

# **Coastal Bend Council of Governments**



**Annual Comprehensive Financial Report  
Year Ended December 31, 2023**

**Offices Located in Corpus Christi, Texas**

COASTAL BEND  
COUNCIL OF GOVERNMENTS  
Corpus Christi, Texas

ANNUAL COMPREHENSIVE  
FINANCIAL REPORT

Fiscal Year Ended  
December 31, 2023

Prepared by

The Finance

And

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CBC  G

*Established in 1966*

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# Coastal Bend Council of Governments

June 28, 2024

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, 2023, 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-two cities comprise the Coastal Bend/State Planning Region 20 an area of 10,273 square miles with a population of nearly 582,949.

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 FY2023, 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 2023, 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 30<sup>th</sup>. The budget committee is required to make a recommendation to the Board of Directors by mid-December. The Board of Directors is required to adopt the original budget by the end of December. The Board made supplemental budgetary appropriations throughout the year, 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 2023 Census data, the total Coastal Bend Region population is 582,949, a slight decrease from 2022. The Coastal Bend is home to the Port of Corpus Christi which has been in operation since 1926 and has since become the largest port in the United States, based on total revenue tonnage, and the largest exporter of crude oil.

In 2023, the Coastal Bend Region recovered most jobs lost from COVID and ended 2023 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 6 percent over the previous year. The Coastal Bend ended 2023 with 3.9% unemployment as compared to 4.6% from the previous year. Led by Corpus Christi's 2.7% growth that followed closely the 3.1% rate for Texas, employment expanded by 1.9% in 2023 across the Coastal Bend. Regional growth has been disproportionately constrained by the labor force, which grew at 1.2% in 2023, less than half of the 2.5% pace statewide.

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, business sales activity has continued to outpace inflation and the housing market has stabilized despite unprecedented economic headwinds associated with rising interest rates, labor shortages and supply chain disruptions.

The economic and job growth continued to ease as 2023 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 commuters in

the Coastal Bend region. More than half of these nearly 10,000 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 decrease in total jobs from 259,014 (2022) to 247,667 (2023) according to data provided by Workforce Solutions of the Coastal Bend.

Government leads the region with 19% of the jobs; followed by Health Care and Social Assistance at 16%. The Mining, Logging and Construction sector, which includes oil and gas extraction is at 12%. 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, 2023, were at 109.78% of the Council’s general fund 2023 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 to enhance the quality of life for the citizens of the Coastal Bend Region.

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 2024, 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 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**

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

The Council's Area Agency on Aging has a very comprehensive and coordinated service delivery system for Older Americans Act programs built around solid local support of local counties, cities, community action agencies and other local non-profit agencies. The Council demonstrated success in reaching targeted populations with strategically located senior centers throughout the eleven-county area and from contracting with local agencies that have a history of reaching low income, minority and rural target populations. Currently, Council contracts with five counties, one city government, one community action agency, one non-profit agency and one private nutrition consultant for the Area Agency on Aging. The meals program helps to promote social connectivity, community service and lifelong learning to promote positive mental health to reduce social isolation.

The Council directly provides Access and Assistance Services including Information, Referral and Assistance, Care Coordination, Caregiver Support Coordination, Caregiver Information Services, Caregiver Training, Evidenced Based Intervention Programs, Benefits Counseling Services, Legal Assistance, Legal Awareness, Ombudsman Program, the National Family Caregiver Support Program, Transportation, Personal Assistance, Respite, Medicare Improvements for Patients and Providers, Health Insurance Assistance Program, Health Maintenance, Residential Repair, Congregate Meals, Home Delivered Meals and direct oversight of the Coastal Bend Aging and Disability Resource Center (CBADRC). The Council contracts for personal assistance services through contract agreements with twenty-two local home health agencies and two other providers to provide short-term, gap-filling personal assistance services on a client-by-client basis.

The newest Evidence Based Intervention Program's Tai Chi has proven to be well embraced by the community and is one of the newest additions to our programs. The Council's newly implemented Dementia Friendly Corpus Christi initiative has proven to be beneficial. Many collaborative partnerships with community stakeholders for a Dementia Friendly Community Initiative have flourished. It is supporting family caregivers with persons with Alzheimer's or related diseases learn and understand the disease so they can be better informed and assist others. The project addresses education and awareness, partnerships and engagement, training and family inclusion. The Area Agency on Aging's strong Family Caregiver Support Program supports caregivers through a close working relationship and networking with the Alzheimer's Association, Face-to-Face Caregiver Coalition, with active participation in special events such as the Family and Friends Festival.

### **Homeland Security Program**

The Council's Homeland Security Advisory Committee (HSAC) originated on October 2001. This committee has met six times during calendar year 2023 to consider a variety of matters including: first responder needs, regional mutual aid response, credentialing of emergency responders, interoperable communication, a review of Threat and Hazard Identification and Risk Assessment (THIRA) for the State Homeland Security Strategies, regional response team training, the process of continued emergency management planning in the region and grant cooperation and opportunities. Council participated in several disaster drills/responses in 2023 including delivery of a Homeland Security Exercise Evaluation on HURREX 2023.

The Council's staff and HSAC maintain the Coastal Bend Regional Response Plan. Regional efforts in emergency management planning were made possible through a grant from the Department of Homeland Security and passed-through to the Office of the Governor Public Safety Office Division.

The Council managed a Region Wide Mutual Aid Agreement that has been approved by the Council's Board of Directors. Eleven counties and thirty-six cities are in the process of adopting the updated plan.

In December, the Council's staff submitted the annual update of THIRA, State Preparedness Report and Coastal Bend Implementation Plan at the request of the Office of the Governor Texas Homeland Security.

The Council provided training for over 1,200 government representatives. This includes sponsoring three high level National Incident Management System (NIMS) trainings, supported seven others and sponsored the All-Hazards Coastal Bend Hurricane Conference. The Council scheduled activities for regional homeland security exercises and coordinated with local governments' emergency management responders. The Coastal Bend's Regional Hurricane Exercise and Regional Communication Exercise help train over 450 responders. The Council's staff facilitated two full scale exercises and two tabletop exercises to train an additional 500 responders. The Council's staff also participated in another full-scale exercise, another tabletop exercise and two workshops that trained an additional 100 responders.

### 9-1-1 Program

GIS (Geographic Information Systems): GIS is a pivotal part of the delivery of a call within the 9-1-1 system. As technology continues to evolve and further services implemented, GIS will be the foundation going forward on how a call is routed. Location Based Routing (LBR) has been introduced by the three major mobile carriers in the United States: T-Mobile, AT&T and Verizon. AT&T deployed LBR on their network in July of 2022, T-Mobile the first quarter of 2023 and Verizon in November of 2023. The 9-1-1 role in GIS is to provide high quality data to the region that is housed at a local level, hosted our Enterprise Geospatial Data Management System (GEOCOMM), and then fed through to AT&T's ESINET for further error checks. To be under compliance, Commission on State Emergency Communications (CSEC) requires a minimum of 1.25% GIS error rate, however the Council expects it to be at or under 1.00%. The Council has hired an intern as of October of 2023 to assist in maintaining the data and an error rate that meets the compliance standards. Other employees assist as well during their day-to-day activities when applicable. The following data was obtained from the last day of each upload.

Last Day of Upload	Total GIS Data	Critical Errors	Regular Errors	Compliance %
12/8/2022	118067	3	1119	0.948
10/19/2023	119143	0	2263	1.899
Expected 2024	120334	0	1202	0.998

**Total GIS Data** – This is the amount of data uploaded into the EGDMS. This contains dates, address numbers, street names, legacy street names, directions, boundaries for fire, emergency services, city boundaries and other information relating to the region.

**Critical Errors** – These are errors that need to be corrected as soon as possible. Normally, this is same unique ID names, overlapping street ranges or gaps in boundary areas for answering points.

**Regular Errors** – These are errors that are more due to display or incorrect placing. Regular errors as defined by the EGDMS are address points on the wrong side, incorrect labeling of locations in either the address point or street centerlines, wrong community names between the center point data compared to the road centerline data or vice versa.

The Council's 9-1-1 staff rely on the addressing agents of its region to provide accurate data for new addresses or road centerlines. The Council does not provide or hand out addresses to the public. The role of the 9-1-1 staff is to provide advice and assistance in such matters, but never

outright do the work of a jurisdiction. Regarding 9-1-1, the role of the Council is to maintain the data in the Master Street Addressing Guide (MSAG) for its region as required by CSEC.

### **Economic Development Program**

The Council continued and expanded our partnership with Texas Department of Transportation (TXDOT) to be the lead agency for region 20 and manage a transportation planning group with a focus on rural communities. The one-year agreement for \$40K was finalized in quarter four of 2023. The Council will focus on coordinating and conducting stakeholder meetings, bringing new stakeholders to the table and identify other funding opportunities with TXDOT.

The Council will continue to work with Texas Department of Agriculture to provide technical assistance to the Coastal Bend Region's communities on how to apply for Community Development Block Grant (CDBG) funding.

Total projected income for the economic development department has grown from 6% of the overall Council's budget in 2019 to 22% in 2023. The goal in 2024 is to continue to identify funding opportunities and increase our income to add additional staff.

### **Regional Resilience Partnership (RRP)**

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

The Council received an allocation from the General Land Office Community Development Block Grant-Mitigation Method of Distribution (CDBG-MIT MOD) funding for Hurricane Harvey affected communities. The allocation in the amount of \$4,488,700 will support the Harbor Point East project in partnership with the Port of Corpus Christi (\$4 million) with remaining funds to support a Coastal Bend region study on resilient affordable housing in flood prone areas. We expect the General Land Office (GLO) to award the funds to begin region wide projects in 2024.

In 2022, the Council entered into a Memorandum of Understanding (MOU) with the Nueces River Authority (NRA) to leverage flood and wastewater resources in the areas of our region that overlap. The economic development staff assisted the NRA in procuring a competitive grant in the amount of \$1 million for a regional wastewater program and another for \$5 million for a constructed wetland. The Council has partnered to manage the CDBG-MIT MOD allocation for Premont and Bishop.

### **GIS**

The Regional Resilience Partnership (RRP), a collaboration between Texas A&M University Corpus Christi, Harte Research Institute and the 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 Economic Development Administration (EDA) funded project completed its final year of the grant for four Coastal Bend counties: Aransas, Bee, Refugio, and San Patricio. In addition, through the 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. The Council will finalize the website for GeoRED and develop a financial plan for on-going maintenance.

### **Education**

The Council applied for a Project Recompete grant that focuses heavily on the work begun with Education to Employment Partners and Up Skill Coastal Bend. Education is a key component of prosperity in any community. The Recompete Grant is a national competition, so the chances of winning are slight, however the region has a strong case.

### **Infrastructure**

The Council will continue to work with stakeholders from and around the region to discuss the feasibility of increasing broadband infrastructure. Increased broadband infrastructure will increase public safety, develop local workforce capabilities, and improve economic development.

### **Solid Waste Program**

In 2023, the Council's environmental planning department administered the Texas Commission on Environmental Quality (TCEQ) Solid Waste Grant Program funds for four Council of Governments (COG)-Managed Projects (CMP). The first project was to continue providing liner refills for the eighteen MedSafe units in the region and to purchase one new unit in 2023. The MedSafe units are used for collection of unwanted, expired, or unused pharmaceutical waste. Since the inception of the MedSafe program in 2016, the Council's units have collected more than 1,500 pounds of pharmaceutical waste.

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

Both the United States Environmental Protection Agency and the United States Food and Drug Administration said that the safest way to dispose of unwanted pharmaceuticals in the home is to use a medicine take-back program. Medications should never be flushed down a toilet unless the instructions specifically say to. This method of disposal results in leftover medications entering our waterways because wastewater treatment plants are not designed to remove these pollutants. Studies have found that antibiotics, anti-seizure medications, mood stabilizers and sex hormones are all in the nation's drinking water supply. Serious harmful effects have been recorded on wildlife across the United States as well as in some human populations here in our country.

The second project funded was to provide free registration assistance to local enforcement personnel in the region so they can continue to receive their Texas Commission on Law Enforcement (TCOLE) accreditation. Many municipalities are burdened with other budget expenditures and this program allows for their personnel to receive their training without an extra yearly expenditure. Every year since 2000, the Council has been able to provide free training events, free registration costs and free materials related to the regulation of solid waste in Texas to



the local enforcement personnel of the Coastal Bend region, the region's law enforcement and elected officials.

The third CMP project for 2023 was to purchase an additional ten Sidewalk Buttler units for the region. The Council had 188 Buttler units in place prior to 2023 that were used to collect cigarette waste in and around our waterways in the Coastal Bend region. The units are in ten of our coastal communities and have collected several hundred pounds of cigarette butts since 2017.

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

With more than 190 of the total 198 Sidewalk Butlers in place in the Coastal Bend region, the amount of waste collected in 2022-2023 and beyond could be considerably more than the first 100 pounds collected and could remove a remarkable volume of toxins from our region's environment. Communities like Port Aransas collect the cigarette butts, store them, weigh them, and then ship to Terracycle in Connecticut. At Terracycle, they are sterilized and turned into park benches and sold around the world.

The final CMP project of 2023 was to provide reimbursement to the Coastal Bend region's municipalities for the cost of a tire trailer to collect scrap tires and illegally dumped tires in their areas. Tires are one of the most difficult items to dispose of, are one of the most readily seen illegally dumped items in Texas and are also the source for numerous vectors who make their homes in the dumped tires creating a human health issue for insect-borne illnesses and diseases.

For the tire project, a total of nine communities were assisted with the cost of their tire trailers. This saved our municipalities \$24,000 in costs. A total of more than 5,500 tires were removed from the Coastal Bend region through this project.

While these projects were funded with TCEQ Solid Waste grant funding, the Council environmental planning department also partnered with the Coastal Bend Bays and Estuaries Program (CBBEP) and the Nueces River Authority (NRA) for a 3-year EPA Trash-Free Waters grant project. This project provides tire and community cleanup events for rural and underserved areas of the Coastal Bend region as a means of keeping bulk waste and tires from being dumped into our waterways or as illegally dumped items on our rural roads. The project kicked off their first 10-day event in Bishop, Texas in October 2022. Since the project began, approximately 416.39 tons of material have been collected from thirteen rural communities in nine counties. A total of 4,566 tires have been collected and the 30 cubic yard and 40 cubic yard containers have been in place 155 days total in the region. This project ends December 2024.

Lastly, the Council's environmental planning department received their yearly 604(b) Water Quality planning grant from the TCEQ. For several years the funds have remained the same amount of \$22,662. For 2023, the Council received federal Bipartisan Infrastructure funds (BIL) that were added to the grant budget. The funds increased the budget up to \$32,600 and the grant went from one year to a two-year program. The funds are going to be used to purchase additional

non-point source signage created by the Texas General Land Office and placed in our parks and along our waterways, like walking trails and boat ramps to remind people about the importance of not littering on our waterways and not having illicit discharges from boats, chemicals from yards and more. The project may also host trainings for pollution prevention or partner with the CBBEP and their colonia initiative projects. Details are still being worked on for this program that will extend into 2024.

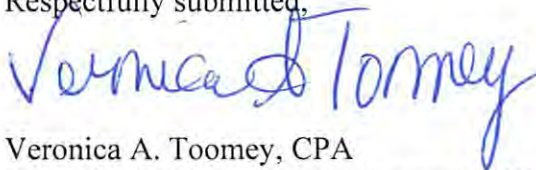
### **Awards and Acknowledgements**

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, 2022. 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,

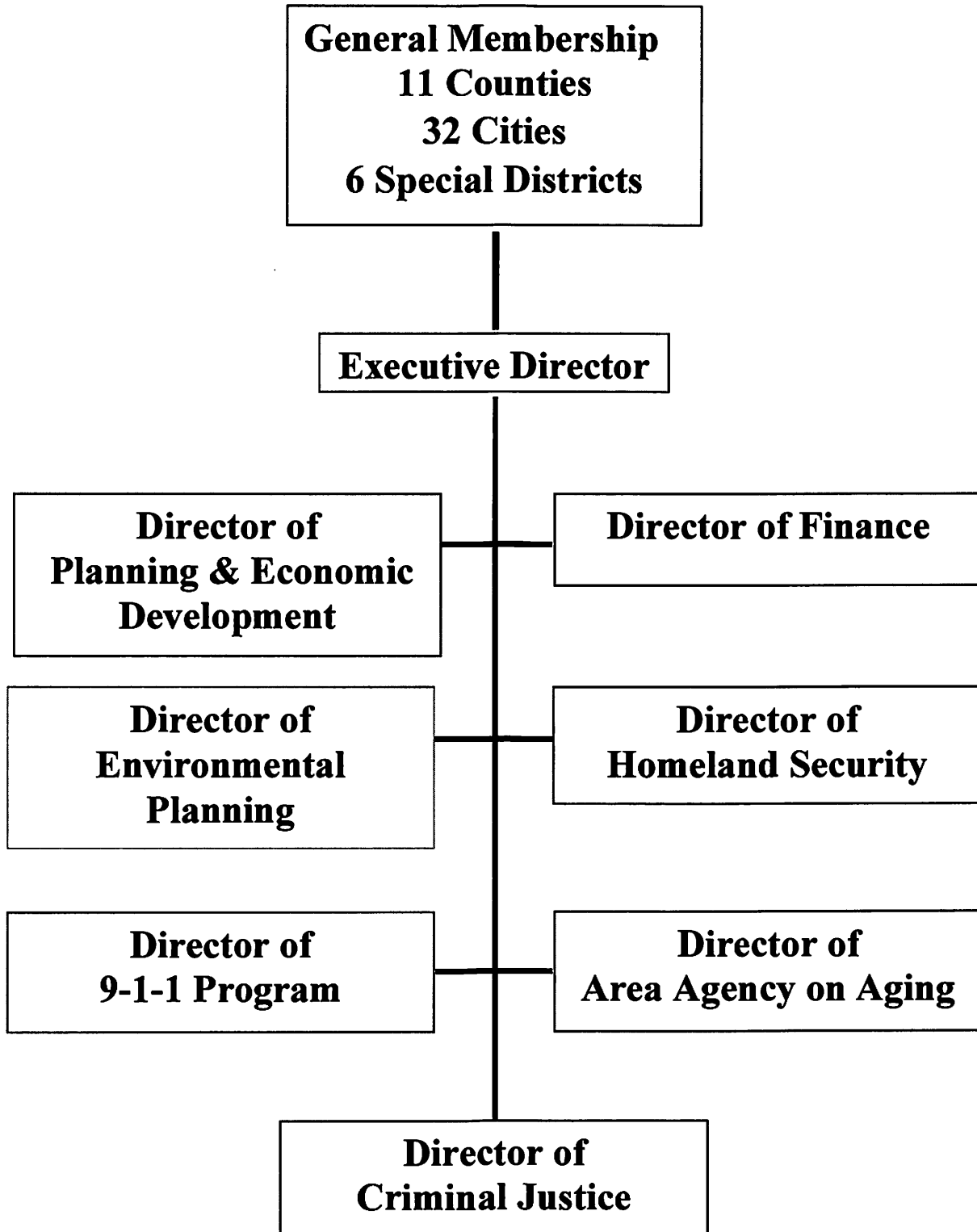


Veronica A. Toomey, CPA  
Director of Finance/Interim Executive Director

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*Established in 1966*

**COASTAL BEND COUNCIL OF GOVERNMENTS  
ORGANIZATIONAL CHART**



**COASTAL BEND COUNCIL OF GOVERNMENTS  
01/01/2023-12/31/2023**

**OFFICERS**

<b>CHAIRMAN</b>	Commissioner Margie H. Gonzalez, Jim Wells County
<b>1<sup>ST</sup> VICE CHAIRMAN</b>	Judge David Krebs, San Patricio County
<b>2<sup>ND</sup> VICE CHAIRMAN</b>	Judge George “Trace” Morrill, Bee County
<b>SECRETARY</b>	Commissioner Chuck Schultz, Kleberg County
<b>TREASURER</b>	Mayor JoAnn Ehmann, San Patricio County
<b>PAST CHAIRMAN</b>	Mr. Patrick Rios, Aransas County

**MEMBER GOVERNMENTS/REPRESENTATIVES**

<b>Aransas County (2 votes)</b> Judge Ray A. Garza Commissioner Leslie Casterline	<b>City of San Diego</b> Mayor Sally Lichtenberger
<b>City of Rockport</b> Mayor Tim Jayroe	<b>Jim Wells County (3 votes)</b> Judge Pedro “Pete” Trevino Commissioner Margie H. Gonzalez Ms. Isabel M. Trevino
<b>Town of Fulton</b> Council Member MaryAnn Pahmiyer	<b>City of Alice</b> Mayor Cynthia Carrasco Mr. Michael Esparza
<b>Bee County (2 votes)</b> Judge George “Trace” Morrill, III Commissioner Dennis DeWitt	<b>City of Orange Grove</b> City Administrator Todd Wright
<b>City of Beeville</b> Council Member Alexis Bledsoe	<b>City of Premont</b> Mayor Pricilla Vargas
<b>Brooks County (1 vote)</b> Judge Eric Ramos	<b>Kenedy County (1 vote)</b> Judge Charles Burns
<b>City of Falfurrias</b> Mayor Justo Ramirez	<b>Kleberg County (2 votes)</b> Judge Rudy Madrid Commissioner Chuck Schultz
<b>Duval County (1 vote)</b> Judge Arnoldo Cantu	<b>City of Kingsville</b> City Commissioner Ann Marie Torres Mr. Mark McLaughlan
<b>City of Benavides</b> Mayor Ramiro Saenz	<b>Live Oak County (1 vote)</b> Judge James Liska
<b>City of Freer</b> Mayor Martin Martinez, Jr.	

**COASTAL BEND COUNCIL OF GOVERNMENTS**  
**01/01/2023-12/31/2023**

**City of George West**  
Chief Libby Shelton

**City of Three Rivers**  
Mayor Felipe Martinez

**Nueces County (17 votes)**  
Judge Connie Scott  
Commissioner Robert Hernandez  
Commissioner John Marez  
Commissioner Joe A. Gonzalez  
Commissioner Brent Chesney  
Mr. Dale Atchley  
Ms. Dee Hawkins  
Vacant  
Mr. Michael Robinson  
Vacant  
Mr. Darrell Earwood  
Ms. Rebecca Rach  
Mr. Juan De La Cerda  
Mr. Juan Pimentel  
Ms. Anna Velazquez  
Mr. Timothy Everest  
Vacant

**City of Agua Dulce**  
Mayor John Howard

**City of Bishop**  
Mayor Noel Barrera Lopez

**City of Corpus Christi**  
Council Member Roland Barrera  
Council Member Michael Hunter  
Council Member Gil Hernandez  
Council Member Dan Suckley  
Mr. Michael Rodriguez  
Mr. Peter Collins  
Mr. Esteban Ramos  
Dr. Neiman Young  
Mr. Ryan Skrobarczyk

**City of Driscoll**  
Mayor Mark Gonzalez

**City of Port Aransas**  
Mayor Wendy Moore

**City of Robstown**  
Mayor Gilbert Gomez

**Refugio County (1 vote)**  
Judge Jhiela "Gigi" Poynter

**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 Sonia Lopez  
Commissioner Howard Gillespie  
Vacant

**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 David Maldonado

**City of Portland**  
Mayor Cathy Skurow

**City of Sinton**  
Mayor Edward Adams

**City of Taft**  
Mr. Sid Arismendez

**COASTAL BEND COUNCIL OF GOVERNMENTS  
01/01/2023-12/31/2023**

Governing Board and Executive Staff

**ASSOCIATE MEMBERS – REPRESENTATIVES**

Port of Corpus Christi Authority	Mr. Kent Britton
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**

Director of Finance/Interim 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  
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Presented to

**Coastal Bend Council of Governments  
Texas**

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

**December 31, 2022**

*Christopher P. Morrill*

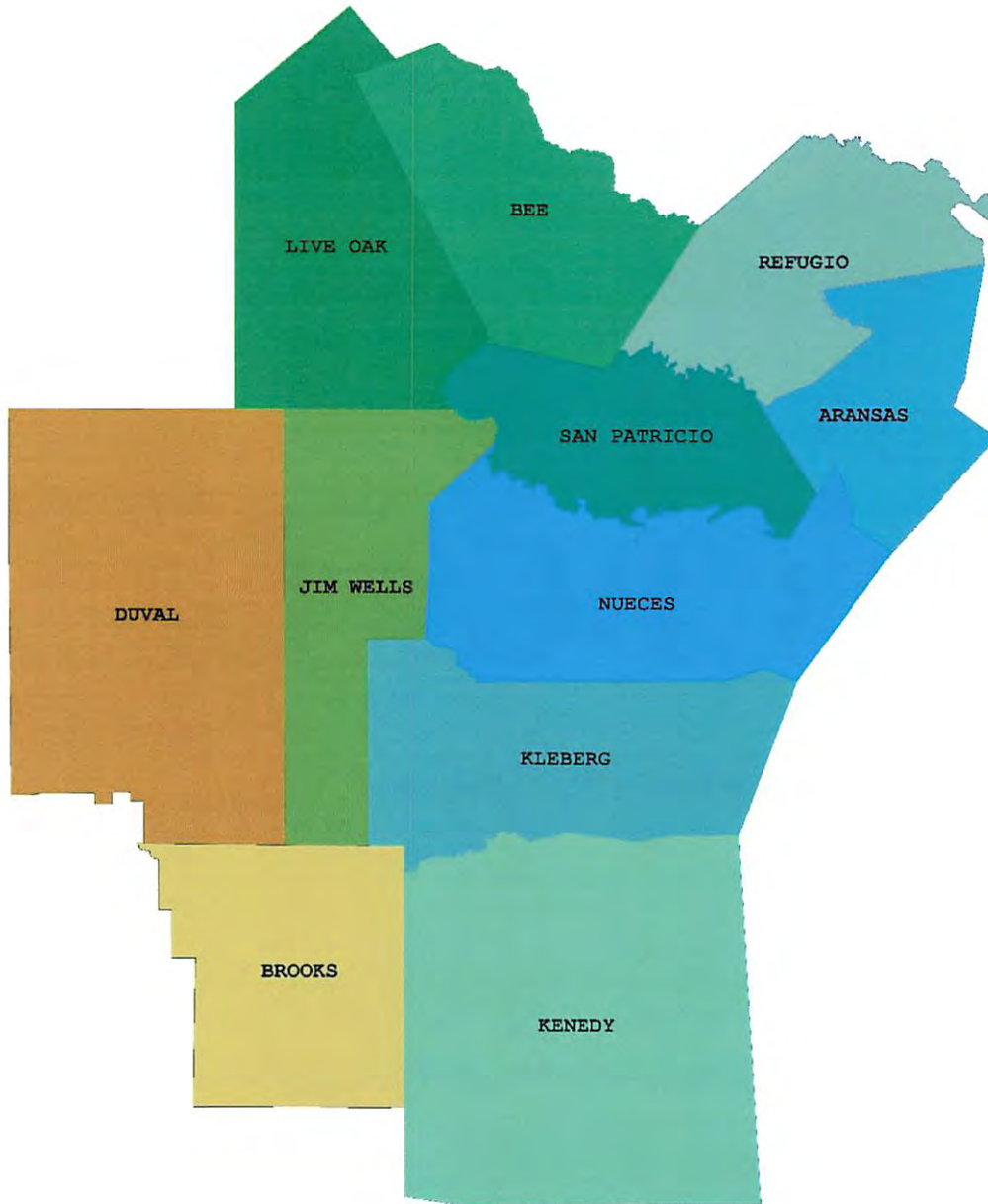
**Executive Director/CEO**



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# The Coastal Bend Council of Governments 11-County Region



Coastal Bend/State Planning Region 20  
Area: 10,273 square miles  
Population: 582,949

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INDEPENDENT AUDITOR'S REPORT

June 28, 2024

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, 2023, 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, 2023, and the respective changes in financial position and the respective budgetary comparison for the General Fund and Special Revenue Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinions*

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

*Responsibilities of Management for the Financial Statements*

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

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

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Councils' basic financial statements. The supplemental information listed in the table of contents and the schedule of expenditures of federal and state awards, pages 121 through 124, 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 28, 2024, 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*

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

As management of the Coastal Bend Council of Governments (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages I - XI of this report.

### **Financial Highlights**

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

- The Council's unrestricted net position increased in 2023 by \$117,976. The increase in unrestricted net position is the difference between the governmental excess of revenues over expenses of \$121,617 and the increase in compensated absences of \$3,641, lease principal payments of \$93,265, and the amortization expense on leased assets of \$91,941. The local revenues available for matching the Council's grants and the general government revenues were \$239,695 and consisted of excess revenues over expenses from the General Land Office Mitigation Grant, the Community and Technical Assistance for Economic Development Grant, the Texas Department of Transportation Planning Grant, and the Education to Employment grant of \$50,266, membership dues of \$130,592, other revenue of \$392, interest on general fund deposits of \$48,238, and the over recovery of indirect costs of \$10,207. The Council matched the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grants in the amount of \$113,235 and spent \$4,843 in general government.
- Of the Council's total net position \$1,088,357, 93.87% or \$1,021,591 is unrestricted and 6.13% or \$66,766 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 \$1,117,802, an increase of \$121,617 from prior year. The local revenues available for matching the Council's grants and the general government revenues were \$239,695 and consisted of excess revenues over expenses from the General Land Office Mitigation Grant, the Community and Technical Assistance for Economic Development Grant, the Texas Department of Transportation Planning Grant, and the Education to Employment grant of \$50,266, membership dues of \$130,592, other revenue of \$392, interest on general fund deposits of \$48,238, and the over recovery of indirect costs of \$10,207. The Council matched the Texas Department of Health and Human Services Commission grants and the Economic Development Administration grants in the amount of \$113,235 and spent \$4,843 in general government. The local revenues of \$239,695 exceeded the general government expenditures of \$118,078, resulted in the increase in the combined fund balance of \$121,617 in the Council's governmental funds financial statements at year end. In the 2023 budget, the Council projected an increase in fund balance of \$44,688.



- Approximately, 89.70% of the fund balance in the General Fund, \$1,002,688, is *available* to meet the Council's current and future needs. Of the remainder, \$19,627 is nonspendable (for prepaids), and \$95,487 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 \$1,002,688 represented 15.66% of the general fund's total expenditures and 15.78% 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 \$1,088,357 at the close of the most recent fiscal year, a \$46,504 increase over prior year.

Of the Council's net position, 6.13% 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 Governments’  
Net Position – Governmental Activities**

	2023	2022	Variance Positive (Negative)
<b>Current and other assets</b>	<b>\$ 3,528,194</b>	<b>\$ 2,415,881</b>	<b>\$ 1,112,313</b>
<b>Capital assets</b>	<b>204,313</b>	<b>199,501</b>	<b>4,812</b>
<b>Total assets</b>	<b>3,732,507</b>	<b>2,615,382</b>	<b>1,117,125</b>
<b>Long-term liabilities outstanding</b>	<b>78,252</b>	<b>45,277</b>	<b>(32,975)</b>
<b>Other liabilities</b>	<b>2,565,898</b>	<b>1,528,252</b>	<b>(1,037,646)</b>
<b>Total liabilities</b>	<b>2,644,150</b>	<b>1,573,529</b>	<b>(1,070,621)</b>
<b>Net position:</b>			
<b>Net Investment in capital assets</b>	<b>66,766</b>	<b>138,238</b>	<b>(71,472)</b>
<b>Unrestricted</b>	<b>1,021,591</b>	<b>903,615</b>	<b>117,976</b>
<b>Total net position</b>	<b>\$ 1,088,357</b>	<b>\$ 1,041,853</b>	<b>\$ 46,504</b>

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.

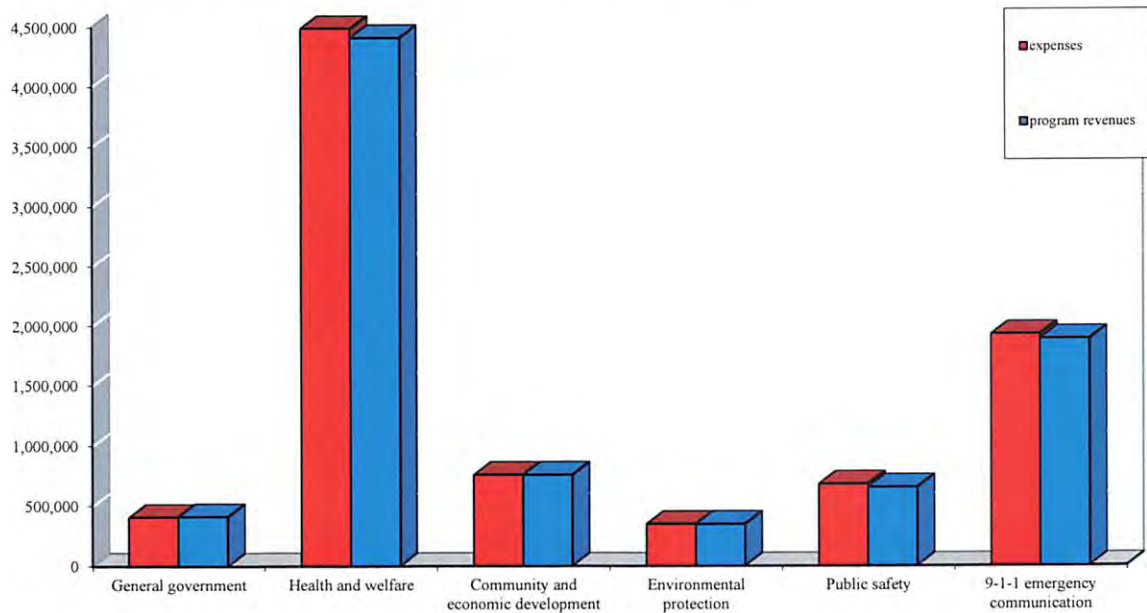
The Council’s net position increased by \$46,504 during the current fiscal year. The increase, from the prior year, was primarily attributable to the capital assets additions of \$169,549 were more than depreciation expense of \$164,737 by \$4,812. Also, the increase in revenues over expenses of \$121,617 and the increases in compensated absences of \$3,641 and leases payable of \$76,284 attributed to the increase in net position.

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

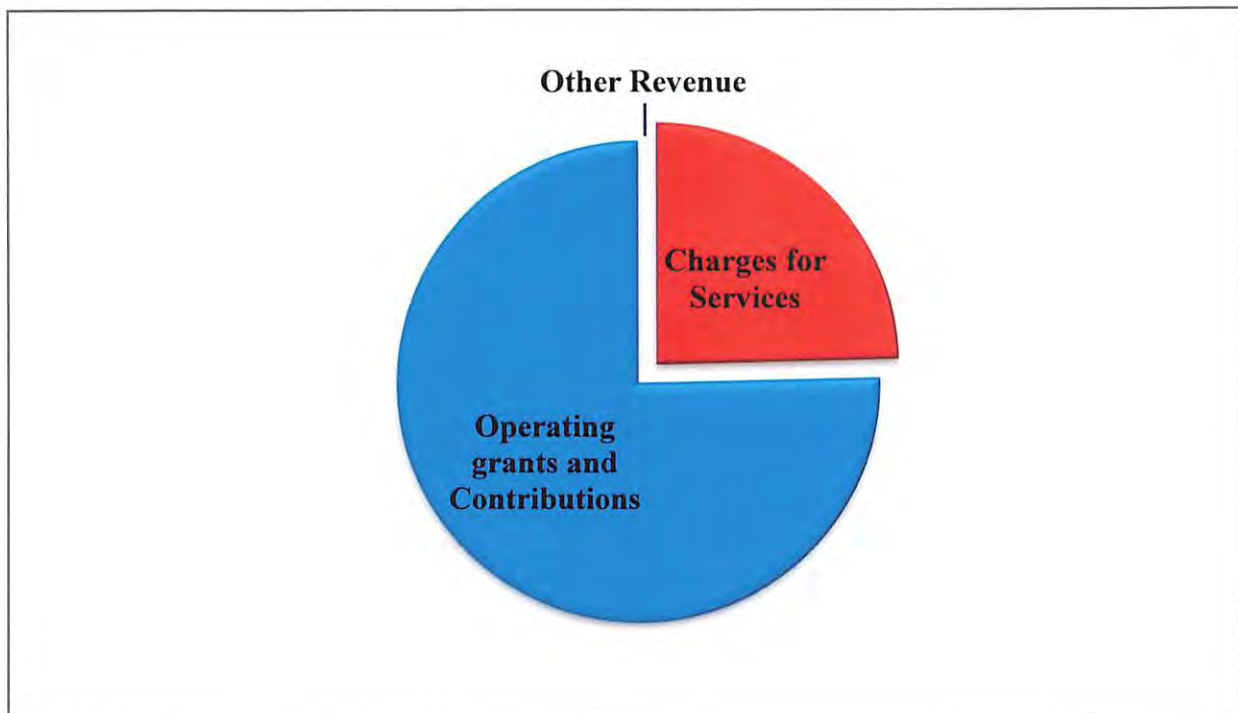
	2023	2022	Variance Positive (Negative)
<b>Revenues:</b>			
<b>Program revenues:</b>			
Charges for services	\$ 2,015,354	\$ 2,015,524	\$ (170)
Operating grants and contributions	6,164,237	5,276,849	887,388
<b>General revenues:</b>			
Interest on deposits	53,020	12,670	40,350
Other	392	20,024	(19,632)
<b>Total revenues</b>	<b>8,233,003</b>	<b>7,325,067</b>	<b>907,936</b>
<b>Expenses:</b>			
General government	(5,457)	(6,680)	(1,223)
Health and welfare	4,482,520	4,047,063	(435,457)
Community and economic development	757,763	570,513	(187,250)
Environmental protection	347,159	213,012	(134,147)
Public safety	679,799	434,945	(244,854)
9-1-1 emergency communications	1,922,004	2,033,167	111,163
Interest	2,711	3,490	779
<b>Total expenses</b>	<b>8,186,499</b>	<b>7,295,510</b>	<b>(890,989)</b>
<b>Increase in net position</b>	<b>46,504</b>	<b>29,557</b>	<b>16,947</b>
<b>Net position - beginning</b>	<b>1,041,853</b>	<b>1,012,296</b>	<b>29,557</b>
<b>Net position - ending</b>	<b>\$ 1,088,357</b>	<b>\$ 1,041,853</b>	<b>\$ 46,504</b>

**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 \$1,117,802, an increase of \$121,617 in comparison with the prior year. The increase in the general fund’s fund balance was due to the Council’s local revenues of \$239,695 exceeded the Council’s cash match and general government expenditures of \$118,078 by \$121,617. The local revenues consisted of membership dues of \$130,592, excess grant revenues over expenditures in the amount of \$50,266, other revenue and interest of \$48,630 and over recovery of indirect costs of \$10,207.

**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 \$39,158. The Council provided nutrition services and personal assistance and residential repairs for the elderly which was budgeted for fiscal year 2023 and over-spent the budget by \$317,815. Also, the Council provided 40-yard dumpsters for recycling initiatives for the rural communities which was budgeted for fiscal year 2023 and over spent the budget by 125,393.

**Capital Asset and Debt Administration**

**Capital assets.** The Council’s investment in capital assets for its governmental activities as of December 31, 2023, amounts to \$66,766 (net of accumulated depreciation). This investment in capital assets includes vehicles, equipment, and software, for the 9-1-1 system and emergency management’s first responders and right-to-use leased equipment and building. The increase of \$4,812 in capital assets was due to capital assets additions of \$169,549 in excess of depreciation expense of \$164,737.

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

	2023	2022	Variance Positive (Negative)
Capital Assets	\$ 204,313	\$ 199,501	\$ 4,812

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 four leases for capital equipment and building for \$500,402. The leases were offset by the regularly scheduled principal reductions on the existing outstanding debt in the amount of \$137,547: 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 Governments’  
Outstanding Debt  
Governmental Activities**

	2023	2022	Variance Positive (Negative)
Leases Payable	\$ 137,547	\$ 61,263	\$ 76,284

**2024 Operating and Pass-through Budgets**

The Council’s 2024 adopted budget reflects an estimated decrease in total fund balance of \$113,783 in the general fund. The general fund’s budgetary expenditures, for federal and state programs, decreased by 1% compared to actual 2023 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](mailto:veronica@fin.cbkog98.org)  
Website Address: [www.coastalbendkog.org](http://www.coastalbendkog.org)

**COASTAL BEND COUNCIL OF GOVERNMENTS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2023**

	<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents (Note III. A.)	\$ 1,058,701
Receivables (Note III. B.)	1,825,458
Prepaid items	644,035
Capital assets (net of accumulated depreciation) (Note III. C.)	<u>204,313</u>
<b>Total assets</b>	<u><b>3,732,507</b></u>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	838,450
Contractors payable	728,154
Unearned revenue (Note III. B.)	843,788
Leases and compensated absences (Note III. E.):	
Current	155,506
Noncurrent	<u>78,252</u>
<b>Total liabilities</b>	<u><b>2,644,150</b></u>
<b>NET POSITION</b>	
Net Investment in capital assets	66,766
Unrestricted	<u>1,021,591</u>
<b>Total net position</b>	<u><b>\$ 1,088,357</b></u>

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



**COASTAL BEND COUNCIL OF GOVERNMENTS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Functions/Programs</u>		<b>Indirect Expenses Allocation</b>
<u>Primary government:</u>	<u>Expenses</u>	<u>Allocation</u>
<b>Governmental activities:</b>		
General government	\$ 406,759	\$ (412,216)
Health and welfare	4,279,748	202,772
Community and economic development	709,482	48,281
Environmental protection	327,796	19,363
Public safety	626,741	53,058
9-1-1 emergency communications	1,833,262	88,742
Interest	2,711	-
<b>Total governmental activities</b>	<u>8,186,499</u>	<u>-</u>
<b>Total primary government</b>	<u>\$ 8,186,499</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>
\$ 130,592	\$ -	\$ 136,049
-	4,405,199	(77,321)
-	758,967	1,204
-	347,159	-
-	652,912	(26,887)
1,884,762	-	(37,242)
-	-	(2,711)
<u>2,015,354</u>	<u>6,164,237</u>	<u>(6,908)</u>
<u>\$ 2,015,354</u>	<u>\$ 6,164,237</u>	<u>(6,908)</u>
<b>General revenues:</b>		
		392
		<u>53,020</u>
		<u>53,412</u>
		46,504
Net position - beginning		<u>1,041,853</u>
Net position - ending		<u>\$ 1,088,357</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	<u>General</u>	<u>9-1-1 Program</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents (Note III. A.)	\$ 964,519	\$ 94,182	\$ 1,058,701
Due from other funds (Note III. D.)	-	51,047	51,047
Receivables (Note III. B.)	1,052,884	772,574	1,825,458
Prepaid items	19,627	624,408	644,035
<b>Total assets</b>	<u><u>2,037,030</u></u>	<u><u>\$ 1,542,211</u></u>	<u><u>\$ 3,579,241</u></u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>			
Accounts payable	33,353	805,097	838,450
Contractors payable	728,154	-	728,154
Unearned revenue (Note III. B.)	106,674	737,114	843,788
Due to other funds (Note III. D.)	51,047	-	51,047
<b>Total liabilities</b>	<u><u>919,228</u></u>	<u><u>1,542,211</u></u>	<u><u>2,461,439</u></u>
<b>Fund balances</b>			
Nonspendable	19,627	624,408	644,035
Assigned for matching grant programs	95,487	-	95,487
Unassigned	1,002,688	(624,408)	378,280
<b>Total fund balances</b>	<u><u>1,117,802</u></u>	<u><u>-</u></u>	<u><u>1,117,802</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 2,037,030</u></u>	<u><u>\$ 1,542,211</u></u>	<u><u>\$ 3,579,241</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, 2023**

<b>Total fund balance - total governmental funds</b>	<b>\$ 1,117,802</b>
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>	
<b>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 \$2,501,943 and the accumulated depreciation is \$2,297,630.</b>	<b>204,313</b>
<b>Compensated absences and leases payable are not due and payable in the current period and therefore are not reported in funds.</b>	<b>(233,758)</b>
<b>Net position of governmental activities</b>	<b><u>\$ 1,088,357</u></b>

**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, 2023**

	<u>General</u>	<u>9-1-1 Program</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>			
<b>Direct Federal grants:</b>			
U. S. Department of Commerce	\$ 608,339	\$ -	\$ 608,339
<b>State of Texas and Federal Pass-through grants:</b>			
Texas Department of Health and Human Services	4,353,913	-	4,353,913
Office of the Governor, Criminal Justice Division	317,900	-	317,900
Commission on Environmental Quality	393,560	-	393,560
Office of the Governor, Homeland Security Grants Division	335,012	-	335,012
Office of the Governor, General Land Office	42,648	-	42,648
Texas Department of Transportation	35,154	-	35,154
Texas Department of Agriculture	10,399	-	10,399
Commission on State Emergency Communications	-	1,884,762	1,884,762
<b>Total federal and state grants</b>	<u>6,096,925</u>	<u>1,884,762</u>	<u>7,981,687</u>
Supportive services fees	67,312	-	67,312
Membership dues	130,592	-	130,592
Other revenue	392	-	392
Interest on deposits	48,238	4,782	53,020
Overrecovery of indirect costs	10,207	-	10,207
<b>Total revenues</b>	<u>6,353,666</u>	<u>1,889,544</u>	<u>8,243,210</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Health and welfare	4,482,520	-	4,482,520
Community and economic development	742,824	-	742,824
Environmental protection	347,159	-	347,159
Public safety	654,703	-	654,703
9-1-1 emergency communications	-	1,889,544	1,889,544
General government	4,843	-	4,843
Capital outlay-leases	169,549	-	169,549
<b>Total expenditures</b>	<u>6,401,598</u>	<u>1,889,544</u>	<u>8,291,142</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(47,932)</u>	<u>-</u>	<u>(47,932)</u>
<b>Other financing sources-leases</b>	<u>169,549</u>	<u>-</u>	<u>169,549</u>
<b>Net change in fund balances</b>	121,617	-	121,617
<b>Fund balances, beginning of year</b>	<u>996,185</u>	<u>-</u>	<u>996,185</u>
<b>Fund balances, end of year</b>	<u>\$ 1,117,802</u>	<u>\$ -</u>	<u>\$ 1,117,802</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, 2023**

<b>Net change in fund balances - governmental fund</b>	<b>\$ 121,617</b>
<b>Amount reported for governmental activities in the statement of activities is different because:</b>	
<b>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 \$169,549 and depreciation was \$164,737.</b>	<b>4,812</b>
<b>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.</b>	<b>(76,284)</b>
<b>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. Compensated absences increased by \$3,641.</b>	<b><u>(3,641)</u></b>
<b>Change in net position of governmental activities</b>	<b><u><u>\$ 46,504</u></u></b>

**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, 2023**

	Original and final Budget Amounts	Actual Amounts	Variance Positive (Negative)
<b>Revenues:</b>			
<b>Direct Federal grants:</b>			
U. S. Department of Commerce	\$ 658,350	\$ 608,339	\$ (50,011)
<b>State of Texas and Federal Pass-through grants:</b>			
Texas Department of Health and Human Services	3,915,493	4,353,913	438,420
Office of the Governor, Criminal Justice Division	109,768	317,900	208,132
Commission on Environmental Quality	238,090	393,560	155,470
Office of the Governor, Homeland Security Grants Division	326,611	335,012	8,401
Office of the Governor, General Land Office	430,668	42,648	(388,020)
Texas Department of Transportation	27,250	35,154	7,904
Texas Department of Agriculture	11,853	10,399	(1,454)
Total federal and state grants	5,718,083	6,096,925	378,842
Supportive services fees	56,628	67,312	10,684
Membership dues	130,587	130,592	5
Other revenue	600	392	(208)
Interest on deposits	7,387	48,238	40,851
Overrecovery of indirect costs	-	10,207	10,207
Total revenues	5,913,285	6,353,666	440,381
<b>Expenditures:</b>			
<b>Current:</b>			
Health and welfare	3,992,517	4,482,520	(490,003)
Community and economic development	1,196,944	742,824	454,120
Environmental protection	228,832	347,159	(118,327)
Public safety-Criminal Justice Program	83,718	319,691	(235,973)
Public safety-Homeland Security Program	326,611	335,012	(8,401)
General government	2,204	4,843	(2,639)
Capital outlay-leases	-	169,549	(169,549)
Total expenditures	5,830,826	6,401,598	(570,772)
Excess (deficiency) of revenues over expenditures	82,459	(47,932)	(130,391)
Other financing sources-leases	-	169,549	169,549
Net change in fund balances	82,459	121,617	39,158
Fund balance, beginning of year	996,185	996,185	-
Fund balance, end of year	\$ 1,078,644	\$ 1,117,802	\$ 39,158

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, 2023**

	Original and final Budget Amounts	Actual Amounts	Variance Positive (Negative)
<b>Revenues:</b>			
State grants - Commission on State Emergency Communications	\$ 2,355,423	\$ 1,884,762	\$ (470,661)
Interest on deposits	-	4,782	4,782
<b>Total revenues</b>	<b>2,355,423</b>	<b>1,889,544</b>	<b>(465,879)</b>
<b>Expenditures:</b>			
Direct salaries and Paid time off	347,053	347,053	-
Indirect costs allocated	101,950	88,742	13,208
Health, Retirement, & Other Benefits	166,644	144,879	21,765
Rental Space	17,912	19,037	(1,125)
Utilities	2,953	2,995	(42)
Accounting & Payroll Services	32,198	31,007	1,191
Auditing Services	6,148	6,505	(357)
Dues and subscriptions	3,514	892	2,622
Maintenance and repairs	333,456	333,456	-
Office supplies/furniture/software	21,143	21,143	-
Travel	18,852	18,852	-
Telephone	111,773	111,773	-
Postage and freight	211	319	(108)
Reproduction costs	643	479	164
Contract Services	2,864	728	2,136
Insurance	19,210	19,210	-
Training	9,213	3,548	5,665
PSAP Supplies	51,903	51,903	-
ESInet Costs	169,273	169,273	-
GIS Costs	95,782	33,081	62,701
PSAP Room Prep	5,000	3,132	1,868
MIS Data Analytics	73,182	73,182	-
Network Reliability	19,845	-	19,845
Next Generation 9-1-1 Costs	366,012	363,256	2,756
Text to 9-1-1 Costs	38,250	38,250	-
Public Awareness material	6,849	6,849	-
Equipment	333,590	-	333,590
<b>Total expenditures</b>	<b>2,355,423</b>	<b>1,889,544</b>	<b>465,879</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



CBC  G

*Established in 1966*

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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### 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, 2023

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### **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, 2023

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### *Recent Accounting Pronouncements*

GASB 99 Omnibus 2022 – The primary objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.
- Clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives.
- Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset.
- Clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt.
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP).
- Disclosures related to nonmonetary transactions.
- Pledges of future revenues when resources are not received by the pledging government.
- Clarification of provisions in Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, as amended, related to the focus of the government-wide financial statements.
- Terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.
- Terminology used in Statement 53 to refer to resource flows statements.

This statement did not have an impact on the Council’s financial statements because the Council did not have any derivative instruments, public-private and public-public partnerships and availability payment arrangements, Subscriptions-Based Information Technology Arrangements (SBITA), interest rate swap that hedges the interest rate risk of taxable debt, distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP), nonmonetary transactions, pledges of future revenues, deferred outflows of resources, deferred inflows of resources, and net position, and resource flows statements.

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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However, the clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives did impact the Council and have been properly implemented. Also, the clarification of provisions in Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, as amended, related to the focus of the government-wide financial statements did impact the Council and have been properly implemented.

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

#### *1. Deposits and investments*

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

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

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

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

#### *2. Receivables and payables*

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

#### *3. Prepaid items*

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

#### *4. Capital assets*

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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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.

### *5. Compensated absences*

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

### *6. Long-term obligations*

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

### *7. Fund balances*

Fund Balance Classifications:

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

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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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 \$95,487 was reported as assigned fund balance authorized by the Council's Executive Director for the purpose of matching grant programs.

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

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

### 8. *Minimum Fund Balance Policy*

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

### 9. Leases

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

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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

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

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

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

### 10. *Use of Estimates*

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

## II. **Stewardship, compliance, and accountability**

### A. **Budgetary information**

The Council's annual budget is a management tool that assists its users in analyzing financial activity for its calendar year. The Board of Directors adopted a 2023 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



# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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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, 2023, expenditures exceeded budget at the function level in the general fund as follows:

	<u>Excess</u>
Health and Welfare	\$ 490,003
Environmental Protection	118,327
Public Safety – Criminal Justice Program	235,973
Public Safety – Homeland Security Program	8,401

The over expenditures in the health and welfare programs were due to the increase in Title III C2 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 - criminal justice program and the public safety – homeland security program were due to an increase in training academy courses provided and funds received for communication equipment, respectively.

### **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, 2023 were \$946,454.

**COASTAL BEND COUNCIL OF GOVERNMENTS**

Notes to the Financial Statements

December 31, 2023

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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 \$112,247 which is included in cash and cash equivalents and due on demand.

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

**B. Receivables and unearned revenue**

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

	<u>General</u>	<u>Special Revenue</u>
Due from federal government	\$ 262,574	\$ -
Due from state government	<u>790,310</u>	<u>722,574</u>
Total receivables	\$ <u>1,052,884</u>	\$ <u>722,574</u>

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

Unearned revenue:	
Elderly Programs	\$ 49,943
9-1-1 Program	737,114
Solid Waste Program	2,027
Other Programs	<u>54,704</u>
Total unearned revenue for governmental funds	\$ <u>843,788</u>

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

**COASTAL BEND COUNCIL OF GOVERNMENTS**

Notes to the Financial Statements

December 31, 2023

**C. Capital assets**

Capital asset activity for the year ended December 31, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Vehicles	\$ 20,033	\$ -	\$ -	\$ 20,033
Equipment & Software	1,981,508	-	-	1,981,508
Right to use Leased Building and Equipment	<u>330,853</u>	<u>169,549</u>	<u>-</u>	<u>500,402</u>
Total capital assets, being depreciated	<u>\$ 2,332,394</u>	<u>\$ 169,549</u>	<u>\$ -</u>	<u>\$ 2,501,943</u>
Less accumulated depreciation for:				
Vehicles	(20,033)	-	-	(20,033)
Equipment & Software	(1,840,530)	(72,496)	-	(1,913,026)
Right to use Leased Building and Equipment	<u>(272,330)</u>	<u>(92,241)</u>	<u>-</u>	<u>(364,571)</u>
Total accumulated depreciation	<u>(2,132,893)</u>	<u>(164,737)</u>	<u>-</u>	<u>(2,297,630)</u>
Total capital assets, being depreciated, net	<u>\$ 199,501</u>	<u>\$ 4,812</u>	<u>\$ -</u>	<u>\$ 204,313</u>

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

Governmental Activities:	
9-1-1 emergency communications	\$ 32,460
General government	<u>132,277</u>
Total depreciation expense-governmental activities	<u>164,737</u>

**D. Interfund receivables and payables**

The composition of interfund balances as of December 31, 2023, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
9-1-1 Network	General Fund	\$ 51,047

Interfund balances are used to account for pooled cash transactions.

**COASTAL BEND COUNCIL OF GOVERNMENTS**

Notes to the Financial Statements

December 31, 2023

**E. Long-term obligations**

The following is a summary of long-term obligation transactions of the Council for the year ended December 31, 2023:

	<u>Balances</u> <u>01-01-2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-2023</u>	<u>Due in</u> <u>(1) Year</u>
Compensated absences	\$ <u>92,570</u>	\$ <u>88,929</u>	\$ <u>85,288</u>	\$ <u>96,211</u>	\$ <u>62,210</u>
Leases Payable	\$ <u>61,263</u>	<u>169,549</u>	<u>93,265</u>	<u>137,547</u>	<u>93,296</u>
Total Long-term obligations	\$ <u>153,833</u>	\$ <u>258,478</u>	\$ <u>178,553</u>	\$ <u>233,758</u>	\$ <u>155,506</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, 2023, the value of the lease liability was \$2,317. 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, 2023, was \$2,102 and had accumulated amortization of \$8,496.

The future principal and interest lease payments as of December 31, 2023, were as follows:

<u>Fiscal Year Ending</u> <u>December 31,</u> <u>2024</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	\$ <u>2,317</u>	\$ <u>59</u>	\$ <u>2,376</u>

The Council entered into a two and a half-year lease agreement as lessee for the use of a building for office space. An initial lease liability was recorded in the amount of \$290,799. As of December 31, 2023, the value of the lease liability was \$0. 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, 2023, was \$0 and had accumulated amortization of \$290,799.

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, 2023, the value of the lease liability was \$7,498. The Council is required to make monthly principal and interest payments of \$550.

**COASTAL BEND COUNCIL OF GOVERNMENTS**

Notes to the Financial Statements

December 31, 2023

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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, 2023, was \$6,870 and had accumulated amortization of \$22,586.

The future principal and interest lease payments as of December 31, 2023, were as follows:

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	6,403	197	6,600
2025	<u>1,095</u>	<u>5</u>	<u>1,100</u>
Totals	<u>\$ 7,498</u>	<u>\$ 202</u>	<u>\$ 7,700</u>

During the current fiscal year, the Council entered into a two-year lease agreement as lessee for the use of a building for office space. An initial lease liability was recorded in the amount of \$169,549 during the current fiscal year. As of December 31, 2023 the value of the lease liability was \$127,733. 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-year estimated useful life which is equivalent to the lease term. The value of the right-to-use leased asset as of December 31, 2023 was \$127,159 and had accumulated amortization of \$42,390.

The future principal and interest lease payments as of December 31, 2023 were as follows:

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	84,576	2,424	87,000
2025	<u>43,157</u>	<u>343</u>	<u>43,500</u>
Totals	<u>\$127,733</u>	<u>\$ 2,767</u>	<u>\$130,500</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.

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

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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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, \$1,615,750 for flood, \$1,500,000 for earthquake and real and personal property. The Texas Windstorm Insurance Association will provide coverage to the Council up to the limited liability of \$1,145,000 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 15<sup>th</sup> day.

The Council and employee's obligation to contribute to the 401 Qualified Plan is based on the Coastal Bend Council of Governments Money Purchase Retirement Plan agreement adopted by the Board of Directors. All employees, except for those part-time employees working less than 30 hours per week, with six months of service or more are eligible to participate in the 401 Qualified Plan. All eligible employees must participate in the 401 Qualified Plan. The Council is required to contribute on behalf

# COASTAL BEND COUNCIL OF GOVERNMENTS

## Notes to the Financial Statements

December 31, 2023

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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, 2023 was \$1,880,005 and its contribution was based on a covered payroll of \$1,737,630. The Council and employees made the required contribution from January 1 through December 31, 2023 amounting to \$173,763 for the Council (10% of covered payroll) and \$86,882 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, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>Governmental funds capital assets</b>		
<b>Vehicles</b>	\$ 20,033	\$ 20,033
<b>Equipment &amp; Software</b>	1,981,508	1,981,508
<b>Right-to-use leased building and equipment</b>	500,402	330,853
<b>Less accumulated depreciation</b>	<u>(2,297,630)</u>	<u>(2,132,893)</u>
	<u>\$ 204,313</u>	<u>\$ 199,501</u>
<b>Investment in governmental funds capital assets by source:</b>		
<b>General Fund</b>	\$ 173,798	\$ 136,526
<b>Special revenue fund-9-1-1 Program</b>	<u>30,515</u>	<u>62,975</u>
	<u>\$ 204,313</u>	<u>\$ 199,501</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION  
DECEMBER 31, 2023**

Function	Vehicles	Equipment & Software	Right to use Leased Building & Equipment	Total
General government	\$ 20,033	\$ 136,459	\$ 500,402	\$ 656,894
9-1-1 emergency communications	-	1,845,049	-	1,845,049
<b>Total governmental funds capital assets</b>	<u>20,033</u>	<u>1,981,508</u>	<u>500,402</u>	<u>2,501,943</u>
<b>Less accumulated depreciation:</b>				
General government	20,033	98,492	364,571	483,096
9-1-1 emergency communications	-	1,814,534	-	1,814,534
	<u>20,033</u>	<u>1,913,026</u>	<u>364,571</u>	<u>2,297,630</u>
<b>Net governmental funds capital assets</b>	<u>\$ -</u>	<u>\$ 68,482</u>	<u>\$ 135,831</u>	<u>\$ 204,313</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Function</u>	<u>Capital Assets 1/1/2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets 12/31/2023</u>
General government	\$ 487,345	\$ 169,549	\$ -	\$ 656,894
9-1-1 emergency communications	1,845,049	-	-	1,845,049
	<u>2,332,394</u>	<u>169,549</u>	<u>-</u>	<u>2,501,943</u>
<b>Accumulated depreciation:</b>				
General government	(350,819)	(132,277)	-	(483,096)
9-1-1 emergency communications	(1,782,074)	(32,460)	-	(1,814,534)
	<u>(2,132,893)</u>	<u>(164,737)</u>	<u>-</u>	<u>(2,297,630)</u>
	<u>\$ 199,501</u>	<u>\$ 4,812</u>	<u>\$ -</u>	<u>\$ 204,313</u>

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*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, 2023**

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	3221	3221		3232	3232	
	1/1/2023 12/31/2023	1/1/2023 12/31/2023		1/1/2023 12/31/23	1/1/2023 12/31/23	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -
State funds	326,611	279,446	(47,165)	-	-	-
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	-	-	-	17,500	16,824	(676)
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>326,611</b>	<b>279,446</b>	<b>(47,165)</b>	<b>87,500</b>	<b>86,824</b>	<b>(676)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	171,838	144,613	27,225	45,221	42,706	2,515
Indirect costs allocated	43,939	36,978	6,961	11,563	10,920	643
Health, Retirement & Other Benefits	71,384	68,013	3,371	14,780	14,496	284
Rental Space	6,636	6,111	525	1,270	1,351	(81)
Utilities	1,017	811	206	100	307	(207)
Training	-	-	-	-	-	-
Accounting & Payroll Services	9,088	7,624	1,464	1,994	1,844	150
Management Advisory Services	979	832	147	-	-	-
Auditing Services	604	649	(45)	112	119	(7)
Dues and subscriptions	500	-	500	3,500	3,465	35
Advertisements & Recognitions	50	44	6	50	149	(99)
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	500	-	500	50	-	50
Office supplies/furniture/software	2,676	1,663	1,013	360	307	53
Travel	7,883	5,583	2,300	7,500	8,450	(950)
Telecommunications	6,913	4,752	2,161	700	2,095	(1,395)
Postage and freight	52	-	52	-	-	-
Reproduction costs	250	396	(146)	50	7	43
Contract services	1,300	29	1,271	125	18	107
Insurance	1,002	1,348	(346)	125	590	(465)
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>326,611</b>	<b>279,446</b>	<b>47,165</b>	<b>87,500</b>	<b>86,824</b>	<b>676</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 326,611</b>	<b>\$ 279,446</b>	<b>\$ 47,165</b>	<b>\$ 87,500</b>	<b>\$ 86,824</b>	<b>\$ 676</b>





**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	4220	4220		4221	4221	
	1/1/2023 12/31/2023	1/1/2023 12/31/2023		3/31/2023 12/31/2023	3/31/2023 12/31/2023	
<b>Revenues:</b>						
<b>Direct federal funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	42,648	42,648	-	430,668	-	(430,668)
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	-	-	-	-	183	183
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>42,648</b>	<b>42,648</b>	<b>-</b>	<b>430,668</b>	<b>183</b>	<b>(430,485)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	-	-	-	3,451	145	3,306
Indirect costs allocated	-	-	-	882	38	844
Health, Retirement & Other Benefits	-	-	-	1,335	-	1,335
Rental Space	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	100	100	-	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Advertisements & Recognitions	175	175	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	-	-	-
Travel	1,721	1,721	-	-	-	-
Telecommunications	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	35,000	35,000	-	25,000	-	25,000
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>36,996</b>	<b>36,996</b>	<b>-</b>	<b>30,668</b>	<b>183</b>	<b>30,485</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	400,000	-	400,000
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>
<b>Total grant expenditures</b>	<b>\$ 36,996</b>	<b>\$ 36,996</b>	<b>\$ -</b>	<b>\$ 430,668</b>	<b>\$ 183</b>	<b>\$ 430,485</b>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	8231	8231	Positive	8232	8232	Positive
	1/1/2023 08/31/2023	1/1/2023 08/31/2023	(Negative)	1/1/2023 08/31/2023	1/1/2023 08/31/2023	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	24,641	177,940	153,299	48,622	48,622	-
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	-	-	-	-	715	715
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>24,641</b>	<b>177,940</b>	<b>153,299</b>	<b>48,622</b>	<b>49,337</b>	<b>715</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	-	-	-	13,520	31,433	(17,913)
Indirect costs allocated	499	3,880	(3,381)	3,457	8,037	(4,580)
Health, Retirement & Other Benefits	-	-	-	6,257	3,890	2,367
Rental Space	-	-	-	852	1,068	(216)
Utilities	-	-	-	134	76	58
Training	-	-	-	-	-	-
Accounting & Payroll Services	482	482	-	1,331	1,328	3
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	230	250	(20)
Dues and subscriptions	-	-	-	(31)	55	(86)
Advertisements & Recognitions	-	-	-	127	5	122
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	26	-	26
Office supplies/furniture/software	-	6,299	(6,299)	850	43	807
Travel	-	-	-	86	1,469	(1,383)
Telecommunications	-	-	-	1,198	1,405	(207)
Postage and freight	-	-	-	26	-	26
Reproduction costs	-	-	-	39	110	(71)
Contract services	-	-	-	963	29	934
Insurance	-	-	-	86	139	(53)
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>981</b>	<b>10,661</b>	<b>(9,680)</b>	<b>29,151</b>	<b>49,337</b>	<b>(20,186)</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	91,450	(91,450)	-	-	-
Other program expenditures	23,660	75,829	(52,169)	-	-	-
<b>Total subcontractors expenditures</b>	<b>23,660</b>	<b>167,279</b>	<b>(143,619)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 24,641</b>	<b>\$ 177,940</b>	<b>\$ (153,299)</b>	<b>\$ 29,151</b>	<b>\$ 49,337</b>	<b>\$ (20,186)</b>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	8235 01/01/2023 - 08/31/2023	8235 01/01/2023 - 08/31/2023	Positive (Negative)	8236 01/01/2023 05/31/2023	8236 1/1/2023 05/31/2023	Positive (Negative)
<b>Revenues:</b>						
<b>Direct federal funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	3,938	10,244	6,306	-	-	-
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	-	-	-	14,145	11,108	(3,037)
<b>Total revenues</b>	<b>3,938</b>	<b>10,244</b>	<b>6,306</b>	<b>14,145</b>	<b>11,108</b>	<b>(3,037)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	2,302	396	1,906	2,644	2,644	-
Indirect costs allocated	589	101	488	676	676	-
Health, Retirement & Other Benefits	890	-	890	1,094	-	1,094
Rental Space	48	-	48	-	-	-
Utilities	-	-	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	109	163	(54)	67	67	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	550	500	50
Advertisements & Recognitions	-	-	-	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	-	-	-
Travel	-	-	-	18	-	18
Telecommunications	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>3,938</b>	<b>660</b>	<b>3,278</b>	<b>5,049</b>	<b>3,887</b>	<b>1,162</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 3,938</b>	<b>\$ 660</b>	<b>\$ 3,278</b>	<b>\$ 5,049</b>	<b>\$ 3,887</b>	<b>\$ 1,162</b>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	8242	8242	Positive	8245	8245	Positive
	09/01/2023 08/31/2024	09/01/2023 12/31/2023	(Negative)	09/01/2023 08/31/2024	09/01/2023 12/31/2023	(Negative)
<b>Revenues:</b>						
<b>Direct federal funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	61,371	25,959	(35,412)	4,025	155	(3,870)
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	-	1,076	1,076	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>61,371</b>	<b>27,035</b>	<b>(34,336)</b>	<b>4,025</b>	<b>155</b>	<b>(3,870)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	29,893	12,147	17,746	2,136	35	2,101
Indirect costs allocated	7,778	3,105	4,673	556	9	547
Health, Retirement & Other Benefits	12,312	6,911	5,401	768	-	768
Rental Space	1,324	1,801	(477)	144	30	114
Utilities	116	223	(107)	50	-	50
Training	180	180	-	-	-	-
Accounting & Payroll Services	1,922	1,178	744	326	81	245
Management Advisory Services	-	-	-	-	-	-
Auditing Services	250	-	250	-	-	-
Dues and subscriptions	55	-	55	-	-	-
Advertisements & Recognitions	5	136	(131)	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	382	404	(22)	45	-	45
Travel	2,828	55	2,773	-	-	-
Telecommunications	1,831	704	1,127	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	152	45	107	-	-	-
Contract services	2,175	91	2,084	-	-	-
Insurance	168	55	113	-	-	-
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>61,371</b>	<b>27,035</b>	<b>34,336</b>	<b>4,025</b>	<b>155</b>	<b>3,870</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 61,371</b>	<b>\$ 27,035</b>	<b>\$ 34,336</b>	<b>\$ 4,025</b>	<b>\$ 155</b>	<b>\$ 3,870</b>





**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

	Budget 8254	Actual 8254	Variance Positive (Negative)	Budget 9226	Actual 9226	Variance Positive (Negative)
Grant numbers:	09/01/2023 - 08/31/2024	09/01/2023 - 12/31/2023		01/01/2023 12/31/2023	01/01/2023 12/31/2023	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	163,428	70,034	(93,394)	-	-	-
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	-	-	-	1,220	1,220	-
<b>Total revenues</b>	<b>163,428</b>	<b>70,034</b>	<b>(93,394)</b>	<b>1,220</b>	<b>1,220</b>	<b>-</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	61,374	12,753	48,621	-	-	-
Indirect costs allocated	15,693	3,261	12,432	-	-	-
Health, Retirement & Other Benefits	28,646	8,722	19,924	-	-	-
Rental Space	2,767	800	1,967	-	-	-
Utilities	604	212	392	-	-	-
Training	165	57	108	-	-	-
Accounting & Payroll Services	5,332	2,811	2,521	-	-	-
Management Advisory Services	979	277	702	-	-	-
Auditing Services	632	-	632	-	-	-
Dues and subscriptions	50	-	50	-	-	-
Advertisements & Recognitions	255	10	245	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	9	-	9	-	-	-
Office supplies/furniture/software	935	724	211	-	-	-
Travel	1,534	1,031	503	-	-	-
Telecommunications	2,294	659	1,635	-	-	-
Postage and freight	-	84	(84)	-	-	-
Reproduction costs	35	50	(15)	-	-	-
Contract services	1,533	58	1,475	-	-	-
Insurance	412	191	221	-	-	-
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>123,249</b>	<b>31,700</b>	<b>91,549</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subcontractors expenditures:</b>						
Contract services	40,179	38,334	1,845	1,220	1,220	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>40,179</b>	<b>38,334</b>	<b>1,845</b>	<b>1,220</b>	<b>1,220</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 163,428</b>	<b>\$ 70,034</b>	<b>\$ 93,394</b>	<b>\$ 1,220</b>	<b>\$ 1,220</b>	<b>\$ -</b>

Budget 9231-500 01/01/2023 09/30/2023	Actual 9231-500 01/01/2023 09/30/2023	Variance Positive (Negative)	Budget 9232-100 01/01/2023 09/30/2023	Actual 9232-100 01/01/2023 09/30/2023	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33,434	33,434	-	-	-	-
-	-	-	15,495	15,495	-
-	-	-	3,055	3,055	-
-	-	-	12,206	12,206	-
-	-	-	-	-	-
-	-	-	40,389	40,389	-
-	-	-	40,705	39,149	(1,556)
-	-	-	37,524	39,148	1,624
-	-	-	-	-	-
-	-	-	27,450	30,957	3,507
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	58,942	60,135	1,193
-	-	-	-	-	-
33,434	33,434	-	235,766	240,534	4,768

21,906	21,906	-	115,491	121,916	(6,425)
5,601	5,601	-	29,530	31,174	(1,644)
5,451	5,451	-	37,735	32,425	5,310
53	53	-	4,996	5,697	(701)
-	-	-	1,222	1,268	(46)
-	-	-	622	275	347
181	181	-	25,170	24,306	864
-	-	-	1,150	2,424	(1,274)
-	-	-	1,577	1,669	(92)
-	-	-	3,837	2,186	1,651
-	-	-	94	1,045	(951)
-	-	-	-	-	-
-	-	-	22	-	22
4	4	-	2,841	4,056	(1,215)
172	172	-	4,530	5,151	(621)
-	-	-	4,192	4,391	(199)
-	-	-	1,036	367	669
-	-	-	678	315	363
-	-	-	198	720	(522)
66	66	-	845	1,149	(304)
-	-	-	-	-	-
33,434	33,434	-	235,766	240,534	(4,768)

-	-	-	-	-	-
-	-	-	-	-	-
\$ 33,434	\$ 33,434	\$ -	\$ 235,766	\$ 240,534	\$ (4,768)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

	Budget		Actual		Budget		Actual	
	9232-111	9232-111	9232-111	9232-111	9232-124	9232-124	9232-124	9232-124
Grant numbers:	112 & 113	112 & 113	Variance	125 & 300	125 & 300	Variance	125 & 300	Variance
Grant periods:	01/01/2023	01/01/2023	Positive	01/01/2023	01/01/2023	Positive	01/01/2023	Positive
	09/30/2023	09/30/2023	(Negative)	09/30/2023	09/30/2023	(Negative)	09/30/2023	(Negative)
<b>Revenues:</b>								
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	367,747	367,747	-	4,806	4,806	-	-	-
ARPA IIIB	7,775	7,775	-	49,999	49,999	-	-	-
ARPA IIIC1	-	-	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-	-	-
Title IIIB	27,735	27,735	-	92,683	104,882	12,199	-	-
Title IIIC1	690,407	690,407	-	-	-	-	-	-
Title IIIC2	424,538	615,269	190,731	-	-	-	-	-
Title IIID	-	-	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-	-	-
CBCOG funds	-	-	-	1	4	3	-	-
Local funds	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>1,518,202</b>	<b>1,708,933</b>	<b>190,731</b>	<b>147,489</b>	<b>159,691</b>	<b>12,202</b>		
<b>Operating expenditures:</b>								
Direct salaries and Paid time off	-	-	-	48,949	54,105	(5,156)	-	-
Indirect costs allocated	-	-	-	12,516	13,835	(1,319)	-	-
Health, Retirement & Other Benefits	-	-	-	23,325	19,879	3,446	-	-
Rental Space	-	-	-	1,401	1,989	(588)	-	-
Utilities	-	-	-	243	435	(192)	-	-
Training	-	-	-	265	275	(10)	-	-
Accounting & Payroll Services	-	-	-	1,337	3,105	(1,768)	-	-
Management Advisory Services	-	-	-	-	-	-	-	-
Auditing Services	-	-	-	534	565	(31)	-	-
Dues and subscriptions	-	-	-	155	3	152	-	-
Advertisements & Recognitions	-	-	-	30	33	(3)	-	-
Printing and publications	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	6	6	-	-	-
Office supplies/furniture/software	-	-	-	2,667	2,065	602	-	-
Travel	-	-	-	3,585	3,152	433	-	-
Telecommunications	-	-	-	971	1,257	(286)	-	-
Postage and freight	-	-	-	252	557	(305)	-	-
Reproduction costs	-	-	-	56	347	(291)	-	-
Contract services	-	8,475	(8,475)	959	7,601	(6,642)	-	-
Insurance	-	-	-	238	488	(250)	-	-
Equipment	-	-	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>-</b>	<b>8,475</b>	<b>(8,475)</b>	<b>97,489</b>	<b>109,691</b>	<b>(12,202)</b>		
<b>Subcontractors expenditures:</b>								
Contract services	1,518,202	1,700,458	(182,256)	50,000	50,000	-	-	-
Other program expenditures	-	-	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>1,518,202</b>	<b>1,700,458</b>	<b>(182,256)</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>		
<b>Total grant expenditures</b>	<b>\$ 1,518,202</b>	<b>\$ 1,708,933</b>	<b>\$ (190,731)</b>	<b>\$ 147,489</b>	<b>\$ 159,691</b>	<b>\$ (12,202)</b>		

Budget 9232-126 01/01/2023 09/30/2023	Actual 9232-126 01/01/2023 09/30/2023	Variance Positive (Negative)	Budget 9232 200-201 01/01/2023 09/30/2023	Actual 9232 200-201 01/01/2023 09/30/2023	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	37,170	46,653	9,483
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	19,181	19,181	-
-	-	-	30,108	30,108	-
-	-	-	8,842	8,842	-
-	-	-	11,426	11,426	-
-	-	-	-	-	-
-	-	-	-	-	-
16,013	16,013	-	-	-	-
16,013	16,013	-	106,727	116,210	9,483

9,228	9,228	-	50,524	55,381	(4,857)
2,360	2,360	-	11,819	14,161	(2,342)
-	-	-	22,838	22,482	356
-	-	-	1,989	2,858	(869)
-	-	-	541	521	20
-	-	-	40	56	(16)
-	-	-	3,274	3,721	(447)
-	-	-	-	-	-
-	-	-	842	891	(49)
-	-	-	15	7	8
-	-	-	7,458	345	7,113
-	-	-	-	-	-
-	-	-	-	-	-
2,281	2,281	-	17	2,170	(2,153)
2,103	2,103	-	177	8,442	(8,265)
-	-	-	5,832	3,852	1,980
-	-	-	4	4	-
41	41	-	4	62	(58)
-	-	-	-	-	-
-	-	-	98	1,257	(1,159)
-	-	-	1,255	-	1,255
16,013	16,013	-	106,727	116,210	(9,483)

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 16,013	\$ 16,013	\$ -	\$ 106,727	\$ 116,210	\$ (9,483)

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9232-203	9232-203		9232-400	9232-400	
	01/01/2023 09/30/2023	01/01/2023 09/30/2023		01/01/2023 09/30/2023	01/01/2023 09/30/2023	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	36,463	9,180	(27,283)
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	5,124	5,124	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	1	1	-	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>5,125</b>	<b>5,125</b>	<b>-</b>	<b>36,463</b>	<b>9,180</b>	<b>(27,283)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	4,081	4,081	-	14,693	3,007	11,686
Indirect costs allocated	1,044	1,044	-	4,806	769	4,037
Health, Retirement & Other Benefits	-	-	-	8,712	147	8,565
Rental Space	-	-	-	1,168	151	1,017
Utilities	-	-	-	324	-	324
Training	-	-	-	208	-	208
Accounting & Payroll Services	-	-	-	441	80	361
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	170	-	170
Dues and subscriptions	-	-	-	9	-	9
Advertisements & Recognitions	-	-	-	7	7	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	30	-	30
Office supplies/furniture/software	-	-	-	46	-	46
Travel	-	-	-	4,412	4,412	-
Telecommunications	-	-	-	788	149	639
Postage and freight	-	-	-	163	163	-
Reproduction costs	-	-	-	152	27	125
Contract services	-	-	-	66	-	66
Insurance	-	-	-	268	268	-
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>5,125</b>	<b>5,125</b>	<b>-</b>	<b>36,463</b>	<b>9,180</b>	<b>27,283</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 5,125</b>	<b>\$ 5,125</b>	<b>\$ -</b>	<b>\$ 36,463</b>	<b>\$ 9,180</b>	<b>\$ 27,283</b>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	9232-510	9232-510	Positive	9232-530	9232-530	Positive
	01/01/2023 09/30/2023	01/01/2023 09/30/2023	(Negative)	01/01/2023 09/30/2023	01/01/2023 09/30/2023	(Negative)
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	3,256	3,256	-	-	-	-
ARPA IIIE	-	-	-	2,442	2,442	-
Title IIIB	150	150	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	41,954	58,756	16,802	-	-	-
Title IIIE	-	-	-	33,586	21,495	(12,091)
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>45,360</b>	<b>62,162</b>	<b>16,802</b>	<b>36,028</b>	<b>23,937</b>	<b>(12,091)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	19,660	33,191	(13,531)	15,549	11,921	3,628
Indirect costs allocated	4,343	8,487	(4,144)	4,489	3,048	1,441
Health, Retirement & Other Benefits	10,800	10,575	225	6,763	3,455	3,308
Rental Space	1,489	1,395	94	1,504	1,504	-
Utilities	362	405	(43)	346	386	(40)
Training	107	107	-	1,715	325	1,390
Accounting & Payroll Services	2,526	2,036	490	844	511	333
Management Advisory Services	-	-	-	-	-	-
Auditing Services	480	507	(27)	240	254	(14)
Dues and subscriptions	31	3	28	402	402	-
Advertisements & Recognitions	7	33	(26)	2,178	13	2,165
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	6	-	6	3	-	3
Office supplies/furniture/software	1,618	1,026	592	579	579	-
Travel	1,179	2,599	(1,420)	693	693	-
Telecommunications	1,116	1,071	45	475	468	7
Postage and freight	-	-	-	14	-	14
Reproduction costs	469	392	77	98	143	(45)
Contract services	932	-	932	-	-	-
Insurance	235	335	(100)	136	235	(99)
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>45,360</b>	<b>62,162</b>	<b>(16,802)</b>	<b>36,028</b>	<b>23,937</b>	<b>12,091</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 45,360</b>	<b>\$ 62,162</b>	<b>\$ (16,802)</b>	<b>\$ 36,028</b>	<b>\$ 23,937</b>	<b>\$ 12,091</b>

Budget 9232-532 01/01/2023 09/30/2023	Actual 9232-532 01/01/2023 09/30/2023	Variance Positive (Negative)	Budget 9232-541 01/01/2023 09/30/2023	Actual 9232-541 01/01/2023 09/30/2023	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
415	415	-	-	-	-
-	-	-	30,735	30,735	-
-	-	-	20,865	20,837	(28)
-	-	-	31,860	35,597	3,737
-	-	-	-	-	-
10,138	10,138	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8	8	-	-	-	-
-	-	-	-	-	-
<b>10,561</b>	<b>10,561</b>	<b>-</b>	<b>83,460</b>	<b>87,169</b>	<b>3,709</b>

6,155	6,155	-	47,151	50,744	(3,593)
1,574	1,574	-	12,057	12,975	(918)
1,988	1,988	-	17,954	17,220	734
-	-	-	1,450	1,413	37
-	-	-	294	270	24
-	-	-	-	-	-
60	60	-	2,021	2,021	-
-	-	-	-	-	-
-	-	-	437	463	(26)
-	-	-	51	4	47
-	-	-	16	39	(23)
-	-	-	-	-	-
-	-	-	8	-	8
-	-	-	83	140	(57)
686	686	-	186	-	186
80	80	-	1,365	1,503	(138)
-	-	-	9	-	9
-	-	-	11	-	11
-	-	-	58	-	58
18	18	-	309	377	(68)
-	-	-	-	-	-
<b>10,561</b>	<b>10,561</b>	<b>-</b>	<b>83,460</b>	<b>87,169</b>	<b>(3,709)</b>

-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 10,561</b>	<b>\$ 10,561</b>	<b>\$ -</b>	<b>\$ 83,460</b>	<b>\$ 87,169</b>	<b>\$ (3,709)</b>

continued



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance	Budget	Actual	Variance
	9232-543	9232-543	Positive	9232-544	9232-544	Positive
	01/01/2023	01/01/2023	(Negative)	01/01/2023	01/01/2023	(Negative)
	09/30/2023	09/30/2023		09/30/2023	09/30/2023	
<b>Revenues:</b>						
<b>Direct federal funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	-	-	-
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	23,202	8,667	(14,535)	-	-	-
Title IIIC1	-	-	-	12,377	12,377	-
Title IIIC2	-	-	-	10,477	12,378	1,901
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	5	-	(5)
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>23,202</b>	<b>8,667</b>	<b>(14,535)</b>	<b>22,859</b>	<b>24,755</b>	<b>1,896</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	11,617	2,878	8,739	-	-	-
Indirect costs allocated	2,970	736	2,234	-	-	-
Health, Retirement & Other Benefits	5,073	1,239	3,834	-	-	-
Rental Space	689	678	11	-	-	-
Utilities	183	253	(70)	-	-	-
Training	75	-	75	5	5	-
Accounting & Payroll Services	789	628	161	-	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	300	317	(17)	-	-	-
Dues and subscriptions	14	1	13	-	-	-
Advertisements & Recognitions	12	875	(863)	-	-	-
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	28	-	28	-	-	-
Office supplies/furniture/software	31	47	(16)	-	-	-
Travel	92	-	92	-	-	-
Telecommunications	650	664	(14)	-	-	-
Postage and freight	12	-	12	-	-	-
Reproduction costs	413	214	199	-	-	-
Contract services	149	-	149	-	-	-
Insurance	105	137	(32)	-	-	-
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>23,202</b>	<b>8,667</b>	<b>14,535</b>	<b>5</b>	<b>5</b>	<b>-</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	22,854	24,750	(1,896)
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,854</b>	<b>24,750</b>	<b>(1,896)</b>
<b>Total grant expenditures</b>	<b>\$ 23,202</b>	<b>\$ 8,667</b>	<b>\$ 14,535</b>	<b>\$ 22,859</b>	<b>\$ 24,755</b>	<b>\$ (1,896)</b>

Budget 9232-546 01/01/2023 09/30/2023	Actual 9232-546 01/01/2023 09/30/2023	Variance Positive (Negative)	Budget 9232-305 535, 547-548 01/01/2023 09/30/2023	Actual 9232-305 535, 547-548 01/01/2023 09/30/2023	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,562	1,562	-	634	634	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
22,063	22,063	-	14,629	14,629	-
-	-	-	100,963	139,710	38,747
-	-	-	-	-	-
-	-	-	-	-	-
167,848	79,232	(88,616)	62,066	150,591	88,525
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	853	665	(188)
191,473	102,857	(88,616)	179,145	306,229	127,084

94,774	44,071	50,703	-	-	-
26,750	11,269	15,481	-	-	-
38,389	16,558	21,831	-	-	-
4,369	4,574	(205)	-	-	-
1,326	1,326	-	-	-	-
650	650	-	-	-	-
3,836	3,682	154	-	-	-
-	-	-	-	-	-
982	1,039	(57)	-	-	-
1,177	6	1,171	-	-	-
9,894	9,894	-	-	-	-
92	-	92	-	-	-
12	-	12	-	-	-
2,476	2,147	329	-	-	-
2,011	2,261	(250)	-	-	-
2,605	2,796	(191)	-	-	-
240	240	-	-	-	-
1,383	1,545	(162)	-	-	-
(17)	-	(17)	-	-	-
524	799	(275)	-	-	-
-	-	-	-	-	-
191,473	102,857	88,616	-	-	-

-	-	-	179,145	306,229	(127,084)
-	-	-	-	-	-
-	-	-	179,145	306,229	(127,084)
\$ 191,473	\$ 102,857	\$ 88,616	\$ 179,145	\$ 306,229	\$ (127,084)

continued

COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9232-549	9232-549		9232-557	9232-557	
	01/01/2023 09/30/2023	01/01/2023 09/30/2023		01/01/2023 09/30/2023	01/01/2023 09/30/2023	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	-	-	-	23,220	39,198	15,978
ARPA IIIB	-	-	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	7,015	7,015	-	-	-	-
Title IIIB	-	-	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	51,934	40,199	(11,735)	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>58,949</b>	<b>47,214</b>	<b>(11,735)</b>	<b>23,220</b>	<b>39,198</b>	<b>15,978</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	25,938	18,348	7,590	9,143	17,793	(8,650)
Indirect costs allocated	8,139	4,692	3,447	2,338	4,550	(2,212)
Health, Retirement & Other Benefits	11,566	11,566	-	2,249	5,633	(3,384)
Rental Space	1,337	1,337	-	189	651	(462)
Utilities	415	415	-	49	262	(213)
Training	275	275	-	-	-	-
Accounting & Payroll Services	1,955	1,579	376	946	1,334	(388)
Management Advisory Services	-	-	-	-	-	-
Auditing Services	595	629	(34)	-	-	-
Dues and subscriptions	6	3	3	-	-	-
Advertisements & Recognitions	10	26	(16)	6,799	7,029	(230)
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	5	-	5	28	-	28
Office supplies/furniture/software	553	553	-	883	546	337
Travel	291	-	291	373	373	-
Telecommunications	1,132	1,132	-	207	662	(455)
Postage and freight	118	2	116	-	261	(261)
Reproduction costs	21	1	20	8	33	(25)
Contract services	6,391	6,391	-	-	-	-
Insurance	202	265	(63)	8	71	(63)
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>58,949</b>	<b>47,214</b>	<b>11,735</b>	<b>23,220</b>	<b>39,198</b>	<b>(15,978)</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 58,949</b>	<b>\$ 47,214</b>	<b>\$ 11,735</b>	<b>\$ 23,220</b>	<b>\$ 39,198</b>	<b>\$ (15,978)</b>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9236 01/01/2023 12/31/2023	9236 01/01/2023 12/31/2023		9237 01/01/2023 12/31/2023	9237 01/01/2023 12/31/2023	
<b>Revenues:</b>						
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	1,353	1,353	-	23,703	23,703	-
<b>Total revenues</b>	<b>1,353</b>	<b>1,353</b>	<b>-</b>	<b>23,703</b>	<b>23,703</b>	<b>-</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	-	-	-	-	-	-
Indirect costs allocated	-	-	-	-	-	-
Health, Retirement & Other Benefits	-	-	-	-	-	-
Rental Space	30	30	-	-	-	-
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	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-
Postage and freight	-	-	-	-	-	-
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subcontractors expenditures:</b>						
Contract services	1,323	1,323	-	23,703	23,703	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>1,323</b>	<b>1,323</b>	<b>-</b>	<b>23,703</b>	<b>23,703</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 1,353</b>	<b>\$ 1,353</b>	<b>-</b>	<b>\$ 23,703</b>	<b>\$ 23,703</b>	<b>\$ -</b>

Budget 9242-100 10/01//2023 09/31/2024	Actual 9242-100 10/01//2023 12/31/2023	Variance Positive (Negative)	Budget 9242-111 112 & 113 10/01//2023 09/31/2024	Actual 9242-111 112 & 113 10/01//2023 12/31/2023	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182,470	-	(182,470)	1,637,871	-	(1,637,871)
15,481	15,481	-	1,300	1,300	-
13,796	13,796	-	170,871	170,871	-
13,795	13,795	-	216,347	216,347	-
-	-	-	-	-	-
8,419	8,419	-	-	-	-
-	-	-	8,223	8,223	-
-	-	-	156,735	156,735	-
-	-	-	140,186	140,186	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
77,987	17,170	(60,817)	-	-	-
-	-	-	-	-	-
<b>311,948</b>	<b>68,661</b>	<b>(243,287)</b>	<b>2,331,533</b>	<b>693,662</b>	<b>(1,637,871)</b>
151,805	35,486	116,319	-	-	-
39,500	9,074	30,426	-	-	-
48,265	10,123	38,142	-	-	-
7,176	943	6,233	-	-	-
1,704	428	1,276	-	-	-
360	249	111	-	-	-
32,602	7,543	25,059	-	-	-
1,958	808	1,150	-	-	-
1,669	-	1,669	-	-	-
4,223	100	4,123	-	-	-
1,129	4	1,125	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,035	735	3,300	-	-	-
6,043	1,358	4,685	-	-	-
5,868	1,103	4,765	-	-	-
546	110	436	-	-	-
498	131	367	-	-	-
3,236	263	2,973	9,525	2,450	7,075
1,331	203	1,128	-	-	-
-	-	-	-	-	-
<b>311,948</b>	<b>68,661</b>	<b>243,287</b>	<b>9,525</b>	<b>2,450</b>	<b>7,075</b>
-	-	-	2,322,008	691,212	1,630,796
-	-	-	-	-	-
-	-	-	2,322,008	691,212	1,630,796
<b>\$ 311,948</b>	<b>\$ 68,661</b>	<b>\$ 243,287</b>	<b>\$ 2,331,533</b>	<b>\$ 693,662</b>	<b>\$ 1,637,871</b>

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

	Budget 9242	Actual 9242	Variance Positive (Negative)	Budget 9242	Actual 9242	Variance Positive (Negative)
Grant numbers:	125 & 300	125 & 300		200-201	200-201	
Grant periods:	10/01//2023	10/01//2023		10/01//2023	10/01//2023	
	09/31/2024	12/31/2023		09/31/2024	12/31/2023	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	164,137	10,020	(154,117)	171,000	-	(171,000)
ARPA IIIB	21,236	21,236	-	25,400	25,400	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	7,435	7,435	-	6,320	6,320	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	903	903	-
Title VII OM	-	-	-	4,403	4,403	-
Title OMB-ALF	-	-	-	2,913	2,913	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	2	2	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>192,808</b>	<b>38,693</b>	<b>(154,115)</b>	<b>210,939</b>	<b>39,939</b>	<b>(171,000)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	92,781	19,655	73,126	101,711	19,988	81,723
Indirect costs allocated	24,142	5,026	19,116	26,465	5,111	21,354
Health, Retirement & Other Benefits	46,067	9,558	36,509	52,065	8,676	43,389
Rental Space	2,466	760	1,706	4,194	560	3,634
Utilities	700	123	577	701	187	514
Training	275	116	159	40	96	(56)
Accounting & Payroll Services	2,026	1,532	494	4,473	1,278	3,195
Management Advisory Services	-	-	-	-	-	-
Auditing Services	534	-	534	842	-	842
Dues and subscriptions	5	-	5	15	-	15
Advertisements & Recognitions	52	2	50	322	3	319
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	6	-	6	-	-	-
Office supplies/furniture/software	2,194	330	1,864	2,318	398	1,920
Travel	2,322	870	1,452	8,776	2,501	6,275
Telecommunications	1,864	456	1,408	5,405	960	4,445
Postage and freight	714	27	687	4	3	1
Reproduction costs	385	13	372	92	33	59
Contract services	15,534	100	15,434	2,152	42	2,110
Insurance	741	125	616	1,364	103	1,261
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>192,808</b>	<b>38,693</b>	<b>154,115</b>	<b>210,939</b>	<b>39,939</b>	<b>171,000</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 192,808</b>	<b>\$ 38,693</b>	<b>\$ 154,115</b>	<b>\$ 210,939</b>	<b>\$ 39,939</b>	<b>\$ 171,000</b>

Budget 9242-203 10/01//2023 09/31/2024	Actual 9242-203 10/01//2023 12/31/2023	Variance Positive (Negative)	Budget 9242-400 10/01//2023 09/31/2024	Actual 9242-400 10/01//2023 12/31/2023	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	19,662	-	(19,662)
-	-	-	843	843	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,132	10,132	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1	1	-
-	-	-	-	-	-
<b>10,132</b>	<b>10,132</b>	<b>-</b>	<b>20,506</b>	<b>844</b>	<b>(19,662)</b>

5,362	5,362	-	7,176	319	6,857
1,371	1,371	-	1,867	82	1,785
3,045	3,045	-	3,251	-	3,251
140	140	-	1,973	121	1,852
-	-	-	660	82	578
37	37	-	208	7	201
-	-	-	1,036	-	1,036
-	-	-	-	-	-
-	-	-	180	-	180
-	-	-	6	-	6
1	1	-	58	-	58
-	-	-	-	-	-
-	-	-	5	-	5
8	8	-	500	7	493
20	20	-	1,169	-	1,169
93	93	-	1,783	191	1,592
-	-	-	48	1	47
-	-	-	248	24	224
16	16	-	61	3	58
39	39	-	277	7	270
-	-	-	-	-	-
<b>10,132</b>	<b>10,132</b>	<b>-</b>	<b>20,506</b>	<b>844</b>	<b>19,662</b>

-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 10,132</b>	<b>\$ 10,132</b>	<b>\$ -</b>	<b>\$ 20,506</b>	<b>\$ 844</b>	<b>\$ 19,662</b>

continued



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget 9242	Actual 9242	Variance Positive (Negative)	Budget 9242-500	Actual 9242-500	Variance Positive (Negative)
	10/01//2023 09/31/2024	10/01//2023 12/31/2023		10/01//2023 09/31/2024	10/01//2023 12/31/2023	
<b>Revenues:</b>						
<b>Direct federal funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	135,141	21,573	(113,568)	167,811	8,135	(159,676)
ARPA IIIB	-	-	-	37,692	37,692	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	-	-	-	968	968	-
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	-	-	-	-	-	-
<b>Total revenues</b>	<b>135,141</b>	<b>21,573</b>	<b>(113,568)</b>	<b>206,471</b>	<b>46,795</b>	<b>(159,676)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	75,011	11,958	63,053	82,655	14,531	68,124
Indirect costs allocated	19,517	3,058	16,459	21,507	3,716	17,791
Health, Retirement & Other Benefits	28,260	3,931	24,329	44,923	17,717	27,206
Rental Space	2,095	609	1,486	11,214	1,374	9,840
Utilities	674	122	552	2,749	601	2,148
Training	-	65	(65)	440	511	(71)
Accounting & Payroll Services	2,383	662	1,721	14,481	4,551	9,930
Management Advisory Services	-	-	-	-	-	-
Auditing Services	360	-	360	1,950	-	1,950
Dues and subscriptions	7	-	7	366	-	366
Advertisements & Recognitions	67	2	65	349	25	324
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	12	-	12
Office supplies/furniture/software	601	104	497	3,514	893	2,621
Travel	1,421	284	1,137	3,152	427	2,725
Telecommunications	2,253	565	1,688	9,784	1,384	8,400
Postage and freight	145	76	69	295	56	239
Reproduction costs	-	4	(4)	725	113	612
Contract services	2,000	-	2,000	6,305	633	5,672
Insurance	347	133	214	2,050	263	1,787
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>135,141</b>	<b>21,573</b>	<b>113,568</b>	<b>206,471</b>	<b>46,795</b>	<b>159,676</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 135,141</b>	<b>\$ 21,573</b>	<b>\$ 113,568</b>	<b>\$ 206,471</b>	<b>\$ 46,795</b>	<b>\$ 159,676</b>

Budget 9242-510 10/01//2023 09/31/2024	Actual 9242-510 10/01//2023 12/31/2023	Variance Positive (Negative)	Budget 9242-530 10/01//2023 09/31/2024	Actual 9242-530 10/01//2023 12/31/2023	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100,143	-	(100,143)	34,234	-	(34,234)
-	-	-	-	-	-
-	-	-	-	-	-
9,827	9,827	-	-	-	-
-	-	-	9,115	9,115	-
-	-	-	-	-	-
-	-	-	-	-	-
17,677	17,677	-	-	-	-
-	-	-	71	71	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1	1	-	-	-
-	-	-	-	-	-
127,647	27,505	(100,142)	43,420	9,186	(34,234)

73,113	14,691	58,422	19,841	4,837	15,004
19,024	3,756	15,268	5,163	1,237	3,926
21,113	4,686	16,427	7,384	1,657	5,727
1,615	657	958	1,770	513	1,257
543	124	419	518	124	394
228	44	184	325	17	308
2,948	648	2,300	1,001	179	822
-	-	-	-	-	-
508	-	508	254	-	254
68	27	41	401	-	401
52	2	50	2,172	-	2,172
-	-	-	12	-	12
6	-	6	3	-	3
1,181	90	1,091	576	27	549
2,864	2,093	771	895	422	473
1,433	408	1,025	624	98	526
-	-	-	5	-	5
561	124	437	217	27	190
2,000	32	1,968	2,000	11	1,989
390	123	267	259	37	222
-	-	-	-	-	-
127,647	27,505	100,142	43,420	9,186	34,234

-	-	-	-	-	-
-	-	-	-	-	-
\$ 127,647	\$ 27,505	\$ 100,142	\$ 43,420	\$ 9,186	\$ 34,234

continued

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	9242-541	9242-541		9242-543	9242-543	
	10/01//2023 09/31/2024	10/01//2023 12/31/2023		10/01//2023 09/31/2024	10/01//2023 12/31/2023	
<b>Revenues:</b>						
<b>Direct federal funds</b>	\$	\$	\$	\$	\$	\$
State funds	128,271	9,505	(118,766)	5,750	-	(5,750)
ARPA IIIB	3,654	3,654	-	563	563	-
ARPA IIIC1	2,506	2,506	-	-	-	-
ARPA IIIC2	5,908	5,908	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	-	-	-	-	-	-
Title IIIB	3,163	3,163	-	3,548	3,548	-
Title IIIC1	3,866	3,866	-	-	-	-
Title IIIC2	4,857	4,857	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	-	-	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>152,225</b>	<b>33,459</b>	<b>(118,766)</b>	<b>9,861</b>	<b>4,111</b>	<b>(5,750)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	89,792	20,503	69,289	2,911	1,196	1,715
Indirect costs allocated	23,364	5,243	18,121	757	306	451
Health, Retirement & Other Benefits	27,307	5,805	21,502	1,029	1,944	(915)
Rental Space	1,878	321	1,557	902	69	833
Utilities	363	104	259	332	103	229
Training	56	56	-	-	2	(2)
Accounting & Payroll Services	4,416	638	3,778	1,047	328	719
Management Advisory Services	-	-	-	-	-	-
Auditing Services	463	-	463	317	-	317
Dues and subscriptions	4	-	4	14	-	14
Advertisements & Recognitions	62	2	60	883	-	883
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	8	-	8	25	-	25
Office supplies/furniture/software	125	74	51	44	21	23
Travel	-	-	-	-	-	-
Telecommunications	1,998	488	1,510	876	96	780
Postage and freight	-	-	-	-	1	(1)
Reproduction costs	-	-	-	382	11	371
Contract services	1,944	25	1,919	183	34	149
Insurance	445	200	245	159	-	159
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>152,225</b>	<b>33,459</b>	<b>118,766</b>	<b>9,861</b>	<b>4,111</b>	<b>5,750</b>
<b>Subcontractors expenditures:</b>						
Contract services	-	-	-	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 152,225</b>	<b>\$ 33,459</b>	<b>\$ 118,766</b>	<b>\$ 9,861</b>	<b>\$ 4,111</b>	<b>\$ 5,750</b>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Budget 9242-305	Actual 9242-305	Variance Positive (Negative)	Budget 9242-549	Actual 9242-549	Variance Positive (Negative)
	10/01//2023 09/31/2024	10/01//2023 12/31/2023		10/01//2023 09/31/2024	10/01//2023 12/31/2023	
<b>Revenues:</b>						
Direct federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	281,948	-	(281,948)	66,737	107	(66,630)
ARPA IIIB	13,431	13,431	-	-	-	-
ARPA IIIC1	-	-	-	-	-	-
ARPA IIIC2	-	-	-	-	-	-
ARPA IIID	-	-	-	-	-	-
ARPA IIIE	595	595	-	8,697	8,697	-
Title IIIB	9,084	9,084	-	-	-	-
Title IIIC1	-	-	-	-	-	-
Title IIIC2	-	-	-	-	-	-
Title IIID	-	-	-	-	-	-
Title IIIE	2,335	2,335	-	-	-	-
Title VII EAP	-	-	-	-	-	-
Title VII OM	-	-	-	-	-	-
Title OMB-ALF	-	-	-	-	-	-
ARPA VII OM	-	-	-	-	-	-
Disaster FlexB	-	-	-	-	-	-
Disaster FlexE	-	-	-	-	-	-
CBCOG funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
<b>Total revenues</b>	<b>307,393</b>	<b>25,445</b>	<b>(281,948)</b>	<b>75,434</b>	<b>8,804</b>	<b>(66,630)</b>
<b>Operating expenditures:</b>						
Direct salaries and Paid time off	-	-	-	31,907	4,068	27,839
Indirect costs allocated	-	-	-	8,303	1,040	7,263
Health, Retirement & Other Benefits	-	-	-	16,668	2,312	14,356
Rental Space	-	-	-	1,717	249	1,468
Utilities	-	-	-	675	117	558
Training	-	-	-	275	44	231
Accounting & Payroll Services	-	-	-	2,539	502	2,037
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	-	630	-	630
Dues and subscriptions	-	-	-	2	-	2
Advertisements & Recognitions	-	-	-	41	1	40
Printing and publications	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Office supplies/furniture/software	-	-	-	549	51	498
Travel	-	-	-	766	-	766
Telecommunications	-	-	-	1,649	244	1,405
Postage and freight	-	-	-	30	-	30
Reproduction costs	-	-	-	-	-	-
Contract services	-	-	-	9,373	128	9,245
Insurance	-	-	-	310	48	262
Equipment	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,434</b>	<b>8,804</b>	<b>66,630</b>
<b>Subcontractors expenditures:</b>						
Contract services	307,393	25,445	281,948	-	-	-
Other program expenditures	-	-	-	-	-	-
<b>Total subcontractors expenditures</b>	<b>307,393</b>	<b>25,445</b>	<b>281,948</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total grant expenditures</b>	<b>\$ 307,393</b>	<b>\$ 25,445</b>	<b>\$ 281,948</b>	<b>\$ 75,434</b>	<b>\$ 8,804</b>	<b>\$ 66,630</b>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND GRANT PROGRAMS  
YEAR ENDED DECEMBER 31, 2023**

continuation

Grant numbers: Grant periods:	Totals		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Direct federal funds	\$ 658,350	\$ 608,339	\$ (50,011)
State funds	5,588,404	1,920,313	(3,668,091)
ARPA IIIB	210,043	195,422	(14,621)
ARPA IIIC1	192,978	192,978	-
ARPA IIIC2	251,006	251,006	-
ARPA IIID	13,083	13,083	-
ARPA IIIE	75,516	75,516	-
Title IIIB	543,180	561,791	18,611
Title IIIC1	926,330	924,746	(1,584)
Title IIIC2	650,817	848,810	197,993
Title IIID	59,631	76,433	16,802
Title IIIE	355,866	335,456	(20,410)
Title VII EAP	20,084	20,084	-
Title VII OM	44,643	44,643	-
Title OMB-ALF	11,755	11,755	-
ARPA VII OM	16,550	16,550	-
Disaster FlexB	-	-	-
Disaster FlexE	-	-	-
CBCOG funds	154,445	113,235	(41,210)
Local funds	118,416	67,312	(51,104)
<b>Total revenues</b>	<b>9,891,097</b>	<b>6,277,472</b>	<b>(3,613,625)</b>
<b>Operating expenditures:</b>			
Direct salaries and Paid time off	2,109,239	1,249,877	859,362
Indirect costs allocated	550,910	323,477	227,433
Health, Retirement & Other Benefits	861,633	488,621	373,012
Rental Space	92,138	57,464	34,674
Utilities	22,701	13,339	9,362
Training	9,788	7,812	1,976
Accounting & Payroll Services	161,791	104,417	57,374
Management Advisory Services	6,045	4,896	1,149
Auditing Services	19,130	10,754	8,376
Dues and subscriptions	18,176	9,869	8,307
Advertisements & Recognitions	50,629	25,021	25,608
Printing and publications	1,073	969	104
Maintenance and repairs	3,028	-	3,028
Office supplies/furniture/software	55,726	37,082	18,644
Travel	84,799	76,088	8,711
Telecommunications	78,313	48,847	29,466
Postage and freight	6,801	3,276	3,525
Reproduction costs	11,451	5,321	6,130
Contract services	585,739	546,157	39,582
Insurance	16,916	13,532	3,384
Equipment	1,255	-	1,255
<b>Total operating expenditures</b>	<b>4,747,281</b>	<b>3,026,819</b>	<b>1,720,462</b>
<b>Subcontractors expenditures:</b>			
Contract services	5,012,808	3,068,993	1,943,815
Other program expenditures	82,226	131,395	(49,169)
<b>Total subcontractors expenditures</b>	<b>5,095,034</b>	<b>3,200,388</b>	<b>1,894,646</b>
<b>Total grant expenditures</b>	<b>\$ 9,842,315</b>	<b>\$ 6,227,207</b>	<b>\$ 3,615,108</b>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF INDIRECT COSTS - BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 2023**

Indirect Costs:	Budget	Actual	Variance Positive (Negative)
Indirect salaries - Full time employees	\$ 287,584	\$ 201,808	\$ 85,776
Indirect salaries - Part time employees	-	850	(850)
Paid time off (\$201,808 @ 19.92%)	57,287	40,200	17,087
Health, Retirement & Other Benefits	127,990	115,424	12,566
<b>Total indirect personnel costs</b>	<b>472,861</b>	<b>358,282</b>	<b>114,579</b>
Auto expenditures	2,064	4,634	(2,570)
Office supplies/furniture/software	6,694	5,663	1,031
Rental space	24,744	26,663	(1,919)
Utilities	13,512	17,892	(4,380)
Reproduction Costs	2,135	3,083	(948)
Printing and publications	1,551	1,262	289
Insurance	5,124	4,292	832
Maintenance and repairs	7,912	4,962	2,950
Telecommunications	6,273	8,484	(2,211)
Postage and freight	7,054	4,912	2,142
Dues and subscriptions	10,653	10,063	590
Conferences and meetings	895	1,532	(637)
Contractual services	2,852	1,474	1,378
Temporary services	-	38,494	(38,494)
Training	5,362	6,969	(1,607)
Auditing services	911	993	(82)
Advertisements	-	2,863	(2,863)
Depreciation	2,862	-	2,862
Under applied paid time off	-	40,216	(40,216)
Under (Over) Recovery of Indirect Costs	(57,520)	-	(57,520)
Subtotal of indirect costs	515,939	542,733	(26,794)
Less indirect cost contributions	(1,225)	(3,880)	2,655
Less personnel costs charged to Central Service Cost Allocation Plan	(117,598)	(120,614)	3,016
Less operating expenditures charged to Central Service Cost Allocation Plan	(20,110)	(20,110)	-
Net indirect costs	(A) \$ 377,006	\$ 398,129	\$ (21,123)
<b>Base for allocation of indirect costs:</b>			
Direct salaries of full-time employees	\$ 1,094,173	\$ 1,233,255	\$ (139,082)
Direct salaries of part-time employees	162,270	118,013	44,257
	1,256,443	1,351,268	(94,825)
<b>Paid time off</b>			
Full-time employees (\$1,233,255 @ 19.92%)	217,959	245,664	(27,705)
	(B) \$ 1,474,402	\$ 1,596,932	\$ (122,530)
<b>Indirect cost rate:</b>			
(A) Net indirect costs	\$ 377,006	\$ 398,129	\$ (21,123)
(B) Total direct personnel costs	\$ 1,474,402	\$ 1,596,932	\$ (122,530)
	= 25.57%	24.93%	0.64%

<b>Calculation of Under Recovery of Indirect Costs</b>	
Net indirect costs	\$ 398,129
Depreciation	-
Indirect Costs Contributions	3,880
Indirect Costs Recovered	(412,216)
Current Year Over Recovery of Indirect Costs	<u>\$ (10,207)</u>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
 SCHEDULE OF PAID TIME OFF  
 YEAR ENDED DECEMBER 31, 2023**

**Full Time Employees:**

**Employee paid time off:**

Vacation taken	\$ 137,552		
Paid holidays	67,917		
Sick leave taken	120,611		
Administrative leave			
<b>Total employee paid time off</b>		<b>(A)</b>	<b>\$ 326,080</b>

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

Gross salaries	\$ 1,761,142		
Less paid time off (taken)	<u>(326,080)</u>		
<b>Total chargeable salaries</b>		<b>(B)</b>	<b><u>\$ 1,435,062</u></b>

**Paid time off rate:**

<b>(A) Total paid time off</b>	<b>326,080</b>		
	<u>                    </u>	=	
<b>(B) Total chargeable salaries</b>	<b>1,435,062</b>		<b><u>22.72%</u></b>

**Paid time off rate                      22.72%**

# COASTAL BEND COUNCIL OF GOVERNMENTS

## STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	<b>80-89</b>
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>90-96</b>
These schedules contain information to help the reader assess the government's most significant revenue source, federal and state grants.	
<b>Debt Capacity</b>	<b>97</b>
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>98-100</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
<b>Operating Information</b>	<b>102-111</b>
These schedules contain service data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

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

**COASTAL BEND COUNCIL OF GOVERNMENTS**

**NET POSITION**

Last Ten Fiscal Years  
(accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Governmental activities</b>					
Investment in capital assets	\$ 1,060,368	\$ 880,971	\$ 427,182	\$ 141,012	\$ 267,142
Unrestricted	454,523	479,479	544,133	543,965	576,277
<b>Total governmental activities net position</b>	<u>\$ 1,514,891</u>	<u>1,360,450</u>	<u>971,315</u>	<u>684,977</u>	<u>843,419</u>
<b>Business-type activities</b>					
Investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	-	-
<b>Total business-type activities net position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Primary government</b>					
Investment in capital assets	\$ 1,060,368	\$ 880,971	\$ 427,182	\$ 141,012	\$ 267,142
Unrestricted	454,523	479,479	544,133	543,965	576,277
<b>Total primary government net position</b>	<u>\$ 1,514,891</u>	<u>\$ 1,360,450</u>	<u>\$ 971,315</u>	<u>\$ 684,977</u>	<u>\$ 843,419</u>

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 541,896	\$ 330,809	\$ 237,724	\$ 138,238	\$ 66,766
<u>670,752</u>	<u>753,808</u>	<u>774,572</u>	<u>903,615</u>	<u>1,021,591</u>
<u><u>1,212,648</u></u>	<u><u>1,084,617</u></u>	<u><u>1,012,296</u></u>	<u><u>1,041,853</u></u>	<u><u>1,088,357</u></u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 541,896	\$ 330,809	\$ 237,724	\$ 138,238	\$ 66,766
<u>670,752</u>	<u>753,808</u>	<u>774,572</u>	<u>903,615</u>	<u>1,021,591</u>
<u><u>\$ 1,212,648</u></u>	<u><u>\$ 1,084,617</u></u>	<u><u>\$ 1,012,296</u></u>	<u><u>\$ 1,041,853</u></u>	<u><u>\$ 1,088,357</u></u>

# COASTAL BEND COUNCIL OF GOVERNMENTS

## CHANGES IN NET POSITION

Last Ten Fiscal Years  
(accrual basis of accounting)

	2014	2015	2016	2017	2018
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ (394)	\$ 43,195	\$ (33,994)	\$ 36,788	\$ 3,806
Health and welfare	3,126,540	3,328,745	3,325,877	3,186,153	3,621,423
Community and economic development	83,644	65,967	87,917	96,034	154,724
Environmental protection	170,441	174,444	162,945	160,147	136,713
Public safety	403,166	404,883	399,331	372,669	385,950
9-1-1 emergency communications	1,292,133	1,955,530	1,855,225	2,135,674	1,820,322
Interest	-	-	-	-	-
Sponsorship fees for nongrant projects	-	-	-	-	-
<b>Total governmental activities expenses</b>	<b>\$ 5,075,530</b>	<b>\$ 5,972,764</b>	<b>\$ 5,797,301</b>	<b>\$ 5,987,465</b>	<b>\$ 6,122,938</b>
<b>Business-type activities</b>					
Emergency Medical Supplies	-	-	-	-	-
<b>Total primary government expenses</b>	<b>\$ 5,075,530</b>	<b>\$ 5,972,764</b>	<b>\$ 5,797,301</b>	<b>\$ 5,987,465</b>	<b>\$ 6,122,938</b>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 105,378	\$ 105,203	\$ 105,193	\$ 105,318	\$ 104,834
9-1-1 emergency communications	2,209,893	1,759,848	1,405,090	1,850,373	1,944,498
Operating grants and contributions	3,703,815	3,905,091	3,896,954	3,732,092	4,199,079
<b>Total governmental activities program revenues</b>	6,019,086	5,770,142	5,407,237	5,687,783	6,248,411
<b>Business-type activities</b>					
Charges for services- Emergency medical supplies	-	-	-	-	-
<b>Total primary government revenues</b>	<b>\$ 6,019,086</b>	<b>\$ 5,770,142</b>	<b>\$ 5,407,237</b>	<b>\$ 5,687,783</b>	<b>\$ 6,248,411</b>
<b>Net (expense)/revenue</b>					
<b>Governmental activities:</b>	\$ 943,556	\$ (202,622)	\$ (390,064)	\$ (299,682)	\$ 125,473
<b>Business-type activities</b>	-	-	-	-	-
<b>Total primary government net (expense) revenue</b>	<b>\$ 943,556</b>	<b>\$ (202,622)</b>	<b>\$ (390,064)</b>	<b>\$ (299,682)</b>	<b>\$ 125,473</b>
<b>General Revenues and Other Changes in Net Position</b>					
<b>Governmental activities:</b>					
Other revenue	8,646	47,975	708	7,074	17,684
Interest on deposit	74	50	221	6,270	15,285
Miscellaneous	9	156	-	-	-
<b>Total governmental activities</b>	8,729	48,181	929	13,344	32,969
<b>Business-type activities</b>					
Transfers	-	-	-	-	-
<b>Total primary government</b>	<b>\$ 8,729</b>	<b>\$ 48,181</b>	<b>\$ 929</b>	<b>\$ 13,344</b>	<b>\$ 32,969</b>
<b>Changes in Net Position</b>					
<b>Governmental activities</b>	<b>\$ 952,285</b>	<b>\$ (154,441)</b>	<b>\$ (389,135)</b>	<b>\$ (286,338)</b>	<b>\$ 158,442</b>
<b>Total primary government</b>	<b>\$ 952,285</b>	<b>\$ (154,441)</b>	<b>\$ (389,135)</b>	<b>\$ (286,338)</b>	<b>\$ 158,442</b>

2019	2020	2021	2022	2023
\$ (22,665)	\$ (23,157)	\$ 45,310	\$ (6,680)	\$ (5,457)
3,375,643	4,848,384	4,044,694	4,047,063	4,482,520
234,363	253,653	503,847	570,513	757,763
170,636	148,839	163,172	213,012	347,159
466,347	408,060	411,720	434,945	679,799
1,938,951	2,147,739	2,119,488	2,033,167	1,922,004
-	7,625	6,123	3,490	2,711
-	-	-	-	-
<u>\$ 6,163,275</u>	<u>\$ 7,791,143</u>	<u>\$ 7,294,354</u>	<u>\$ 7,295,510</u>	<u>\$ 8,186,499</u>
-	-	-	-	-
<u>\$ 6,163,275</u>	<u>\$ 7,791,143</u>	<u>\$ 7,294,354</u>	<u>\$ 7,295,510</u>	<u>\$ 8,186,499</u>
\$ 105,182	\$ 105,182	\$ 104,834	\$ 130,530	\$ 130,592
2,213,823	1,897,252	2,045,017	1,884,994	1,884,762
4,184,818	5,649,259	5,059,419	5,276,849	6,164,237
6,503,823	7,651,693	7,209,270	7,292,373	8,179,591
-	-	-	-	-
<u>\$ 6,503,823</u>	<u>\$ 7,651,693</u>	<u>\$ 7,209,270</u>	<u>\$ 7,292,373</u>	<u>\$ 8,179,591</u>
\$ 340,548	\$ (139,450)	\$ (85,084)	\$ (3,137)	\$ (6,908)
-	-	-	-	-
<u>\$ 340,548</u>	<u>\$ (139,450)</u>	<u>\$ (85,084)</u>	<u>\$ (3,137)</u>	<u>\$ (6,908)</u>
9,250	7,618	12,757	20,024	392
19,431	3,801	6	12,670	53,020
-	-	-	-	-
<u>28,681</u>	<u>11,419</u>	<u>12,763</u>	<u>32,694</u>	<u>53,412</u>
-	-	-	-	-
<u>\$ 28,681</u>	<u>\$ 11,419</u>	<u>\$ 12,763</u>	<u>\$ 32,694</u>	<u>\$ 53,412</u>
\$ 369,229	\$ (128,031)	\$ (72,321)	\$ 29,557	\$ 46,504
<u>\$ 369,229</u>	<u>\$ (128,031)</u>	<u>\$ (72,321)</u>	<u>\$ 29,557</u>	<u>\$ 46,504</u>

# COASTAL BEND COUNCIL OF GOVERNMENTS

## FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2014	2015	2016	2017	2018
<b>General Fund</b>					
Nonspendable	\$ 17,149	\$ 14,507	\$ 14,664	\$ 15,309	\$ 13,900
Assigned	74,542	90,706	98,775	97,672	132,853
Unassigned	429,617	439,656	489,507	491,478	499,468
<b>Total</b>	<b>\$ 521,308</b>	<b>\$ 544,869</b>	<b>\$ 602,946</b>	<b>\$ 604,459</b>	<b>\$ 646,221</b>
<b>9-1-1 Program</b>					
Nonspendable	\$ 1,980	\$ 2,771	\$ 3,104	\$ 326,690	\$ 3,693
Assigned	-	-	-	-	-
Unassigned	(1,980)	(2,771)	(3,104)	(326,690)	(3,693)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 12,116	\$ 6,248	\$ 7,377	\$ 13,720	\$ 19,627
74,623	97,807	81,168	94,524	95,487
663,056	754,449	785,088	887,941	1,002,688
<u>\$ 749,795</u>	<u>\$ 858,504</u>	<u>\$ 873,633</u>	<u>\$ 996,185</u>	<u>\$ 1,117,802</u>
\$ 268,409	\$ 2,934	\$ 3,478	\$ 9,526	\$ 624,408
-	-	-	-	-
<u>(268,409)</u>	<u>(2,934)</u>	<u>(3,478)</u>	<u>(9,526)</u>	<u>(624,408)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# COASTAL BEND COUNCIL OF GOVERNMENTS

## CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2014	2015	2016	2017	2018
<b>Revenues</b>					
U.S. Department of Commerce	\$ 60,000	\$ 57,704	\$ 62,296	\$ 70,000	\$ 90,000
Texas Department of Health and Human Services	3,048,293	3,250,914	3,231,708	3,105,198	3,516,890
Office of the Governor, Criminal Justice Division	136,717	128,394	171,831	127,688	138,477
Department of Rural Community Affairs	7,782	8,263	3,540	10,573	9,444
Commission on Environmental Quality	170,438	174,444	162,945	159,647	136,713
Texas Department of State Health Services	24,732	-	-	-	-
Texas Association of Regional Councils	-	-	-	1,819	9,662
Governor's Division of Emergency Management	238,549	262,209	203,172	-	-
Office of the Governor, Homeland Security Grants	-	6,282	23,430	244,758	250,225
Texas General Land Office	-	-	-	-	2,425
Texas Department of Transportation	-	-	-	-	-
Texas Department of Agriculture	-	-	-	-	-
Commission on State Emergency Communications	2,209,893	1,759,848	1,404,424	1,850,373	1,944,498
Supportive services fees	17,304	16,881	38,032	12,409	45,243
Membership dues	105,378	105,203	105,193	105,318	104,834
Other Revenue	8,646	47,975	708	7,074	17,684
Interest on deposits	74	50	887	6,270	15,285
Indirect cost recovery	-	-	42,504	9,997	41,575
Miscellaneous income	9	156	-	-	-
Over recovery of indirect costs	-	-	-	-	-
<b>Total revenues</b>	<u>6,027,815</u>	<u>5,818,323</u>	<u>5,450,670</u>	<u>5,711,124</u>	<u>6,322,955</u>
<b>Expenditures</b>					
Health and welfare	\$ 3,126,540	\$ 3,328,745	\$ 3,325,877	\$ 3,186,153	\$ 3,621,423
Community and economic development	83,644	65,967	87,917	96,034	154,724
Environmental protection	170,441	174,444	162,945	160,147	136,713
Public safety	399,999	401,715	398,539	372,669	385,950
9-1-1 emergency communications	2,209,952	1,759,863	1,405,090	1,852,365	1,949,313
Underrecovery of indirect costs	-	42,504	9,997	41,575	32,694
General government	2,026	21,524	2,228	668	376
Capital outlay-leases	-	-	-	-	-
<b>Total expenditures</b>	<u>5,992,602</u>	<u>5,794,762</u>	<u>5,392,593</u>	<u>5,709,611</u>	<u>6,281,193</u>
<b>Excess of revenues over (under) expenditures</b>	<u>35,213</u>	<u>23,561</u>	<u>58,077</u>	<u>1,513</u>	<u>41,762</u>
<b>Other financing sources-leases</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 35,213</u>	<u>\$ 23,561</u>	<u>\$ 58,077</u>	<u>\$ 1,513</u>	<u>\$ 41,762</u>
<b>Debt service as a percentage of noncapital expenditures</b>	0.00%	0.00%	0.00%	0.00%	0.00%

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 197,785	\$ 284,798	\$ 466,688	\$ 478,984	\$ 608,339
3,270,672	4,741,182	3,962,866	3,967,984	4,353,913
174,017	142,034	175,369	138,364	317,900
6,109	-	-	-	-
170,636	148,437	163,172	214,295	393,560
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
316,114	296,662	269,929	386,483	335,012
-	-	868	34,109	42,648
-	-	-	1,542	35,154
-	-	-	7,171	10,399
2,213,823	1,897,252	2,045,017	1,884,994	1,884,762
49,485	36,146	20,527	47,917	67,312
105,182	105,182	104,834	130,530	130,592
9,250	7,618	12,757	20,024	392
19,431	3,801	6	12,670	53,020
32,694	-	(47,738)	3,649	-
-	-	-	-	-
2,938	47,738	-	-	10,207
<u>6,568,136</u>	<u>7,710,850</u>	<u>7,174,295</u>	<u>7,328,716</u>	<u>8,243,210</u>
\$ 3,375,643	\$ 4,848,384	\$ 4,044,694	\$ 4,047,063	\$ 4,482,520
234,363	297,591	489,348	556,014	742,824
170,636	148,839	163,172	213,012	347,159
466,347	408,060	411,720	498,008	654,703
2,216,566	1,898,447	2,045,017	1,886,001	1,889,544
-	-	3,649	4,760	-
1,007	820	1,566	1,306	4,843
-	330,853	-	-	169,549
<u>6,464,562</u>	<u>7,932,994</u>	<u>7,159,166</u>	<u>7,206,164</u>	<u>8,291,142</u>
<u>103,574</u>	<u>(222,144)</u>	<u>15,129</u>	<u>122,552</u>	<u>(47,932)</u>
<u>-</u>	<u>330,853</u>	<u>-</u>	<u>-</u>	<u>169,549</u>
<u>\$ 103,574</u>	<u>\$ 108,709</u>	<u>\$ 15,129</u>	<u>\$ 122,552</u>	<u>\$ 121,617</u>
0.00%	3.22%	2.16%	0.84%	1.69%

**COASTAL BEND COUNCIL OF GOVERNMENTS**

**GENERAL FUND EXPENDITURES - BY FUNCTION**

Last ten fiscal years  
(modified accrual basis of accounting)

<b>Fiscal Year</b>	<b>Total Expenditures</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Environmental Protection</b>
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
2023	6,232,049	4,843	654,703	347,159

<u>Community and Economic Development</u>	<u>Health and Welfare</u>
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
742,824	4,482,520

## 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>
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
2023	130,592	6,096,925	48,238	77,911	6,353,666

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*Established in 1966*

**COASTAL BEND COUNCIL OF GOVERNMENTS**

**MEMBERSHIP DUES BY ENTITY**

Last ten fiscal years

<u>Entity</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Counties</b>					
Aransas	\$ 2,860	\$ 2,860	\$ 2,316	\$ 2,316	\$ 2,316
Bee	3,726	3,726	3,186	3,186	3,186
Brooks	849	849	722	722	722
Duval	1,180	1,180	1,250	1,250	1,250
Jim Wells	4,667	4,667	4,084	4,084	4,084
Kenedy	313	313	313	313	313
Kleberg	3,725	3,725	3,206	3,206	3,206
Live Oak	1,360	1,360	1,250	1,250	1,250
Nueces	42,381	42,381	34,022	34,022	34,022
Refugio	809	809	625	625	625
San Patricio	8,251	8,251	6,480	6,480	6,480
	<u>70,121</u>	<u>70,121</u>	<u>57,454</u>	<u>57,454</u>	<u>57,454</u>
<b>Cities</b>					
Agua Dulce	96	96	81	81	81
Alice	2,231	2,231	1,910	1,910	1,910
Aransas Pass	1,020	1,020	820	820	820
Bayside	39	39	33	33	33
Beeville	1,700	1,700	1,286	1,286	1,286
Benavides	167	167	-	-	-
Bishop	365	365	313	313	313
Corpus Christi	39,270	39,270	30,522	30,522	30,522
Driscoll	89	89	74	74	74
Falfurrias	566	566	498	498	498
Freer	314	314	282	282	282
Fulton	178	178	136	136	136
George West	312	312	246	246	246
Gregory	224	224	191	191	191
Ingleside	1,205	1,205	939	939	939
Ingleside on the Bay	73	73	62	62	62
Kingsville	2,999	2,999	2,621	2,621	2,621
Lake City	62	-	-	-	-
Mathis	561	561	494	494	494
Odem	286	286	239	239	239
Orange Grove	156	156	132	132	132
Portland	2,132	2,132	1,510	1,510	1,510
Port Aransas	529	529	-	348	348
Premont	303	303	265	265	265
Refugio	325	325	289	289	289
Robstown	1,336	1,336	1,149	1,149	1,149

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</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
	34,022	34,022	34,022	33,782	34,262
	625	625	625	625	625
	6,480	6,480	6,480	6,480	6,480
	<u>57,454</u>	<u>57,454</u>	<u>57,454</u>	<u>57,214</u>	<u>57,694</u>
	81	81	81	81	81
	1,910	1,910	1,910	1,910	1,910
	820	820	820	820	820
	33	33	33	33	33
	1,286	1,286	1,286	1,286	1,286
	-	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
	265	265	265	265	265
	289	289	289	289	289
	1,149	1,149	1,149	1,149	1,149



**COASTAL BEND COUNCIL OF GOVERNMENTS**

**MEMBERSHIP DUES BY ENTITY**

Last ten fiscal years

<u>Entity</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Cities</b>					
Rockport	1,302	\$ 1,302	\$ 877	\$ 877	\$ 877
San Diego	503	503	449	449	449
Sinton	634	634	567	567	567
Taft	346	346	305	305	305
Three Rivers	233	233	188	188	188
Woodsboro	165	165	152	152	152
	<u>\$ 59,721</u>	<u>\$ 59,659</u>	<u>\$ 46,630</u>	<u>\$ 46,978</u>	<u>\$ 46,978</u>
<b>Special Districts</b>					
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	250	125	125	125	125
Nueces County Tax Appraisal District	-	-	-	-	-
CC Metropolitan Planning Org	-	125	125	125	125
	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
	<u>\$ 130,592</u>	<u>\$ 130,530</u>	<u>\$ 104,834</u>	<u>\$ 105,182</u>	<u>\$ 105,182</u>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</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>\$ 46,630</u>	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 47,114</u>	<u>\$ 46,809</u>
125	125	125	125	125
125	125	125	125	125
125	125	125	125	125
125	125	125	125	125
125	125	125	125	125
-	-	-	125	125
125	125	-	125	125
750	750	625	875	875
<u>\$ 104,834</u>	<u>\$ 105,318</u>	<u>\$ 105,193</u>	<u>\$ 105,203</u>	<u>\$ 105,378</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>
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
2023	3,077,912	1,538,956	2,951,338

Source:

Texas Commission on State Emergency Communications

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

# COASTAL BEND COUNCIL OF GOVERNMENTS

## RATIO OF OUTSTANDING DEBT FOR CAPITAL LEASES

Last Ten Fiscal Years

### Governmental Activities

<u>Year</u>	<u>Capital Leases</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita (1)</u>
2014	\$ -	0.00%	0.00%
2015	-	0.00%	0.00%
2016	-	0.00%	0.00%
2017	-	0.00%	0.00%
2018	-	0.00%	0.00%
2019	-	0.00%	0.00%
2020	254,504	0.94%	5.76%
2021	158,528	0.53%	3.28%
2022	62,552	0.20%	1.26%
2023	140,576	0.46%	2.67%

Note: Details regarding the Council's debt for capital leases can be found in the notes to the financial statements.

(1) See the Demographic and Economic Statistics on pages 98 and 99 for personal income and per capita income.

# 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)
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
2023	582,949	30,715,165	52,689

Sources:

- (1) United States Census Bureau, July 2023
- (2) Bureau of Economic Analysis, U.S. Department of Commerce last updated November 16,2023
- (3) Texas Comptroller of Public Accounts, December 2023
- (4) Texas Workforce Commission / Workforce Solutions of the Coastal Bend, December 2023

<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)
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%
60,116,093,857	8,706,321,604	247,667	3.9%

**COASTAL BEND COUNCIL OF GOVERNMENTS**

**PRINCIPAL EMPLOYERS**

Current Year and Nine Years Ago

Employer	2023			2014		
	Employees	Rank	Percentage of Total Coastal Bend Region Employment	Employees	Rank	Percentage of Total Coastal Bend Region Employment
Corpus Christi ISD	5,134	1	2.07%	5,178	2	1.80%
Naval Air Station Corpus Christi	5,000	2	2.02%	2,827	6	0.98%
City of Corpus Christi	4,100	3	1.66%	3,171	5	1.10%
HEB Grocery	3,847	4	1.55%	5,000	4	1.74%
Christus Spohn Health System	3,000	5	1.21%	5,144	3	1.79%
Driscoll Children's Hospital	3,000	6	1.21%	1,800	9	0.63%
Corpus Christi Army Depot	2,900	7	1.17%	6,500	1	2.26%
Kiewit Offshore Services	2,184	8	0.88%	2,200	7	0.77%
Corpus Christi Medical Center	2,000	9	0.81%	-	-	0.00%
Bay LTD	1,700	10	0.69%	2,100	8	0.73%
Del Mar College	1,336	11	0.54%	-	-	0.00%
Texas A&M University Corpus Christi	1,254	12	0.51%	-	-	0.00%
<b>Total</b>	<b>35,455</b>		<b>14.32%</b>	<b>33,920</b>		<b>11.80%</b>

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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Government	6	6	6	6	6
Health and Welfare	12	12	11	10	12
Community & Economic Development	2	3	3	3	2
Environmental Protection	1	1	1	1	1
Public Safety					
Criminal Justice	1	1	1	1	-
Emergency Management	2	2	2	1	2
911 Emergency Communication	5	6	6	6	5
<b>Total</b>	<u>29</u>	<u>31</u>	<u>30</u>	<u>28</u>	<u>28</u>

Source: COG Employee Payroll Record

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
6	6	6	6	6
12	11	12	11	10
2	1	1	1	1
1	1	1	1	1
-	-	-	-	-
2	2	2	2	2
3	4	4	4	4
<hr/> 26	<hr/> 25	<hr/> 26	<hr/> 25	<hr/> 24

**COASTAL BEND COUNCIL OF GOVERNMENTS**

**OPERATING INDICATORS BY FUNCTION**

Last ten fiscal years

Function	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Health & Welfare					
Number of meals (1)	442,135	441,483	510,398	622,138	425,181
Environmental Protection					
Recyclables collected in tons (2)	*27,884	*23,747	22,731	16,472	17,842
9-1-1 Emergency Communications					
Number of calls (3)	179,381	171,493	183,356	169,121	169,040

\* Not all communities are reporting recyclables and there was one new community to report for 2023.

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
424,434	422,978	439,087	452,285	458,009
22,302	20,776	19,547	15,245	13,905
157,464	172,613	247,560	427,797	318,216

**COASTAL BEND COUNCIL OF GOVERNMENTS**

**CAPITAL ASSET STATISTICS BY FUNCTION**

Last ten fiscal years

Function	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>9-1-1 Emergency Communications</b>					
Customer Premises Equipment (CPE)	17	17	18	18	18
Nexlog 740 Voice Recorders	17	17	17	17	17
Nexlog license to record as IP	1	1	1	-	-
Viper Server Host and (15) Object Servers	16	16	16	16	16
Front Room Equipment	16	16	17	17	17
Dell Power Edge Server with Software	1	1	1	1	1
Color Scanner	1	1	2	2	2
Mapflex Server and MapSAG	1	1	1	1	1
Spectracom and antenna	1	1	1	1	1
<b>Public Safety</b>					
ArcGIS Mapping Software	-	-	-	-	1
AV Equipment, upgrade & labor for LCR	1	1	1	1	-
Trailer Journey 29S 10x6x6'	1	1	-	-	-
Microphone addition for Lg Conf Rm	1	1	-	-	-
Command Runner	1	1	-	-	-
Podrunner Radios	2	2	-	-	-

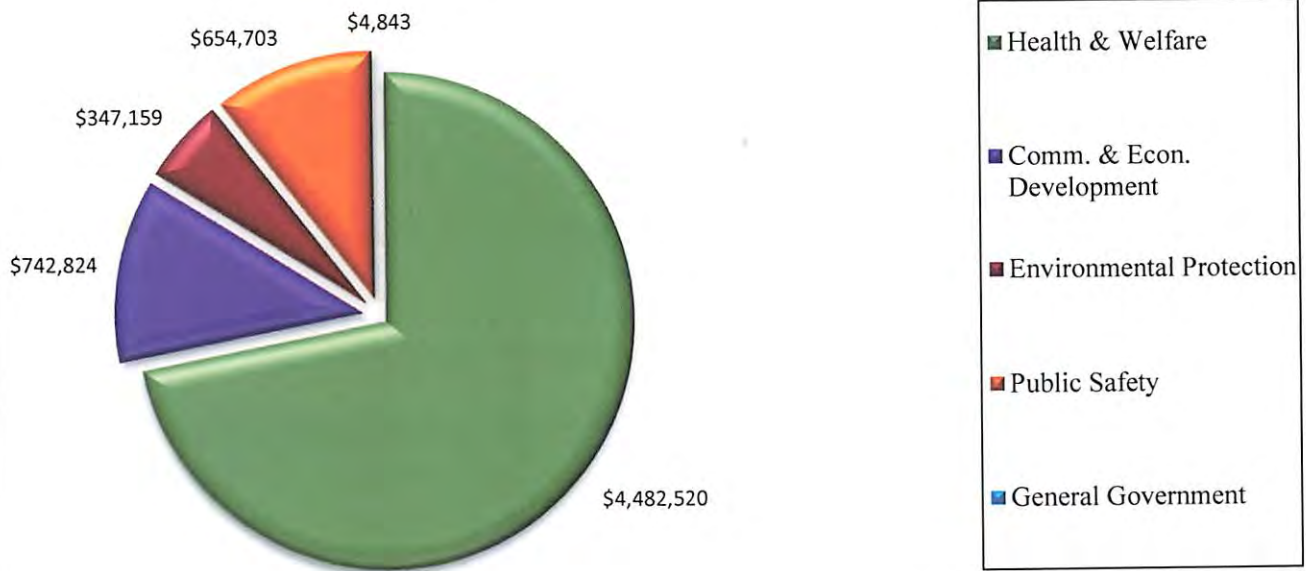
Sources:

Schedules of Capital Assets

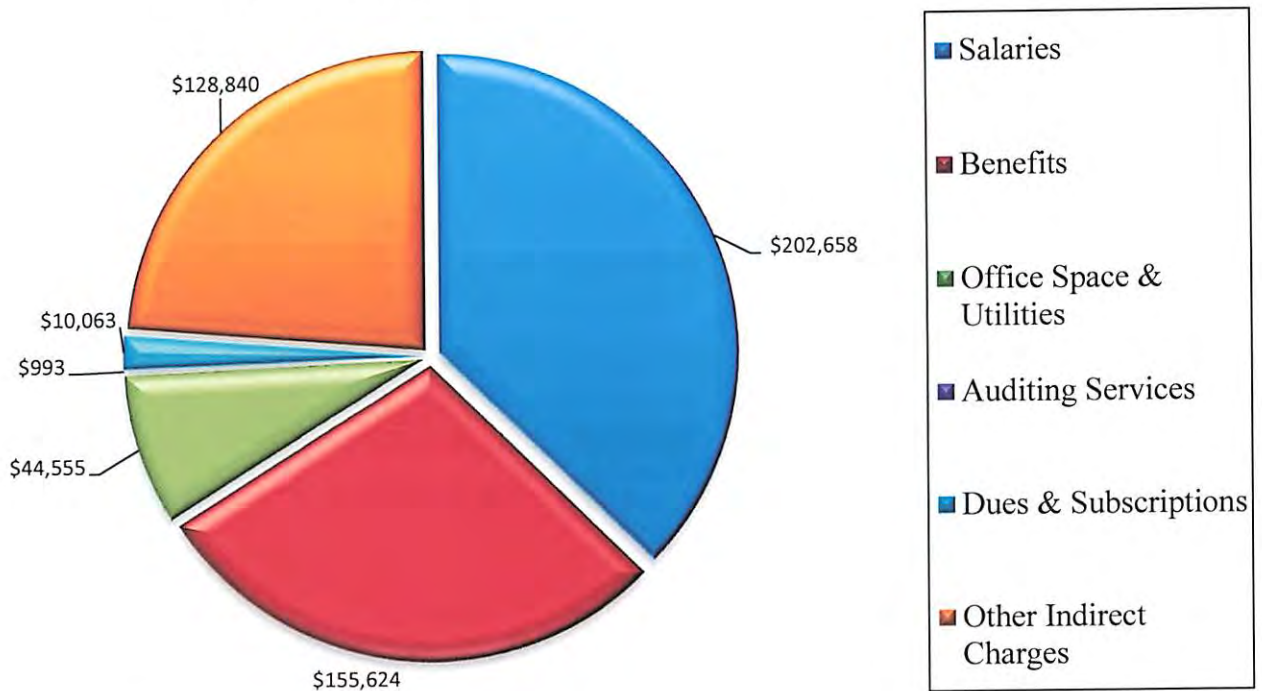
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
18	18	18	18	18
17	17	17	17	17
-	-	-	-	-
16	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2	2	1	1	1
1	1	1	1	-
1	1	-	-	-
1	1	1	1	1
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

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

**PROGRAM EXPENDITURES  
(\$6,232,049)**



**INDIRECT COSTS  
(\$542,733)**



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**COASTAL BEND COUNCIL OF GOVERNMENTS**

**SCHEDULE OF INSURANCE IN FORCE**

December 31, 2023

<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	1,615,750	Real & Personal Property
Texas Municipal League	8787	1,500,000	Real & Personal Property
Texas Windstorm Insurance	TWCP0100043586	1,145,000	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	10-01-2022-10-01-2023	\$ 822
Liability for Wrongful acts	10-01-2022-10-01-2023	1,688
Bodily Injury & Property Damage	10-01-2022-10-01-2023	452
Loss of automobile Other than collision	10-01-2022-10-01-2023	196
Information Security & Privacy Website Media Content	10-01-2022-10-01-2023	85
Earthquake	10-01-2022-10-01-2023	3,573
Flood	10-01-2022-10-01-2023	
Windstorm & Hail	09-07-2023-09-07-2024	13,528
Employees	10-01-2022-10-01-2023	7,575
Loss of money, Securities, and Property	12-15-2023-12-15-2024	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 28, 2024

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, 2023, 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 28, 2024.

### **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 28, 2024

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, 2023. 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, 2023.

***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, 2023

I. Summary of Audit Results:

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

Federal Programs:

Department of Health and Human Services Aging Cluster:

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

State Program:

Commission on State Emergency Communications:

9-1-1 Service Fees

8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000 for federal and 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, 2023**

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
<b>Federal Awards:</b>				
<b>U. S. DEPARTMENT OF COMMERCE</b>				
<b>Direct Programs:</b>				
Economic Development Planning Program	11.302	ED21AUS3020010		\$ 70,000
Economic Development Planning Program	11.307	08-69-05621		347,062
Economic Development Planning Program	11.307	08-69-05381		191,277
Total U.S. Department of Commerce				<u>608,339</u>
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>General Land Office (GLO)</b>				
Community Development Block Grant Mitigation Program	14.228	22-061-004-D160		42,648
Total U.S. Department of Housing and Urban Development				<u>42,648</u>
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Passed through Texas Department of Transportation</b>				
Public Transportation Planning Project	20.505	51008013123		33,458
Public Transportation Planning Project		51008011624		1,696
Total U.S. Department of Transportation				<u>35,154</u>
<b>U. S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Passed through Texas Commission on Environmental Quality:</b>				
Water Quality Management Planning Fiscal Year (FY) 2023	66.454	582-22-40191		24,089
				<u>24,089</u>
Up2U PLUS Project	66.475	2241-2		163,217
Total U.S. Environmental Protection Agency				<u>187,306</u>
<b>ADMINISTRATION ON AGING, OFFICE OF HUMAN DEVELOPMENT SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Passed through Texas Health and Human Services Commission</b>				
<b>Aging Cluster:</b>				
<b>Special Programs For The Aging— Title III, Part B-Grants for Supportive Services and Senior Centers</b>				
	93.044 (Note 5)	HHS000874100007	1,600	515,587
<b>Special Programs For The Aging— Title III, Part B-Grants for Supportive Services and Senior Centers</b>				
		HHS000874100007	2,819	38,741
<b>Special Programs For The Aging— Title III, Part B-Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-B</b>				
		HHS000874100007	-	101,133
<b>Special Programs For The Aging— Title III, Part B-Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-B</b>				
		HHS000874100007	-	119,600
<b>Special Programs For The Aging— Title III, Part B-Grants for Supportive Services and Senior Centers Expanding Access to COVID-19 Vaccines via the Aging Network CDC Vaccination Title III-B</b>				
		HHS000874100007	-	33,434
<b>Special Programs For The Aging— Title III, Part B-Expanding the Public Health Workforce</b>				
		HHS000874100007	-	4,808
<b>Special Programs For The Aging— Title III, Part B-Expanding the Public Health Workforce</b>				
		HHS000874100007	-	5,020
			<u>4,419</u>	<u>818,323</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023**

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
<b>Federal Awards: (continuation)</b>				
Special Programs For The Aging-- Title III, Part C--Nutrition Services	93.045	HHS000874100007	841,378	1,495,283
Special Programs For The Aging-- Title III, Part C--Nutrition Services		HHS000874100007	605,432	276,659
Special Programs For The Aging--  Title III, Part C--Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-C		HHS000874100007	-	3,055
Special Programs For The Aging-- Title III, Part C--Grants for Supportive Services and Senior Centers American Rescue Plan (ARP) Title III-C		HHS000874100007	<u>166,026</u>	<u>427,961</u>
			<u>1,612,836</u>	<u>2,202,958</u>
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	93.053	HHS000874100007	155,678	264,878
Special Programs For The Aging-- Nutrition Service Incentive Program (NSIP)	(Note 5)	HHS000874100007	<u>19,723</u>	<u>32,497</u>
			<u>175,401</u>	<u>297,375</u>
<b>Total Aging Cluster</b>			<u>1,792,656</u>	<u>3,318,656</u>
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	HHS000874100007		7,228
Special Programs For The Aging Title VII, Chapter 3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation				<u>903</u>
				<u>8,131</u>
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100007		35,411
Special Programs For The Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				8,270
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
American Rescue Plan (ARP) Title VII-OM Staff				<u>5,124</u>
				<u>55,070</u>
Special Programs For The Aging-- Title III, Part D--Disease Prevention and Health Promotion Services Evidenced Based Intervention	93.043	HHS000874100007		58,906
Special Programs For The Aging-- Title III, Part D--Disease Prevention and Health Promotion Services Evidence Based Intervention		HHS000874100007		8,943
Title III, Part D--Disease Prevention and Health Promotion Services Evidence Based Intervention American Rescue Plan (ARP) Title III-D		HHS000874100007		3,256
Title III, Part D--Disease Prevention and Health Promotion Services Evidence Based Intervention American Rescue Plan (ARP) Title III-D		HHS000874100007		<u>18,561</u>
				<u>89,666</u>
<b>Federal Awards:</b>				
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program	93.052	HHS000874100007		331,632
Special Programs For The Aging-- Title III, Part E - National Family Caregiver Support Program		HHS000874100007		2,844
Special Program For The Aging-- Title III, Part E - National Family Caregiver Support Program American Rescue Plan (ARP) Title III-E		HHS000874100007		47,620
Special Program For The Aging-- Title III, Part E - National Family Caregiver Support Program American Rescue Plan (ARP) Title III-E		HHS000874100007		<u>28,952</u>
				<u>411,048</u>
Special Program For The Aging--				

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023**

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
Administration for Community Living-- Medicare Improvements for Patients and Providers	93.071	HHS000874100007		7,957
Medicare Improvements for Patients and Providers		HHS000874100007		31,241
Medicare Improvements for Patients and Providers		HHS000874100007		4,875
Medicare Improvements for Patients and Providers		HHS000874100007		6,016
Medicare Improvements for Patients and Providers		HHS000874100007		2,249
				<u>52,338</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services - CDAP State Health Insurance Assistance Program	93.324	HHS000874100007		5,075
Special Programs For The Aging-- Centers for Medicare and Medicaid Services CDAP State Health Insurance Assistance Program		HHS000874100007		81,205
				<u>86,280</u>
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration	93.791	HHS000270200019		37,466
Special Programs For The Aging-- Centers for Medicare and Medicaid Services Texas Money Follows the Person Demonstration		HHS000270200019		14,604
				<u>52,070</u>
<b>Total Administration on Aging, Office of Human Development Services, Department of Health and Human Services</b>			<u>1,792,656</u>	<u>4,073,259</u>
<b>U. S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through Texas Office of the Governor - Homeland Security Division Homeland Security Grant Program	97.067	2966609		279,446
Homeland Security Grant Program		4532701		55,566
<b>Total U.S. Department of Homeland Security</b>				<u>335,012</u>
<b>Total Federal and Pass Through Program Awards</b>				<u>5,281,718</u>
<b>State Awards:</b>				
<b>Texas Department of Agriculture</b>				
Community and Economic Development Assistance Funds	N/A	CEDAF21-03		10,244
Community and Economic Development Assistance Funds		CEDAF23-00		155
				<u>10,399</u>
<b>Texas Commission on Environmental Quality</b>				
Regional Solid Waste Planning	N/A	582-22-30112		84,901
Regional Solid Waste Planning		582-24-50083		70,034
Coastal Bend Regional Resiliency - Texas Coastal Resiliency Master Plan Local Intergration for Action	N/A	582-21-23371		51,319
				<u>206,254</u>
<b>Office of the Governor - Criminal Justice Division</b>				
Regional Training Academy	N/A	1465918		177,940
Regional Training Academy		1465919		65,379
				<u>243,319</u>
<b>Office of the Governor - Public Safety Office</b>				
Homeland Security / Criminal Justice	N/A	22-00529		48,622
Homeland Security / Criminal Justice		24-00122		25,959
				<u>74,581</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023**

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
<b>State Awards: (continuation)</b>				
<b>Texas Health and Human Services Commission</b>				
State General Revenue Other	N/A	HHS000874100007		44,762
State General Revenue Other	N/A	HHS000874100007		22,640
State General Revenue Title III-E Match	N/A	HHS000874100007		2,196
State General Revenue Title III-E Match	N/A	HHS000874100007		28,107
State General Revenue HDM Rate Increase	N/A	HHS000874100007		15,434
State General Revenue ADRC	N/A	HHS000270200019		77,286
State General Revenue ADRC	N/A	HHS000270200019		20,734
State General Revenue Respite ADRC	N/A	HHS000270200019		18,288
State General Revenue Respite ADRC	N/A	HHS000270200019		1,598
Promoting Independence	N/A	HHS000270200019		9,733
Promoting Independence	N/A	HHS000270200019		3,363
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		7,708
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007		4,047
State General Revenue - ARP	N/A	HHS000874100007		24,758
				<u>280,654</u>
<b>Commission on State Emergency Communications</b>				
9-1-1 Service Fees	N/A	Coastal Bend COG911		1,255,355
9-1-1 Service Fees	N/A	Coastal Bend COG911		629,407
	(Note 5)			<u>1,884,762</u>
<b>Total State Awards</b>				<u>2,699,969</u>
<b>Total Federal, Pass Through and State Awards</b>			<u>\$ 1,792,656</u>	<u>\$ 7,981,687</u>

# COASTAL BEND COUNCIL OF GOVERNMENTS

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

Year Ended December 31, 2023

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

Total Governmental Fund expenditures	\$8,291,142
Less: Governmental Fund non-grant general government expenditures	(174,392)
Grant expenditures funded with Council resources	(62,969)
9-1-1 expenditures funded with interest income	(4,782)
Supportive services expenditures funded with Council resources	<u>(67,312)</u>
Grant expenditures per Schedule	<u>\$ 7,981,687</u>

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



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*Established in 1966*