

Coastal Bend Council of Governments



**Annual Comprehensive Financial Report
Year Ended December 31, 2022**

Offices Located in Corpus Christi, Texas

COASTAL BEND
COUNCIL OF GOVERNMENTS
Corpus Christi, Texas

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

Fiscal Year Ended
December 31, 2022

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Established in 1966

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Coastal Bend Council of Governments

June 30, 2023

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, 2022, 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 632,822.

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. For FY2022, the Council received a grant from Texas Department of Agriculture for technical assistance related to community and economic development. 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 77-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 twelve cents per capita in 2022, 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 2022 Census data, the total Coastal Bend Region population is 632,822, a slight increase from 2021. 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 continues to recover from COVID and ended 2022 on a positive note. Labor market and business indicators pointed to continued moderate growth with Corpus Christi, the largest metro area for the region, seeing sales tax collections 8 percent over the previous year. The Coastal Bend ended 2022 with 4.6% unemployment as compared to 6% from the previous year. This is still higher than the State (3.9%) and national average (3.5%). The higher State rate was due in part to imbalances between labor supply and demand among local labor markets across the State.

The region showed signs of resilience to an economic slowdown across the state and the nation. Based on data from Dr. Jim Lee at the South Texas Economic Development Center at Texas A&M University Corpus Christi, despite unprecedented economic headwinds associated with rising interest rates, labor shortages and supply chain disruptions, business sales activity has continued to outpace inflation and the housing market has stabilized.

The economic and job growth continued to ease as 2022 wrapped up. Inflationary pressures and an uncertain economic outlook weighed on business activity. Much of the industrial development in San Patricio County has created employment opportunities for its neighboring Aransas and Nueces Counties. More than one in three jobs in San Patricio County are filled by nearly 10,000 commuters in the Coastal Bend region. More than half of those commuters are from Nueces County (South Texas Economic Development Center).

Employment growth by industry in the Coastal Bend Region reflects the diversification of the economy. The Coastal Bend Region saw a very slight increase in total jobs from 258,036 (2021) to 259,014 (2022) according to data provided by Workforce Solutions of the Coastal Bend. This increase is supported by a slight increase in the average earnings per job from \$57.5K (2021) to \$60K (2022).

Government leads the region with 18.2% of the jobs; followed by Trade, Transportation and Utilities at 17.5%. The Mining, Logging and Construction sector, which includes oil and gas extraction is at 10.7%. 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.

Opportunities are ripe for home-based business and e-commerce in the area, based on data provided by the Internal Revenue Service (IRS) on the number of applications for an employer identification number (EIN). Dr. Jim Lee at the South Texas Economic Development Center at Texas A&M University Corpus Christi calls it “an explosion in new businesses”. This positive trend can be attributed to the popularity of running a business from home coupled with the opportunity to meet the growing demand of consumer needs as increased demand for home delivery services and online purchases of goods and services have led to the rise in e-commerce for the region. The data further underscores a need for investment in broadband infrastructure to support a work-from home economy as the region embraces the shift. With sufficient infrastructure investments, the Coastal Bend Region is poised to become a leader in e-commerce in the coming years.

Long term financial planning

The Council’s general fund expenditures for year ended December 31, 2022, were at 110.23% of the Council’s general fund 2022 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 2023 dues structure is based on \$.12 per capita and increases by \$.02 every other year for ten years beginning in 2022. The increase of dues from 2021 was based on \$.10 per capita and is \$25,691. By the end of 2031, the Council will 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.

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 Council's General Fund minimum fund balance policy 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

Solid Waste Program

The Coastal Bend Bays and Estuaries Program (CBBEP) was awarded an EPA Trash Free Water grant in 2022. The Council and the Nueces River Authority (NRA) are sub-awardees of this project which ends in 2024. The goal of this three (3) year project is to keep bulk trash from reaching our waterways in the Coastal Bend. The project entitled Up2U PLUS will remove barriers to proper waste disposal (e.g., cost, accessibility) by providing free and easy access to disposal bins, cleaning up existing dump sites and improving community awareness of problems associated with illegal dumping.

The project is an expansion on a successful project called Up2U PLUS from the Nueces River Authority introduced to their watershed in 2009. It has since expanded from the banks of the Nueces River water to the entire state of Texas and is well known by Texans who easily recognize the yellow litter bag.

The Up2U PLUS program will expand the bright yellow coloring of the original Up2U PLUS litter bags onto bright yellow roll-off containers that will collect bulk trash. The same Up2U PLUS empowerment message will be displayed on all parts of the campaign materials and collection receptacles.

The Council will provide support for this project by coordinating all the metal recycling, bulk waste collection and disposal and tire collection and disposal in the rural communities that were selected to participate in the project.

Communities selected will receive two (2) different 10-day long collection events in the spring and winter of a year in the cycle of the project as well as community cleanup events and illegal dump site cleanup events. All activities are coordinated with the cities and counties of the Coastal Bend and with the CBBEP and NRA. Through the partnership of the project, it is hoped that the public, especially rural areas of the Coastal Bend, will take ownership in their water quality management by cleaning up illegal dumpsites and by providing free disposal of commonly dumped waste items such as tires, furniture, and appliances. All of which are detrimental to the health of the environment and are key actors in water pollution across the Nation.

The Council will prepare and submit reports to the CBBEP quarterly and will give presentations to stakeholders of the Coastal Bend Region and to the Board of Directors of the CBBEP and NRA at the end of the three-year project.

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 2022:

One of the goals of the Regional Resilience Partnership signed in 2021 was to add a Flood Manager to the team. The Council signed a Memorandum of Understanding with the Nueces River Authority to leverage their Flood and Wastewater resources to serve our constituents. The Council assisted the Nueces River Authority in procuring a competitive grant from the Texas General Land Office (GLO) in the amount of \$1,000,000 for replacing aging wastewater equipment and for a regional wastewater feasibility study.

Texas Department of Agriculture (TDA) awarded the Council a contract in the amount of \$10,244 to provide technical assistance to Coastal Bend communities on how to apply for Community Development Block Grant (CDBG) funding. The Council held public meetings and surveyed the public to enable the Council's Board of Directors to determine regional priorities for the next round of CDBG funding through the TDA.

Texas Department of Agriculture also allocated over \$700,000 towards identifying needs in Colonias in the Coastal Bend. The Council assisted TDA in setting up an agreement with Brooks County to administer the Colonias Program to ensure the region is properly supported.

The Economic Development Administration named the Council as a Volunteer in Service to America site. The Council's volunteer is working with communities on the Colonias Initiative and Broadband initiatives.

Education

In 2021, the Council was named a partner in the Education to Employment grant awarded by the Trellis Foundation. In 2022, this effort resulted in additional funding from the Ascendium Group for Building Rural Community Learning Systems (BRCLS). The grant provided additional resources to focus on building educational opportunities in Brooks, Jim Wells and Duval Counties.

Regional Resilience Partnership (RRP)

The largest project of the year was the method of distribution for the \$179,547,000 mitigation funding allocated by the GLO for the Coastal Bend Region. These funds were set aside by the state to build resilient infrastructure in preparation for future disasters. The GLO contracted with the Council to allocate the funds based on verifiable data and public input. The Council worked closely with the GLO and also with our partners at the Texas A&M University-Corpus Christi (TAMUCC) Harte Research Institute to develop a solid plan with verifiable data that could be visualized by stakeholders.

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 three of a three-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.

GIS technology continues to drive infrastructure decisions and the GeoRED project worked closely with regional stakeholders to demonstrate the capacity of the system. The GeoRED System was featured heavily at the Coastal Bend Hurricane Conference. The team has met with the counties included in the EDA grant and the coastal counties included in the TCEQ grant. The website is currently being built, and the data gathered will be used for implementation.

Area Agency on Aging Program

In 2022, the Council received Expanding Public Health Workforce funds to address vaccine hesitancy and to ensure vaccine equity. The Council brought in a part-time staff person to work with community partners regarding the continued need to reach those that had not been vaccinated or need booster shots, and to provide information regarding vaccinations.

A \$6,000 grant was received from the Coastal Bend Community Foundation to be used as match for the Family Caregiver Program and to provide information and education to family caregivers regarding training, respite, and support. The Council is one of four Area Agency on Aging selected by the Texas Association of Regional Council of Governments to receive \$15,000 from the Aetna Insurance Foundation for citizens who reside in rural areas to have the opportunity to get trained on computer literacy.

In 2022, the Council received a grant of \$74,735 from the Health and Human Services Commission (HHSC) through the Medicare Improvements for Patients and Providers Act (MIPPA). The Council also received another MIPPA grant for the Aging and Disability Resource Center in the amount of \$11,874. Both grants will focus on outreach to low-income Medicare beneficiaries that qualify for Low Income Subsidies (LIS) or the Medicare Savings Program (MSP) and Health and Wellness Education.

The Council's National Family Caregiver Support Program (NFCSP) provided numerous virtual and in-person education and training events, support groups, over the phone/in-person consultations, and informal information and assistance contacts with family and professional caregivers. They addressed a vast array of caregiver issues. This included facilitating two support groups for Grandparents and other Relatives Raising children and helping plan the 22nd in-person annual Grandparents and Other Relatives Raising Children Conference, which was attended by approximately 250 grandparents and professionals in September 2022. NFCSP, along with other community partners, assisted in planning the 16th annual Family and Friends Festival in September and the Walk for Memory Event in November, both events supporting area family caregivers.

The Family Caregiver Program continues to hold trainings for family caregivers and utilize the Council's In-House Care Lab for the Virtual Dementia Tour (VDT). The VDT provides sensitive training to caregivers and professionals, giving them a better understanding of the world of a person living with dementia.

The Council continued the Matter of Balance (MOB) Falls Prevention Program. A staff member who is a MOB Master Trainer is also certified as a Tai Chi Instructor with three certifications: Tai Chi for Arthritis, Tai Chi for Fall Prevention, and Chair Tai Chi.

In 2022, two summer camps were organized to support caregivers. One camp, facilitated by Catholic Charities, provided services to twenty caregivers, and the other camp, conducted by Coastal Plains Community Center, provided respite to families in rural areas of the Coastal Bend. The Coastal Plains Community Center camp served eight caregivers and delivered over 1200 hours of respite services for family caregivers of persons with disabilities under the age of sixty. The funds were redirected to provide further in-home respite to family caregivers of persons with disabilities under the age of sixty. The goal is to increase the availability of respite services to family caregivers caring for individuals of any age with any chronic health condition and/or any disability and to increase caregivers' awareness of education and support available to Coastal Bend caregivers.

9-1-1 Program

The Council's 9-1-1 Program operates under a Strategic Plan Budget covering two state fiscal years (biennium). A new biennium started September 1, 2021 and covered the last four months of calendar year 2021. The Commission on State Emergency Communications (CSEC) and regional 9-1-1 efforts are funded by wireline and wireless service fees (\$0.50 per wireline service connection and cell phone). These fees are collected by telephone service providers and are submitted to the Texas State Comptroller. The collected service fees are appropriated back to the CSEC by the legislature and then distributed to the regional planning commissions/councils of government by formula developed by the CSEC.

The Council is responsible for seventeen Public Safety Answering Points (PSAPs) in its regional 9-1-1 plan as well as working with the state and the region under a contract for services between the Commission on State Emergency Communications and the Council. Because Corpus Christi METROCOM answers 9-1-1 calls outside of Corpus Christi and in rural Nueces County, the state dictates that the Council has 18 PSAPs (Seventeen plus a portion of Nueces County). This is because 9-1-1 service fees are collected by telco providers in rural Nueces County and sent to the Comptroller. No funding is provided by the Council for METROCOM operations. The Council is required to monitor METROCOM operations once per year. The Council's 9-1-1 program personnel will continue to monitor seventeen PSAPs quarterly and submit any findings to the CSEC in quarterly performance report.

There are three Emergency Municipal Service Districts within the Coastal Bend Region that are not included under the Coastal Bend Regional 9-1-1 Network. Those are the City of Corpus Christi (METROCOM), the City of Portland and the City of Aransas Pass who provide 9-1-1 services to their citizens as dictated by their individual charters under which service fees are established and collected. These differ from the 50 cent per access line imposed by the Texas Comptroller.

Errors remained in the Council's 9-1-1 database that need to be corrected before proceeding to Next Generation 9-1-1 efforts. During the spring/summer of 2021, the Council contracted with GeoComm to assist in correcting errors in the database. In 2022, the appropriate number of errors were corrected to allow Next-Generation 9-1-1 services.

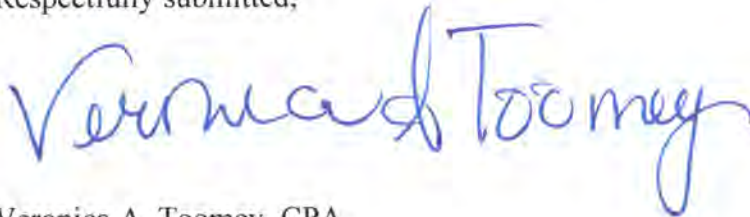
Awards and Acknowledgements

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, 2021. 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 only valid for a period of 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.

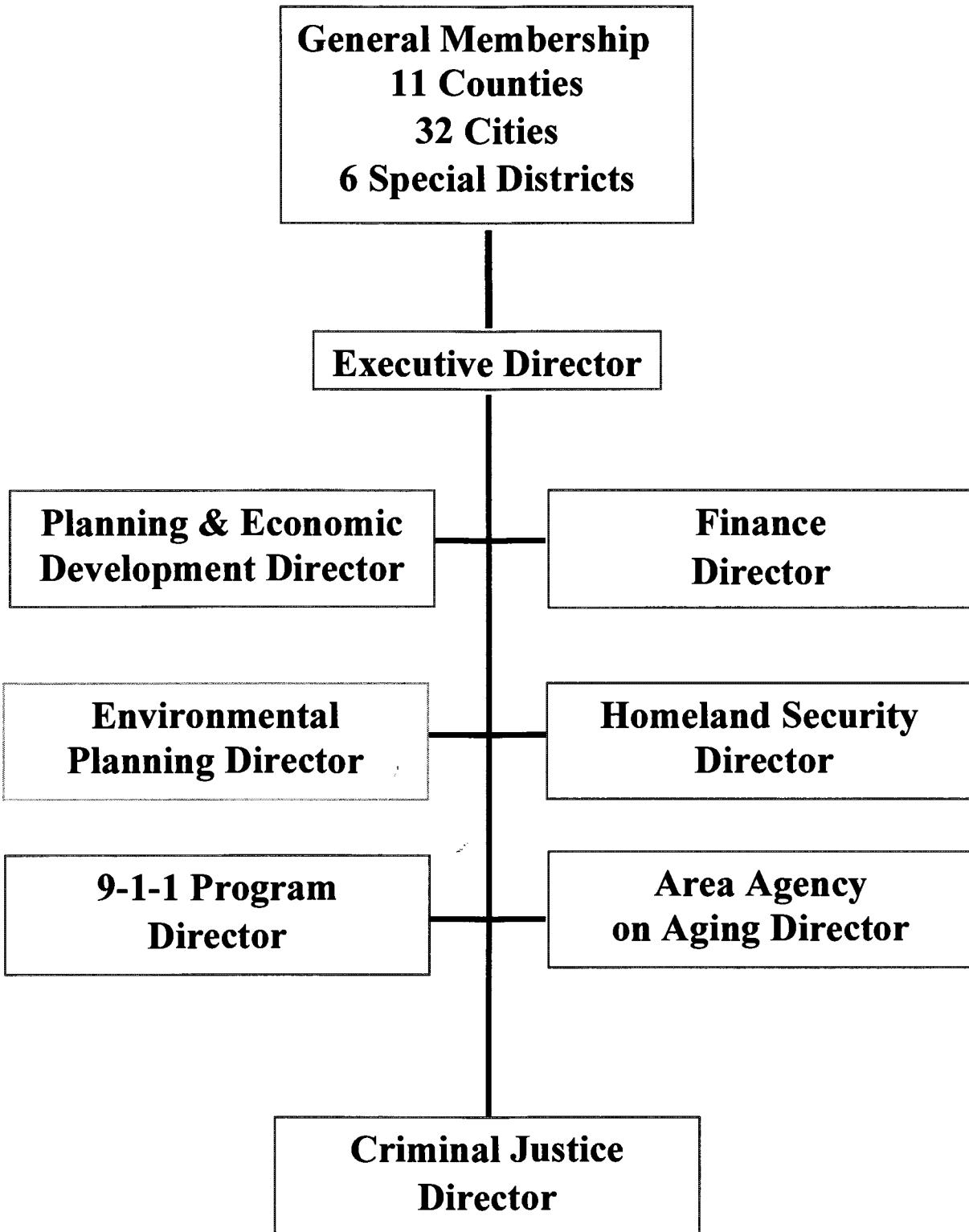
The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the finance and administrative department, the Council's executive staff and our independent auditors, Collier, Johnson & Woods, P.C. We would like to express our appreciation 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,



Veronica A. Toomey, CPA
Director of Finance/Assistant Executive Director

**COASTAL BEND COUNCIL OF GOVERNMENTS
ORGANIZATIONAL CHART**



COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2022-12/31/2022

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	Mayor JoAnn Ehmann, San Patricio County
PAST CHAIRMAN	Commissioner Nina Trevino, San Patricio County

MEMBER GOVERNMENTS/REPRESENTATIVES

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

City of Rockport
Mayor Tim Jayroe

Town of Fulton
Council Member Mary Ann Pahmiyer

Bee County (2 votes)
Judge George "Trace" Morrill, III
Commissioner Dennis DeWitt

City of Beeville
Mayor Francisco Dominguez, Jr

Brooks County (1 vote)
Judge Eric Ramos

City of Falfurrias
Mayor Justo Ramirez

Duval County (1 vote)
Judge E.B. Garcia

City of Benavides
Mayor Sijifredo Flores

City of Freer
Mayor Arnold Cantu

City of San Diego
Mayor Sally Lichtenberger

Jim Wells County (3 votes)
Judge Juan Rodriguez
Commissioner Margie Gonzalez
Commissioner Ventura Garcia

City of Alice
Mayor Cynthia Carrasco
Mr. Michael Esparza

City of Orange Grove
City Administrator Todd Wright

City of Premont
Mayor Pricilla Vargas

Kenedy County (1 vote)
Judge Charles Burns

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

City of Kingsville
City Commissioner Ann Marie Torres
Mr. Mark McLaughlan

Live Oak County (1 vote)
Judge Jim Huff

COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2022-12/31/2022

City of George West
Chief Libby Shelton

City of Three Rivers
Mayor Felipe Martinez

Nueces County (17 votes)
Judge Barbara Canales
Commissioner Robert Hernandez
Commissioner John Marez
Commissioner Joe A. Gonzalez
Commissioner Brent Chesney
Mr. Dale Atchley
Ms. Maggie Turner
Mr. Louie Ray
Mr. Michael Robinson
Ms. Aidee Hernandez
Mr. Darrell Earwood
Ms. Rebecca Rach
Mr. Juan De La Cerda
Ms. Belinda Hinojosa-Persohn
Ms. Melinda Malone
Ms. Anna Velazquez
Mr. Timothy Everest

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 Gil Hernandez
Ms. Tammy Embry
Mr. Michael Rodriguez
Mr. Peter Colins
Mr. Esteban Ramos
Dr. Neiman Young

City of Driscoll
Mayor Mark Gonzalez

City of Port Aransas
Mayor Wendy Moore

City of Robstown
Mayor Gilbert Gomez

Refugio County (1 vote)
Judge Robert Blaschke

Town of Bayside
Mayor Sharon Scott

Town of Refugio
Mayor Wanda Dukes

Town of Woodsboro
Mayor Kay Roach

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

City of Aransas Pass
Mr. Gary Edwards

City of Gregory
Mayor Jeronimo B. Garcia

City of Ingleside
Mayor Pedro Oscar Adame

City of Ingleside on the Bay
Mayor JoAnn Ehmann

City of Lake City
Mayor Shannan Smith

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
01/01/2022-12/31/2022**

Governing Board and Executive Staff

ASSOCIATE MEMBERS – REPRESENTATIVES

Port of Corpus Christi Authority	Mr. Sean Strawbridge
South Texas Water Authority	Mr. Joe Morales
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/Assistant Executive Director	Ms. Veronica A. Toomey
Director of Area Agency on Aging	Ms. Viola Monrreal
Director of Homeland Security	Mr. Robert “R.J.” Thomas
Director of Environmental Planning	Ms. Theresa Finch
Director of Criminal Justice	Ms. Lucia Rios
Director of Planning and Economic Development	Ms. Emily Martinez
Director of 9-1-1 Program	Mr. Noel Esquivel



Government Finance Officers Association

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

Presented to

**Coastal Bend Council of Governments
Texas**

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

December 31, 2021

Christopher P. Morill

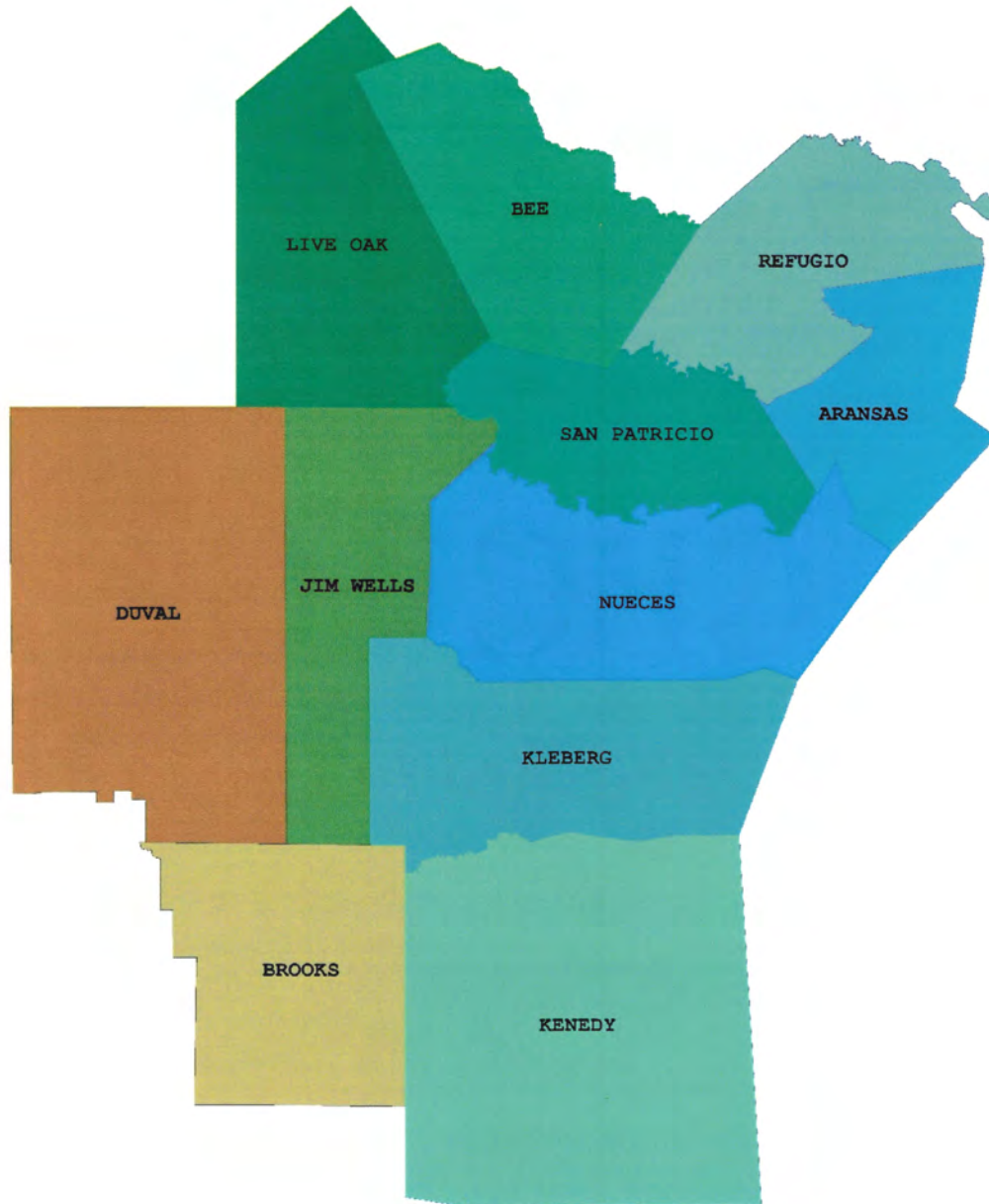
Executive Director/CEO

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: 632,822

CBC  G

Established in 1966

INDEPENDENT AUDITOR'S REPORT

June 30, 2023

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, 2022, 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, 2022, 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 116 through 123, 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 30, 2023, 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

CBC  G

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, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages I - X of this report.

Financial Highlights

Government-wide financial statements

- The Council's unrestricted net position increased in 2022 by \$129,043. The increase in unrestricted net position is the difference between the governmental excess of revenues over expenses of \$122,552 and the decrease in compensated absences of \$6,491, lease principal payments of \$92,486, 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 \$215,965 and consisted of excess revenues over expenses from the Criminal Justice and Homeland Security technical assistance grant, and the Education to Employment grant of \$50,099, membership dues of \$130,530, other revenue of \$20,024, interest on general fund deposits of \$11,663, and the indirect costs recovery of \$3,649. The Council matched the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grant in the amount of \$87,347, spent \$1,306 in general government and under recovery indirect costs of \$4,760
- Of the Council's total net position \$1,041,853, 86.73% or \$903,615 is unrestricted and 13.27% or \$138,238 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 \$996,185, an increase of \$122,552 from prior year. The local revenues available for matching the Council grants and general government expenditures were \$215,965 and consisted of excess revenues over expenditures from the Criminal Justice and Homeland Security technical assistance grant, and the Education to Employment grant of \$50,099, membership dues of \$130,530, other revenues of \$20,024, interest on general fund deposits of \$11,663, and the indirect recovery costs of \$3,649. The Council matched the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grant in the amount of \$87,347, spent \$1,306 in general government, and under recovered indirect costs of \$4,760. The local revenues of \$215,965 exceeded the general government expenditures of \$93,413, resulted in the increase in the combined fund balance of \$122,552 in the Council's governmental funds financial statements at year end. In the 2022 budget, the Council projected a increase in fund balance of \$80,922.

- Approximately, 89.13% of the fund balance in the General Fund, \$887,941, is *available* to meet the Council's current and future needs. Of the remainder, \$13,720 is nonspendable (for prepaids), and \$94,524 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 \$887,941 represented 16.69% of the general fund's total expenditures and 16.31% of the revenues.

Overview of the Financial Statements

This discussion and analysis is 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 statements 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 23-36 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 \$1,041,853 at the close of the most recent fiscal year, a \$29,557 increase over prior year.

Of the Council's net position, 13.27% 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**

	2022	2021	Variance Positive (Negative)
Current and other assets	\$ 2,415,881	\$ 1,793,604	\$ 622,277
Capital assets	199,501	391,473	(191,972)
Total assets	2,615,382	2,185,077	430,305
Long-term liabilities outstanding	45,277	81,363	36,086
Other liabilities	1,528,252	1,091,418	(436,834)
Total liabilities	1,573,529	1,172,781	(400,748)
Net position:			
Net Investment in capital assets	138,238	237,724	(99,486)
Unrestricted	903,615	774,572	129,043
Total net position	\$ 1,041,853	\$ 1,012,296	\$ 29,557

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

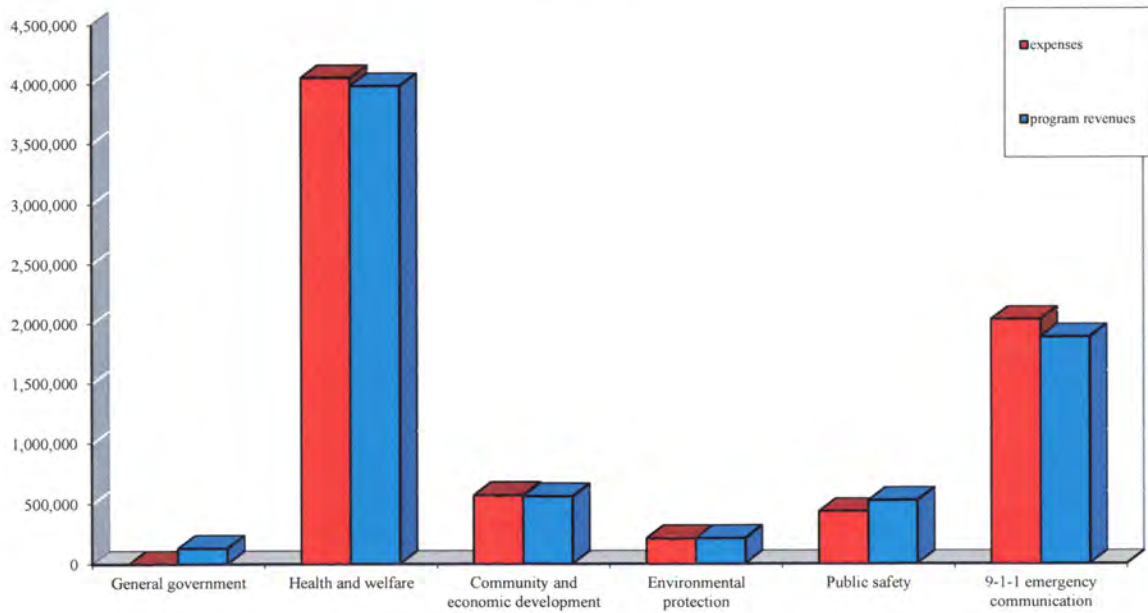
The Council's net position increased by \$29,557 during the current fiscal year. The increase, from the prior year, was primarily attributable to the capital assets additions of \$75,296 were less than depreciation expense of \$267,268 by \$191,972. Also, the increase in revenues over expenses of \$122,552 and the decreases in compensated absences of \$6,491 and leases payable of \$92,486 attributed to the increase in net position.

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

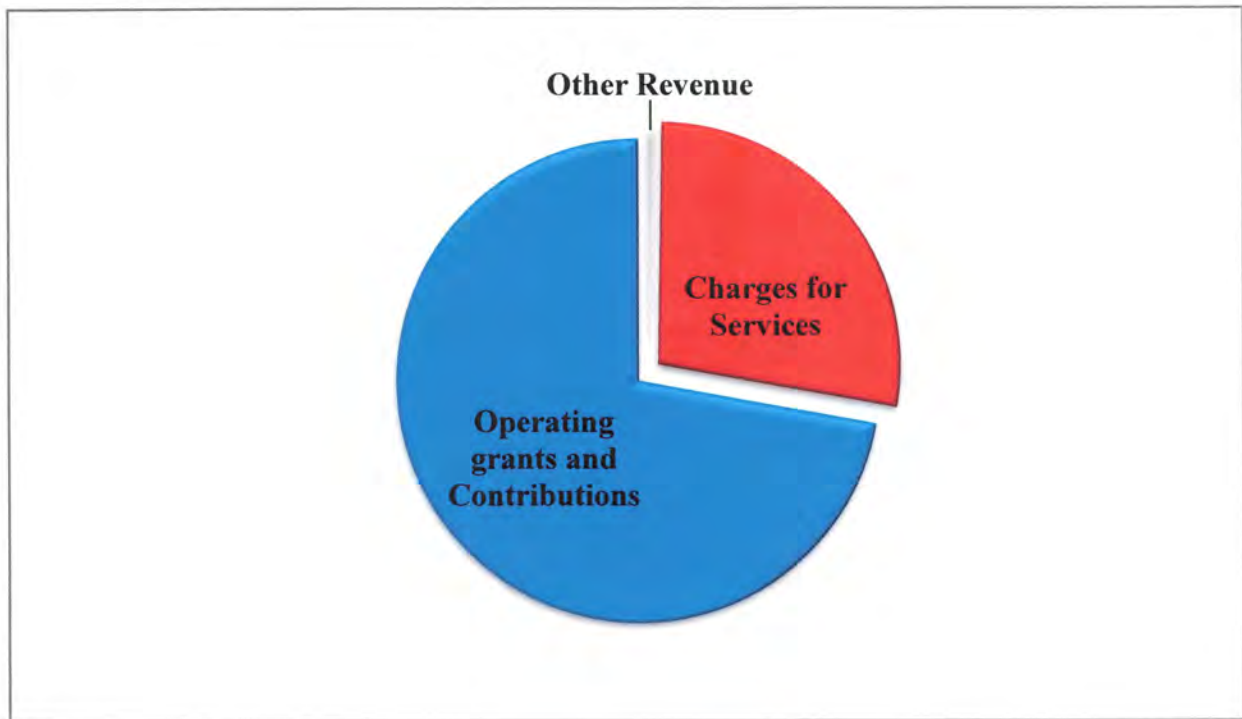
	2022	2021	Variance Positive (Negative)
Revenues:			
Program revenues:			
Charges for services	\$ 2,015,524	\$ 2,149,851	\$ (134,327)
Operating grants and contributions	5,276,849	5,059,419	217,430
General revenues:			
Interest on deposits	12,670	6	12,664
Other	20,024	12,757	7,267
Total revenues	7,325,067	7,222,033	103,034
Expenses:			
General government	(6,680)	45,310	51,990
Health and welfare	4,047,063	4,044,694	(2,369)
Community and economic development	570,513	503,847	(66,666)
Environmental protection	213,012	163,172	(49,840)
Public safety	434,945	411,720	(23,225)
9-1-1 emergency communications	2,033,167	2,119,488	86,321
Interest	3,490	6,123	2,633
Total expenses	7,295,510	7,294,354	(1,156)
Increase (decrease) in net position	29,557	(72,321)	101,878
Net position - beginning	1,012,296	1,084,617	(72,321)
Net position - ending	\$ 1,041,853	\$ 1,012,296	\$ 29,557

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 \$966,185, an increase of \$122,552 in comparison with the prior year. The increase in the general fund’s fund balance was due to the Council’s local revenues of \$215,965 exceeded the Council’s cash match and general government expenditures of \$93,413 by \$122,552. The local revenues consisted of membership dues of \$130,530, excess grant revenues over expenditures in the amount of \$50,099, other revenue and interest of \$31,687 and indirect costs recovery of \$3,649.

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 \$42,854. The Council provided nutrition services and rent and utilities assistance for the elderly which was budgeted for fiscal year 2022 and overspent the budget by \$332,959.

Capital Asset and Debt Administration

Capital assets. The Council’s investment in capital assets for its governmental activities as of December 31, 2022, amounts to \$138,238 (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 \$191,972 in capital assets was due to capital assets additions of \$75,296 not in excess of depreciation expense of \$267,268.

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

	2022	2021	Variance Positive (Negative)
Capital Assets	\$ 199,501	\$ 391,473	\$ (191,972)

Additional information on the Council’s capital assets can be found in note III.C on page 32 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 \$61,263. Additional information on the Council’s outstanding debt can be found in note III.E on pages 33-34 of this report.

**Coastal Bend Council of Government’s
Outstanding Debt
Governmental Activities**

	2022	2021	Variance Positive (Negative)
<u>Leases Payable</u>	\$ 61,263	\$ 153,749	\$ 92,486

2023 Operating and Pass-through Budgets

The Council’s 2023 adopted budget reflects an estimated increase in total fund balance of \$44,688 in the general fund. The general fund’s budgetary expenditures, for federal and state programs, increased by 10% compared to actual 2022 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, 2022**

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents (Note III. A.)	\$ 982,524
Receivables (Note III. B.)	1,410,111
Prepaid items	23,246
Capital assets (net of accumulated depreciation) (Note III. C.)	<u>199,501</u>
Total assets	<u>2,615,382</u>
LIABILITIES	
Accounts payable and other current liabilities	271,913
Contractors payable	963,748
Unearned revenue (Note III. B.)	184,035
Leases and compensated absences (Note III. E.):	
Current	108,556
Noncurrent	<u>45,277</u>
Total liabilities	<u>1,573,529</u>
NET POSITION	
Net Investment in capital assets	138,238
Unrestricted	<u>903,615</u>
Total net position	<u>\$ 1,041,853</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, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>
Primary government:		
Governmental activities:		
General government	\$ 392,303	\$ (398,983)
Health and welfare	3,863,027	184,036
Community and economic development	519,270	51,243
Environmental protection	194,274	18,738
Public safety	385,379	49,566
9-1-1 emergency communications	1,937,767	95,400
Interest	3,490	-
Total governmental activities	<u>7,295,510</u>	<u>-</u>
Total primary government	<u>\$ 7,295,510</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>
\$ 130,530	\$ -	\$ 137,210
-	3,977,054	(70,009)
-	560,944	(9,569)
-	213,012	-
-	525,839	90,894
1,884,994	-	(148,173)
-	-	(3,490)
<u>2,015,524</u>	<u>5,276,849</u>	<u>(3,137)</u>
<u>\$ 2,015,524</u>	<u>\$ 5,276,849</u>	<u>(3,137)</u>
General revenues:		
Other Revenue		20,024
Interest on deposits		12,670
Total general revenues		<u>32,694</u>
Change in net position		29,557
Net position - beginning		<u>1,012,296</u>
Net position - ending		<u>\$ 1,041,853</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	<u>General</u>	<u>9-1-1 Program</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents (Note III. A.)	\$ 970,374	\$ 12,150	\$ 982,524
Due from other funds (Note III. D.)	-	59,611	59,611
Receivables (Note III. B.)	1,241,778	168,333	1,410,111
Prepaid items	13,720	9,526	23,246
Total assets	<u><u>2,225,872</u></u>	<u><u>\$ 249,620</u></u>	<u><u>\$ 2,475,492</u></u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	31,669	240,244	271,913
Contractors payable	963,748	-	963,748
Unearned revenue (Note III. B.)	174,659	9,376	184,035
Due to other funds (Note III. D.)	59,611	-	59,611
Total liabilities	<u><u>1,229,687</u></u>	<u><u>249,620</u></u>	<u><u>1,479,307</u></u>
Fund balances			
Nonspendable	13,720	9,526	23,246
Assigned for matching grant programs	94,524	-	94,524
Unassigned	887,941	(9,526)	878,415
Total fund balances	<u><u>996,185</u></u>	<u><u>-</u></u>	<u><u>996,185</u></u>
Total liabilities and fund balances	<u><u>\$ 2,225,872</u></u>	<u><u>\$ 249,620</u></u>	<u><u>\$ 2,475,492</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, 2022**

Total fund balance - total governmental funds **\$ 996,185**

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 \$2,332,394 and the accumulated depreciation is \$2,132,893.** **199,501**

**Compensated absences and leases payable are not due and payable in the current period and
therefore are not reported in funds.** **(153,833)**

Net position of governmental activities **\$ 1,041,853**

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, 2022**

	<u>General</u>	<u>9-1-1 Program</u>	<u>Total Governmental Funds</u>
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 478,984	\$ -	\$ 478,984
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	3,967,984	-	3,967,984
Office of the Governor, Criminal Justice Division	138,364	-	138,364
Commission on Environmental Quality	214,295	-	214,295
Office of the Governor, Homeland Security Grants Division	386,483	-	386,483
Office of the Governor, General Land Office	34,109	-	34,109
Texas Department of Transportation	1,542	-	1,542
Texas Department of Agriculture	7,171	-	7,171
Commission on State Emergency Communications	-	1,884,994	1,884,994
Total federal and state grants	<u>5,228,932</u>	<u>1,884,994</u>	<u>7,113,926</u>
Supportive services fees	47,917	-	47,917
Membership dues	130,530	-	130,530
Other revenue	20,024	-	20,024
Interest on deposits	11,663	1,007	12,670
Indirect costs recovery	3,649	-	3,649
Total revenues	<u>5,442,715</u>	<u>1,886,001</u>	<u>7,328,716</u>
Expenditures:			
Current:			
Health and welfare	4,047,063	-	4,047,063
Community and economic development	556,014	-	556,014
Environmental protection	213,012	-	213,012
Public safety	498,008	-	498,008
9-1-1 emergency communications	-	1,886,001	1,886,001
General government	1,306	-	1,306
Underrecovery of indirect costs	4,760	-	4,760
Total expenditures	<u>5,320,163</u>	<u>1,886,001</u>	<u>7,206,164</u>
Excess (deficiency) of revenues over expenditures	<u>122,552</u>	<u>-</u>	<u>122,552</u>
Net change in fund balances	<u>122,552</u>	<u>-</u>	<u>122,552</u>
Fund balances, beginning of year	<u>873,633</u>	<u>-</u>	<u>873,633</u>
Fund balances, end of year	<u>\$ 996,185</u>	<u>\$ -</u>	<u>\$ 996,185</u>

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, 2022**

Net change in fund balances - governmental fund	\$ 122,552
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 \$75,296 and depreciation was \$267,268.	(191,972)
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.	92,486
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 \$6,491.	<u>6,491</u>
Change in net position of governmental activities	<u><u>\$ 29,557</u></u>

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, 2022**

	Original and final Budget Amounts	Actual Amounts	Variance Positive (Negative)
Revenues:			
Direct Federal grants:			
U. S. Department of Commerce	\$ 575,949	\$ 478,984	\$ (96,965)
State of Texas and Federal Pass-through grants:			
Texas Department of Health and Human Services	3,580,780	3,967,984	387,204
Office of the Governor, Criminal Justice Division	110,255	138,364	28,109
Commission on Environmental Quality	164,672	214,295	49,623
Office of the Governor, Homeland Security Grants Division	306,740	386,483	79,743
Office of the Governor, General Land Office	-	34,109	34,109
Texas Department of Transportation	-	1,542	1,542
Texas Department of Agriculture	11,572	7,171	(4,401)
Total federal and state grants	<u>4,749,968</u>	<u>5,228,932</u>	<u>478,964</u>
Supportive services fees	22,211	47,917	25,706
Membership dues	130,525	130,530	5
Other revenue	3,618	20,024	16,406
Interest on deposits	-	11,663	11,663
Indirect costs recovery	-	3,649	3,649
Total revenues	<u>4,906,322</u>	<u>5,442,715</u>	<u>536,393</u>
Expenditures:			
Current:			
Health and welfare	3,645,332	4,047,063	(401,731)
Community and economic development	626,348	556,014	70,334
Environmental protection	164,672	213,012	(48,340)
Public safety	387,677	498,008	(110,331)
General government	2,595	1,306	1,289
Underrecovery of indirect costs	-	4,760	(4,760)
Total expenditures	<u>4,826,624</u>	<u>5,320,163</u>	<u>(493,539)</u>
Excess (deficiency) of revenues over expenditures	<u>79,698</u>	<u>122,552</u>	<u>42,854</u>
Net change in fund balances	<u>79,698</u>	<u>122,552</u>	<u>42,854</u>
Fund balance, beginning of year	<u>873,633</u>	<u>873,633</u>	<u>-</u>
Fund balance, end of year	<u>\$ 953,331</u>	<u>\$ 996,185</u>	<u>\$ 42,854</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, 2022**

	Original and final Budget Amounts	Actual Amounts	Variance Positive (Negative)
Revenues:			
State grants - Commission on State Emergency Communications	\$ 1,994,149	\$ 1,884,994	\$ (109,155)
Interest on deposits	-	1,007	1,007
Total revenues	1,994,149	1,886,001	(108,148)
Expenditures:			
Direct salaries and Paid time off	373,093	373,093	-
Indirect costs allocated	95,400	95,400	-
Health, Retirement, & Other Benefits	152,173	152,173	-
Rental Space	17,936	19,044	(1,108)
Utilities	3,122	3,122	-
Accounting & Payroll Services	31,194	31,194	-
Auditing Services	6,000	6,149	(149)
Dues and subscriptions	1,875	4,201	(2,326)
Maintenance and repairs	201,191	201,191	-
Office supplies/furniture/software	6,939	6,939	-
Travel	12,475	16,218	(3,743)
Telephone	255,815	255,815	-
Postage and freight	751	35	716
Reproduction costs	393	435	(42)
Contract Services	1,935	3,955	(2,020)
Insurance	9,751	9,751	-
Training	400	400	-
PSAP Supplies	10,990	10,990	-
Database Maintenance, ESInet, Public Ed Costs	210,934	210,934	-
GIS Costs	120,515	127,477	(6,962)
PSAP Room Prep	4,461	4,009	452
MIS Data Analytics	15,349	24,644	(9,295)
Network Reliability	-	22,043	(22,043)
Next Generation 9-1-1 Costs	444,457	289,789	154,668
Text to 9-1-1 Costs	17,000	17,000	-
Equipment	-	-	-
Total expenditures	1,994,149	1,886,001	108,148
Excess of revenues over (under) expenditures	-	-	-
Net change in fund balances	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2022

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, 2022

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, 2022

Recent Accounting Pronouncements

GASB 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements – The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The statement requires that PPPs that meet the definition of a lease apply the guidance in Statement No. 87, Leases, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of an SCA. This statement provides accounting and financial reporting requirements for all other PPPs; those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement 87, as amended (as clarified by this Statement). The PPP term is defined as the period during which an operator has a noncancellable right to use an underlying PPP asset, plus, if applicable, certain periods if it is reasonably certain, based on all relevant factors, that the transferor or the operator either will exercise an option to extend the PPP or will not exercise an option to terminate the PPP.

This statement did not have an impact on the Council's financial statements because the Council did not have any Public-Private or Public-Public and Availability Payment Arrangements.

GASB 96 Subscription-Based Information Technology Arrangements- This Statement provides guidance on the accounting and financial reporting for subscription based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset and a corresponding liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this statement, a government generally should recognize a right-to-use subscription asset, an intangible asset and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term which is when the subscription asset is placed into service. The subscription liability should be the initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

This statement did not have an impact on the Council's financial statements because the Council did not have any contracts for a subscription-based information technology arrangement (SBITA).

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

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.

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 9-1-1 services are amortized over three to seven years. This is the useful life of the equipment associated with the service.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

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.

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 \$94,524 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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

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.

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

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 2022 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.

B. Excess of expenditures over appropriations

For the year ended December 31, 2022, expenditures exceeded budget at the function level in the general fund as follows:

	<u>Excess</u>
Health and welfare	\$ 401,731
Environmental Protection	48,340
Public Safety	110,331

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

The over expenditures in the health and welfare programs were due to the increase in Title III C2 funds and Disaster Flex IIIB funds spent for the home delivered meals. The over expenditures in the environmental protection programs were due to the Up2U PLUS Project funds received to prevent trash from reaching the coastal waterways by providing dumpsters to prevent illegal dumping. The over expenditures in the public safety programs were due to the funds received for COVID-19 supplies and public safety equipment.

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, 2022 were \$953,254.

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 \$29,270 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 state government	\$ 1,241,131	\$ 168,333
Due from employee	<u>647</u>	<u>–</u>
Total receivables	\$ <u>1,241,778</u>	\$ <u>168,333</u>

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

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

Unearned revenue:	
Elderly Programs	\$ 39,038
9-1-1 Program	9,376
Solid Waste Program	97,824
Other Programs	<u>37,797</u>
Total unearned revenue for governmental funds	\$ <u>184,035</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, 2022 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	1,940,468	75,296	(34,256)	1,981,508
Right to use Leased Building and Equipment	330,853	-	-	330,853
9-1-1 system Nonrecurring costs	<u>420,550</u>	<u>-</u>	<u>(420,550)</u>	<u>-</u>
Total capital assets, being depreciated	<u>\$ 2,711,904</u>	<u>\$ 75,296</u>	<u>\$ (454,806)</u>	<u>\$ 2,332,394</u>
Less accumulated depreciation for:				
Vehicles	(17,767)	(2,266)	-	(20,033)
Equipment & Software	(1,700,888)	(173,898)	34,256	(1,840,530)
Right to use Leased Building and Equipment	(181,226)	(91,104)	-	(272,330)
9-1-1 system Nonrecurring costs	<u>(420,550)</u>	<u>-</u>	<u>420,550</u>	<u>-</u>
Total accumulated depreciation	<u>(2,320,431)</u>	<u>(267,268)</u>	<u>454,806</u>	<u>(2,132,893)</u>
Total capital assets, being depreciated, net	<u>\$ 391,473</u>	<u>\$ (191,972)</u>	<u>\$ -</u>	<u>\$ 199,501</u>

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

Governmental Activities:	
9-1-1 emergency communications	\$ 147,166
General government	<u>120,102</u>
Total depreciation expense-governmental activities	<u>267,268</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

D. Interfund receivables and payables

The composition of interfund balances as of December 31, 2022, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
9-1-1 Network	General Fund	\$ 59,611

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, 2022:

	<u>Balances</u> <u>01-01-2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-2022</u>	<u>Due in</u> <u>(1) Year</u>
Compensated absences	\$ 99,061	\$105,552	\$112,043	\$ 92,570	\$ 57,108
Leases Payable	\$ 153,749	—	92,486	61,263	51,448
Total Long-term obligations	<u>\$ 252,810</u>	<u>\$ 105,552</u>	<u>\$ 204,529</u>	<u>\$ 153,833</u>	<u>\$ 108,556</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, 2022, the value of the lease liability was \$4,526. 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, 2022, was \$4,226 and had accumulated amortization of \$6,372.

The future principal and interest lease payments as of December 31, 2022, were as follows:

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	2,209	167	2,376
2024	2,317	59	2,376
Totals	<u>\$ 4,526</u>	<u>\$ 226</u>	<u>\$ 4,752</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

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, 2022, the value of the lease liability was \$43,155. 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, 2022, was \$41,535 and had accumulated amortization of \$249,264.

The future principal and interest lease payments as of December 31, 2022, were as follows:

Fiscal Year Ending	Principal	Interest	Total
<u>December 31,</u>			
\$ 2023	<u>\$ 43,155</u>	<u>\$ 345</u>	<u>\$ 43,500</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, 2022, the value of the lease liability was \$13,582. 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, 2022, was \$12,762 and had accumulated amortization of \$16,694.

The future principal and interest lease payments as of December 31, 2022, were as follows:

Fiscal Year Ending	Principal	Interest	Total
<u>December 31,</u>			
2023	\$ 6,084	\$ 516	\$ 6,600
2024	6,403	197	6,600
2025	1,095	5	1,100
Totals	<u>\$ 13,582</u>	<u>\$ 718</u>	<u>\$ 14,300</u>

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

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 for flood and earthquake and real and personal property. The Texas Windstorm Insurance Association will provide coverage to the Council up to the limited liability of \$895,000 for windstorm and hail. 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.

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.

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to the Financial Statements

December 31, 2022

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, 2022 was \$1,871,632 and its contribution was based on a covered payroll of \$1,639,770. The Council and employees made the required contribution from January 1 through December 31, 2022 amounting to \$163,977 for the Council (10% of covered payroll) and \$81,989 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.

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, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
Governmental funds capital assets		
Vehicles	\$ 20,033	\$ 20,033
Equipment & Software	1,981,508	1,940,467
9-1-1 System Nonrecurring costs	-	420,550
Right-to-use leased building and equipment	330,853	330,853
Less accumulated depreciation	<u>(2,132,893)</u>	<u>(2,320,430)</u>
	<u>\$ 199,501</u>	<u>\$ 391,473</u>
Investment in governmental funds capital assets by source:		
General Fund	\$ 136,526	\$ 181,332
Special revenue fund-9-1-1 Program	62,975	210,141
	<u>\$ 199,501</u>	<u>\$ 391,473</u>

COASTAL BEND COUNCIL OF GOVERNMENTS
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION
 DECEMBER 31, 2022

Function	Vehicles	Equipment & Software	9-1-1 System Nonrecurring costs	Right to use Leased Building & Equipment	Total
General government	\$ 20,033	\$ 136,459	\$ -	\$ 330,853	\$ 487,345
9-1-1 emergency communications	-	1,845,049	-	-	1,845,049
Total governmental funds capital assets	20,033	1,981,508	-	330,853	2,332,394
Less accumulated depreciation:					
General government	20,033	58,456	-	272,330	350,819
9-1-1 emergency communications	-	1,782,074	-	-	1,782,074
	20,033	1,840,530	-	272,330	2,132,893
Net governmental funds capital assets	\$ -	\$ 140,978	\$ -	\$ 58,523	\$ 199,501

**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, 2022**

<u>Function</u>	<u>Capital Assets 1/1/2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets 12/31/2022</u>
General government	\$ 412,049	\$ 75,296	\$ -	\$ 487,345
9-1-1 emergency communications	2,299,855	-	(454,806)	1,845,049
	<u>2,711,904</u>	<u>75,296</u>	<u>(454,806)</u>	<u>2,332,394</u>
Accumulated depreciation:				
General government	(230,717)	(120,102)	-	(350,819)
9-1-1 emergency communications	(2,089,714)	(147,166)	454,806	(1,782,074)
	<u>(2,320,431)</u>	<u>(267,268)</u>	<u>454,806</u>	<u>(2,132,893)</u>
	<u>\$ 391,473</u>	<u>\$ (191,972)</u>	<u>\$ -</u>	<u>\$ 199,501</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 Paid Time Off

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022**

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	3211 01/01/2022 - 12/31/2022	3211 01/01/2022 - 12/31/2022	Positive (Negative)	3220 01/01/2022 - 12/31/2022	3220 01/01/2022 - 12/31/2022	Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	306,740	324,177	17,437	37,040	37,040	-
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	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	306,740	324,177	17,437	37,040	37,040	-
Operating expenditures:						
Direct salaries and Paid time off	165,440	170,224	(4,784)	-	-	-
Indirect costs allocated	42,303	43,525	(1,222)	-	-	-
Health, Retirement & Other Benefits	66,003	68,448	(2,445)	-	-	-
Rental Space	5,715	6,264	(549)	-	-	-
Utilities	1,450	1,029	421	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	9,088	10,407	(1,319)	-	-	-
Management Advisory Services	979	832	147	-	-	-
Auditing Services	760	604	156	-	-	-
Dues and subscriptions	500	404	96	-	-	-
Advertisements & Recognitions	25	40	(15)	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	500	22	478	-	-	-
Office supplies/furniture/software	2,575	3,941	(1,366)	24,050	24,050	-
Travel	2,400	8,265	(5,865)	-	-	-
Telephone	6,300	7,219	(919)	-	-	-
Postage and freight	52	12	40	-	-	-
Reproduction costs	150	205	(55)	-	-	-
Contract services	1,300	1,741	(441)	-	-	-
Insurance	1,200	995	205	-	-	-
Equipment	-	-	-	12,990	12,990	-
Total operating expenditures	306,740	324,177	(17,437)	37,040	37,040	-
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 306,740	\$ 324,177	\$ (17,437)	\$ 37,040	\$ 37,040	\$ -

Budget 3222 01/01/2022 - 12/31/2022	Actual 3222 01/01/2022 - 12/31/2022	Variance Positive (Negative)	Budget 3232 01/01/2022 - 12/31/2022	Actual 3232 01/01/2022 - 12/31/2022	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -
62,306	62,306	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	17,500	17,337	(163)
-	-	-	-	-	-
62,306	62,306	-	87,500	87,337	(163)

-	-	-	43,261	43,115	146
-	-	-	11,062	11,025	37
-	-	-	13,699	13,715	(16)
-	-	-	1,359	1,251	108
-	-	-	250	21	229
-	-	-	-	-	-
-	-	-	1,994	2,885	(891)
-	-	-	-	-	-
-	-	-	110	112	(2)
-	-	-	3,500	971	2,529
-	-	-	740	5	735
-	-	-	1,000	-	1,000
-	-	-	-	3	(3)
-	-	-	600	387	213
-	-	-	7,500	12,397	(4,897)
-	-	-	1,375	726	649
-	-	-	-	-	-
-	-	-	50	-	50
-	-	-	700	599	101
-	-	-	300	125	175
62,306	62,306	-	-	-	-
62,306	62,306	-	87,500	87,337	163

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 62,306	\$ 62,306	\$ -	\$ 87,500	\$ 87,337	\$ 163

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	3233 05/01/2022 - 12/31/2022	3233 05/01/2022 - 12/31/2022		3242 03/01/2022 12/31/2022	3242 03/01/2022 12/31/2022	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	3,666	3,666	-	40,596	40,596	-
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	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	2,383	2,383	-
Total revenues	3,666	3,666	-	42,979	42,979	-
Operating expenditures:						
Direct salaries and Paid time off	2,919	2,919	-	17,957	17,957	-
Indirect costs allocated	747	747	-	4,592	4,592	-
Health, Retirement & Other Benefits	-	-	-	-	-	-
Rental Space	-	-	-	40	40	-
Utilities	-	-	-	-	-	-
Training	-	-	-	99	99	-
Accounting & Payroll Services	-	-	-	234	234	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	-	-	-	5,772	5,772	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	651	651	-
Travel	-	-	-	639	639	-
Telephone	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	12,995	12,995	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	3,666	3,666	-	42,979	42,979	-
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 3,666	\$ 3,666	\$ -	\$ 42,979	\$ 42,979	\$ -

Budget 4220 01/01/2022 - 12/31/2022	Actual 4220 01/01/2022 - 12/31/2022	Variance Positive (Negative)	Budget 4221 03/31/2022 - 12/31/2022	Actual 4221 03/31/2022 - 12/31/2022	Variance Positive (Negative)
\$ 31,133	\$ 31,133	-	\$ 5,668	\$ 2,976	(2,692)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,133	31,133	-	5,668	2,976	(2,692)
18,802	18,802	-	3,451	-	3,451
4,808	4,808	-	882	-	882
-	-	-	1,335	-	1,335
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
406	406	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
959	959	-	-	-	-
5,794	5,794	-	-	2,976	(2,976)
-	-	-	-	-	-
-	-	-	-	-	-
49	49	-	-	-	-
165	165	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
150	150	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,133	31,133	-	5,668	2,976	2,692
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 31,133	\$ 31,133	\$ -	\$ 5,668	\$ 2,976	\$ 2,692

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022**

continuation

Grant numbers: Grant periods:	Budget 7222	Actual 7222	Variance	Budget 7231	Actual 7231	Variance
	01/01/2022 - 12/31/2022	01/01/2022 - 12/31/2022	Positive (Negative)	01/01/2022 - 12/31/2022	01/01/2022 - 12/31/2022	Positive (Negative)
Revenues:						
Direct federal funds	\$ 107,342	\$ 98,380	\$ (8,962)	\$ 398,607	\$ 310,604	\$ (88,003)
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	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	107,342	98,380	(8,962)	398,607	310,604	(88,003)
Operating expenditures:						
Direct salaries and Paid time off	46,998	36,595	10,403	103,476	83,834	19,642
Indirect costs allocated	12,017	9,357	2,660	26,459	21,437	5,022
Health, Retirement & Other Benefits	19,171	24,238	(5,067)	39,108	38,973	135
Rental Space	2,169	2,423	(254)	2,258	2,817	(559)
Utilities	611	503	108	700	512	188
Training	-	-	-	-	-	-
Accounting & Payroll Services	2,265	2,768	(503)	2,715	3,297	(582)
Management Advisory Services	-	-	-	979	-	979
Auditing Services	92	284	(192)	110	284	(174)
Dues and subscriptions	-	37	(37)	-	161	(161)
Advertisements & Recognitions	21	18	3	20	26	(6)
Printing and publications	-	-	-	400	-	400
Maintenance and repairs	-	12	(12)	-	12	(12)
Office supplies/furniture/software	209	1,477	(1,268)	1,000	432	568
Travel	250	2,534	(2,284)	500	2,905	(2,405)
Telephone	2,169	2,323	(154)	3,500	4,244	(744)
Postage and freight	42	-	42	50	99	(49)
Reproduction costs	42	-	42	50	1	49
Contract services	20,856	15,316	5,540	216,682	151,072	65,610
Insurance	430	495	(65)	600	498	102
Equipment	-	-	-	-	-	-
Total operating expenditures	107,342	98,380	8,962	398,607	310,604	88,003
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 107,342	\$ 98,380	\$ 8,962	\$ 398,607	\$ 310,604	\$ 88,003

Budget 8222 01/01/2022 08/31/2022	Actual 8222 01/01/2022 08/31/2022	Variance Positive (Negative)	Budget 8223 01/01/2022 08/31/2022	Actual 8223 01/01/2022 08/31/2022	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48,622	48,622	-	14,963	18,799	3,836
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	992	992	-	-	-
48,622	49,614	992	14,963	18,799	3,836

14,559	15,853	(1,294)	1,170	2,984	(1,814)
3,722	4,054	(332)	344	763	(419)
6,287	3,711	2,576	742	737	5
881	906	(25)	-	-	-
135	86	49	-	-	-
-	-	-	-	164	(164)
1,364	1,317	47	-	45	(45)
-	-	-	-	-	-
230	236	(6)	-	-	-
31	254	(223)	-	25	(25)
126	5	121	12,170	13,575	(1,405)
-	-	-	-	-	-
26	3	23	-	-	-
1,180	1,194	(14)	537	418	119
784	1,520	(736)	-	25	(25)
1,055	1,105	(50)	-	63	(63)
24	-	24	-	-	-
80	77	3	-	-	-
645	1,192	(547)	-	-	-
-	117	(117)	-	-	-
-	-	-	-	-	-
31,129	31,630	(501)	14,963	18,799	(3,836)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 31,129	\$ 31,630	\$ (501)	\$ 14,963	\$ 18,799	\$ (3,836)

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	8225	8225		8231	8231	
	01/01/2022 12/31/2022	01-01-2022 12/31/2022		01/01/2022 12/31/2022	01/01/2022 12/31/2022	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	7,171	7,171	-	24,958	28,391	3,433
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	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	7,171	7,171	-	24,958	28,391	3,433
Operating expenditures:						
Direct salaries and Paid time off	1,252	1,252	-	-	-	-
Indirect costs allocated	320	320	-	816	131	685
Health, Retirement & Other Benefits	1,484	1,484	-	-	-	-
Rental Space	41	41	-	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	306	306	-	482	405	77
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	694	694	-	-	1	(1)
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	1	1	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	4,098	4,098	-	1,298	537	761
Subcontractors expenditures:						
Contract services	-	-	-	23,660	27,854	(4,194)
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	23,660	27,854	(4,194)
Total grant expenditures	\$ 4,098	\$ 4,098	\$ -	\$ 24,958	\$ 28,391	\$ (3,433)

Budget 8232 09/01/2022 08/31/2023	Actual 8232 09/01/2022 - 12/31/2022	Variance Positive (Negative)	Budget 8233 09/01/2022 08/31/2023	Actual 8233 09/01/2022 12/31/2022	Variance Positive (Negative)
\$	\$	\$	\$	\$	\$
72,933	24,311	(48,622)	18,237	4,084	(14,153)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
72,933	24,311	(48,622)	18,237	4,084	(14,153)

20,780	7,260	13,520	2,922	2,172	750
5,313	1,856	3,457	747	555	192
8,069	1,812	6,257	1,107	369	738
1,177	325	852	-	-	-
173	39	134	-	-	-
-	-	-	-	-	-
1,922	591	1,331	-	10	(10)
-	-	-	-	-	-
230	-	230	-	-	-
31	62	(31)	-	-	-
128	1	127	12,323	725	11,598
-	-	-	-	-	-
26	-	26	-	-	-
1,187	337	850	1,128	253	875
1,445	1,359	86	-	-	-
1,624	426	1,198	-	-	-
26	-	26	-	-	-
80	41	39	-	-	-
1,289	326	963	-	-	-
115	29	86	10	-	10
-	-	-	-	-	-
43,615	14,464	29,151	18,237	4,084	14,153

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

\$	\$	\$	\$	\$	\$
43,615	14,464	29,151	18,237	4,084	14,153

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	8234	8234		8236	8236	
	09/01/2022 08/31/2023	09/01/2022 12/31/2022		11/01/2022 05/31/2023	11/01/2022 05/31/2023	
Revenues:						
Direct federal funds	\$ -	\$ -	-	\$ -	\$ -	\$ -
State funds	163,428	147,150	(16,278)	-	-	-
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	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	21,327	35,472	14,145
Total revenues	163,428	147,150	(16,278)	21,327	35,472	14,145
Operating expenditures:						
Direct salaries and Paid time off	61,374	50,167	11,207	12,579	12,653	(74)
Indirect costs allocated	15,693	12,828	2,865	3,217	3,235	(18)
Health, Retirement & Other Benefits	28,646	26,573	2,073	5,131	100	5,031
Rental Space	2,767	2,771	(4)	-	-	-
Utilities	604	571	33	-	-	-
Training	165	164	1	-	-	-
Accounting & Payroll Services	5,332	5,008	324	-	-	-
Management Advisory Services	979	832	147	-	-	-
Auditing Services	632	473	159	-	-	-
Dues and subscriptions	50	206	(156)	-	-	-
Advertisements & Recognitions	255	253	2	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	9	9	-	-	-	-
Office supplies/furniture/software	935	804	131	-	-	-
Travel	1,534	1,962	(428)	400	290	110
Telephone	2,294	2,320	(26)	-	-	-
Postage and freight	-	1	(1)	-	-	-
Reproduction costs	35	39	(4)	-	-	-
Contract services	1,533	1,579	(46)	-	-	-
Insurance	412	411	1	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	123,249	106,971	16,278	21,327	16,278	5,049
Subcontractors expenditures:						
Contract services	40,179	40,179	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	40,179	40,179	-	-	-	-
Total grant expenditures	\$ 163,428	\$ 147,150	\$ 16,278	\$ 21,327	\$ 16,278	\$ 5,049

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget		Variance Positive (Negative)	Actual		Variance Positive (Negative)
	9222-100	9222-100		9222-111	9222-111	
	01/01/2022 09/30/2022	01/01/2022 09/30/2022		112 & 113 01/01/2022 09/30/2022	112 & 113 01/01/2022 09/30/2022	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	336,886	336,886	-
ARPA IIIB	22,294	22,294	-	1,750	1,750	-
ARPA IIIC1	10,275	10,275	-	40,277	40,277	-
ARPA IIIC2	19,489	19,489	-	7,427	7,427	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	321	321	-	-	-	-
Title IIIB	31,529	34,914	3,385	10,490	10,490	-
Title IIIC1	25,797	34,236	8,439	305,495	439,362	133,867
Title IIIC2	15,957	18,862	2,905	376,049	576,891	200,842
Title IIID	-	-	-	-	-	-
Title IIIE	13,895	15,369	1,474	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	246,156	246,156	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	46,577	51,917	5,340	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	186,134	207,677	21,543	1,324,530	1,659,239	334,709
Operating expenditures:						
Direct salaries and Paid time off	90,235	98,665	(8,430)	-	-	-
Indirect costs allocated	23,074	25,229	(2,155)	-	-	-
Health, Retirement & Other Benefits	27,781	33,273	(5,492)	-	-	-
Rental Space	5,557	4,905	652	-	-	-
Utilities	713	1,250	(537)	-	-	-
Training	288	452	(164)	-	-	-
Accounting & Payroll Services	25,039	22,366	2,673	-	-	-
Management Advisory Services	1,150	2,424	(1,274)	-	-	-
Auditing Services	1,546	1,577	(31)	-	-	-
Dues and subscriptions	3,669	1,800	1,869	-	-	-
Advertisements & Recognitions	245	79	166	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	300	22	278	-	-	-
Office supplies/furniture/software	1,855	2,723	(868)	-	-	-
Travel	1,000	5,595	(4,595)	-	-	-
Telephone	2,586	4,112	(1,526)	-	-	-
Postage and freight	535	1,020	(485)	-	-	-
Reproduction costs	179	713	(534)	-	-	-
Contract services	382	627	(245)	-	1,750	(1,750)
Insurance	-	845	(845)	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	186,134	207,677	(21,543)	-	1,750	(1,750)
Subcontractors expenditures:						
Contract services	-	-	-	1,324,530	1,657,489	(332,959)
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	1,324,530	1,657,489	(332,959)
Total grant expenditures	\$ 186,134	\$ 207,677	\$ (21,543)	\$ 1,324,530	\$ 1,659,239	\$ (334,709)

Budget 9222-124 125 & 300 01/01/2022 09/30/2022	Actual 9222-124 125 & 300 01/01/2022 09/30/2022	Variance Positive (Negative)	Budget 9222 200-201 01/01/2022 09/30/2022	Actual 9222 200-201 01/01/2022 09/30/2022	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,031	14,031	-	1,812	1,812	-
16,526	19,549	3,023	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,084	57,136	8,052	65,198	60,791	(4,407)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,217	5,217	-
-	-	-	29,351	29,351	-
-	-	-	13,855	10,530	(3,325)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
79,641	90,716	11,075	115,433	107,701	(7,732)

31,547	31,547	-	50,360	48,667	1,693
8,066	8,066	-	14,710	12,445	2,265
13,343	13,343	-	22,814	18,912	3,902
1,324	1,404	(80)	2,308	2,494	(186)
225	375	(150)	482	550	(68)
188	264	(76)	850	40	810
1,298	2,087	(789)	3,196	3,639	(443)
-	-	-	-	-	-
523	534	(11)	825	842	(17)
26	154	(128)	52	16	36
49	8	41	7,382	7,382	-
-	-	-	-	-	-
2	6	(4)	5	13	(8)
215	3,966	(3,751)	323	267	56
358	3,748	(3,390)	6,443	6,759	(316)
843	1,143	(300)	4,395	4,395	-
402	265	137	40	7	33
89	93	(4)	2	18	(16)
3,829	3,927	(98)	156	-	156
338	238	100	1,090	1,255	(165)
-	-	-	-	-	-
62,665	71,168	(8,503)	115,433	107,701	7,732

16,976	19,548	(2,572)	-	-	-
-	-	-	-	-	-
16,976	19,548	(2,572)	-	-	-

\$ 79,641	\$ 90,716	\$ (11,075)	\$ 115,433	\$ 107,701	\$ 7,732
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COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9222-400	9222-400		9222	9222	
	01/01/2022 09/30/2022	01/01/2022 09/30/2022		01/01/2022 09/30/2022	01/01/2022 09/30/2022	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	3,802	3,802	-	61,227	70,506	9,279
ARPA IIB	1,339	1,339	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIB	5,679	4,299	(1,380)	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	2	2	-	2	2
Local funds	-	-	-	-	-	-
Total revenues	10,820	9,442	(1,378)	61,227	70,508	9,281
Operating expenditures:						
Direct salaries and Paid time off	2,212	2,212	-	27,733	36,741	(9,008)
Indirect costs allocated	565	565	-	7,566	9,396	(1,830)
Health, Retirement & Other Benefits	1,367	1,367	-	15,010	14,958	52
Rental Space	1,345	1,345	-	1,048	1,054	(6)
Utilities	348	401	(53)	351	329	22
Training	208	208	-	-	-	-
Accounting & Payroll Services	1,591	1,591	-	1,811	1,619	192
Management Advisory Services	-	-	-	-	-	-
Auditing Services	167	170	(3)	167	170	(3)
Dues and subscriptions	-	6	(6)	5	8	(3)
Advertisements & Recognitions	31	7	24	3,859	3,813	46
Printing and publications	77	-	77	-	-	-
Maintenance and repairs	25	5	20	3	6	(3)
Office supplies/furniture/software	59	59	-	2,108	193	1,915
Travel	267	309	(42)	-	667	(667)
Telephone	1,169	957	212	1,114	1,321	(207)
Postage and freight	16	16	-	30	-	30
Reproduction costs	263	25	238	34	-	34
Contract services	200	-	200	124	-	124
Insurance	199	199	-	264	233	31
Equipment	-	-	-	-	-	-
Total operating expenditures	10,109	9,442	667	61,227	70,508	(9,281)
Subcontractors expenditures:						
Contract services	711	-	711	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	711	-	711	-	-	-
Total grant expenditures	\$ 10,820	\$ 9,442	\$ 1,378	\$ 61,227	\$ 70,508	\$ (9,281)

Budget 9222-500 01/01/2022 09/30/2022	Actual 9222-500 01/01/2022 09/30/2022	Variance Positive (Negative)	Budget 9222-510 01/01/2022 09/30/2022	Actual 9222-510 01/01/2022 09/30/2022	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	16,026	15,617	(409)
89,443	84,930	(4,513)	-	-	-
-	-	-	-	-	-
-	-	-	30,900	35,204	4,304
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1	1	-	-	-
-	-	-	-	-	-
89,443	84,931	(4,512)	46,926	50,821	3,895

45,064	44,172	892	24,297	25,384	(1,087)
11,524	11,295	229	5,606	6,491	(885)
20,996	16,666	4,330	9,200	8,811	389
2,089	2,688	(599)	845	1,493	(648)
839	614	225	401	371	30
63	145	(82)	2,596	-	2,596
2,897	4,334	(1,437)	2,487	1,287	1,200
-	-	-	-	-	-
907	926	(19)	470	480	(10)
508	16	492	-	40	(40)
106	27	79	45	8	37
-	-	-	-	-	-
5	13	(8)	2	6	(4)
490	651	(161)	20	1,742	(1,722)
350	246	104	-	1,800	(1,800)
1,687	2,285	(598)	675	1,067	(392)
404	46	358	-	-	-
268	167	101	-	597	(597)
867	162	705	-	1,008	(1,008)
379	478	(99)	282	236	46
-	-	-	-	-	-
89,443	84,931	4,512	46,926	50,821	(3,895)

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 89,443	\$ 84,931	\$ 4,512	\$ 46,926	\$ 50,821	\$ (3,895)

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9222-530	9222-530		9222-532	9222-532	
	01/01/2022 09/30/2022	01/01/2022 09/30/2022		01/01/2022 09/30/2022	01/01/2022 09/30/2022	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	5,967	5,967	-	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	9,855	15,017	5,162	6,370	6,370	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	1	1	-
Local funds	-	-	-	-	-	-
Total revenues	15,822	20,984	5,162	6,371	6,371	-
Operating expenditures:						
Direct salaries and Paid time off	6,789	8,318	(1,529)	4,207	4,207	-
Indirect costs allocated	1,737	2,127	(390)	1,076	1,076	-
Health, Retirement & Other Benefits	1,936	2,127	(191)	778	778	-
Rental Space	1,661	1,038	623	-	-	-
Utilities	343	355	(12)	-	-	-
Training	30	2,680	(2,650)	-	-	-
Accounting & Payroll Services	829	479	350	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	236	240	(4)	-	-	-
Dues and subscriptions	744	83	661	-	-	-
Advertisements & Recognitions	63	2,163	(2,100)	-	-	-
Printing and publications	20	-	20	-	-	-
Maintenance and repairs	22	3	19	-	-	-
Office supplies/furniture/software	703	261	442	38	38	-
Travel	28	395	(367)	271	271	-
Telephone	337	457	(120)	-	-	-
Postage and freight	14	5	9	-	-	-
Reproduction costs	154	117	37	-	-	-
Contract services	50	-	50	-	-	-
Insurance	126	136	(10)	1	1	-
Equipment	-	-	-	-	-	-
Total operating expenditures	15,822	20,984	(5,162)	6,371	6,371	-
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 15,822	\$ 20,984	\$ (5,162)	\$ 6,371	\$ 6,371	\$ -

Budget			Actual		
9222-541	9222-541	Variance	9222-543	9222-543	Variance
01/01/2022	01/01/2022	Positive	01/01/2022	01/01/2022	Positive
09/30/2022	09/30/2022	(Negative)	09/01/2022	09/01/2022	(Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	3,884	3,884	-
-	-	-	-	-	-
14,712	12,954	(1,758)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,423	31,352	3,929	4,382	3,186	(1,196)
17,700	20,591	2,891	-	-	-
18,289	18,289	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
78,124	83,186	5,062	8,266	7,070	(1,196)

44,319	50,272	(5,953)	1,983	1,983	-
11,333	12,855	(1,522)	507	507	-
13,563	13,966	(403)	1,358	1,358	-
1,450	1,363	87	966	661	305
433	302	131	222	206	16
-	-	-	75	-	75
3,723	1,965	1,758	775	778	(3)
-	-	-	-	-	-
429	438	(9)	294	300	(6)
13	10	3	12	3	9
68	10	58	33	3	30
-	-	-	-	-	-
3	8	(5)	27	3	24
429	82	347	260	28	232
635	186	449	92	-	92
1,180	1,447	(267)	695	625	70
9	-	9	12	-	12
71	5	66	404	512	(108)
149	-	149	332	-	332
317	277	40	219	103	116
-	-	-	-	-	-
78,124	83,186	(5,062)	8,266	7,070	1,196

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 78,124	\$ 83,186	\$ (5,062)	\$ 8,266	\$ 7,070	\$ 1,196

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget		Variance Positive (Negative)	Budget		Variance Positive (Negative)
	9222-544	9222-544		9222-305	9222-305	
	01/01/2022	01/01/2022		01/01/2022	01/01/2022	
	09/01/2022	09/01/2022	09/01/2022	09/01/2022		
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	10,896	7,255	(3,641)
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	120,606	119,507	(1,099)
Title IIIC1	15,552	15,551	(1)	-	-	-
Title IIIC2	7,776	7,777	1	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	80,516	74,552	(5,964)
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	591	80	(511)
Total revenues	23,328	23,328	-	212,609	201,394	(11,215)
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	-	-	-
Indirect costs allocated	-	-	-	-	-	-
Health, Retirement & Other Benefits	-	-	-	-	-	-
Rental Space	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	-	-	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	-	-	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	-	-	-	-	-	-
Subcontractors expenditures:						
Contract services	23,328	23,328	-	212,609	201,394	11,215
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	23,328	23,328	-	212,609	201,394	11,215
Total grant expenditures	\$ 23,328	\$ 23,328	\$ -	\$ 212,609	\$ 201,394	\$ 11,215

Budget 9222-546 01/01/2022 09/01/2022	Actual 9222-546 01/01/2022 09/01/2022	Variance Positive (Negative)	Budget 9222-549 01/01/2022 09/01/2022	Actual 9222-549 01/01/2022 09/01/2022	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19,500	19,500	-	8,832	8,516	(316)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
89,957	73,777	(16,180)	45,521	42,739	(2,782)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
109,457	93,277	(16,180)	54,353	51,255	(3,098)

52,899	46,894	6,005	27,032	27,032	-
14,632	11,990	2,642	6,911	6,911	-
18,907	11,496	7,411	8,268	8,268	-
4,518	4,518	-	1,341	1,257	84
725	1,151	(426)	347	353	(6)
170	248	(78)	187	-	187
4,499	4,222	277	1,925	1,767	158
-	-	-	-	-	-
963	982	(19)	583	595	(12)
283	1,177	(894)	854	6	848
-	56	(56)	50	7	43
115	92	23	49	-	49
5	12	(7)	3	5	(2)
1,834	1,045	789	366	55	311
3,446	3,446	-	70	70	-
2,324	2,824	(500)	1,011	1,065	(54)
1,008	1,217	(209)	73	-	73
2,280	1,264	1,016	58	22	36
224	120	104	4,917	3,641	1,276
625	523	102	308	201	107
-	-	-	-	-	-
109,457	93,277	16,180	54,353	51,255	3,098

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 109,457	\$ 93,277	\$ 16,180	\$ 54,353	\$ 51,255	\$ 3,098

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	9222-557	9222-557	Positive	9223	9223	Positive
	01/01/2022 09/01/2022	01/01/2022 09/01/2022	(Negative)	01/01/2022 12/31/2021	01/01/2022 12/31/2021	(Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	19,109	20,152	1,043	220,345	179,671	(40,674)
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	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	19,109	20,152	1,043	220,345	179,671	(40,674)
Operating expenditures:						
Direct salaries and Paid time off	6,488	7,642	(1,154)	86,961	75,495	11,466
Indirect costs allocated	1,661	1,954	(293)	23,729	19,304	4,425
Health, Retirement & Other Benefits	1,703	1,703	-	37,037	31,814	5,223
Rental Space	324	189	135	4,470	4,470	-
Utilities	54	51	3	953	1,114	(161)
Training	-	-	-	202	278	(76)
Accounting & Payroll Services	946	165	781	9,355	9,355	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	898	916	(18)
Dues and subscriptions	4	-	4	331	737	(406)
Advertisements & Recognitions	4,623	4,450	173	5,644	5,465	179
Printing and publications	-	53	(53)	-	-	-
Maintenance and repairs	28	-	28	7	27	(20)
Office supplies/furniture/software	80	790	(710)	928	928	-
Travel	1,981	2,883	(902)	2,743	2,743	-
Telephone	314	256	58	4,483	4,483	-
Postage and freight	5	-	5	62	-	62
Reproduction costs	6	8	(2)	107	67	40
Contract services	869	-	869	5,614	4,620	994
Insurance	23	8	15	708	1,054	(346)
Equipment	-	-	-	-	-	-
Total operating expenditures	19,109	20,152	(1,043)	184,232	162,870	21,362
Subcontractors expenditures:						
Contract services	-	-	-	36,113	16,801	19,312
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	36,113	16,801	19,312
Total grant expenditures	\$ 19,109	\$ 20,152	\$ (1,043)	\$ 220,345	\$ 179,671	\$ 40,674

Budget	Actual	Variance	Budget	Actual	Variance
9226	9226	Positive	9231-500	9231-500	Positive
03/01/2022	03/01/2022	(Negative)	10/01/2022	10/01/2022	(Negative)
12/31/2022	12/31/2022		09/30/2023	12/31/2022	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	11,413	11,413	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,780	8,780	-	-	-	-
8,780	8,780	-	11,413	11,413	-
-	-	-	7,815	7,815	-
-	-	-	1,998	1,998	-
-	-	-	1,579	1,579	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	21	21	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,413	11,413	-
8,780	8,780	-	-	-	-
-	-	-	-	-	-
8,780	8,780	-	-	-	-
\$ 8,780	\$ 8,780	\$ -	\$ 11,413	\$ 11,413	\$ -

continued

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation				Budget	Actual		
	Budget	Actual	Variance	9232-111	9232-111	Variance	
Grant numbers:	9232-100	9232-100	Positive	112 & 113	112 & 113	Positive	
Grant periods:	10/01/2022	10/01/2022	Positive	10/01/2022	10/01/2022	Positive	
	09/30/2023	12/31/2022	(Negative)	09/30/2023	12/31/2022	(Negative)	
Revenues:							
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	53,156	53,156	-	-
ARPA IIIB	15,315	15,315	-	4,960	4,960	-	-
ARPA IIIC1	15,253	15,253	-	168,035	168,035	-	-
ARPA IIIC2	15,256	15,256	-	227,853	227,853	-	-
ARPA IIID	-	-	-	-	-	-	-
ARPA IIIE	8,421	8,421	-	-	-	-	-
Title IIIB	49,923	-	(49,923)	470,398	6,947	(463,451)	
Title IIIC1	49,721	-	(49,721)	496,757	19,947	(476,810)	
Title IIIC2	49,730	-	(49,730)	577,941	-	(577,941)	
Title IIID	-	-	-	-	-	-	-
Title IIIE	27,450	-	(27,450)	-	-	-	-
Title VII EAP	-	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-	-
Disaster FlexB	-	-	-	117,652	117,652	-	-
Disaster FlexE	-	-	-	-	-	-	-
CBCOG funds	77,024	18,082	(58,942)	-	-	-	-
Local funds	-	-	-	-	-	-	-
Total revenues	308,093	72,327	(235,766)	2,116,752	598,550	(1,518,202)	
Operating expenditures:							
Direct salaries and Paid time off	154,467	38,976	115,491	-	-	-	-
Indirect costs allocated	39,497	9,967	29,530	-	-	-	-
Health, Retirement & Other Benefits	46,979	9,244	37,735	-	-	-	-
Rental Space	6,615	1,619	4,996	-	-	-	-
Utilities	1,658	436	1,222	-	-	-	-
Training	707	85	622	-	-	-	-
Accounting & Payroll Services	32,602	7,432	25,170	-	-	-	-
Management Advisory Services	1,958	808	1,150	-	-	-	-
Auditing Services	1,577	-	1,577	-	-	-	-
Dues and subscriptions	3,837	-	3,837	-	-	-	-
Advertisements & Recognitions	168	74	94	-	-	-	-
Printing and publications	-	-	-	-	-	-	-
Maintenance and repairs	22	-	22	-	-	-	-
Office supplies/furniture/software	2,921	80	2,841	-	-	-	-
Travel	5,600	1,070	4,530	-	-	-	-
Telephone	5,669	1,477	4,192	-	-	-	-
Postage and freight	1,215	179	1,036	-	-	-	-
Reproduction costs	860	182	678	-	-	-	-
Contract services	714	516	198	1,750	1,750	-	-
Insurance	1,027	182	845	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total operating expenditures	308,093	72,327	235,766	1,750	1,750		
Subcontractors expenditures:							
Contract services	-	-	-	2,115,002	596,800	1,518,202	
Other program expenditures	-	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	2,115,002	596,800	1,518,202	
Total grant expenditures	\$ 308,093	\$ 72,327	\$ 235,766	\$ 2,116,752	\$ 598,550	\$ 1,518,202	

Budget 9232 125 & 300 10/01/2022 09/30/2023	Actual 9232 125 & 300 10/01/2022 12/31/2022	Variance Positive (Negative)	Budget 9232 200-201 10/01/2022 09/30/2023	Actual 9232 200-201 10/01/2022 12/31/2022	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,567	9,567	-	-	-	-
19,310	19,310	-	26,095	26,095	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
97,892	403	(97,489)	107,249	522	(106,727)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,265	6,265	-
-	-	-	4,261	4,261	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1	1
-	-	-	-	-	-
126,769	29,280	(97,489)	143,870	37,144	(106,726)

63,322	14,373	48,949	64,385	18,163	46,222
16,191	3,675	12,516	16,463	4,644	11,819
27,651	4,326	23,325	29,734	6,896	22,838
1,878	477	1,401	3,325	1,336	1,989
509	266	243	721	180	541
265	-	265	40	-	40
2,026	689	1,337	4,473	1,199	3,274
-	-	-	-	-	-
534	-	534	842	-	842
155	-	155	15	-	15
52	22	30	7,502	44	7,458
-	-	-	-	-	-
6	-	6	17	-	17
2,825	158	2,667	384	207	177
3,748	163	3,585	8,465	2,633	5,832
1,578	607	971	5,859	1,553	4,306
409	157	252	7	-	7
93	37	56	27	30	(3)
5,235	4,276	959	249	152	97
292	54	238	1,362	107	1,255
-	-	-	-	-	-
126,769	29,280	97,489	143,870	37,144	106,726

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

\$ 126,769	\$ 29,280	\$ 97,489	\$ 143,870	\$ 37,144	\$ 106,726
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COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget		Variance Positive (Negative)	Budget		Variance Positive (Negative)
	9232-400	9232-400		9232	9232	
	10/01/2022	10/01/2022		10/01/2022	10/01/2022	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022		
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	84,765	25,848	(58,917)
ARPA IIIB	2,086	2,086	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	36,463	-	(36,463)	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	1	1
Local funds	-	-	-	-	-	-
Total revenues	38,549	2,086	(36,463)	84,765	25,849	(58,916)
Operating expenditures:						
Direct salaries and Paid time off	18,993	197	18,796	43,467	15,156	28,311
Indirect costs allocated	4,857	51	4,806	11,115	3,876	7,239
Health, Retirement & Other Benefits	8,912	200	8,712	18,460	4,672	13,788
Rental Space	1,624	456	1,168	1,411	501	910
Utilities	478	154	324	452	133	319
Training	208	-	208	-	-	-
Accounting & Payroll Services	1,036	525	511	2,383	533	1,850
Management Advisory Services	-	-	-	-	-	-
Auditing Services	170	-	170	337	-	337
Dues and subscriptions	17	-	17	8	-	8
Advertisements & Recognitions	16	17	(1)	3,865	21	3,844
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	30	-	30	6	-	6
Office supplies/furniture/software	65	19	46	489	103	386
Travel	309	-	309	667	253	414
Telephone	1,249	318	931	1,789	471	1,318
Postage and freight	65	45	20	30	-	30
Reproduction costs	152	-	152	-	-	-
Contract services	127	61	66	-	76	(76)
Insurance	241	43	198	286	54	232
Equipment	-	-	-	-	-	-
Total operating expenditures	38,549	2,086	36,463	84,765	25,849	58,916
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 38,549	\$ 2,086	\$ 36,463	\$ 84,765	\$ 25,849	\$ 58,916

Budget 9232-500 10/01/2022 09/30/2023	Actual 9232-500 10/01/2022 12/31/2022	Variance Positive (Negative)	Budget 9232-510 10/01/2022 09/30/2023	Actual 9232-510 10/01/2022 12/31/2022	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,135	8,135	-	-	-	-
21,311	21,311	-	-	-	-
-	-	-	-	-	-
-	-	-	23,374	23,374	-
-	-	-	-	-	-
102,677	142	(102,535)	-	-	-
-	-	-	-	-	-
-	-	-	45,560	200	(45,360)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1	1	-	-	-
-	-	-	-	-	-
132,123	29,589	(102,534)	68,934	23,574	(45,360)

69,952	14,649	55,303	31,365	14,379	16,986
17,887	3,746	14,141	8,020	3,677	4,343
28,985	7,012	21,973	13,804	3,004	10,800
3,597	914	2,683	1,889	400	1,489
824	227	597	500	138	362
145	55	90	2,781	-	2,781
4,405	1,431	2,974	2,948	422	2,526
-	-	-	-	-	-
926	-	926	480	-	480
16	-	16	95	64	31
69	48	21	29	22	7
-	-	-	-	-	-
12	-	12	6	-	6
676	(10)	686	1,802	184	1,618
391	56	335	1,800	621	1,179
3,155	847	2,308	1,478	362	1,116
66	23	43	-	-	-
267	176	91	639	170	469
162	305	(143)	1,008	76	932
588	110	478	290	55	235
-	-	-	-	-	-
132,123	29,589	102,534	68,934	23,574	45,360

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

\$ 132,123	\$ 29,589	\$ 102,534	\$ 68,934	\$ 23,574	\$ 45,360
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COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9232-530	9232-530		9232-532	9232-532	
	10/01/2022 09/30/2023	10/01/2022 12/31/2022		10/01/2022 09/30/2023	10/01/2022 12/31/2022	
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	11,916	11,916	-	1,462	1,462	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	36,028	-	(36,028)	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	1	1	-
Local funds	-	-	-	-	-	-
Total revenues	47,944	11,916	(36,028)	1,463	1,463	-
Operating expenditures:						
Direct salaries and Paid time off	23,445	5,891	17,554	791	791	-
Indirect costs allocated	5,995	1,506	4,489	202	202	-
Health, Retirement & Other Benefits	8,509	1,265	7,244	406	406	-
Rental Space	1,509	486	1,023	-	-	-
Utilities	478	132	346	-	-	-
Training	2,680	-	2,680	-	-	-
Accounting & Payroll Services	1,001	157	844	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	240	-	240	-	-	-
Dues and subscriptions	83	-	83	-	-	-
Advertisements & Recognitions	2,187	9	2,178	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	3	-	3	-	-	-
Office supplies/furniture/software	286	9	277	-	-	-
Travel	551	202	349	64	64	-
Telephone	631	156	475	-	-	-
Postage and freight	14	-	14	-	-	-
Reproduction costs	172	74	98	-	-	-
Contract services	-	2,005	(2,005)	-	-	-
Insurance	160	24	136	-	-	-
Equipment	-	-	-	-	-	-
Total operating expenditures	47,944	11,916	36,028	1,463	1,463	-
Subcontractors expenditures:						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	-	-	-
Total grant expenditures	\$ 47,944	\$ 11,916	\$ 36,028	\$ 1,463	\$ 1,463	\$ -

Budget	Actual	Variance	Budget	Actual	Variance
9232-541	9232-541	Positive	9232-543	9232-543	Positive
10/01/2022	10/01/2022	(Negative)	10/01/2022	10/01/2022	(Negative)
09/30/2023	12/31/2022		09/30/2023	12/31/2022	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10,000	10,000	-	-	-	-
11,343	11,343	-	1,267	1,267	-
1,460	1,460	-	-	-	-
2,495	2,495	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,730	-	41,730	23,515	313	(23,202)
20,865	-	20,865	-	-	-
20,865	-	20,865	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
108,758	25,298	83,460	24,782	1,580	(23,202)

61,539	14,388	47,151	11,721	104	11,617
15,736	3,679	12,057	2,997	27	2,970
21,529	5,323	16,206	5,360	287	5,073
1,915	465	1,450	913	224	689
388	94	294	262	79	183
-	-	-	75	-	75
4,416	647	3,769	1,046	257	789
-	-	-	-	-	-
437	-	437	300	-	300
51	-	51	14	-	14
42	26	16	21	9	12
-	-	-	-	-	-
8	-	8	28	-	28
104	21	83	40	9	31
186	-	186	92	-	92
1,861	496	1,365	861	211	650
9	-	9	12	-	12
11	-	11	581	168	413
149	91	58	332	183	149
377	68	309	127	22	105
-	-	-	-	-	-
108,758	25,298	83,460	24,782	1,580	23,202

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

\$ 108,758	\$ 25,298	\$ 83,460	\$ 24,782	\$ 1,580	\$ 23,202
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COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	9232-544 10/01/2022 09/30/2023	9232-544 10/01/2022 12/31/2022	Positive (Negative)	9232-546 10/01/2022 09/30/2023	9232-546 10/01/2022 12/31/2022	Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	26,438	26,438	-
ARPA IIB	-	-	-	-	-	-
ARPA IIC1	4,125	4,125	-	-	-	-
ARPA IIC2	4,125	4,125	-	-	-	-
ARPA IID	-	-	-	-	-	-
ARPA IIE	-	-	-	-	-	-
Title IIB	-	-	-	-	-	-
Title IIC1	13,370	-	(13,370)	-	-	-
Title IIC2	9,484	-	(9,484)	-	-	-
Title IID	-	-	-	-	-	-
Title IIE	-	-	-	191,904	431	(191,473)
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	31,104	8,250	(22,854)	218,342	26,869	(191,473)
Operating expenditures:						
Direct salaries and Paid time off	-	-	-	116,401	11,784	104,617
Indirect costs allocated	-	-	-	29,764	3,014	26,750
Health, Retirement & Other Benefits	-	-	-	43,492	5,103	38,389
Rental Space	-	-	-	5,808	1,439	4,369
Utilities	-	-	-	1,565	570	995
Training	-	-	-	248	-	248
Accounting & Payroll Services	-	-	-	5,964	1,395	4,569
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	982	-	982
Dues and subscriptions	-	-	-	1,177	-	1,177
Advertisements & Recognitions	-	-	-	190	139	51
Printing and publications	-	-	-	92	-	92
Maintenance and repairs	-	-	-	12	-	12
Office supplies/furniture/software	-	-	-	1,076	146	930
Travel	-	-	-	3,548	1,537	2,011
Telephone	-	-	-	3,765	1,160	2,605
Postage and freight	-	-	-	1,838	52	1,786
Reproduction costs	-	-	-	1,675	292	1,383
Contract services	-	-	-	120	137	(17)
Insurance	-	-	-	625	101	524
Equipment	-	-	-	-	-	-
Total operating expenditures	-	-	-	218,342	26,869	191,473
Subcontractors expenditures:						
Contract services	31,104	8,250	22,854	-	-	-
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	31,104	8,250	22,854	-	-	-
Total grant expenditures	\$ 31,104	\$ 8,250	\$ 22,854	\$ 218,342	\$ 26,869	\$ 191,473

Budget		Actual		Variance	
9232-305	9232-305				
535, 548	535, 548	Positive	Budget	Actual	Variance
10/01/2022	10/01/2022	(Negative)	9232-549	9232-549	Positive
09/30/2023	12/31/2022		10/01/2022	10/01/2022	(Negative)
			09/30/2023	12/31/2022	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,366	9,366	-	10,000	10,000	-
18,250	18,250	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,600	4,600	-	5,114	5,114	-
116,005	14,408	(101,597)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
76,695	-	(76,695)	59,229	280	(58,949)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1	1	-	-	-
903	50	(853)	-	-	-
225,819	46,675	(179,144)	74,343	15,394	(58,949)

-	-	-	38,399	6,570	31,829
-	-	-	9,819	1,680	8,139
-	-	-	12,854	3,569	9,285
-	-	-	1,680	426	1,254
-	-	-	482	260	222
-	-	-	187	-	187
-	-	-	2,539	584	1,955
-	-	-	-	-	-
-	-	-	595	-	595
-	-	-	6	-	6
-	-	-	7	17	(10)
-	-	-	-	-	-
-	-	-	5	-	5
-	-	-	74	19	55
-	-	-	716	425	291
-	-	-	1,465	517	948
-	-	-	146	28	118
-	-	-	22	1	21
-	-	-	5,101	1,254	3,847
-	-	-	246	44	202
-	-	-	-	-	-
-	-	-	74,343	15,394	58,949

225,819	46,675	179,144	-	-	-
-	-	-	-	-	-
225,819	46,675	179,144	-	-	-

\$ 225,819	\$ 46,675	\$ 179,144	\$ 74,343	\$ 15,394	\$ 58,949
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COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	9232-557 10/01/2022 09/30/2023	9232-557 10/01/2022 12/31/2022	Positive (Negative)	9233 09/01/2022 08/31/2023	9233 09/01/2022 12/31/2022	Positive (Negative)
Revenues:						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	25,334	2,114	(23,220)	247,323	74,862	(172,461)
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	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Total revenues	25,334	2,114	(23,220)	247,323	74,862	(172,461)
Operating expenditures:						
Direct salaries and Paid time off	9,557	414	9,143	110,966	30,502	80,464
Indirect costs allocated	2,444	106	2,338	28,374	7,800	20,574
Health, Retirement & Other Benefits	3,444	1,195	2,249	47,630	17,870	29,760
Rental Space	252	63	189	6,684	2,252	4,432
Utilities	69	20	49	1,576	544	1,032
Training	1,001	-	1,001	278	-	278
Accounting & Payroll Services	-	55	(55)	10,076	4,737	5,339
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	916	-	916
Dues and subscriptions	-	-	-	737	-	737
Advertisements & Recognitions	4,450	-	4,450	5,645	100	5,545
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	28	-	28	27	-	27
Office supplies/furniture/software	883	-	883	1,502	304	1,198
Travel	2,883	161	2,722	2,851	1,003	1,848
Telephone	307	100	207	6,393	2,190	4,203
Postage and freight	-	-	-	6	5	1
Reproduction costs	8	-	8	213	87	126
Contract services	-	-	-	5,130	5,951	(821)
Insurance	8	-	8	1,518	232	1,286
Equipment	-	-	-	-	-	-
Total operating expenditures	25,334	2,114	23,220	230,522	73,577	156,945
Subcontractors expenditures:						
Contract services	-	-	-	16,801	1,285	15,516
Other program expenditures	-	-	-	-	-	-
Total subcontractors expenditures	-	-	-	16,801	1,285	15,516
Total grant expenditures	\$ 25,334	\$ 2,114	\$ 23,220	\$ 247,323	\$ 74,862	\$ 172,461

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT
YEAR ENDED DECEMBER 31, 2022**

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)
	9234	9234	
	09/01/2022 08/31/2023	09/01/2022 12/31/2022	
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	-	-	-
Disaster FlexB	-	-	-
Disaster FlexE	-	-	-
CBCOG funds	-	-	-
Local funds	160	160	-
Total revenues	160	160	-
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	160	160	-
Advertisements & Recognitions	-	-	-
Printing and publications	-	-	-
Maintenance and repairs	-	-	-
Office supplies/furniture/software	-	-	-
Travel	-	-	-
Telephone	-	-	-
Postage and freight	-	-	-
Reproduction costs	-	-	-
Contract services	-	-	-
Insurance	-	-	-
Equipment	-	-	-
Total operating expenditures	160	160	-
Subcontractors expenditures:			
Contract services	-	-	-
Other program expenditures	-	-	-
Total subcontractors expenditures	-	-	-
Total grant expenditures	\$ 160	\$ 160	\$ -

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS
YEAR ENDED DECEMBER 31, 2022

Grant numbers: Grant periods:	Totals		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Direct federal funds	\$ 575,949	\$ 478,984	\$ (96,965)
State funds	2,067,332	1,721,012	(346,320)
ARPA IIIB	161,846	164,869	3,023
ARPA IIIC1	254,137	252,379	(1,758)
ARPA IIIC2	276,645	276,645	-
ARPA IIID	39,400	38,991	(409)
ARPA IIIE	31,834	31,834	-
Title IIIB	1,449,686	429,340	(1,020,346)
Title IIIC1	945,257	529,687	(415,570)
Title IIIC2	1,076,091	621,819	(454,272)
Title IIID	76,460	35,404	(41,056)
Title IIIE	637,420	228,535	(408,885)
Title VII EAP	5,217	5,217	-
Title VII OM	35,616	35,616	-
Title OMB-ALF	18,116	14,791	(3,325)
ARPA VII OM	-	-	-
Disaster FlexB	363,808	363,808	-
Disaster FlexE	-	-	-
CBCOG funds	141,103	87,347	(53,756)
Local funds	34,144	47,917	13,773
Total revenues	8,190,061	5,364,195	(2,825,866)
Operating expenditures:			
Direct salaries and Paid time off	1,859,331	1,186,733	672,598
Indirect costs allocated	480,596	303,583	177,013
Health, Retirement & Other Benefits	709,046	436,600	272,446
Rental Space	84,501	56,775	27,726
Utilities	20,252	13,416	6,836
Training	12,735	4,882	7,853
Accounting & Payroll Services	161,394	103,396	57,998
Management Advisory Services	6,045	4,896	1,149
Auditing Services	18,508	10,163	8,345
Dues and subscriptions	17,943	7,359	10,584
Advertisements & Recognitions	80,059	53,911	26,148
Printing and publications	1,753	145	1,608
Maintenance and repairs	1,180	190	990
Office supplies/furniture/software	56,603	48,070	8,533
Travel	63,110	69,388	(6,278)
Telephone	76,883	55,328	21,555
Postage and freight	6,621	3,177	3,444
Reproduction costs	9,114	5,188	3,926
Contract services	293,940	217,658	76,282
Insurance	15,092	9,560	5,532
Equipment	75,296	75,296	-
Total operating expenditures	4,050,002	2,665,714	1,384,288
Subcontractors expenditures:			
Contract services	4,075,612	2,648,383	1,427,229
Other program expenditures	-	-	-
Total subcontractors expenditures	4,075,612	2,648,383	1,427,229
Total grant expenditures	\$ 8,125,614	\$ 5,314,097	\$ 2,811,517

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022**

Indirect Costs:	Budget	Actual	Variance Positive (Negative)
Indirect salaries - Full time employees	\$ 287,584	\$ 256,053	\$ 31,531
Paid time off (\$256,053 @ 19.92%)	57,287	51,006	6,281
Health, Retirement & Other Benefits	127,990	127,700	290
Total indirect personnel costs	472,861	434,759	38,102
Auto expenditures	2,064	591	1,473
Office supplies/furniture/software	6,694	9,503	(2,809)
Rental space	24,744	23,818	926
Utilities	13,512	18,152	(4,640)
Reproduction Costs	2,135	3,141	(1,006)
Printing and publications	1,551	978	573
Insurance	5,124	4,830	294
Maintenance and repairs	7,912	3,685	4,227
Telephone	6,273	6,867	(594)
Postage and freight	7,054	7,199	(145)
Dues and subscriptions	10,653	11,666	(1,013)
Conferences and meetings	895	1,049	(154)
Contractual services	2,852	2,108	744
Training	5,362	5,543	(181)
Auditing services	911	940	(29)
Depreciation	2,862	2,266	596
Under applied paid time off	-	4,753	(4,753)
Under (Over) Recovery of Indirect Costs	(57,520)	3,649	(61,169)
Subtotal of indirect costs	515,939	545,497	(29,558)
Less indirect cost contributions	(1,225)	(131)	(1,094)
Less personnel costs charged to Central Service Cost Allocation Plan	(117,598)	(119,378)	1,780
Less operating expenditures charged to Central Service Cost Allocation Plan	(20,110)	(20,110)	-
Net indirect costs	(A) \$ 377,006	\$ 405,878	\$ (28,872)
Base for allocation of indirect costs:			
Direct salaries of full-time employees	\$ 1,094,173	\$ 1,202,385	\$ (108,212)
Direct salaries of part-time employees	162,270	117,919	44,351
	1,256,443	1,320,304	(63,861)
Paid time off			
Full-time employees (\$1,202,385 @ 19.92%)	217,959	239,515	(21,556)
	(B) \$ 1,474,402	\$ 1,559,819	\$ (85,417)
Indirect cost rate:			
(A) Net indirect costs	\$ 377,006	\$ 405,878	\$ (28,872)
(B) Total direct personnel costs	\$ 1,474,402	\$ 1,559,819	\$ (85,417)
	=	25.57%	26.02%
		-0.45%	

Calculation of Under Recovery of Indirect Costs

Net indirect costs	\$ 405,878
Depreciation	(2,266)
Indirect Costs Contributions	131
Indirect Costs Recovered	(398,983)
Current Year Under Recovery of Indirect Costs	<u>\$ 4,760</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF PAID TIME OFF
YEAR ENDED DECEMBER 31, 2022**

Full Time Employees:

Employee paid time off:

Vacation taken	\$ 133,387		
Paid holidays	66,740		
Sick leave taken	93,246		
Administrative leave	<u>1,902</u>		
Total employee paid time off		(A)	\$ 295,275

Base for allocation of paid time off:

Gross salaries	\$ 1,753,713		
Less paid time off (taken)	<u>(295,275)</u>		
Total chargeable salaries		(B)	<u>\$ 1,458,438</u>

Paid time off rate:

(A) Total paid time off	<u>295,275</u>	=	
(B) Total chargeable salaries	<u>1,458,438</u>		<u><u>20.25%</u></u>

Paid time off rate **20.25%**

COASTAL BEND COUNCIL OF GOVERNMENTS

STATISTICAL SECTION

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

Contents	Page
Financial Trends	78-87
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	88-94
These schedules contain information to help the reader assess the government's most significant revenue source, federal and state grants.	
Demographic and Economic Information	96-98
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	100-109
These schedules contain service data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

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

COASTAL BEND COUNCIL OF GOVERNMENTS

NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities					
Investment in capital assets	\$ 145,716	\$ 1,060,368	\$ 880,971	\$ 427,182	\$ 141,012
Unrestricted	416,890	454,523	479,479	544,133	543,965
Total governmental activities net position	<u>\$ 562,606</u>	<u>1,514,891</u>	<u>1,360,450</u>	<u>971,315</u>	<u>684,977</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	\$ 145,716	\$ 1,060,368	\$ 880,971	\$ 427,182	\$ 141,012
Unrestricted	416,890	454,523	479,479	544,133	543,965
Total primary government net position	<u>\$ 562,606</u>	<u>\$ 1,514,891</u>	<u>\$ 1,360,450</u>	<u>\$ 971,315</u>	<u>\$ 684,977</u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 267,142	\$ 541,896	\$ 330,809	\$ 237,724	\$ 138,238
576,277	670,752	753,808	774,572	903,615
<u>843,419</u>	<u>1,212,648</u>	<u>1,084,617</u>	<u>1,012,296</u>	<u>1,041,853</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 267,142	\$ 541,896	\$ 330,809	\$ 237,724	\$ 138,238
576,277	670,752	753,808	774,572	903,615
<u>\$ 843,419</u>	<u>\$ 1,212,648</u>	<u>\$ 1,084,617</u>	<u>\$ 1,012,296</u>	<u>\$ 1,041,853</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017
Expenses					
Governmental activities:					
General government	\$ 7,767	\$ (394)	\$ 43,195	\$ (33,994)	\$ 36,788
Health and welfare	3,024,928	3,126,540	3,328,745	3,325,877	3,186,153
Community and economic development	75,090	83,644	65,967	87,917	96,034
Environmental protection	202,407	170,441	174,444	162,945	160,147
Public safety	452,668	403,166	404,883	399,331	372,669
9-1-1 emergency communications	1,039,411	1,292,133	1,955,530	1,855,225	2,135,674
Interest	-	-	-	-	-
Sponsorship fees for nongrant projects	-	-	-	-	-
Total governmental activities expenses	<u>\$ 4,802,271</u>	<u>\$ 5,075,530</u>	<u>\$ 5,972,764</u>	<u>\$ 5,797,301</u>	<u>\$ 5,987,465</u>
Business-type activities					
Emergency Medical Supplies	-	-	-	-	-
Total primary government expenses	<u>\$ 4,802,271</u>	<u>\$ 5,075,530</u>	<u>\$ 5,972,764</u>	<u>\$ 5,797,301</u>	<u>\$ 5,987,465</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 105,881	\$ 105,378	\$ 105,203	\$ 105,193	\$ 105,318
9-1-1 emergency communications	1,114,076	2,209,893	1,759,848	1,405,090	1,850,373
Operating grants and contributions	<u>3,696,421</u>	<u>3,703,815</u>	<u>3,905,091</u>	<u>3,896,954</u>	<u>3,732,092</u>
Total governmental activities program revenues	<u>4,916,378</u>	<u>6,019,086</u>	<u>5,770,142</u>	<u>5,407,237</u>	<u>5,687,783</u>
Business-type activities					
Charges for services- Emergency medical supplies	-	-	-	-	-
Total primary government revenues	<u>\$ 4,916,378</u>	<u>\$ 6,019,086</u>	<u>\$ 5,770,142</u>	<u>\$ 5,407,237</u>	<u>\$ 5,687,783</u>
Net (expense)/revenue					
Governmental activities:	\$ 114,107	\$ 943,556	\$ (202,622)	\$ (390,064)	\$ (299,682)
Business-type activities	-	-	-	-	-
Total primary government net (expense) revenue	<u>\$ 114,107</u>	<u>\$ 943,556</u>	<u>\$ (202,622)</u>	<u>\$ (390,064)</u>	<u>\$ (299,682)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Other revenue	-	8,646	47,975	708	7,074
Interest on deposit	181	74	50	221	6,270
Miscellaneous	<u>1,465</u>	<u>9</u>	<u>156</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>1,646</u>	<u>8,729</u>	<u>48,181</u>	<u>929</u>	<u>13,344</u>
Business-type activities					
Transfers	-	-	-	-	-
Total primary government	<u>\$ 1,646</u>	<u>\$ 8,729</u>	<u>\$ 48,181</u>	<u>\$ 929</u>	<u>\$ 13,344</u>
Changes in Net Position					
Governmental activities	\$ 115,753	\$ 952,285	\$ (154,441)	\$ (389,135)	\$ (286,338)
Total primary government	<u>\$ 115,753</u>	<u>\$ 952,285</u>	<u>\$ (154,441)</u>	<u>\$ (389,135)</u>	<u>\$ (286,338)</u>

2018	2019	2020	2021	2022
\$ 3,806	\$ (22,665)	\$ (23,157)	\$ 45,310	\$ (6,680)
3,621,423	3,375,643	4,848,384	4,044,694	4,047,063
154,724	234,363	253,653	503,847	570,513
136,713	170,636	148,839	163,172	213,012
385,950	466,347	408,060	411,720	434,945
1,820,322	1,938,951	2,147,739	2,119,488	2,033,167
-	-	7,625	6,123	3,490
<u>\$ 6,122,938</u>	<u>\$ 6,163,275</u>	<u>\$ 7,791,143</u>	<u>\$ 7,294,354</u>	<u>\$ 7,295,510</u>
-	-	-	-	-
<u>\$ 6,122,938</u>	<u>\$ 6,163,275</u>	<u>\$ 7,791,143</u>	<u>\$ 7,294,354</u>	<u>\$ 7,295,510</u>
\$ 104,834	\$ 105,182	\$ 105,182	\$ 104,834	\$ 130,530
1,944,498	2,213,823	1,897,252	2,045,017	1,884,994
<u>4,199,079</u>	<u>4,184,818</u>	<u>5,649,259</u>	<u>5,059,419</u>	<u>5,276,849</u>
6,248,411	6,503,823	7,651,693	7,209,270	7,292,373
-	-	-	-	-
<u>\$ 6,248,411</u>	<u>\$ 6,503,823</u>	<u>\$ 7,651,693</u>	<u>\$ 7,209,270</u>	<u>\$ 7,292,373</u>
\$ 125,473	\$ 340,548	\$ (139,450)	\$ (85,084)	\$ (3,137)
-	-	-	-	-
<u>\$ 125,473</u>	<u>\$ 340,548</u>	<u>\$ (139,450)</u>	<u>\$ (85,084)</u>	<u>\$ (3,137)</u>
17,684	9,250	7,618	12,757	20,024
15,285	19,431	3,801	6	12,670
-	-	-	-	-
<u>32,969</u>	<u>28,681</u>	<u>11,419</u>	<u>12,763</u>	<u>32,694</u>
-	-	-	-	-
<u>\$ 32,969</u>	<u>\$ 28,681</u>	<u>\$ 11,419</u>	<u>\$ 12,763</u>	<u>\$ 32,694</u>
\$ 158,442	\$ 369,229	\$ (128,031)	\$ (72,321)	\$ 29,557
<u>\$ 158,442</u>	<u>\$ 369,229</u>	<u>\$ (128,031)</u>	<u>\$ (72,321)</u>	<u>\$ 29,557</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Nonspendable	\$ 1,415	\$ 19,129	\$ 17,278	\$ 17,768	\$ 341,999
Assigned	74,445	74,542	90,706	98,775	97,672
Unassigned	410,235	427,637	436,885	486,403	164,788
Total	<u>\$ 486,095</u>	<u>\$ 521,308</u>	<u>\$ 544,869</u>	<u>\$ 602,946</u>	<u>\$ 604,459</u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 17,593	\$ 280,525	\$ 9,182	\$ 10,855	\$ 23,246
132,853	74,623	97,807	81,168	94,524
<u>494,775</u>	<u>394,647</u>	<u>751,515</u>	<u>781,610</u>	<u>878,415</u>
<u>\$ 645,221</u>	<u>\$ 749,795</u>	<u>\$ 858,504</u>	<u>\$ 873,633</u>	<u>\$ 996,185</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017
Revenues					
U.S. Department of Commerce	\$ 60,000	\$ 60,000	\$ 57,704	\$ 62,296	\$ 70,000
Texas Department of Health and Human Services	2,947,993	3,048,293	3,250,914	3,231,708	3,105,198
Office of the Governor, Criminal Justice Division	159,514	136,717	128,394	171,831	127,688
Department of Rural Community Affairs	7,383	7,782	8,263	3,540	10,573
Commission on Environmental Quality	202,407	170,438	174,444	162,945	159,647
Texas Department of State Health Services	-	24,732	-	-	-
Texas Association of Regional Councils	-	-	-	-	1,819
Governor's Division of Emergency Management	299,576	238,549	262,209	203,172	-
Office of the Governor, Homeland Security Grants	-	-	6,282	23,430	244,758
Texas General Land Office	-	-	-	-	-
Texas Department of Transportation	-	-	-	-	-
Texas Department of Agriculture	-	-	-	-	-
Commission on State Emergency Communications	1,114,076	2,209,893	1,759,848	1,404,424	1,850,373
Supportive services fees	19,548	17,304	16,881	38,032	12,409
Membership dues	105,881	105,378	105,203	105,193	105,318
Other Revenue	-	8,646	47,975	708	7,074
Interest on deposits	181	74	50	887	6,270
Indirect cost recovery	8,004	-	-	42,504	9,997
Miscellaneous income	1,465	9	156	-	-
Over recovery of indirect costs	-	-	-	-	-
Total revenues	<u>4,926,028</u>	<u>6,027,815</u>	<u>5,818,323</u>	<u>5,450,670</u>	<u>5,711,124</u>
Expenditures					
Health and welfare	\$ 3,024,928	\$ 3,126,540	\$ 3,328,745	\$ 3,325,877	\$ 3,186,153
Community and economic development	75,090	83,644	65,967	87,917	96,034
Environmental protection	202,407	170,441	174,444	162,945	160,147
Public safety	459,793	399,999	401,715	398,539	372,669
9-1-1 emergency communications	1,114,205	2,209,952	1,759,863	1,405,090	1,852,365
Underrecovery of indirect costs	-	-	42,504	9,997	41,575
General government	3,151	2,026	21,524	2,228	668
Capital outlay-leases	-	-	-	-	-
Total expenditures	<u>4,879,574</u>	<u>5,992,602</u>	<u>5,794,762</u>	<u>5,392,593</u>	<u>5,709,611</u>
Excess of revenues over (under) expenditures	<u>46,454</u>	<u>35,213</u>	<u>23,561</u>	<u>58,077</u>	<u>1,513</u>
Other financing sources-leases	-	-	-	-	-
Net change in fund balances	<u>\$ 46,454</u>	<u>\$ 35,213</u>	<u>\$ 23,561</u>	<u>\$ 58,077</u>	<u>\$ 1,513</u>

2018	2019	2020	2021	2022
\$ 90,000	\$ 197,785	\$ 284,798	\$ 466,688	\$ 478,984
3,516,890	3,270,672	4,741,182	3,962,866	3,967,984
138,477	174,017	142,034	175,369	138,364
9,444	6,109	-	-	-
136,713	170,636	148,437	163,172	214,295
-	-	-	-	-
9,662	-	-	-	-
-	-	-	-	-
250,225	316,114	296,662	269,929	386,483
2,425	-	-	868	34,109
-	-	-	-	1,542
-	-	-	-	7,171
1,944,498	2,213,823	1,897,252	2,045,017	1,884,994
45,243	49,485	36,146	20,527	47,917
104,834	105,182	105,182	104,834	130,530
17,684	9,250	7,618	12,757	20,024
15,285	19,431	3,801	6	12,670
41,575	32,694	-	(47,738)	3,649
-	-	-	-	-
-	2,938	47,738	-	-
<u>6,322,955</u>	<u>6,568,136</u>	<u>7,710,850</u>	<u>7,174,295</u>	<u>7,328,716</u>
\$ 3,621,423	\$ 3,375,643	\$ 4,848,384	\$ 4,044,694	\$ 4,047,063
154,724	234,363	297,591	489,348	556,014
136,713	170,636	148,839	163,172	213,012
385,950	466,347	408,060	411,720	498,008
1,949,313	2,216,566	1,898,447	2,045,017	1,886,001
32,694	-	-	3,649	4,760
376	1,007	820	1,566	1,306
-	-	330,853	-	-
<u>6,281,193</u>	<u>6,464,562</u>	<u>7,932,994</u>	<u>7,159,166</u>	<u>7,206,164</u>
41,762	103,574	(222,144)	15,129	122,552
-	-	330,853	-	-
<u>\$ 41,762</u>	<u>\$ 103,574</u>	<u>\$ 108,709</u>	<u>\$ 15,129</u>	<u>\$ 122,552</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

GENERAL FUND EXPENDITURES - BY FUNCTION

Last ten fiscal years
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Total Expenditures</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Environmental Protection</u>
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
2022	5,315,403	1,306	498,008	213,012

<u>Community and Economic Development</u>	<u>Health and Welfare</u>
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
556,014	4,047,063

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>
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
2022	130,530	5,228,932	11,663	71,590	5,442,715

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COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Counties					
Aransas	\$ 2,860	\$ 2,316	\$ 2,316	\$ 2,316	\$ 2,316
Bee	3,726	3,186	3,186	3,186	3,186
Brooks	849	722	722	722	722
Duval	1,180	1,250	1,250	1,250	1,250
Jim Wells	4,667	4,084	4,084	4,084	4,084
Kenedy	313	313	313	313	313
Kleberg	3,725	3,206	3,206	3,206	3,206
Live Oak	1,360	1,250	1,250	1,250	1,250
McMullen		-	-	-	-
Nueces	42,381	34,022	34,022	34,022	34,022
Refugio	809	625	625	625	625
San Patricio	8,251	6,480	6,480	6,480	6,480
	<u>\$ 70,121</u>	<u>\$ 57,454</u>	<u>\$ 57,454</u>	<u>\$ 57,454</u>	<u>\$ 57,454</u>
Cities					
Agua Dulce	96	81	81	81	81
Alice	2231	1910	1910	1910	1910
Aransas Pass	1020	820	820	820	820
Bayside	39	33	33	33	33
Beeville	1700	1286	1286	1286	1286
Benavides	167	-	-	-	-
Bishop	365	313	313	313	313
Corpus Christi	39,270	30,522	30,522	30,522	30,522
Driscoll	89	74	74	74	74
Falfurrias	566	498	498	498	498
Freer	314	282	282	282	282
Fulton	178	136	136	136	136
George West	312	246	246	246	246
Gregory	224	191	191	191	191
Ingleside	1,205	939	939	939	939
Ingleside on the Bay	73	62	62	62	62
Kingsville	2,999	2,621	2,621	2,621	2,621
Mathis	561	494	494	494	494
Odem	286	239	239	239	239
Orange Grove	156	132	132	132	132
Portland	2,132	1,510	1,510	1,510	1,510
Port Aransas	529	-	348	348	-
Premont	303	265	265	265	265
Refugio	325	289	289	289	289
Robstown	1,336	1,149	1,149	1,149	1,149

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$	2,316	\$ 2,316	\$ 2,316	\$ 2,316	\$ 2,316
	3,186	3,186	3,186	3,186	3,186
	722	722	722	722	722
	1,250	1,250	1,250	1,250	1,250
	4,084	4,084	4,084	4,084	4,084
	313	313	313	313	313
	3,206	3,206	3,206	3,206	3,206
	1,250	1,250	1,250	1,250	1,250
	-	-	-	-	313
	34,022	34,022	33,782	34,262	34,022
	625	625	625	625	625
	6,480	6,480	6,480	6,480	6,480
	<u>\$ 57,454</u>	<u>\$ 57,454</u>	<u>\$ 57,214</u>	<u>\$ 57,694</u>	<u>\$ 57,767</u>
	81	81	81	81	81
	1910	1910	1910	1910	1910
	820	820	820	820	820
	33	33	33	33	33
	1286	1286	1286	1286	1286
	136	136	136	136	136
	313	313	313	313	313
	30,522	30,522	30,522	30,522	30,522
	74	74	74	74	74
	498	498	498	498	498
	282	282	282	282	282
	136	136	136	136	136
	246	246	246	246	246
	191	191	191	191	191
	939	939	939	939	939
	62	62	62	62	62
	2,621	2,621	2,621	2,621	2,621
	494	494	494	494	494
	239	239	239	239	239
	132	132	132	132	132
	1,510	1,510	1,510	1,510	1,510
	348	348	348	348	348
	265	265	265	265	265
	289	289	289	289	289
	1,149	1,149	1,149	1,149	1,149

continued

COASTAL BEND COUNCIL OF GOVERNMENTS

continuation

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

<u>Entity</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Cities					
Rockport	\$ 1,302	\$ 877	\$ 877	\$ 877	\$ 877
San Diego	503	449	449	449	449
Sinton	634	567	567	567	567
Taft	346	305	305	305	305
Three Rivers	233	188	188	188	188
Woodsboro	165	152	152	152	152
	<u>\$ 59,659</u>	<u>\$ 46,630</u>	<u>\$ 46,978</u>	<u>\$ 46,978</u>	<u>\$ 46,630</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>\$ 130,530</u>	<u>\$ 104,834</u>	<u>\$ 105,182</u>	<u>\$ 105,182</u>	<u>\$ 104,834</u>

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$	877	\$ 877	\$ 877	\$ 877	\$ 877
	449	449	449	449	449
	567	567	567	567	567
	305	305	305	-	305
	188	188	188	188	188
	152	152	152	152	152
	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 46,809</u>	<u>\$ 47,114</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
	<u>125</u>	<u>-</u>	<u>125</u>	<u>125</u>	<u>125</u>
	<u>750</u>	<u>625</u>	<u>875</u>	<u>875</u>	<u>1,000</u>
	<u><u>\$ 105,318</u></u>	<u><u>\$ 105,193</u></u>	<u><u>\$ 105,203</u></u>	<u><u>\$ 105,378</u></u>	<u><u>\$ 105,881</u></u>

COASTAL BEND COUNCIL OF GOVERNMENTS

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

Last ten fiscal years

<u>Year</u>	<u>No. of Telephone Lines</u>	<u>Service Fees (\$.50 per access line)</u>	<u>Amount Allocated and Appropriated</u>
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
2022	3,012,616	1,506,308	1,793,245

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)
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
2022	632,822	31,387,629	49,599

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)
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%
42,877,973,388	6,365,072,412	259,014	4.6%

COASTAL BEND COUNCIL OF GOVERNMENTS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2022			2013		
	Employees	Rank	Percentage of Total Coastal Bend Region Employment	Employees	Rank	Percentage of Total Coastal Bend Region Employment
Corpus Christi ISD	5,888	1	2.27%	5,258	3	1.77%
Naval Air Station Corpus Christi	4,600	2	1.78%	4,532	6	1.53%
H.E.B. Grocery	3,840	3	1.48%	2,992	4	1.01%
Corpus Christi Army Depot	3,400	4	1.31%	3,342	1	1.13%
Christus Spohn Health System	3,000	6	1.16%	4,520	2	1.52%
City of Corpus Christi	2,963	5	1.14%	2,956	5	1.00%
Bay, Ltd.	2,750	9	1.06%	2,200	7	0.74%
Driscoll Children's Hospital	2,512	7	0.97%	-	9	0.00%
Nueces County	2,000	10	0.77%	-	-	0.00%
Kiewit Offshore Services	1,750	8	0.68%	-	-	0.00%
Naval Air Station Kingsville	-	-	0.00%	1,776	8	0.60%
Corpus Christi Medical Center	-	-	0.00%	2,757	10	0.93%
Total	32,703		12.62%	30,333		10.23%

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Government	6	6	6	6	6
Health and Welfare	12	11	10	12	12
Community & Economic Development	3	3	3	2	2
Environmental Protection	1	1	1	1	1
Public Safety					
Criminal Justice	1	1	1	-	-
Emergency Management	2	2	1	2	2
911 Emergency Communication	6	6	6	5	3
Total	<u>31</u>	<u>30</u>	<u>28</u>	<u>28</u>	<u>26</u>

Source: COG Employee Payroll Record

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
6	6	6	6	6
11	12	11	10	10
1	1	1	1	1
1	1	1	1	1
-	-	-	-	-
2	2	2	2	2
4	4	4	4	4
<u>25</u>	<u>26</u>	<u>25</u>	<u>24</u>	<u>24</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

OPERATING INDICATORS BY FUNCTION

Last ten fiscal years

Function	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Health & Welfare					
Number of meals (1)	441,483	510,398	622,138	425,181	424,434
Environmental Protection					
Recyclables collected in tons (2)	*23,747	22,731	16,472	17,842	22,302
9-1-1 Emergency Communications					
Number of calls (3)	171,493	183,356	169,121	169,040	157,464

* Not all communities are reporting recyclables

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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
422,978	439,087	452,285	458,009	454,453
20,776	19,547	15,245	13,905	16,186
172,613	247,560	427,797	318,216	363,808

COASTAL BEND COUNCIL OF GOVERNMENTS

CAPITAL ASSET STATISTICS BY FUNCTION

Last ten fiscal years

Function	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
9-1-1 Emergency Communications				
Customer Premises Equipment (CPE)	17	18	18	18
Nexlog 740 Voice Recorders	17	17	17	17
Nexlog license to record as IP	1	1	-	-
Viper Server Host and (15) Object Servers	16	16	16	16
Front Room Equipment	16	17	17	17
Dell Power Edge Server with Software	1	1	1	1
Color Scanner	1	2	2	2
Mapflex Server and MapSAG	1	1	1	1
Spectracom and antenna	1	1	1	1
Public Safety				
ArcGIS Mapping Software	-	-	-	1
AV Equipment, upgrade & labor for LCR	1	1	1	-
Trailer Journey 29S 10x6x6'6	1	-	-	-
Microphone addition for Lg Conf Rm	1	-	-	-
Command Runner	1	-	-	-
Podrunner Radios	2	-	-	-

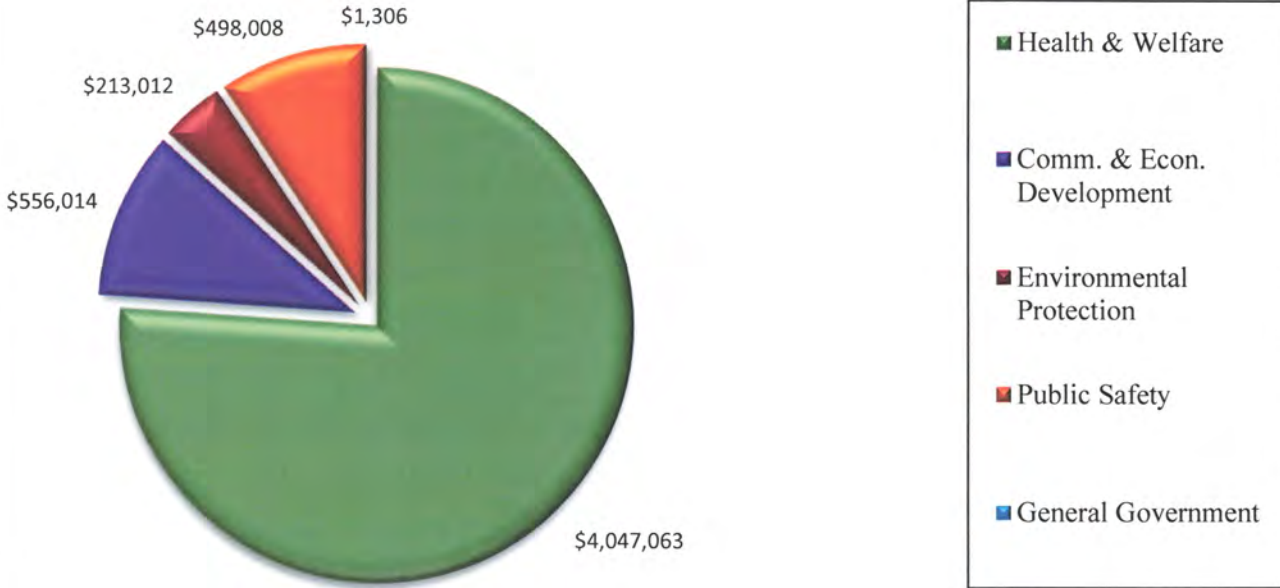
Sources:

Schedules of Capital Assets

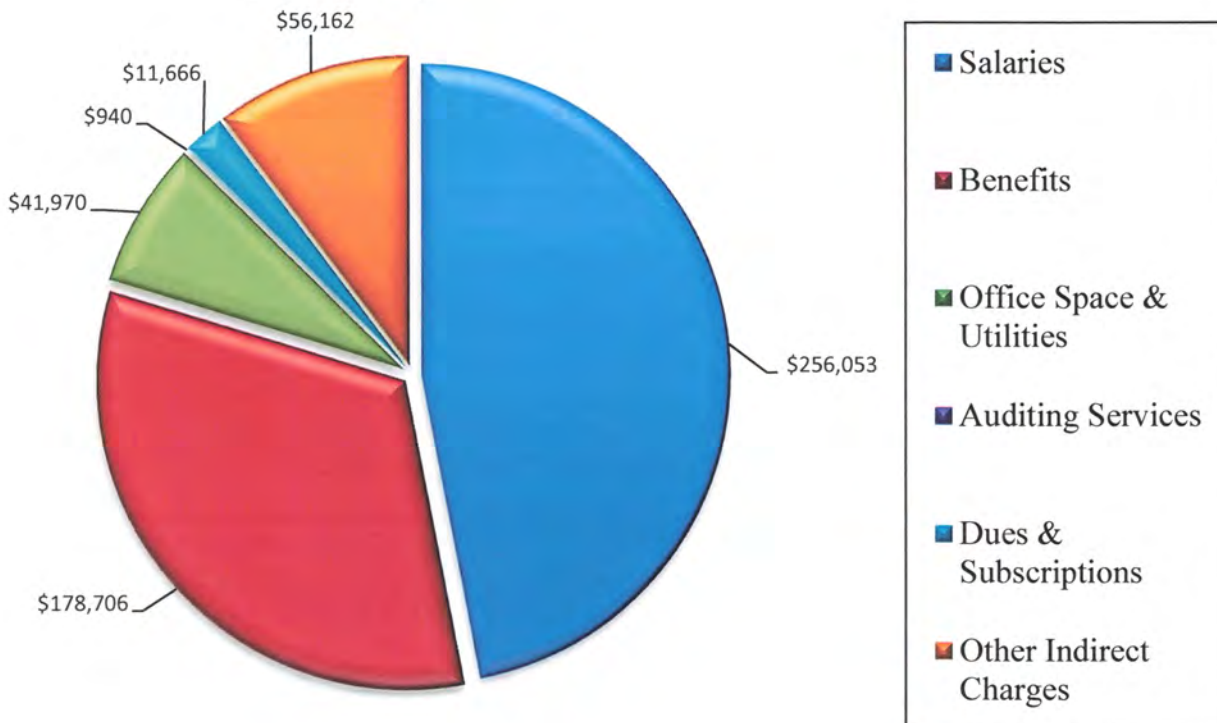
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
18	18	18	18	18	18
17	17	17	17	17	17
-	-	-	-	-	-
16	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2	2	1	1	1	1
1	1	1	1	-	-
1	1	-	-	-	-
1	1	1	1	1	1
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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

**PROGRAM EXPENDITURES
(\$5,315,403)**



**INDIRECT COSTS
(\$545,497)**



CBCOG

Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF INSURANCE IN FORCE

December 31, 2022

<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
Texas Windstorm Insurance	TWCP0100043586	895,000	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	10-01-2021-10-01-2022	\$ 810
Liability for Wrongful acts	10-01-2021-10-01-2022	1,723
Bodily Injury & Property Damage	10-01-2021-10-01-2022	462
Loss of automobile Other than collision	10-01-2021-10-01-2022	190
Information Security & Privacy Website Media Content	10-01-2021-10-01-2022	53
Flood & Earthquake	10-01-2021-10-01-2022	3,163
Windstorm & Hail	09-07-2022-09-07-2023	10,684
Employees	10-01-2021-10-01-2022	6,696
Loss of money, Securities, and Property	12-15-2022-12-15-2023	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 30, 2023

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, 2022, 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 30, 2023.

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 30, 2023

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, 2022. 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, 2022.

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, 2022

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 Homeland Security

- 97.067 – Homeland Security Grant Program

State Program:

Commission on State Emergency Communications:

9-1-1 Service Fees

8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000 for federal and \$300,000 for state.
9. The Council was determined to be a low-risk auditee.

- II. Findings related to the financial statements – None
- III. Findings and questioned costs for Federal and State awards – None
- IV. Prior year audit findings requiring corrective action – None

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**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2022**

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		98,380
Economic Development Planning Program	11.307	08-69-05381		310,604
Total U.S. Department of Commerce				478,984
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
General Land Office (GLO)				
Community Development Block Grant Mitigation Program	14.228	22-061-004-D160		31,133
Community Development Block Grant Disaster Recovery Program		18-497-005-B234		2,976
Total U.S. Department of Housing and Urban Development				34,109
U. S. DEPARTMENT OF JUSTICE				
Passed through Texas Office of the Governor - Criminal Justice Division (CJD)				
Coronavirus Emergency Supplemental Funding Program	16.034	4351801		37,040
Total U.S. Department of Justice				37,040
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through Texas Department of Transportation				
Public Transportation Planning Project	20.505	51008013122		1,542
Total U.S. Department of Transportation				1,542
U. S. ENVIRONMENTAL PROTECTION AGENCY				
Passed through Texas Commission on Environmental Quality:				
Water Quality Management Planning Fiscal Year (FY) 2022	66.454	582-22-30079		18,799
Water Quality Management Planning Fiscal Year (FY) 2023		582-22-40191		4,084
				22,883
Up2U PLUS Project	66.475	2241-2		40,596
Total U.S. Environmental Protection Agency				63,479
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	HHS000874100007	-	407,944
(Note 5)				
Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	-	19,268
Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	123,239	246,156
Disaster Flex Title III-B				
Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	85,169	117,652
Disaster Flex Title III-B				
Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	-	43,593
American Rescue Plan (ARP) Title III-B				
Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	-	123,404
American Rescue Plan (ARP) Title III-B				
Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	-	26,167
Expanding Access to COVID-19 Vaccines via the Aging Network				
CDC Vaccination Title III-B				
Title III, Part B-Grants for Supportive Services and Senior Centers		HHS000874100007	-	11,413
Expanding Access to COVID-19 Vaccines via the Aging Network				
CDC Vaccination Title III-B				
Title III, Part B-Expanding the Public Health Workforce		HHS000874100007		10,107
Expanding the Public Health Workforce				
Title III, Part B-Expanding the Public Health Workforce				4,567
			208,408	1,010,271

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2022**

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: (continuation)				
Special Programs For The Aging-- Title III, Part C--Nutrition Services	93.045	HHS000874100007	694,252	829,745
Special Programs For The Aging-- Title III, Part C--Nutrition Services Consolidated Appropriations Title III-C2		HHS000874100007	-	214,247
Special Programs For The Aging-- Title III, Part C--Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-C		HHS000874100007	-	90,422
Special Programs For The Aging-- Title III, Part C--Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-C		HHS000874100007	227,242	438,602
			<u>921,494</u>	<u>1,573,016</u>
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	93.053	HHS000874100007	157,941	265,963
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	(Note 5)	HHS000874100007	18,851	55,295
			<u>176,792</u>	<u>321,258</u>
Total Aging Cluster			<u>1,306,694</u>	<u>2,904,545</u>
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	HHS000874100007		5,217
				<u>5,217</u>
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100007		29,351
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		6,265
				<u>35,616</u>
Special Programs For The Aging-- Title III, Part D--Disease Prevention and Health Promotion Services Evidenced Based Intervention	93.043	HHS000874100007		35,204
Special Programs For The Aging-- Title III, Part D--Disease Prevention and Health Promotion Services Evidence Based Intervention		HHS000874100007		200
Title III, Part D--Disease Prevention and Health Promotion Services Evidence Based Intervention American Rescue Plan (ARP) Title III-D		HHS000874100007		15,617
Title III, Part D--Disease Prevention and Health Promotion Services Evidence Based Intervention American Rescue Plan (ARP) Title III-D		HHS000874100007		23,374
				<u>74,395</u>
Special Programs For The Aging-- Title IV, and Title II, Discretionary Projects ADRC No Wrong Door COVID-19	93.048	HHS000270200019		3,782
Special Programs For The Aging-- Title IV, and Title II, Discretionary Projects ADRC No Wrong Door COVID-19 Vaccine Access		HHS000270200019		36,836
				<u>40,618</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2022**

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:				
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100007		227,824
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program		HHS000874100007		711
Special Program For The Aging-- Title III, Part E - National Family Caregiver Support Program American Rescue Plan (ARP) Title III-E		HHS000874100007		321
Special Program For The Aging-- Title III, Part E - National Family Caregiver Support Program American Rescue Plan (ARP) Title III-E		HHS000874100007		31,513
				<u>260,369</u>
Special Program For The Aging-- Administration for Community Living-- Medicare Improvements for Patients and Providers	93.071	HHS000874100007		18,199
Medicare Improvements for Patients and Providers		HHS000874100007		4,067
Medicare Improvements for Patients and Providers		HHS000874100007		12,112
Medicare Improvements for Patients and Providers		HHS000874100007		5,735
				<u>40,113</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services - CDAP State Health Insurance Assistance Program	93.324	HHS000874100007		70,506
Special Programs For The Aging-- Centers for Medicare and Medicaid Services CDAP State Health Insurance Assistance Program		HHS000874100007		25,848
				<u>96,354</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration	93.791	HHS000270200019		29,215
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration		HHS000270200019		16,845
				<u>46,060</u>
Total Administration on Aging, Office of Human Development Services, Department of Health and Human Services			<u>1,306,694</u>	<u>3,503,287</u>
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Texas Office of the Governor - Homeland Security Division Homeland Security Grant Program	97.067	2966606 4276801		324,177 62,306
Total U.S. Department of Homeland Security				<u>386,483</u>
Total Federal and Pass Through Program Awards				<u>4,504,924</u>
State Awards:				
Texas Department of Agriculture Community and Economic Development Assistance Funds	N/A	CEDAF21-03		7,171
Texas Commission on Environmental Quality Regional Solid Waste Planning	N/A	582-20-10208		147,150
Coastal Bend Regional Resiliency - Texas Coastal Resiliency Master Plan Local Intergration for Action	N/A	582-21-23371		3,666
				<u>150,816</u>
Office of the Governor - Criminal Justice Division Regional Training Academy	N/A	1465918		28,391
				<u>28,391</u>
Office of the Governor - Public Safety Office Homeland Security / Criminal Justice	N/A	22-00086		48,622
Homeland Security / Criminal Justice	N/A	22-00529		24,311
				<u>72,933</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
YEAR ENDED DECEMBER 31, 2022**

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: (continuation)				
Texas Health and Human Services Commission				
State General Revenue Other	N/A	HHS000874100007		82,071
State General Revenue Other	N/A	HHS000874100007		40,943
State General Revenue Title III-E Match	N/A	HHS000874100007		38,800
State General Revenue Title III-E Match	N/A	HHS000874100007		45,804
State General Revenue HDM Rate Increase	N/A	HHS000874100007		34,180
State General Revenue ADRC	N/A	HHS000270200019		71,243
State General Revenue ADRC	N/A	HHS000270200019		47,395
State General Revenue Respite ADRC	N/A	HHS000270200019		17,190
State General Revenue Respite ADRC	N/A	HHS000270200019		2,444
Promoting Independence	N/A	HHS000270200019		9,293
Promoting Independence	N/A	HHS000270200019		2,443
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		10,530
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		4,261
State General Revenue - ARP	N/A	HHS000874100007		58,099
				<u>464,696</u>
Commission on State Emergency Communications				
9-1-1 Service Fees	N/A	Coastal Bend COG911		307,635
9-1-1 Service Fees	N/A	Coastal Bend COG911		1,016,830
9-1-1 Service Fees	N/A	Coastal Bend COG911		560,528
	(Note 5)			<u>1,884,993</u>
Total State Awards				<u>2,609,000</u>
Total Federal, Pass Through and State Awards			<u>\$ 1,306,694</u>	<u>\$ 7,113,924</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

Notes to Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

-
- (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	\$ 7,206,164
Less: Governmental Fund non-grant general government expenditures	(6,066)
Grant expenditures funded with Council resources	(38,257)
Supportive services expenditures funded with Council resources	<u>(47,917)</u>
Grant expenditures per Schedule	<u>\$ 7,113,924</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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