
Dues and subscriptions	15,095	9,454	5,641
Advertisements & Recognitions	41,290	21,048	20,242
Printing and publications	591	1,055	(464)
Maintenance and repairs	2,558	1,278	1,280
Office supplies/furniture/software	58,852	50,604	8,248
Travel	48,578	37,683	10,895
Telephone	66,256	50,906	15,350
Postage and freight	9,091	5,182	3,909
Reproduction costs	10,960	5,802	5,158
Contract services	238,941	149,911	89,030
Insurance	17,275	13,659	3,616
Equipment	-	-	-
Total operating expenditures	3,585,853	2,344,890	1,240,963
Subcontractors expenditures:			
Contract services	3,989,553	2,712,950	1,276,603
Other program expenditures	43,761	51,094	(7,333)
Total subcontractors expenditures	4,033,314	2,764,044	1,269,270
Total grant expenditures	\$ 7,619,167	\$ 5,108,934	\$ 2,510,233

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2021**

Indirect Costs:	Budget	Actual	Variance Positive (Negative)
Indirect salaries - Full time employees	\$ 287,584	\$ 288,341	\$ (757)
Paid time off (\$288,341 @ 19.92%)	57,287	57,438	(151)
Health, Retirement & Other Benefits	127,990	128,045	(55)
Total indirect personnel costs	<u>472,861</u>	<u>473,824</u>	<u>(963)</u>
Auto expenditures	2,064	795	1,269
Office supplies/furniture/software	6,694	4,749	1,945
Rental space	24,744	21,958	2,786
Utilities	13,512	19,891	(6,379)
Reproduction Costs	2,135	4,350	(2,215)
Printing and publications	1,551	1,793	(242)
Insurance	5,124	5,674	(550)
Maintenance and repairs	7,912	5,235	2,677
Telephone	6,273	6,854	(581)
Postage and freight	7,054	7,869	(815)
Dues and subscriptions	10,653	10,798	(145)
Conferences and meetings	895	404	491
Contractual services	2,852	1,619	1,233
Training	5,362	3,257	2,105
Auditing services	911	916	(5)
Depreciation	2,862	2,862	-
Under applied paid time off	-	1,190	(1,190)
Over Recovery of Indirect Costs	(57,520)	(47,738)	(9,782)
Subtotal of indirect costs	515,939	526,300	(10,361)
Less indirect cost contributions	(1,225)	(1,661)	436
Less personnel costs charged to Central Service Cost Allocation Plan	(117,598)	(117,814)	216
Less operating expenditures charged to Central Service Cost Allocation Plan	(20,110)	(20,110)	-
Net indirect costs	<u>(A) \$ 377,006</u>	<u>\$ 386,715</u>	<u>\$ (9,709)</u>
Base for allocation of indirect costs:			
Direct salaries of full-time employees	\$ 1,094,173	\$ 1,146,563	\$ (52,390)
Direct salaries of part-time employees	162,270	111,953	50,317
	<u>1,256,443</u>	<u>1,258,516</u>	<u>(2,073)</u>
Paid time off			
Full-time employees (\$1,146,563 @ 19.92%)	217,959	228,395	(10,436)
	<u>(B) \$ 1,474,402</u>	<u>\$ 1,486,911</u>	<u>\$ (12,509)</u>
Indirect cost rate:			
(A) Net indirect costs	\$ 377,006	\$ 386,715	\$ (9,709)
(B) Total direct personnel costs	\$ 1,474,402	\$ 1,486,911	\$ (12,509)
	<u>= 25.57%</u>	<u>26.01%</u>	<u>-0.44%</u>

Calculation of Over Recovery of Indirect Costs to be Carried Forward

Net indirect costs	\$ 386,715
Depreciation	(2,862)
Indirect Costs Contributions	1,661
Indirect Costs Recovered	(381,865)
Current Year Under Recovery of Indirect Costs	<u>\$ 3,649</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
 SCHEDULE OF PAID TIME OFF
 YEAR ENDED DECEMBER 31, 2021**

Full Time Employees:

Employee paid time off:

Vacation taken	\$	138,599		
Paid holidays		64,406		
Sick leave taken		83,569		
Administrative leave		450		
Total employee paid time off			(A)	\$ 287,024

Base for allocation of paid time off:

Gross salaries	\$	1,721,927		
Less paid time off (taken)		(287,024)		
Total chargeable salaries			(B)	\$ 1,434,903

Paid time off rate:

(A) Total paid time off		287,024	=	
(B) Total chargeable salaries		1,434,903		<u><u>20.00%</u></u>

Paid time off rate 20.00%

CBCOG

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

STATISTICAL SECTION

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

Contents	Page
Financial Trends	80-89
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	90-96
These schedules contain information to help the reader assess the government's most significant revenue source, federal and state grants.	
Demographic and Economic Information	98-100
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	102-111
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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities					
Investment in capital assets	\$ 63,797	\$ 145,716	\$ 1,060,368	\$ 880,971	\$ 427,182
Unrestricted	383,056	416,890	454,523	479,479	544,133
Total governmental activities net position	<u>\$ 446,853</u>	<u>\$ 562,606</u>	<u>\$ 1,514,891</u>	<u>\$ 1,360,450</u>	<u>\$ 971,315</u>
Business-type activities					
Investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	-	-
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government					
Investment in capital assets	\$ 63,797	\$ 145,716	\$ 1,060,368	\$ 880,971	\$ 427,182
Unrestricted	383,056	416,890	454,523	479,479	544,133
Total primary government net position	<u>\$ 446,853</u>	<u>\$ 562,606</u>	<u>\$ 1,514,891</u>	<u>\$ 1,360,450</u>	<u>\$ 971,315</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 141,012	\$ 267,142	\$ 541,896	\$ 330,809	\$ 237,724
<u>543,965</u>	<u>576,277</u>	<u>670,752</u>	<u>753,808</u>	<u>774,572</u>
<u><u>684,977</u></u>	<u><u>843,419</u></u>	<u><u>1,212,648</u></u>	<u><u>1,084,617</u></u>	<u><u>1,012,296</u></u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 141,012	\$ 267,142	\$ 541,896	\$ 330,809	\$ 237,724
<u>543,965</u>	<u>576,277</u>	<u>670,752</u>	<u>753,808</u>	<u>774,572</u>
<u><u>\$ 684,977</u></u>	<u><u>\$ 843,419</u></u>	<u><u>\$ 1,212,648</u></u>	<u><u>\$ 1,084,617</u></u>	<u><u>\$ 1,012,296</u></u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenses					
Governmental activities:					
General government	\$ (21,337)	\$ 7,767	\$ (394)	\$ 43,195	\$ (33,994)
Health and welfare	3,085,931	3,024,928	3,126,540	3,328,745	3,325,877
Community and economic development	92,174	75,090	83,644	65,967	87,917
Environmental protection	134,702	202,407	170,441	174,444	162,945
Public safety	418,270	452,668	403,166	404,883	399,331
9-1-1 emergency communications	1,191,450	1,039,411	1,292,133	1,955,530	1,855,225
Interest	-	-	-	-	-
Sponsorship fees for nongrant projects	-	-	-	-	-
Total governmental activities expenses	<u>\$ 4,901,190</u>	<u>\$ 4,802,271</u>	<u>\$ 5,075,530</u>	<u>\$ 5,972,764</u>	<u>\$ 5,797,301</u>
Business-type activities					
Emergency Medical Supplies	-	-	-	-	-
Total primary government expenses	<u>\$ 4,901,190</u>	<u>\$ 4,802,271</u>	<u>\$ 5,075,530</u>	<u>\$ 5,972,764</u>	<u>\$ 5,797,301</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 85,468	\$ 105,881	\$ 105,378	\$ 105,203	\$ 105,193
9-1-1 emergency communications	972,668	1,114,076	2,209,893	1,759,848	1,405,090
Operating grants and contributions	3,659,382	3,696,421	3,703,815	3,905,091	3,896,954
Total governmental activities program revenues	<u>4,717,518</u>	<u>4,916,378</u>	<u>6,019,086</u>	<u>5,770,142</u>	<u>5,407,237</u>
Business-type activities					
Charges for services- Emergency medical supplies	-	-	-	-	-
Total primary government revenues	<u>\$ 4,717,518</u>	<u>\$ 4,916,378</u>	<u>\$ 6,019,086</u>	<u>\$ 5,770,142</u>	<u>\$ 5,407,237</u>
Net (expense)/revenue					
Governmental activities:	\$ (183,672)	\$ 114,107	\$ 943,556	\$ (202,622)	\$ (390,064)
Business-type activities	-	-	-	-	-
Total primary government net (expense) revenue	<u>\$ (183,672)</u>	<u>\$ 114,107</u>	<u>\$ 943,556</u>	<u>\$ (202,622)</u>	<u>\$ (390,064)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Other revenue	-	-	8,646	47,975	708
Interest on deposit	274	181	74	50	221
Miscellaneous	423	1,465	9	156	-
Total governmental activities	<u>697</u>	<u>1,646</u>	<u>8,729</u>	<u>48,181</u>	<u>929</u>
Business-type activities					
Transfers	-	-	-	-	-
Total primary government	<u>\$ 697</u>	<u>\$ 1,646</u>	<u>\$ 8,729</u>	<u>\$ 48,181</u>	<u>\$ 929</u>
Changes in Net Position					
Governmental activities	<u>\$ (182,975)</u>	<u>\$ 115,753</u>	<u>\$ 952,285</u>	<u>\$ (154,441)</u>	<u>\$ (389,135)</u>
Total primary government	<u>\$ (182,975)</u>	<u>\$ 115,753</u>	<u>\$ 952,285</u>	<u>\$ (154,441)</u>	<u>\$ (389,135)</u>

2017	2018	2019	2020	2021
\$ 36,788	\$ 3,806	\$ (22,665)	\$ (23,157)	\$ 45,310
3,186,153	3,621,423	3,375,643	4,848,384	4,044,694
96,034	154,724	234,363	253,653	503,847
160,147	136,713	170,636	148,839	163,172
372,669	385,950	466,347	408,060	411,720
2,135,674	1,820,322	1,938,951	2,147,739	2,119,488
-	-	-	7,625	6,123
-	-	-	-	-
<u>\$ 5,987,465</u>	<u>\$ 6,122,938</u>	<u>\$ 6,163,275</u>	<u>\$ 7,791,143</u>	<u>\$ 7,294,354</u>
<u>\$ 5,987,465</u>	<u>\$ 6,122,938</u>	<u>\$ 6,163,275</u>	<u>\$ 7,791,143</u>	<u>\$ 7,294,354</u>
\$ 105,318	\$ 104,834	\$ 105,182	\$ 105,182	\$ 104,834
1,850,373	1,944,498	2,213,823	1,897,252	2,045,017
3,732,092	4,199,079	4,184,818	5,649,259	5,059,419
5,687,783	6,248,411	6,503,823	7,651,693	7,209,270
-	-	-	-	-
<u>\$ 5,687,783</u>	<u>\$ 6,248,411</u>	<u>\$ 6,503,823</u>	<u>\$ 7,651,693</u>	<u>\$ 7,209,270</u>
\$ (299,682)	\$ 125,473	\$ 340,548	\$ (139,450)	\$ (85,084)
-	-	-	-	-
<u>\$ (299,682)</u>	<u>\$ 125,473</u>	<u>\$ 340,548</u>	<u>\$ (139,450)</u>	<u>\$ (85,084)</u>
7,074	17,684	9,250	7,618	12,757
6,270	15,285	19,431	3,801	6
-	-	-	-	-
13,344	32,969	28,681	11,419	12,763
-	-	-	-	-
<u>\$ 13,344</u>	<u>\$ 32,969</u>	<u>\$ 28,681</u>	<u>\$ 11,419</u>	<u>\$ 12,763</u>
\$ (286,338)	\$ 158,442	\$ 369,229	\$ (128,031)	\$ (72,321)
<u>\$ (286,338)</u>	<u>\$ 158,442</u>	<u>\$ 369,229</u>	<u>\$ (128,031)</u>	<u>\$ (72,321)</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Nonspendable	\$ 9,915	\$ 1,415	\$ 19,129	\$ 17,278	\$ 17,768
Assigned	75,436	74,445	74,542	90,706	98,775
Unassigned	354,290	410,235	427,637	436,885	486,403
Total	<u>\$ 439,641</u>	<u>\$ 486,095</u>	<u>\$ 521,308</u>	<u>\$ 544,869</u>	<u>\$ 602,946</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 341,999	\$ 17,593	\$ 280,525	\$ 9,182	\$ 10,855
97,672	132,853	74,623	97,807	81,168
164,788	495,775	394,647	751,515	781,610
<u>\$ 604,459</u>	<u>\$ 646,221</u>	<u>\$ 749,795</u>	<u>\$ 858,504</u>	<u>\$ 873,633</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016
Revenues					
U.S. Department of Commerce	\$ 60,000	\$ 60,000	\$ 60,000	\$ 57,704	\$ 62,296
Texas Department of Health and Human Services	2,995,598	2,947,993	3,048,293	3,250,914	3,231,708
Office of the Governor, Criminal Justice Division	156,101	159,514	136,717	128,394	171,831
Department of Rural Community Affairs	10,743	7,383	7,782	8,263	3,540
Commission on Environmental Quality	134,702	202,407	170,438	174,444	162,945
Texas Department of State Health Services	-	-	24,732	-	-
Texas Association of Regional Councils	-	-	-	-	-
Governor's Division of Emergency Management	262,073	299,576	238,549	262,209	203,172
Office of the Governor, Homeland Security Grants	-	-	-	6,282	23,430
Texas General Land Office	-	-	-	-	-
Commission on State Emergency Communications	972,668	1,114,076	2,209,893	1,759,848	1,404,424
Supportive services fees	40,165	19,548	17,304	16,881	38,032
Membership dues	85,468	105,881	105,378	105,203	105,193
Other Revenue	-	-	8,646	47,975	708
Interest on deposits	274	181	74	50	887
Indirect cost recovery	26,189	8,004	-	-	42,504
Miscellaneous income	423	1,465	9	156	-
Over recovery of indirect costs	-	-	-	-	-
Total revenues	<u>4,744,404</u>	<u>4,926,028</u>	<u>6,027,815</u>	<u>5,818,323</u>	<u>5,450,670</u>
Expenditures					
Health and welfare	\$ 3,085,931	\$ 3,024,928	\$ 3,126,540	\$ 3,328,745	\$ 3,325,877
Community and economic development	92,174	75,090	83,644	65,967	87,917
Environmental protection	134,702	202,407	170,441	174,444	162,945
Public safety	418,270	459,793	399,999	401,715	398,539
9-1-1 emergency communications	972,822	1,114,205	2,209,952	1,759,863	1,405,090
Underrecovery of indirect costs	8,004	-	-	42,504	9,997
General government	439	3,151	2,026	21,524	2,228
Capital outlay-leases	-	-	-	-	-
Total expenditures	<u>4,712,342</u>	<u>4,879,574</u>	<u>5,992,602</u>	<u>5,794,762</u>	<u>5,392,593</u>
Excess of revenues over (under) expenditures	<u>32,062</u>	<u>46,454</u>	<u>35,213</u>	<u>23,561</u>	<u>58,077</u>
Other financing sources-leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 32,062</u>	<u>\$ 46,454</u>	<u>\$ 35,213</u>	<u>\$ 23,561</u>	<u>\$ 58,077</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 70,000	\$ 90,000	\$ 197,785	\$ 284,798	\$ 466,688
3,105,198	3,516,890	3,270,672	4,741,182	3,962,866
127,688	138,477	174,017	142,034	175,369
10,573	9,444	6,109	-	-
159,647	136,713	170,636	148,437	163,172
-	-	-	-	-
1,819	9,662	-	-	-
-	-	-	-	-
244,758	250,225	316,114	296,662	269,929
-	2,425	-	-	868
1,850,373	1,944,498	2,213,823	1,897,252	2,045,017
12,409	45,243	49,485	36,146	20,527
105,318	104,834	105,182	105,182	104,834
7,074	17,684	9,250	7,618	12,757
6,270	15,285	19,431	3,801	6
9,997	41,575	32,694	-	(47,738)
-	-	-	-	-
-	-	2,938	47,738	-
<u>5,711,124</u>	<u>6,322,955</u>	<u>6,568,136</u>	<u>7,710,850</u>	<u>7,174,295</u>
\$ 3,186,153	\$ 3,621,423	\$ 3,375,643	\$ 4,848,384	\$ 4,044,694
96,034	154,724	234,363	297,591	489,348
160,147	136,713	170,636	148,839	163,172
372,669	385,950	466,347	408,060	411,720
1,852,365	1,949,313	2,216,566	1,898,447	2,045,017
41,575	32,694	-	-	3,649
668	376	1,007	820	1,566
-	-	-	330,853	-
<u>5,709,611</u>	<u>6,281,193</u>	<u>6,464,562</u>	<u>7,932,994</u>	<u>7,159,166</u>
<u>1,513</u>	<u>41,762</u>	<u>103,574</u>	<u>(222,144)</u>	<u>15,129</u>
-	-	-	330,853	-
<u>\$ 1,513</u>	<u>\$ 41,762</u>	<u>\$ 103,574</u>	<u>\$ 108,709</u>	<u>\$ 15,129</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>Public</u> <u>Safety</u>	<u>Environmental</u> <u>Protection</u>
2012	3,739,520	8,443	418,270	134,702
2013	3,765,369	3,151	459,793	202,407
2014	3,782,650	2,026	399,999	170,441
2015	4,034,899	64,028	401,715	174,444
2016	3,987,503	12,225	398,539	162,945
2017	3,857,246	42,243	372,669	160,147
2018	4,331,880	33,070	385,950	136,713
2019	4,247,996	1,007	466,347	170,636
2020	5,703,694	820	408,060	148,839
2021	5,110,500	1,566	411,720	163,172

<u>Community and Economic Development</u>	<u>Health and Welfare</u>
92,174	3,085,931
75,090	3,024,928
83,644	3,126,540
65,967	3,328,745
87,917	3,325,877
96,034	3,186,153
154,724	3,621,423
234,363	3,375,643
297,591	4,848,384
489,348	4,044,694

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>
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
2021	104,834	5,038,892	6	(14,454)	5,129,278

CBCOG

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</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
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
Premont	265	265	265	265	265
Refugio	289	289	289	289	289
Robstown	1,149	1,149	1,149	1,149	1,149

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$	2,316	\$ 2,316	\$ 2,316	\$ 2,316	\$ 1,853
	3,186	3,186	3,186	3,186	2,549
	722	722	722	722	625
	1,250	1,250	1,250	1,250	1,250
	4,084	4,084	4,084	4,084	3,267
	313	313	313	313	313
	3,206	3,206	3,206	3,206	2,565
	1,250	1,250	1,250	1,250	1,250
	-	-	-	313	313
	34,022	33,782	34,262	34,022	27,218
	625	625	625	625	625
	6,480	6,480	6,480	6,480	5,184
	<u>\$ 57,454</u>	<u>\$ 57,214</u>	<u>\$ 57,694</u>	<u>\$ 57,767</u>	<u>\$ 47,012</u>
	81	81	81	81	65
	1910	1910	1910	1910	1528
	820	820	820	820	656
	33	33	33	33	26
	1286	1286	1286	1286	1029
	136	136	136	136	-
	313	313	313	313	251
	30,522	30,522	30,522	30,522	24,417
	74	74	74	74	66
	498	498	498	498	398
	282	282	282	282	225
	136	136	136	136	109
	246	246	246	246	196
	191	191	191	191	153
	939	939	939	939	751
	62	62	62	62	49
	2,621	2,621	2,621	2,621	2,097
	494	494	494	494	395
	239	239	239	239	191
	132	132	132	132	105
	1,510	1,510	1,510	1,510	1,208
	348	348	348	348	278
	265	265	265	265	212
	289	289	289	289	231
	1,149	1,149	1,149	1,149	919

COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

<u>Entity</u>	Last ten fiscal years				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</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>\$ 46,630</u>	<u>\$ 46,978</u>	<u>\$ 46,978</u>	<u>\$ 46,630</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	125
	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
	<u>\$ 104,834</u>	<u>\$ 105,182</u>	<u>\$ 105,182</u>	<u>\$ 104,834</u>	<u>\$ 105,318</u>

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$	877	\$ 877	\$ 877	\$ 877	\$ 701
	449	449	449	449	359
	567	567	567	567	453
	305	305	-	305	244
	188	188	188	188	148
	152	152	152	152	121
	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 46,809</u>	<u>\$ 47,114</u>	<u>\$ 37,581</u>
	-	-	-	125	-
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	125	125	125	125	125
	-	125	125	125	125
	-	125	125	125	125
	<u>625</u>	<u>875</u>	<u>875</u>	<u>1,000</u>	<u>875</u>
	<u>\$ 105,193</u>	<u>\$ 105,203</u>	<u>\$ 105,378</u>	<u>\$ 105,881</u>	<u>\$ 85,468</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

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

Last ten fiscal years

<u>Year</u>	<u>No. of Telephone Lines</u>	<u>Service Fees (\$.50 per access line)</u>	<u>Amount Allocated and Appropriated</u>
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
2021	2,924,090	1,462,045	1,897,252

Source:

Texas Commission on State Emergency Communications

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

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COASTAL BEND COUNCIL OF GOVERNMENTS

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last ten fiscal years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Income</u>
	(1)	(2)	(2)
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
2021	622,251	30,055,185	48,301

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

<u>Gross Sales All Industries</u>	<u>Gross Sales, All Industries Subject to State Tax</u>	<u>Total Employed</u>	<u>Unemployment Rate</u>
(3)	(3)	(4)	(4)
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%
34,162,159,564	6,826,718,500	258,036	6.0%

COASTAL BEND COUNCIL OF GOVERNMENTS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	Percentage of Total Coastal Bend Region Employment	Employees	Rank	Percentage of Total Coastal Bend Region Employment
Corpus Christi ISD	5,888	1	2.28%	5,178	3	1.75%
Naval Air Station Corpus Christi	4,600	2	1.78%	2,822	6	0.95%
H.E.B. Grocery	3,840	3	1.49%	5,000	4	1.69%
Corpus Christi Army Depot	3,400	4	1.32%	5,800	1	1.96%
Christus Spohn Health System	3,000	6	1.16%	5,400	2	1.82%
City of Corpus Christi	2,963	5	1.15%	3,171	5	1.07%
Bay, Ltd.	2,750	9	1.07%	2,100	7	0.71%
Driscoll Children's Hospital	2,512	7	0.97%	1,800	9	0.61%
Nueces County	2,000	10	0.78%	-	-	0.00%
Kiewit Offshore Services	1,750	8	0.68%	-	-	0.00%
Naval Air Station Kingsville	-	-	0.00%	1,834	8	0.62%
Del Mar College	-	-	0.00%	1,542	10	0.52%
Total	32,703		12.68%	34,647		11.70%

Source:

Workforce Solutions Marketing
 Corpus Christi Regional Economic Development Corp
 Kingsville Economic Development Council

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

Last ten fiscal years

Function	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Government	6	6	6	6	6
Health and Welfare	11	10	12	12	11
Community & Economic Development	3	3	2	2	1
Environmental Protection	1	1	1	1	1
Public Safety					
Criminal Justice	1	1	-	-	-
Emergency Management	2	1	2	2	2
911 Emergency Communication	6	6	5	3	4
Total	<u>30</u>	<u>28</u>	<u>28</u>	<u>26</u>	<u>25</u>

Source: COG Employee Payroll Record

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
6	6	6	6	6
12	11	10	10	10
1	1	1	1	1
1	1	1	1	1
-	-	-	-	1
2	2	2	2	2
4	4	4	4	4
<hr/> 26	<hr/> 25	<hr/> 24	<hr/> 24	<hr/> 25

COASTAL BEND COUNCIL OF GOVERNMENTS

OPERATING INDICATORS BY FUNCTION

Last ten fiscal years

Function	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Health & Welfare					
Number of meals (1)	510,398	622,138	425,181	424,434	422,978
Environmental Protection					
Recyclables collected in tons (2)	22,731	16,472	17,842	22,302	20,776
9-1-1 Emergency Communications					
Number of calls (3)	183,356	169,121	169,040	157,464	172,613

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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
439,087	452,285	458,009	454,453	487,016
19,547	15,245	13,905	16,186	13,000
247,560	427,797	318,216	363,808	335,453

COASTAL BEND COUNCIL OF GOVERNMENTS

CAPITAL ASSET STATISTICS BY FUNCTION

Last ten fiscal years

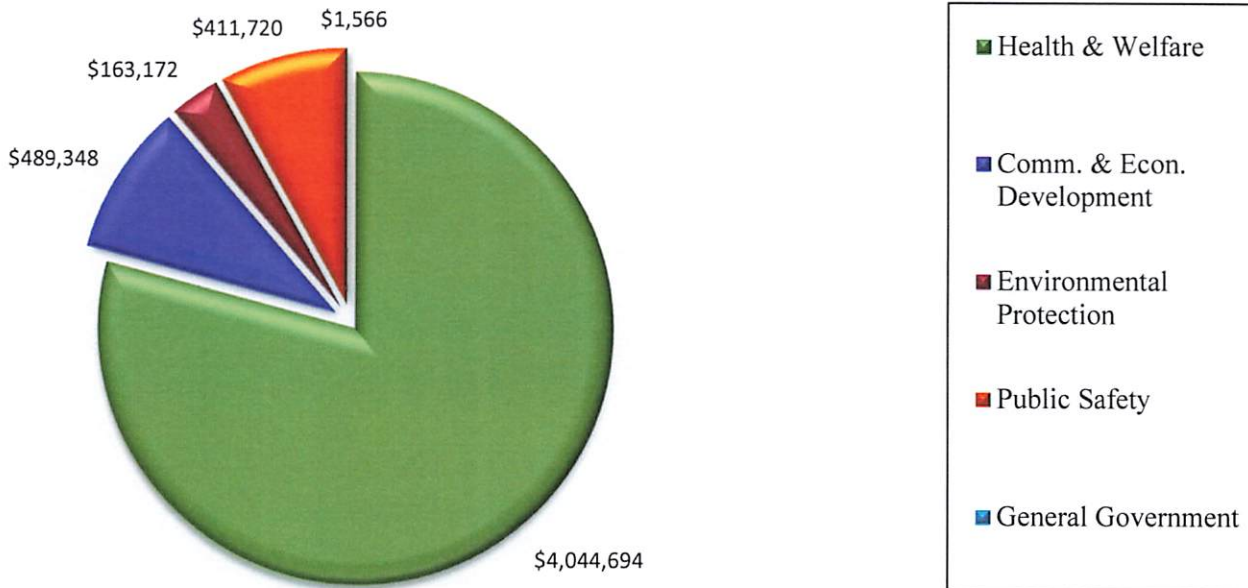
Function	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
9-1-1 Emergency Communications				
Customer Premises Equipment (CPE)	18	18	18	18
Nexlog 740 Voice Recorders	17	17	17	17
Nexlog license to record as IP	1	-	-	-
Viper Server Host and (15) Object Servers	16	16	16	16
Front Room Equipment	17	17	17	-
Dell Power Edge Server with Software	1	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
AV Equipment, upgrade & labor for LCR	1	1	-	-

Sources:
Schedules of Capital Assets

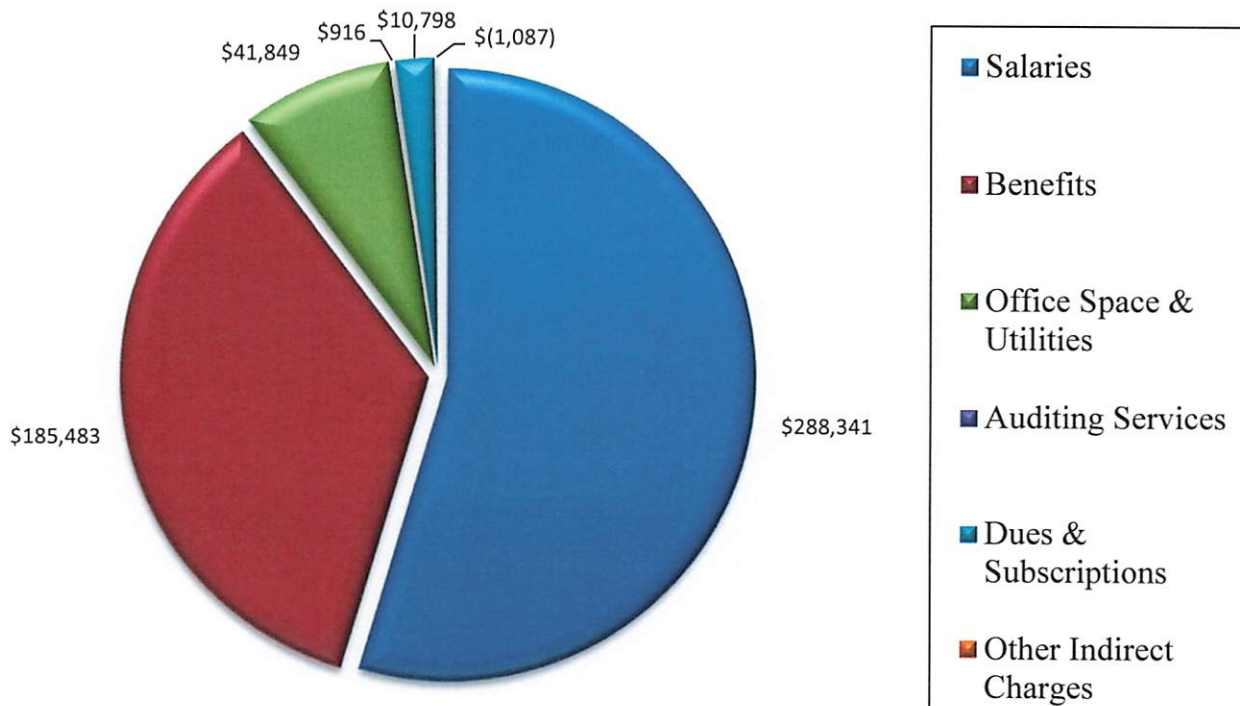
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
18	18	18	18	18	18
17	17	17	17	17	18
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	18	18
2	1	1	1	1	1
1	1	1	-	-	-
1	-	-	-	-	-
1	1	1	1	1	-
-	-	-	-	-	-

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

**PROGRAM EXPENDITURES
(\$5,110,500)**



**INDIRECT COSTS
(\$526,300)**



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COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF INSURANCE IN FORCE

December 31, 2021

<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	2,000,000	Cyber Liability & Data Breach
Texas Municipal League	8787	1,405,000	Real & Personal Property
Weston Insurance Company	CTA 1800152 05 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	10-01-2020-10-01-2021	\$ 720
Liability for Wrongful acts	10-01-2020-10-01-2021	1,278
Bodily Injury & Property Damage	10-01-2020-10-01-2021	453
Loss of automobile Other than collision	10-01-2020-10-01-2021	190
Information Security & Privacy Website Media Content	10-01-2020-10-01-2021	48
Flood & Earthquake	10-01-2020-10-01-2021	2,919
Windstorm & Hail	05-16-2021-05-16-2022	7,705
Employees	10-01-2020-10-01-2021	5,646
Loss of money, Securities, and Property	12-15-2020-12-15-2021	327

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

June 24, 2022

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, 2021, 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 24, 2022.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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 24, 2022

Governing Board of the
Coastal Bend Council of Governments

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Coastal Bend Council of Governments' (the Council) compliance with the types of compliance requirements identified as subject to audit 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, 2021. 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.

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, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Texas *Uniform Grant Management Standard* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than from that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Collier Johnson & Woods

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2021

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

U.S. Department of Commerce

11.307 – Economic Development Planning 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

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**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2021**

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	ED21AUS3020010		\$ 70,000
Economic Development Planning Program	11.307	ED20AUS3070055		191,052
Economic Development Planning Program	11.307	08-69-05381		205,636
Total U.S. Department of Commerce				<u>466,688</u>
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
General Land Office (GLO)				
Community Development Block Grant Mitigation Program	14.228	22-061-004-D160		868
Total U.S. Department of Housing and Urban Development				<u>868</u>
U. S. DEPARTMENT OF JUSTICE				
Passed through Texas Office of the Governor - Criminal Justice Division (CJD)				
Coronavirus Emergency Supplemental Funding Program	16.034	4351801		17,505
Total U.S. Department of Justice				<u>17,505</u>
U. S. ENVIRONMENTAL PROTECTION AGENCY				
Passed through Texas Commission on Environmental Quality:				
Water Quality Management Planning Fiscal Year (FY) 2021	66.454	582-21-10083		17,481
Water Quality Management Planning Fiscal Year (FY) 2022		582-22-30079		3,274
Total U.S. Environmental Protection Agency				<u>20,755</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)	HHS000874100007	628	369,333
Special Programs For The Aging-- Title III, Part B--Grants for Supportive Services and Senior Centers Disaster Flex Title III-B				
		HHS000874100007	-	63,879
Special Programs For The Aging-- Title III, Part B--Grants for Supportive Services and Senior Centers CARES Act Title III-B				
		HHS000874100007	-	105,205
Special Programs For The Aging-- Title III, Part B--Grants for Supportive Services and Senior Centers				
		HHS000874100007	-	24,747
Special Programs For The Aging-- Title III, Part B--Grants for Supportive Services and Senior Centers Expanding Access to COVID-19 Vaccines via the Aging Network CDC Vaccination Title III-B				
		HHS000874100007	-	3,465
Special Programs For The Aging-- Title III, Part B--Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-B				
		HHS000874100007	-	57,120
Special Programs For The Aging-- Title III, Part B--Grants for Supportive Services and Senior Centers Expanding Access to COVID-19 Vaccines via the Aging Network CDC Vaccination Title III-B				
		HHS000874100007	-	5,546
			<u>628</u>	<u>629,295</u>
Special Programs For The Aging-- Title III, Part C--Nutrition Services				
	93.045 (Note 5)	HHS000874100007	905,842	923,484
Special Programs For The Aging-- Title III, Part C--Nutrition Services Disaster Flex Title III-C1				
		HHS000874100007	36,166	88,362

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2021**

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 III, Part C--Nutrition Services CARES Act Title III-C		HHS000874100007	56,626	160,198
Special Programs For The Aging-- Title III, Part C--Nutrition Services		HHS000874100007	132,115	190,597
Special Programs For The Aging-- Title III, Part C--Nutrition Services Consolidated Appropriations Title III-C2		HHS000874100007	-	103,837
Special Programs For The Aging-- Families First Coronavirus Response Act, Title III, Part C--Nutrition Services COVID-19 Title III-C2		HHS000874100007	-	2
Special Programs For The Aging-- Title III, Part C-Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-C		HHS000874100007	254,484	452,325
			<u>1,385,233</u>	<u>1,918,805</u>
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	93.053	HHS000874100007	169,564	258,574
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	(Note 5)	HHS000874100007	32,894	55,014
			<u>202,458</u>	<u>313,588</u>
Total Aging Cluster			<u>1,588,319</u>	<u>2,861,688</u>
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	HHS000874100007		6,139
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation		HHS000874100007		2,068
				<u>8,207</u>
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100007		27,906
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals CARES Act Title VII-OM		HHS000874100007		24,288
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		HHS000874100007		6,180
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals American Rescue Plan (ARP) Title VII-OM		HHS000874100007		6,694
				<u>65,068</u>
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidenced Based Intervention	93.043	HHS000874100007		37,778
Special Programs For The Aging-- Title III, Part D-Disease Prevention and Health Promotion Services Evidence Based Intervention		HHS000874100007		5,198
Title III, Part D-Disease Prevention and Health Promotion Services Evidence Based Intervention American Rescue Plan (ARP) Title III-D		HHS000874100007		10,311
				<u>53,287</u>
Special Programs For The Aging-- Title IV, and Title II, Discretionary Projects ADRC No Wrong Door COVID-19	93.048	HHS000270200019		48,172
Special Programs For The Aging-- Title IV, and Title II, Discretionary Projects ADRC No Wrong Door COVID-19 Vaccine Access		HHS000270200019		1,817
Special Programs For The Aging-- Title IV, and Title II, Discretionary Projects ADRC No Wrong Door COVID-19		HHS000270200019		7,637
Special Programs For The Aging-- Title IV, and Title II, Discretionary Projects ADRC No Wrong Door COVID-19 Vaccine Access		HHS000270200019		10,108
				<u>67,734</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2021**

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 III, Part E - National Family Caregiver Support Program	93.052	HHS000874100007		271,703
Special Program For The Aging-- Title III, Part E - National Family Caregiver Support Program Disaster Flex Title III-E		HHS000874100007		182,142
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program		HHS000874100007		21,432
Special Program For The Aging-- Title III, Part E - National Family Caregiver Support Program American Rescue Plan (ARP) Title III-E		HHS000874100007		42,574
				<u>517,851</u>
Special Program For The Aging-- Administration for Community Living-- Medicare Improvements for Patients and Providers	93.071	HHS000874100007		12,393
Medicare Improvements for Patients and Providers		HHS000874100007		1,610
Medicare Improvements for Patients and Providers		HHS000270200019		8,006
Medicare Improvements for Patients and Providers		HHS000270200019		1,715
				<u>23,724</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services - CDAP State Health Insurance Assistance Program	93.324	HHS000874100007		48,010
Special Programs For The Aging-- Centers for Medicare and Medicaid Services CDAP State Health Insurance Assistance Program		HHS000874100007		22,138
				<u>70,148</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration	93.791	HHS000270200019		34,026
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration		HHS000270200019		16,944
				<u>50,970</u>
Total Administration on Aging, Office of Human Development Services, Department of Health and Human Services			<u>1,588,319</u>	<u>3,718,677</u>
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Texas Office of the Governor - Homeland Security Division Homeland Security Grant Program	97.067	2966606		269,929
Total U.S. Department of Homeland Security				<u>269,929</u>
Total Federal and Pass Through Program Awards				<u>4,494,422</u>
State Awards:				
Texas Commission on Environmental Quality Regional Solid Waste Planning	N/A	582-20-10208		98,886
Regional Solid Waste Planning	N/A	582-22-30112		43,531
				<u>142,417</u>
Office of the Governor - Criminal Justice Division Regional Training Academy	N/A	1465916		84,724
Regional Training Academy	N/A	1465918		207
				<u>84,931</u>
Office of the Governor - Public Safety Office Homeland Security / Criminal Justice	N/A	21-00079		48,622
Homeland Security / Criminal Justice	N/A	22-00086		24,311
				<u>72,933</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2021**

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
State Awards: (continued)				
Texas Health and Human Services Commission				
State General Revenue Other	N/A	HHS000874100007		7,914
State General Revenue Title III-E Match	N/A	HHS000874100007		800
State General Revenue Title III-E Match	N/A	HHS000874100007		5,248
State General Revenue HDM Rate Increase	N/A	HHS000874100007		31,731
State General Revenue ADRC	N/A	HHS000270200019		83,302
State General Revenue ADRC	N/A	HHS000270200019		50,248
State General Revenue Respite ADRC	N/A	HHS000270200019		11,565
State General Revenue Respite ADRC	N/A	HHS000270200019		2,918
Promoting Independence	N/A	HHS000270200019		12,197
Promoting Independence	N/A	HHS000270200019		989
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		11,121
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		1,581
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		1,890
Housing Bond	N/A	HHS000874100007		22,685
				<u>244,189</u>
Commission on State Emergency Communications				
9-1-1 Service Fees	N/A	Coastal Bend COG911		1,387,102
9-1-1 Service Fees	N/A	Coastal Bend COG911		657,915
	(Note 5)			<u>2,045,017</u>
Total State Awards				<u>2,589,487</u>
Total Federal, Pass Through and State Awards			<u>\$ 1,588,319</u>	<u>\$ 7,083,909</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2021

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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	\$ 7,159,166
Less: Governmental Fund non-grant general government expenditures	(5,215)
Grant expenditures funded with Council resources	(49,515)
Supportive services expenditures funded with Council resources	<u>(20,527)</u>
Grant expenditures per Schedule	<u>\$ 7,083,909</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.

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Established in 1966