

Coastal Bend Council of Governments



**Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2024**

Offices Located in Corpus Christi, Texas

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Of the

COASTAL BEND COUNCIL OF GOVERNMENTS

Corpus Christi, Texas

For the Fiscal Year Ended
December 31, 2024

Prepared by
The Finance and Administrative Department

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Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS
ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2024

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COASTAL BEND
COUNCIL OF GOVERNMENTS

July 24, 2025

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, 2024, 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, Pattillo, Brown & Hill, LLP.

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, Falfurrias 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 586,102.

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 FY2024, 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 90-member Board of Directors, the governing body of the Council, meets 11 times a year, usually on the fourth Thursday of the month, except in November and December, when the Board meets on the second Thursday 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 fourteen cents per capita in 2024, 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. Special districts do not have a vote on the governing board.

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

The finance department presents the proposed budget to the budget committee for review prior to November 30th. The budget committee is required to make a recommendation to the Board of Directors by mid-December. The Board of Directors is required to adopt the original budget by the end of December. The Board made supplemental budgetary appropriations throughout the year, amounts were moved between categories but did not change the net. The appropriated budget is prepared by fund, function, and department. Department heads may make transfers of appropriations within a function, but cannot transfer budgeted amounts between departments within a function.

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 2024 Census data, the total Coastal Bend Region population is 586,102, a slight increase from 2023. 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 2024, the Coastal Bend experienced strong business sales activity across several key sectors. The energy and petrochemical industries led the way, with major players like Valero and Cheniere Energy benefiting from increased crude oil and LNG exports through the Port of Corpus Christi. Construction and industrial services also saw significant growth, driven by infrastructure expansion and ongoing industrial projects. Meanwhile, manufacturing sales rose due to increased output in metal fabrication and chemical processing, with companies like Steel Dynamics playing a central role.

Retail trade rebounded as consumer spending increased, particularly in Corpus Christi and surrounding cities, while the healthcare sector maintained stable revenues thanks to growing demand for outpatient and specialty services. Logistics and transportation firms also reported strong performance, supported by port activity and regional supply chain needs. Overall, the region's business environment remained resilient and growth-oriented, with strong contributions from both large industrial firms and small businesses across multiple counties.

Employment growth by industry in the Coastal Bend Region reflects the diversification of the economy. The Coastal Bend Region saw a 9.5% increase in total jobs from 247,667 (2023) to 271,264 (2024) according to data provided by Workforce Solutions of the Coastal Bend.

The largest employment sector was Trade, Transportation, and Utilities, with around 47,000 workers, reflecting the region's strong retail and logistics base. Education and Health Services followed closely with about 39,000 employees, driven by major institutions like CHRISTUS Spohn and local school districts. Government employment, including military and public

administration, accounted for roughly 35,000 jobs. The Leisure and Hospitality sector employed around 26,000 people, supported by tourism and food services.

Other significant sectors included Professional and Business Services (21,000), Manufacturing (17,000), and Construction (15,000), all of which benefited from industrial growth and infrastructure investment. Smaller but vital sectors included Financial Activities (9,000), Other Services (7,000), and Information (2,000). Though Mining and Oil & Gas Extraction directly employed only about 2,000 workers, it remained a high-impact industry due to its economic multiplier effects. Agriculture and related industries employed approximately 1,500 people, primarily in rural counties. This employment distribution highlights the region's economic diversity and its reliance on both traditional and emerging industries.

The Coastal Bend region ended 2024 with 4.0% unemployment as compared to 3.9% from the previous year. The unemployment rate signals "full employment," where most people wanting jobs can find them, but temporary unemployment persists due to people transitioning between jobs or careers. Despite sectoral growth, the slight rise in unemployment suggests some friction in matching job seekers with available opportunities or structural issues affecting labor force participation

Long term financial planning

The Council's general fund expenditures for the year ended December 31, 2024, were at 104.44% of the Council's general fund 2024 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 2024 dues structure is based on \$.14 per capita and increases by \$.02 every other year for six years beginning in 2026. The increase of dues from 2021 was based on \$.10 per capita and is \$25,691. From 2024 to the end of 2031, the Council will have collected \$1,476,432 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 were 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 replaced 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 cost 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 Council's 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) meets 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 2024 including delivery of a Homeland Security Exercise Evaluation. Finally, The Council played a key role in planning HURCON, a regional conference focused on arming first responders and policy makers with knowledge needed to prepare and respond to a disaster.

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-two 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 plays a crucial role in the delivery of 9-1-1 services. As technology advances and additional features are introduced, GIS will serve as the foundational system for call routing. Location Based Routing (LBR) has been implemented by the three primary mobile carriers in the United States: T-Mobile, AT&T, and Verizon. AT&T deployed LBR on their network in July 2022, T-Mobile in the first quarter of 2023, and Verizon in November 2023.

Within the 9-1-1 framework, GIS provides high-quality regional data, managed locally and hosted on our Enterprise Geospatial Data Management System (GEOCOMM). This data is then transmitted to AT&T's ESINET for additional verification. To ensure compliance, the Commission on State Emergency Communications (CSEC) mandates a maximum GIS error rate of 1.25%; however, the Council aims to maintain an error rate of 1.00% or lower.

Total GIS Data refers to the volume of data uploaded into the EGDMS, including information such as dates, address numbers, street names, legacy street names, directions, and boundaries for fire, emergency services, and city limits.

Critical Errors are issues that require immediate correction, such as mismatched unique ID names, overlapping street ranges, or gaps in boundary areas affecting response points.

Regular Errors are less urgent and typically involve display or placement inaccuracies, such as address points on the incorrect side of the street, mislabeling of locations within address points or street centerlines, or discrepancies between community names in the address data and the street centerline data.

The Council's commitment to quality improvement has been recognized by the State. Error rates have decreased significantly and are on track to achieve full compliance by 2026.

The Council's 9-1-1 personnel depend on addressing agencies within the region to provide accurate data for new addresses and road centerlines. The Council does not assign or distribute addresses directly to the public. Instead, it offers guidance and support to addressing agencies, while the responsibility for data accuracy lies with these jurisdictions. The Council's role regarding 9-1-1 is to maintain the Master Street Addressing Guide (MSAG) for the region, ensuring compliance with CSEC requirements.

Criminal Justice Program

The Council has revised and improved the Criminal Justice programs funded by the Office of the Governor. Over the past three funding cycles, the Council has returned nearly \$500,000 to the state due to unspent training funds. The Council has also established partnerships with additional training providers, including Coastal Bend College and the Texas A&M Engineering Extension Service (TEEX), to facilitate access to training for law enforcement agencies in rural areas without the need for extensive travel to Corpus Christi. Furthermore, the Criminal Justice Committee has been expanded to include representatives from each county, ensuring that the entire region is represented in decisions regarding local criminal justice funding.

Economic Development Program

The Council has continued to develop and strengthen our partnerships to support Regional Economic Development. We currently hold a planning grant from the U.S. Economic Development Administration (EDA) and have secured technical assistance grants from the Texas Department of Transportation (TxDOT) and the Texas Department of Agriculture (TDA).

In September 2024, the Council hosted a grant workshop for TDA and conducted several meetings with the Coastal Bend Regional Transportation Consortium. Additionally, the Director of Planning and Economic Development served as a featured panelist at the Future of the Region conference held in San Antonio in October 2024.

Regional Resilience Partnership (RRP)

In December 2019, the Council established a formal Memorandum of Understanding (MOU) with Texas A&M University Corpus Christi and the Harte Research Institute to develop the RRP. Since then, we have collaborated on numerous training programs, grants, and projects aimed at enhancing regional strength and building capacity among our regional partners.

The RRP was awarded a Workforce & Education Accelerator grant in 2023 to support capacity-building efforts in rural communities. Focus groups were conducted in Brooks and Refugio Counties to advance these objectives.

The Council partnered with the Harte Research Institute to support the Clean Coast Texas grant awarded by the General Land Office to Texas A&M University Corpus Christi. Additionally, the university entered into a two-year contract with the Council to assess wastewater treatment facilities in the Coastal Zone.

Mitigation Funds

The Council received an allocation of \$4,488,700 from the General Land Office's Community Development Block Grant-Mitigation Method of Distribution (CDBG-MIT) to support communities affected by Hurricane Harvey. An initial project to support the Harbor Point East development, in partnership with the Port of Corpus Christi, was not approved by GLO. Subsequently, the Council submitted applications to fund a regional study on resilient affordable housing, a Flood Study, and a Situational Disaster Awareness Tool to aid citizens during emergencies. These tools will utilize the GeoRED (Geospatial Resilient Economic Development) platform, initially developed under the RRP in 2022 and expanded in 2023.

Broadband

The Council continues to assist rural communities in developing plans for Broadband funding through the State Office of the Comptroller. We have facilitated discussions among County Judges and the Governor's Office to ensure effective representation of the Coastal Bend region.

Education

The Council remains committed to supporting educational initiatives that benefit the region, particularly in rural areas. Recognizing education as a cornerstone of community prosperity, in September 2024, we pursued funding through the Good Jobs Challenge for the Coastal Bend SMART Initiative. The SMART initiative—standing for Science, Math, and Regional Trades—is a partnership between CBCOG, Education to Employment Partners, Kleberg County, and Texas A&M Kingsville. These regional collaborations are vital to preparing the workforce in underserved counties for upcoming opportunities in Kleberg and San Patricio Counties. Although only eight projects nationally received funding and Texas did not secure any awards, the Council remains dedicated to advancing workforce development.

Infrastructure

The Council assisted the City of Gregory with the management of a \$3,130,000 grant awarded by EDA for the design and construction of a new water main. This grant was authored by the Coastal Bend Council of Governments and awarded in 2023, with project completion expected in the fourth quarter of 2025.

Solid Waste Program

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 nineteen MedSafe units in the region. 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 Council maintains the Sidewalk Buttler program for the region. The Council has over 190 Buttler units in place that 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.

The Council provides 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.

The Council 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.

Lastly, the Council received a 604(b) Water Quality planning grant from TCEQ. The project may also allow for the hosting of training courses for pollution prevention or partner with the CBBEP and their colonia initiative projects.

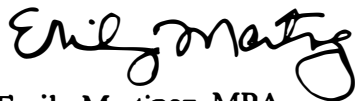
Awards and Acknowledgements

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, 2023. 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.

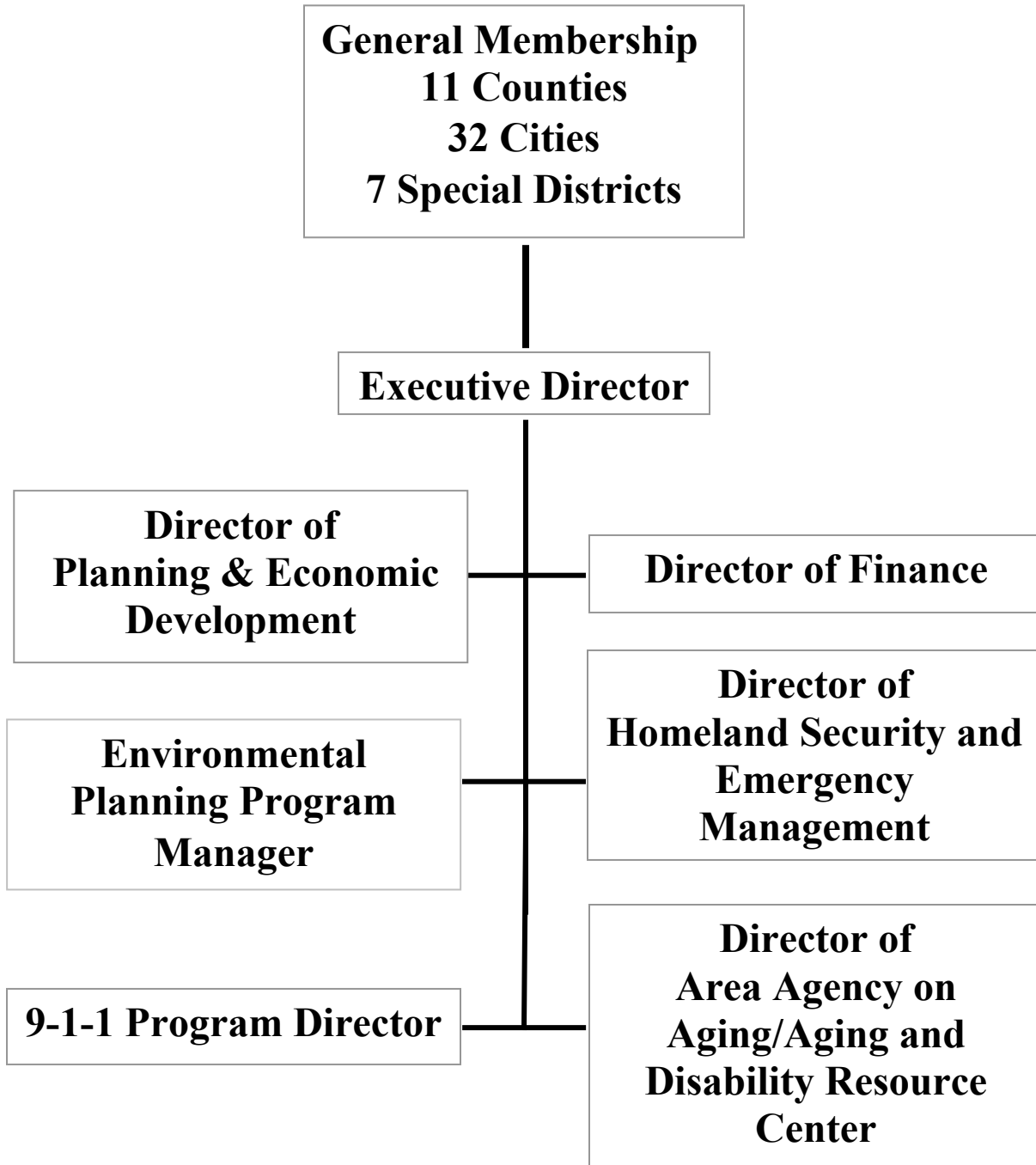
The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the finance and administrative department, the Council's executive staff and our independent auditors, Pattillo, Brown & Hill, LLP. We would like to express our appreciation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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Emily Martinez", with a stylized flourish at the end.

Emily Martinez, MPA
Executive Director

**COASTAL BEND COUNCIL OF GOVERNMENTS
ORGANIZATIONAL CHART**



COASTAL BEND COUNCIL OF GOVERNMENTS

01/01/2024-12/31/2024

OFFICERS

CHAIRMAN	Judge David Krebs, San Patricio County
1 ST VICE CHAIRMAN	Judge George P. “Trace” Morrill, III, Bee County
2 ND VICE CHAIRMAN	Commissioner PCT 2 Chuck Schultz, Kleberg County
SECRETARY	Mr. Peter Collins, City of Corpus Christi, TX
TREASURER	Mayor JoAnn Ehmann, Ingleside on the Bay, TX
PAST CHAIRMAN	Commissioner Margie H. Gonzalez, Jim Wells County

MEMBER GOVERNMENTS/REPRESENTATIVES

Aransas County (2)
Judge Ray A. Garza
Commissioner Leslie Casterline

City of Fulton (1)
Alderwoman MaryAnn Pahmiyer

City of Rockport (1)
Mayor Tim Jayroe

Bee County (2)
Judge George “Trace” Morrill, III
Commissioner Dennis DeWitt

City of Beeville (1)
Councilwoman Cyndi Carrasco

Brooks County (1)
Judge Eric Ramos

City of Falfurrias (1)
City Administrator Martin Saenz

Duval County (1)
Judge Arnoldo Cantu

City of Benavides (1)
Mayor Ramiro Saenz

City of Freer (1)
Chief of Police Rolando M. Flores, III

City of San Diego (1)
Mayor Sally Lichtenberger

Jim Wells County (3)
Judge Pedro “Pete” Trevino
Commissioner PCT 4 Wicho Gonzalez
Ms. Isabel M. Trevino

City of Alice (1)
Mayor Cynthia Carrasco

City of Orange Grove (1)
City Administrator Todd Wright

City of Premont (1)
Mayor Priscilla Vargas

Kenedy County (1)
Judge Charles Burns

Kleberg County (2)
Judge Rudy Madrid
Commissioner Chuck Schultz

City of Kingsville (2)
Interim City Manager Charlie Sosa
City Commissioner Norma Alvarez

Live Oak County (1)
Judge James Liska

COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2024-12/31/2024

City of George West (1)
Interim City Manager Shirley Holm

City of Three Rivers (1)
Mayor Felipe Martinez

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

City of Agua Dulce (1)
Mayor John Howard

City of Bishop (1)
Mayor Noel Barrera Lopez

City of Corpus Christi (16)
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 (1)
Mayor Mark Gonzalez

City of Port Aransas (1)
Mayor Wendy Moore

City of Robstown (1)
Mayor David Martinez

Refugio County (1)
Judge Jhiela “Gigi” Poynter

Town of Bayside (1)
Mayor Sharon Scott

Town of Refugio (1)
Mayor Wanda Dukes

Town of Woodsboro (1)
Mayor Kay Roach

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

City of Aransas Pass (1)
Mr. Gary Edwards

City of Gregory (1)
Mayor Estella Boyes

City of Ingleside (1)
Councilmember David Pruitt

City of Ingleside on the Bay (1)
Mayor JoAnn Ehmann

City of Lake City (1)
Mayor Shannan Smith

City of Mathis (1)
City Manager Cedric W. Davis, Sr.

City of Odem (1)
Mayor David Maldonado

City of Portland (1)
Mayor Cathy Skurow

City of Sinton (1)
Mayor Mary Speidel

City of Taft (1)
Mayor Leonard Vasquez

COASTAL BEND COUNCIL OF GOVERNMENTS
01/01/2024-12/31/2024

Governing Board and Executive Staff

ASSOCIATE MEMBERS – REPRESENTATIVES

Port of Corpus Christi Authority	Ms. Rosaura Bailey
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 Herrero
Corpus Christi MPO	Mr. Robert MacDonald
Nueces River Authority	Mr. Travis Pruski

COASTAL BEND COUNCIL OF GOVERNMENTS
LEADERSHIP

Executive Director	Ms. Emily Martinez
Director of Finance	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 Planning and Economic Development	Ms. Mary Afuso
Director of 9-1-1 Program	Mr. Noel Esquivel



Government Finance Officers Association

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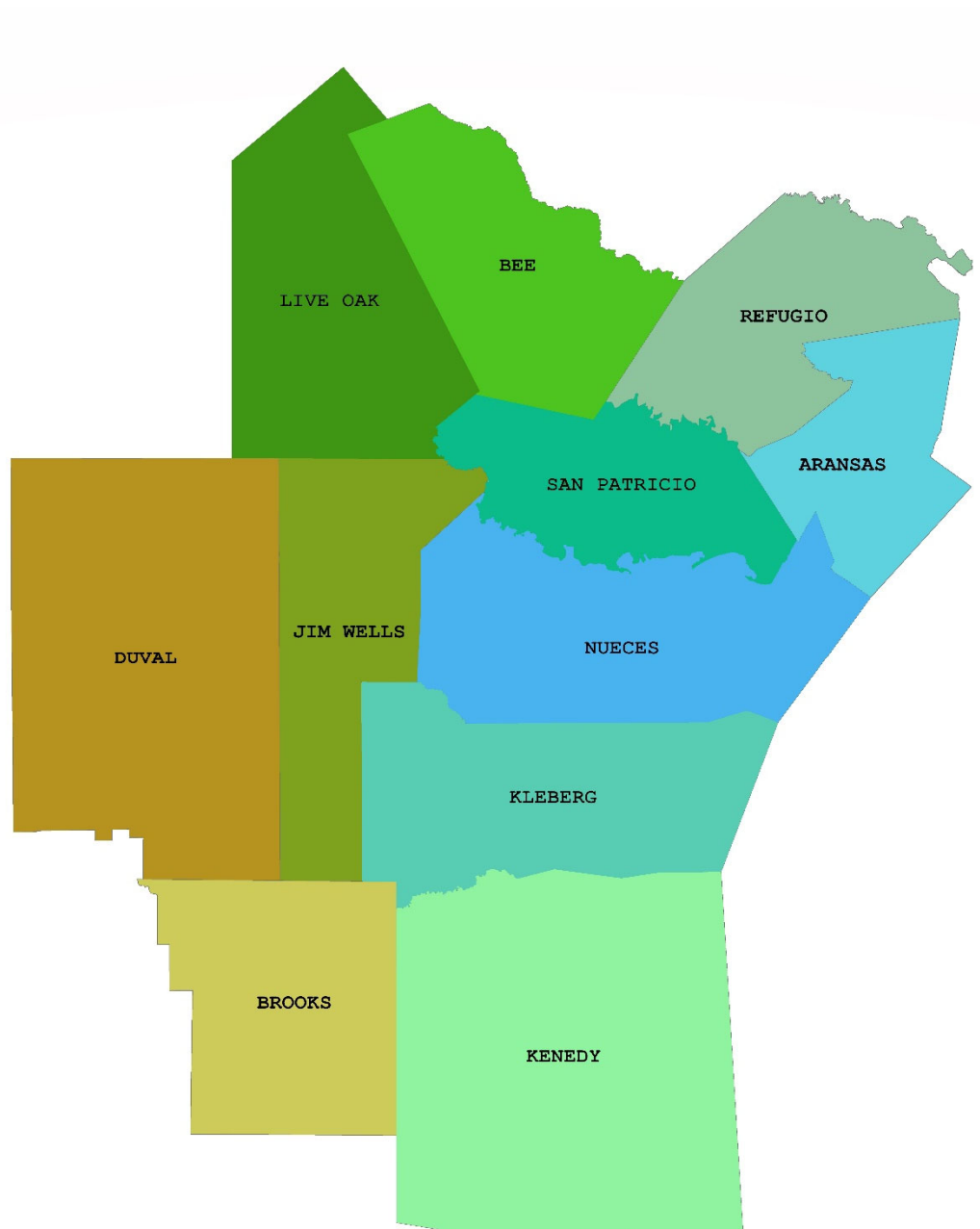
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO

The Coastal Bend Council of Governments 11-County Region



Coastal Bend/State Planning Region 20
Area: 10,273 square miles
Population: 586,102



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Coastal Bend Council of Governments
Corpus Christi, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Coastal Bend Council of Governments (the "Council"), as of and for the year ended December 31, 2024, 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 accompanying financial statements 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, 2024, and the respective changes in financial position 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 (GAAS) 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 due date, including any currently know information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The supplemental schedules as listed in the table of contents and the schedule of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *Texas Grant Management Standards (TxGMS)*, 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules 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 comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section, but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 July 24, 2025, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
July 24, 2025



Established in 1966

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Coastal Bend Council of Governments (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the year ended December 31, 2024. Readers are encouraged to consider the information presented here in conjunction with additional information that has been furnished in the letter of transmittal.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Council exceeded its liabilities and deferred inflows as of December 31, 2024, by \$2,169,111 (net position). Of this amount, \$947,183 (unrestricted net position) may be used to meet the Council's ongoing obligations.
- The Council's total net position increased overall by a total of \$1,080,754 the increase in equipment that was purchased using 9-1-1 program funding. The Council's primary revenue stream, federal and state grants, generally equals the related program expenses. Program revenues increased \$1,007,121 and general revenues increased by \$11,249.
- As of the close of the current year, the Council's governmental funds reported combined ending fund balances of \$1,131,044, an increase of \$13,242 in comparison with the prior year. Of the total fund balance, approximately 9% is assigned to specific purposes, and 89% is available for spending at the Council's discretion (unassigned).
- As of December 31, 2024, the fund balance for the General Fund was \$1,131,044, an increase of \$13,242 from prior year. Growth from several sources is credited with the increase such as fee for service contracts, interest, vehicle usage fees and membership dues.
- The Council's outstanding long-term debt increased by \$5,098 during the current year mainly due to the implementation of new accounting guidance related to compensated absences.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information to furnish in additional detail to support 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 government's net position changed during the most recent 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 periods (e.g., earned but unused compensated absences). The government-wide financial statements can be found on pages 10 through 12 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.

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 government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government’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. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance are accompanied by reconciliation to the government-wide financial statements in order to facilitate comparison between governmental funds and governmental activities.

The Council maintains two governmental funds: the General Fund and one special revenue fund, the 911 Program Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General and 911 Program funds.

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

Notes to the Financial Statements - The notes provide additional information that is essential to acquire 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 17 through 26 of this report.

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the Council, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$2,169,111 for the period ending December 31, 2024.

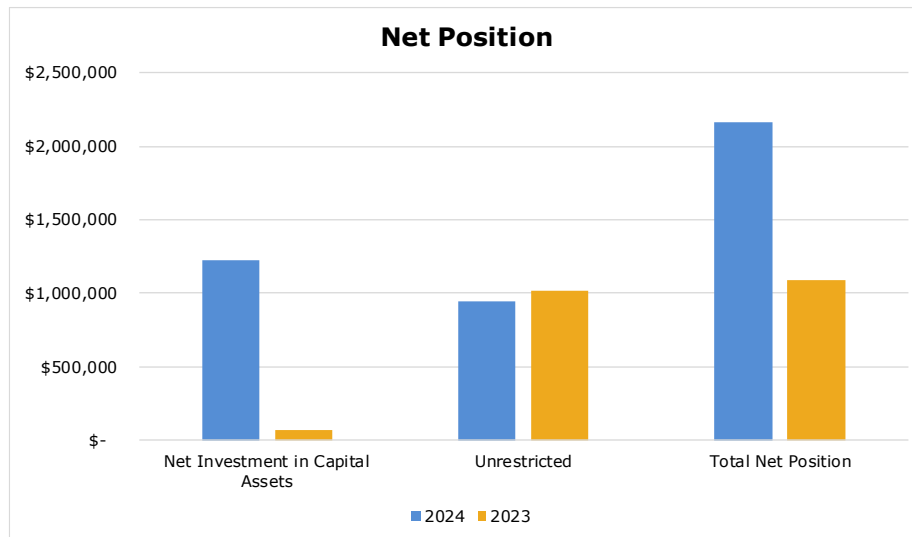
At the end of 2024, net position for the Council was \$2,169,111 as compared to \$1,088,357 in 2023. \$1,221,928 (56%) reflects its investments in capital assets (e.g., vehicles, equipment, software, and right to use leased building and equipment), net of any related debt. The Council uses these assets 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. Accordingly, these assets are not available for future spending.

Coastal Bend Council of Government’s Net Position

	Governmental Activities	
	2024	2023
Current and other assets	\$ 2,324,360	\$ 3,528,194
Capital assets	1,276,923	204,313
Total assets	<u>3,601,283</u>	<u>3,732,507</u>
Current liabilities	1,361,756	2,565,898
Noncurrent liabilities	70,416	78,252
Total liabilities	<u>1,432,172</u>	<u>2,644,150</u>
Net position:		
Net investment in capital assets	1,221,928	66,766
Unrestricted	<u>947,183</u>	<u>1,021,591</u>
Total net position	<u>\$ 2,169,111</u>	<u>\$ 1,088,357</u>

At the end of the current 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 year.

The Council’s net position increased by \$1,080,754 during the current year. The increase, from the prior year, was primarily attributable to the addition of \$1,042,237 worth of 9-1-1 equipment that was purchased using grant funding.



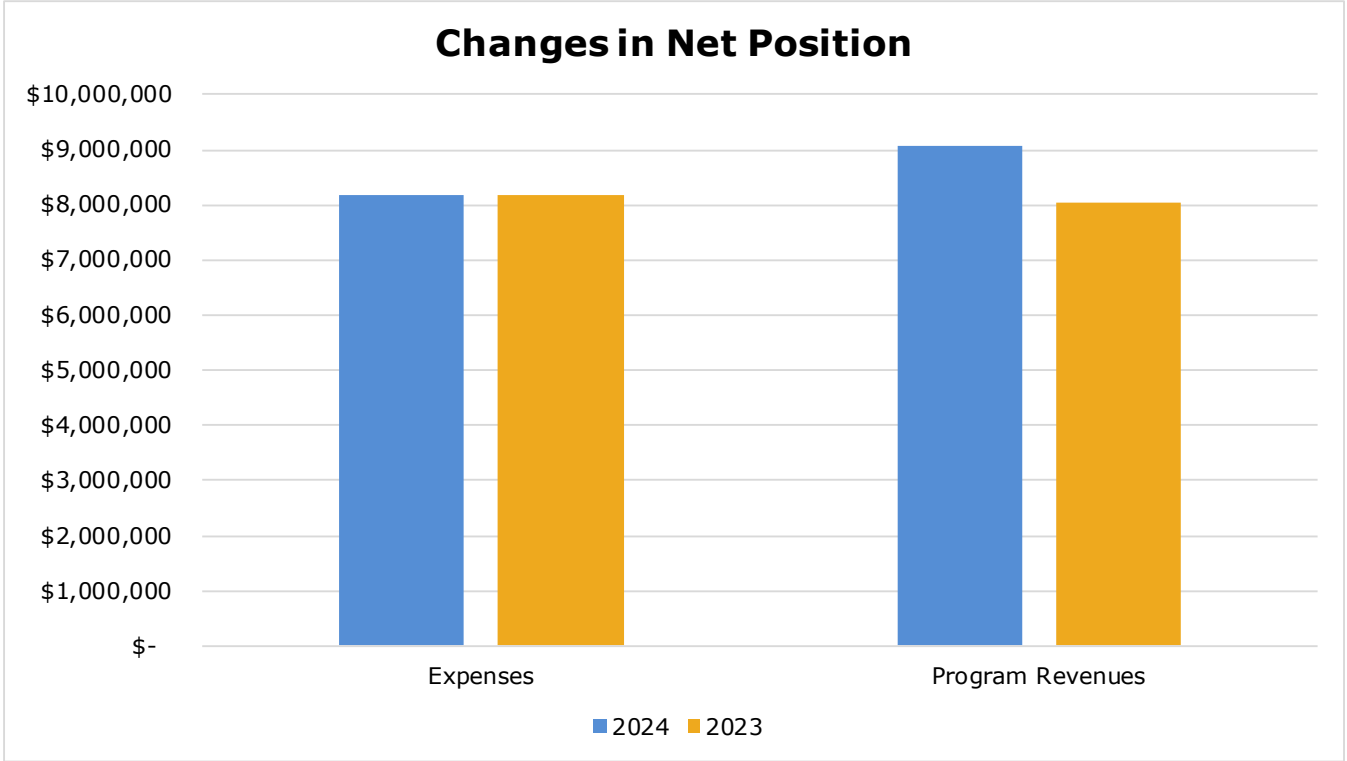
Coastal Bend Council of Governments' Changes in Net Position

The following table provides a summary of the Council's operations for the year ended December 31, 2024, compared to 2023. The Council's revenue increased by \$1,039,954 and the overall expenses increased by \$5,704, ending the year with an overall increase in net position of \$1,080,754. This increase in net position was primarily due to an increase in 9-1-1 state grant funds, which funded capital equipment purchases for Next Generation 9-1-1. Because a significant portion of the Council's grant funds are received on a direct reimbursement basis, a majority of revenues and expenses will offset with no change to net position. In years as 2024, where a significant portion of grant revenues funded capital purchases, net position will significantly increase. Net position is then expected to decrease in future years as these assets are depreciated over their useful lives.

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	\$ 17,070	\$ -
Operating grants and contributions	9,039,050	8,048,999
General revenues:		
Membership dues	152,176	130,592
Unrestricted investment earnings	53,558	53,020
Other revenue	11,103	392
Total revenues	<u>9,272,957</u>	<u>8,233,003</u>
Expenses:		
General government	80,097	(5,457)
Health and welfare	4,917,166	4,482,520
Community and economic development	409,447	757,763
Environmental protection	179,027	347,159
Public safety	526,275	679,799
9-1-1 emergency communications	2,077,442	1,922,004
Interest	2,749	2,711
Total expenses	<u>8,192,203</u>	<u>8,186,499</u>
Change in net position	1,080,754	46,504
Net position, beginning	<u>1,088,357</u>	<u>1,041,853</u>
Net position, ending	<u>\$ 2,169,111</u>	<u>\$ 1,088,357</u>

Revenues increased \$1,039,954 from the prior year due to several factors. Primarily, the Council received an increase of \$990,051 in federal and state funding, primarily in the 9-1-1 state grant as described previously. That increase in grant funding primarily relates to the implementation of Next Generation 9-1-1 technology, which will again decrease when the implementation is complete. Local membership dues, the Council’s primary unrestricted revenue source, increased slightly from \$130,592 to \$152,176 as part of a planned increase in phases over several years.

Expenses of governmental activities remained consistent in the current year, increasing slightly from \$8,186,499 in the prior year to \$8,192,203 in the current year. Since the Council operates primarily from federal and state grants, grant funding closely parallel increases and decreases in grant expenditures for services.



FINANCIAL ANALYSIS OF THE COUNCIL’S FUNDS

The focus of the Council’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. As noted previously, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements imposed by grantors. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for discretionary use as they represent the portion of fund balance that has not yet been limited to use for a particular purpose. As previously noted, the Council operates primarily from federal and state grants and therefore increases in expenses, closely parallel increases in grant funding.

As of December 31, 2024, the Council’s governmental funds reported combined fund balances of \$1,131,044, an increase of \$13,242 in comparison with the prior year. Of this amount \$1,007,708 or 89% constitutes unassigned fund balance, which is available for spending at the Council’s discretion. The remainder of the fund balance is either nonspendable or assigned.

General Fund. The General Fund is the primary operating fund for the Council and is available for use at the Council’s discretion. The fund balance at the end of the year was \$1,131,044, an increase of \$13,242 or 1.17% from prior year fund balance. The increase in the general fund’s fund balance was due to the Council’s local revenues of \$262,257, which exceeded the Council’s cash match and general government expenditures. The local revenues consisted of membership dues of \$152,176, other revenue and interest of \$64,661 and over recovery of indirect costs of \$45,420.

Grant Fund. As previously noted, the Council operates primarily from federal and state grants and therefore, grant funding closely parallels increases and decreases in grant expenditures for services. The Council's primary areas of grant funding include the following:

- *Emergency Communications* – Funding increased by \$1,179,001 or 62.55%, primarily due to major capital improvements needs for the 911 infrastructure under the Next Generation 9-1-1 program. Fluctuations in funding for this program will occur on a three-to-five-year rotation based on the need for capital improvements.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets - The Council's investment in capital and right to use assets for its governmental activities as of December 31, 2024, amounts to \$1,276,923 (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.

Coastal Bend Council of Governments' Capital Assets at Year-end

	Governmental Activities	
	2024	2023
Vehicles	\$ -	\$ 20,033
Equipment and software	1,815,429	1,981,508
Right to use building and equipment	181,753	330,853
Less: accumulated depreciation	<u>(720,259)</u>	<u>(2,132,893)</u>
Total capital assets	<u>\$ 1,276,923</u>	<u>\$ 199,501</u>

Significant transactions related to capital assets for the year include the following:

- A 9-1-1 equipment upgrade of approximately \$1,042,237.
- The purchase of cybersecurity infrastructure and radio equipment, totaling \$146,744.
- The disposal of a vehicle, various leases, and equipment, totaling \$1,799,409.

Additional information on the Council's capital assets can be found in Note 3. D to the financial statements.

Long-term Liabilities - At the end of the current year, the Council had total long-term liabilities outstanding of 62.55%.

	Governmental Activities	
	2024	2023
Leases	\$ 54,995	\$ 137,547
Compensated absences	<u>183,861</u>	<u>96,211</u>
Total	<u>\$ 238,856</u>	<u>\$ 233,758</u>

The long-term liabilities are related to the following factors:

- Four leases for capital equipment and building.
- Compensated absences liability that is payable to employees and will primarily be liquidated by the General Fund.

Additional information on the Council's long-term liabilities can be found in Note 3. E to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S ANNUAL FINANCIAL PLAN

The Council's 2025 adopted budget reflects an estimated decrease in total fund balance of \$209,490 in the general fund. The general fund's budgetary expenditures, for federal and state programs, increased by 3% compared to actual 2024 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 Council's 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
Executive Director
2910 Leopard Street
Corpus Christi, Texas 78408
Telephone Number: (361) 883-5743
Email Address: emily@coastalbendcog.org
Website Address: www.coastalbendcog.org

COASTAL BEND COUNCIL OF GOVERNMENTS

STATEMENT OF NET POSITION

DECEMBER 31, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,199,913
Grants receivable	1,101,419
Other receivables	46
Prepaid items	22,982
Capital assets, net of accumulated depreciation	<u>1,276,923</u>
Total assets	<u>3,601,283</u>
LIABILITIES	
Accounts payable	895,859
Unearned revenue	297,457
Noncurrent liabilities:	
Due within one year:	
Leases	45,377
Compensated absences	123,063
Due in more than one year:	
Leases	9,618
Compensated absences	<u>60,798</u>
Total liabilities	<u>1,432,172</u>
NET POSITION	
Net investment in capital assets	1,221,928
Unrestricted	<u>947,183</u>
Total net position	<u>\$ 2,169,111</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

Functions / Programs	Expenses	Indirect Cost Allocation	Expenses After Allocation of Indirect Costs
Governmental activities:			
General government	\$ 495,987	\$ (415,890)	\$ 80,097
Health and welfare	4,695,954	221,212	4,917,166
Community and economic development	384,076	25,371	409,447
Environmental protection	164,815	14,212	179,027
Public safety	470,048	56,227	526,275
9-1-1 emergency communications	1,978,574	98,868	2,077,442
Interest	2,749	-	2,749
Total governmental activities	<u>8,192,203</u>	<u>-</u>	<u>8,192,203</u>
Total	<u>\$ 8,192,203</u>	<u>\$ -</u>	<u>\$ 8,192,203</u>

General revenues:

Membership dues

Unrestricted investment earnings

Other revenue

Total general revenues

Change in net position

Net position, beginning

Net position, ending

Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Primary Government
Charges for Services	Operating Grants and Contributions	Governmental Activities
\$ -	\$ 45,420	\$ (34,677)
13,006	4,745,524	(158,636)
2,426	464,372	57,351
1,638	470,612	293,223
-	240,807	(285,468)
-	3,072,315	994,873
-	-	(2,749)
<u>17,070</u>	<u>9,039,050</u>	<u>863,917</u>
<u>\$ 17,070</u>	<u>\$ 9,039,050</u>	<u>\$ 863,917</u>

152,176
53,558
<u>11,103</u>
<u>216,837</u>
1,080,754
<u>1,088,357</u>
<u>\$ 2,169,111</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	General	Special Revenue 9-1-1 Program	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,041,078	\$ 158,835	\$ 1,199,913
Grants receivable	804,746	296,673	1,101,419
Other receivables	46	-	46
Due from other funds	2,080	-	2,080
Prepaid items	<u>15,621</u>	<u>7,361</u>	<u>22,982</u>
Total assets	<u>1,863,571</u>	<u>462,869</u>	<u>2,326,440</u>
LIABILITIES			
Accounts payable	519,336	376,523	895,859
Due to other funds	-	2,080	2,080
Unearned revenue	<u>213,191</u>	<u>84,266</u>	<u>297,457</u>
Total liabilities	<u>732,527</u>	<u>462,869</u>	<u>1,195,396</u>
FUND BALANCE			
Nonspendable - prepaid items	15,621	7,361	22,982
Assigned for grant matching	100,354	-	100,354
Unassigned	<u>1,015,069</u>	<u>(7,361)</u>	<u>1,007,708</u>
Total fund balances	<u>1,131,044</u>	<u>-</u>	<u>1,131,044</u>
Total liabilities and fund balances	<u>\$ 1,863,571</u>	<u>\$ 462,869</u>	<u>\$ 2,326,440</u>

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

COASTAL BEND COUNCIL OF GOVERNMENTS

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

December 31, 2024

Total fund balances - governmental funds balance sheet	\$	1,131,044
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Equipment & software		1,815,429
Right to use		181,753
Less: accumulated depreciation		(720,259)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Leases payable		(54,995)
Compensated absences		<u>(183,861)</u>
Net position of governmental activities	\$	<u>2,169,111</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

		<u>Special Revenue</u>	
	<u>General</u>	<u>9-1-1 Program</u>	<u>Total Governmental Funds</u>
REVENUES			
Direct federal grants	\$ 345,723	\$ -	\$ 345,723
State of Texas and federal pass-through grants	5,575,592	3,063,763	8,639,355
Supportive services fees	17,070	-	17,070
Membership dues	152,176	-	152,176
Investment earnings	53,558	8,552	62,110
Overrecovery of indirect costs	45,420	-	45,420
Other revenue	11,103	-	11,103
Total revenues	<u>6,200,642</u>	<u>3,072,315</u>	<u>9,272,957</u>
EXPENDITURES			
Current:			
Health and welfare	4,784,500	-	4,784,500
Community and economic development	465,242	-	465,242
Environmental protection	174,197	-	174,197
Public safety	512,076	-	512,076
9-1-1 emergency communications	-	3,072,315	3,072,315
General government	153,880	-	153,880
Capital outlay - leases	12,204	-	12,204
Debt service:			
Principal	94,756	-	94,756
Interest	2,749	-	2,749
Total expenditures	<u>6,199,604</u>	<u>3,072,315</u>	<u>9,271,919</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,038	-	1,038
OTHER FINANCING SOURCES (USES)			
Lease issuance	<u>12,204</u>	-	<u>12,204</u>
Total other financing sources and uses	<u>12,204</u>	-	<u>12,204</u>
NET CHANGE IN FUND BALANCES	13,242	-	13,242
FUND BALANCES, BEGINNING	<u>1,117,802</u>	-	<u>1,117,802</u>
FUND BALANCES, ENDING	<u>\$ 1,131,044</u>	<u>\$ -</u>	<u>\$ 1,131,044</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, 2024

Net change in fund balances - total governmental funds:	\$ 13,242
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	1,294,648
Depreciation expense	(221,360)
Principal payments on long-term debt provides current financial resources to governmental funds, but does not have any effect on net position.	
Issuance of leases	(12,204)
Principal payments on debt	94,756
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	(678)
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	<u>(87,650)</u>
Change in net position of governmental activities	<u>\$ 1,080,754</u>



Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

1. 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. The Council does not have any component units required to be included within its financial reporting entity.

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.

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 Program Fund** 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.

D. Assets, Liabilities and 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.

2. Accounts Receivables

The Council's primary source of accounts receivable is from state and federal governments. Based on the prior collections experience, management considers the entire balance to be collectable.

3. Interfund Receivables and Payables

During operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." The Council had no long-term interfund loans (noncurrent portion) that are generally reported as "advances from and to other funds." Interfund receivables and payables between governmental funds are eliminated in the Statement of Net Position.

4. 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 governmental funds, expenditures for prepaid items are recognized when incurred (purchase method).

5. Capital Assets

Capital assets, which include vehicles, equipment, and software, are reported in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Vehicles, equipment, and software are depreciated using the straight-line method over estimated useful lives of three to seven years. The right-to-use leased equipment and building are amortized over the shorter of the leased asset or lease term. The Council revised its estimated useful life for vehicles from three years to seven years due to the number of years the Council retains its vehicles beyond its useful life for use within the city limits. Rental vehicles are used after the useful life of the vehicles for business trips outside of the city limits.

Asset Description	Years
Furniture, fixtures, and equipment	3-7
Right to use:	
Building and equipment	2-5

6. Unearned Revenue

Unearned revenue represents amounts received from grantors or program income received in excess of qualifying expenditures for programs in progress as of December 31, 2024.

7. Compensated Absences

It is the Council's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Sick leave is accrued based on an amount of sick leave that is expected to be used in the future, 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.

8. 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.

9. Fund Balance

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

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, contributors), laws and regulations of other governments, or through enabling legislation.

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Council resolutions no later than the close of the fiscal year. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources.

The *assigned* fund balance includes amounts that are constrained by the Council's intent to be used for specific purposes but are neither restricted nor committed. The Board of Directors, through a resolution, named the Executive Director as the official authorized to assign funds.

The Council's grant agreement with the Texas Department of Health and Human Services Commission requires a 25% match and the Economic Development Administration grant agreement requires a 20% match. The amount of \$100,354 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.

10. 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.

11. Leases

The Council is a lessee for a noncancellable lease 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 liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments 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, if available. When the interest rate charged by the lessor is not provided, the Council generally uses its estimated incremental borrowing rate 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 and purchase option price that the Council is reasonably certain to exercise.

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 or lease asset.

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

12. Flow Assumption of Fund Balance and Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Council's policy is to apply restricted net position first. Similarly, when an expenditure is incurred for which restricted, and unrestricted fund balances are available, it is the Council's policy to apply restricted fund balance first, then committed, assigned, and unassigned fund balance.

13. Indirect Costs

General and administrative costs are recorded in the General Fund as indirect costs in the accounting system and allocated to programs based upon a negotiated indirect cost rate. Indirect costs are defined by Office of Management and Budget (OMB) Uniform Guidance (2 CFR 200) as costs "(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved." The Council's indirect cost rate is based upon prior cost experience, documented by a cost allocation plan, and is approved by a state cognizant agency. It is the Council's policy to negotiate with the cognizant agency a provisional rate which is used for billing purposes during the Council's fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is finalized with the cognizant agency.

14. 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.

15. Change in Accounting Principle

During the fiscal year 2024, the Council adopted the following new accounting guidance:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

2. 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 approves the budget annually prior to the start of the fiscal year; however, this financial plan is not considered a legally adopted budget or appropriation. Accordingly, comparative budget and actual results are not presented in this report.

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

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

3. DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the Council to adopt, implement and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the Council to invest in (1) obligations of the U. S. Treasury, certain U. S. agencies and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts and (10) common trust funds.

The Act also requires the Council’s independent auditors to perform test procedures related to investment practices as provided by the Act. The Council is in substantial compliance with the requirements of the Act and with local policies.

TexPool

TexPool policies require that local government deposits be used to purchase investments authorized by the Public Funds Investment Act (“PFIA”) of 1987, as amended. The Texas State Comptroller of Public Accounts has oversight responsibility for TexPool. TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (“Trust Company”) to provide a safe environment for the placement of local government funds in authorized short-term, fully collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safe keep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the Council’s investments in TexPool are stated at cost, which approximates fair value. TexPool is currently rated AAAM by Standard and Poor’s. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

TexPool has a redemption notice period of 1 day and may redeem daily. The investment pool’s authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool’s liquidity.

As of December 31, 2024, the Council had the following investment:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Weighted Average Maturity (days)</u>	<u>Standard & Poor's Current Rating</u>
TexPool	\$ 178,021	37	AAAM

Deposit and Investment Risk Policies

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Council’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 on December 31, 2024, were \$1,021,892.

Interest Rate Risk. This risk is based on the average maturity of the pool’s investments.

B. RECEIVABLES

Receivables as of December 31, 2024, consisted of the following:

	General	9-1-1 Program
Due from federal government	\$ 50,394	\$ -
Due from state government	<u>754,352</u>	<u>296,673</u>
Total	<u>\$ 804,746</u>	<u>\$ 296,673</u>

C. UNEARNED REVENUE

The Council reports unearned revenue 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:

Elderly programs	\$ 41,191
9-1-1 program	84,266
Solid waste program	124,072
Other programs	<u>47,928</u>
Total unearned revenue for governmental funds	<u>\$ 297,457</u>

D. INTERFUND TRANSACTIONS

The composition of interfund balances as of December 31, 2024, is as follows:

Due From	Due To	Amount
9-1-1 Program	General Fund	\$ 2,080
		<u>\$ 2,080</u>

Interfund balances are used to account for pooled cash transactions.

E. CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2024, is as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
Governmental activities:				
Capital assets, being depreciated:				
Vehicles	\$ 20,033	\$ -	\$ (20,033)	\$ -
Equipment and software	1,981,508	1,282,444	(1,448,523)	1,815,429
Right to use - building	460,348	-	(290,799)	169,549
Right to use - equipment	<u>40,054</u>	<u>12,204</u>	<u>(40,054)</u>	<u>12,204</u>
Total capital assets, not being depreciated	<u>2,501,943</u>	<u>1,294,648</u>	<u>(1,799,409)</u>	<u>1,997,182</u>
Less accumulated depreciation for:				
Vehicles	(20,033)	-	20,033	-
Equipment and software	(1,913,026)	(128,198)	1,448,523	(592,701)
Right to use - building	(333,189)	(84,780)	290,799	(127,170)
Right to use - equipment	<u>(31,382)</u>	<u>(8,382)</u>	<u>39,376</u>	<u>(388)</u>
Total accumulated depreciation	<u>(2,297,630)</u>	<u>(221,360)</u>	<u>1,798,731</u>	<u>(720,259)</u>
Governmental activities capital assets, net	<u>\$ 204,313</u>	<u>\$ 1,073,288</u>	<u>\$ (678)</u>	<u>\$ 1,276,923</u>

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

Governmental Activities:	
General government	\$ 2,783
Health and welfare	86,541
Community and economic development	8,415
Environmental protection	3,151
Public safety	9,262
9-1-1 emergency communications	<u>111,208</u>
Total	<u>\$ 221,360</u>

F. LONG-TERM LIABILITIES

A summary of long-term liability activity for the Council for the year ending December 31, 2024, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due in One Year
Governmental activities:					
Compensated absences	\$ 96,211	\$ 87,650	\$ -	\$ 183,861	\$ 123,063
Leases	<u>137,547</u>	<u>12,204</u>	<u>94,756</u>	<u>54,995</u>	<u>45,377</u>
Total	<u>\$ 233,758</u>	<u>\$ 99,854</u>	<u>\$ 94,756</u>	<u>\$ 238,856</u>	<u>\$ 168,440</u>

Increases and decreases in compensated absences are reported above as a net amount.

Lease Payable

The Council previously entered into a five-year lease agreement as lessee for the use of postage meter equipment. An initial lease liability was recorded in the amount of \$10,598. The Council was required to make monthly principal and interest payments of \$198. The lease has an estimated interest rate of 4.75%. The equipment had a five-year estimated useful life. During the year ended December 31, 2024, the Council fully satisfied its remaining obligations under the lease. As a result, the value of the right-to-use lease liability and asset were reduced to zero.

The Council previously 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. The Council was required to make monthly principal and interest payments of \$550. The lease had an estimated interest rate of 4.75%. The copier had a five-year estimated useful life. During the year ended December 31, 2024, the Council fully satisfied its remaining obligations under the lease. As a result, the value of the right-to-use lease liability and asset were reduced to zero.

The Council previously 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. 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. As of December 31, 2024, the value of the lease liability was \$43,157. The value of the right-to-use leased asset as of December 31, 2024, was \$169,549 and had accumulated amortization of \$127,170.

During the current fiscal year, the Council entered into a five-year lease agreement as lessee for the use of postage meter equipment. An initial lease liability was recorded in the amount of \$12,204. The Council is required to make monthly principal and interest payments of \$206. The lease has an estimated interest rate of 2.33%. The building has a five-year estimated useful life which is equivalent to the lease term. As of December 31, 2024, the value of the lease liability was \$11,839. The value of the right-to-use leased asset as of December 31, 2024, was \$12,204 and had accumulated amortization of \$388.

The future principal and interest lease payments as of December 31, 2024, were as follows:

Year Ended December 31,	Principal	Interest	Total Requirements
2025	\$ 45,377	\$ 595	\$ 45,972
2026	2,272	200	2,472
2027	2,325	147	2,472
2028	2,380	92	2,472
2029	2,435	36	2,471
2030	206	-	206
Total	<u>\$ 54,995</u>	<u>\$ 1,070</u>	<u>\$ 56,065</u>

G. RISK MANAGEMENT

The Council is exposed to various risks of loss related to tort; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by an intergovernmental risk pool and commercial insurance purchased from independent third parties. The Council is an employer member of the Texas Municipal League (TML) Intergovernmental Risk Pool, self-insurance funds in which contributions from members are used to pay covered losses.

The TML Intergovernmental Risk Pool was established to formulate, develop, and administer a program of self-insurance funds for political subdivisions of the State of Texas to obtain lower costs for workers' compensation, property, and liability coverage. Annual contribution rates are determined by the TML Intergovernmental Risk Pool Board of Directors. The Council pays annual premiums to TML Intergovernmental Risk Pool for workers' compensation, property, and liability coverage. TML Intergovernmental Risk Pool will provide coverage to the Council up to the fund's limited liability amounts, \$2,000,000 for general liability and error and omissions, \$1,025,000 for automobile liability, actual cash value for auto physical damage, \$2,000,000 for cyber liability and data breach, \$1,500,000 for flood, \$1,745,010 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.

H. 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.

I. CONTINGENCIES

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.

J. 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.

K. RETIREMENT SYSTEM AND PENSION PLAN

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 contribution to Mission Square Retirement monthly on the 15th day.

The Council and employees' obligation to contribute to the 401 Qualified Plan is based on the Coastal Bend Council of Governments Money Purchase Retirement Plan agreement adopted by the Board of Directors. All employees, except for those part-time employees working less than 30 hours per week, with six months of service or more, are eligible to participate in the 401 Qualified Plan. All eligible employees must participate in the 401 Qualified Plan. The Council is required to contribute on behalf of each participant 10% of earnings and participants are required to contribute 5% of earnings. Participants may retire beginning at age 55. Upon retirement date, all amounts credited to such participant's account shall become distributable. The 401 Qualified Plan also provides death and disability benefits. A participant is fully vested after 7 years of service for retirement benefits; however, accumulated earnings must remain in the 401 Qualified Plan. The Board of Directors established the provisions and contribution requirements of the 401 Qualified Plan and the Board approves of any subsequent amendments. The Council's total payroll for January 1, through December 31, 2024, was \$1,884,515 and its contribution was based on a covered payroll of \$1,618,385. The Council and employees made the required contribution from January 1 through December 31, 2024, amounting to \$161,838 for the Council (10% of covered payroll) and \$80,919 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.

L. NEW ACCOUNTING PRONOUNCEMENTS

Significant new accounting standards issued by the GASB not yet implemented by the Council include the following:

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

SUPPLEMENTAL SCHEDULES

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF INDIRECT COSTS AND COMPUTATION OF INDIRECT COST RATE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual
INDIRECT COSTS		
Salaries	\$ 256,053	\$ 253,623
Paid time off	51,851	51,359
Health, retirement & other benefits	126,855	109,176
Auto expenditures	591	3,019
Office supplies/furniture/software	9,503	15,594
Rental space	23,818	45,161
Utilities	18,152	14,817
Reproduction costs	3,141	3,239
Printing and publications	978	3,062
Insurance	4,830	3,983
Maintenance and repairs	3,685	12,031
Telecommunications	6,867	9,425
Postage and freight	7,199	4,856
Dues and subscriptions	11,666	10,959
Conferences and meetings	1,049	4,181
Contractual services	2,108	31,836
Temporary services	-	27,569
Training	5,543	19,807
Auditing services	940	1,249
Advertisements	-	86
Travel	-	3,050
Depreciation	2,266	2,266
Under (over) applied paid time off	4,753	(45,420)
Under (over) recovery of indirect costs	8,409	-
Subtotal of indirect costs	550,257	584,928
Less indirect cost contributions	(131)	-
Less personnel costs charged to Central Service Cost Allocation Plan	(119,378)	(128,403)
Less operating expenditures charged to Central Service Cost Allocation Plan	(20,110)	(20,110)
Total indirect costs	\$ 410,638	\$ 436,415
BASIS FOR ALLOCATION		
Direct salaries	\$ 1,320,304	\$ 1,336,550
Paid time off	239,515	242,977
Total indirect cost allocation base	\$ 1,559,819	\$ 1,579,527
INDIRECT COST RATE COMPUTATION		
Net indirect costs	\$ 410,638	\$ 436,415
Total direct salaries and fringe	\$ 1,559,819	\$ 1,579,527
Computed rate	26.33%	27.63%
CALCULATION OF OVER/UNDER RECOVERY OF INDIRECT COSTS		
Net indirect costs		\$ 436,415
Depreciation		(2,266)
Indirect costs recovered		(415,890)
Current year under (over) recovery		18,259
Cumulative under (over) recovery, beginning of year		(10,207)
Cumulative under (over) recovery, end of year		\$ 8,052

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF PAID TIME OFF

FOR THE YEAR ENDED DECEMBER 31, 2024

PAID TIME OFF RATE

Budgeted paid time off costs:

Vacation taken	\$	137,586
Paid holidays		99,150
Sick leave taken		76,289
Administrative leave		-
Total employee paid time off	\$	<u>313,025</u>

Basis for allocation of paid time off:

Gross salaries	\$	1,858,827
Less: paid time off (taken)		<u>(313,025)</u>
Total chargeable salaries	\$	<u>1,545,802</u>

Paid time off rate:

Total employee benefits	\$	313,025
Total chargeable salaries	\$	1,545,802
Paid time off rate		20.25%

PAID TIME OFF COSTS RECOVERED

Salaries and wages	\$	1,453,511
Paid time off rate for FY24		20.25%
Paid time off recovered	\$	294,336
Actual paid time off expenditures	\$	<u>248,916</u>
Over (under) recovery	\$	<u><u>45,420</u></u>

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF INSURANCE IN FORCE

December 31, 2024

Company	Policy No.	Amount	Coverage
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	1,745,010	Real & Personal Property
Texas Municipal League	8787	1,500,000	Real & Personal Property
Texas Windstorm Insurance Association	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

Hazards Insured	Policy Term	Annual Premium
Bodily Injury & Property Damage	10-01-2023 to 10-01-2024	\$ 914
Liability for Wrongful acts	10-01-2023 to 10-01-2024	1,934
Bodily Injury & Property Damage	10-01-2023 to 10-01-2024	758
Loss of automobile Other than collision	10-01-2023 to 10-01-2024	210
Information Security & Privacy Website Media Content	10-01-2023 to 10-01-2024	483
Earthquake	10-01-2023 to 10-01-2024	4,168
Flood	10-01-2023 to 10-01-2024	Included with Earthquake coverage
Windstorm & Hail	09-19-2024 to 09-19-2025	13,528
Employees	10-01-2023 to 10-01-2024	7,963
Loss of money, Securities, and Property	12-15-2024-12-15-2025	327



Established in 1966

STATISTICAL SECTION

(unaudited)

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

<u>Contents</u>	<u>Page Number</u>
<i>Financial Trends</i> - These schedules contain trend information to help the reader understand how the Council's financial performance and well-being have changed over time.	31-39
Revenue Capacity - These schedules present information to help the reader assess the affordability of the Council's current level of outstanding debt and the Council's	40-45
<i>Debt Capacity</i> - These schedules present information to help the reader assess the affordability of the Council's current level of outstanding debt and the Council's ability to issue additional debt in the future.	46
<i>Economic and Demographic Indicators</i> - These schedules offer economic and demographic indicators to help the reader understand the environment within which the Council's financial activities take place.	47-52
<i>Operating Information</i> - These schedules contain service and capital asset data to help the reader understand how the information in the Council's financial report relates to the services the Council provides.	53-56

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

COASTAL BEND COUNCIL OF GOVERNMENTS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Full Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities:				
Net investment in capital assets	\$ 880,971	\$ 427,182	\$ 141,012	\$ 267,142
Unrestricted	<u>479,479</u>	<u>544,133</u>	<u>543,965</u>	<u>576,277</u>
Total governmental				
activities net position	<u>\$ 1,360,450</u>	<u>\$ 971,315</u>	<u>\$ 684,977</u>	<u>\$ 843,419</u>

TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 541,896	\$ 330,809	\$ 237,724	\$ 138,238	\$ 66,766	\$ 1,221,928
<u>670,752</u>	<u>753,808</u>	<u>774,572</u>	<u>903,615</u>	<u>1,021,591</u>	<u>947,183</u>
<u>\$ 1,212,648</u>	<u>\$ 1,084,617</u>	<u>\$ 1,012,296</u>	<u>\$ 1,041,853</u>	<u>\$ 1,088,357</u>	<u>\$ 2,169,111</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(Full Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
EXPENSES				
Governmental activities:				
General government	\$ 43,195	\$ (33,994)	\$ 36,788	\$ 3,806
Health and welfare	3,328,745	3,325,877	3,186,153	3,621,423
Community and economic development	65,967	87,917	96,034	154,724
Environmental protection	174,444	162,945	160,147	136,713
Public safety	404,883	399,331	372,669	385,950
9-1-1 emergency communications	1,955,530	1,855,225	2,135,674	1,820,322
Interest	-	-	-	-
Total governmental activities expenses	<u>5,972,764</u>	<u>5,797,301</u>	<u>5,987,465</u>	<u>6,122,938</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
Health and welfare	-	-	-	-
Community and economic development	-	-	-	-
Environmental protection	-	-	-	-
Operating grants and contributions	<u>5,664,939</u>	<u>5,302,044</u>	<u>5,582,465</u>	<u>6,143,577</u>
Total governmental activities program revenues	<u>5,664,939</u>	<u>5,302,044</u>	<u>5,582,465</u>	<u>6,143,577</u>
NET (EXPENSE) REVENUES				
Governmental activities	<u>(307,825)</u>	<u>(495,257)</u>	<u>(405,000)</u>	<u>20,639</u>
Total	<u>(307,825)</u>	<u>(495,257)</u>	<u>(405,000)</u>	<u>20,639</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Membership dues	105,203	105,193	105,318	104,834
Investment earnings	50	221	6,270	15,285
Miscellaneous	<u>48,131</u>	<u>708</u>	<u>7,074</u>	<u>17,684</u>
Total governmental activities	<u>153,384</u>	<u>106,122</u>	<u>118,662</u>	<u>137,803</u>
CHANGE IN NET POSITION				
Governmental activities	<u>(154,441)</u>	<u>(389,135)</u>	<u>(286,338)</u>	<u>158,442</u>
Total	<u>\$ (154,441)</u>	<u>\$ (389,135)</u>	<u>\$ (286,338)</u>	<u>\$ 158,442</u>

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ (22,665)	\$ (23,157)	\$ 45,310	\$ (6,680)	\$ (5,457)	\$ 80,097
3,375,643	4,848,384	4,044,694	4,047,063	4,482,520	4,917,166
234,363	253,653	503,847	570,513	757,763	409,447
170,636	148,839	163,172	213,012	347,159	179,027
466,347	408,060	411,720	434,945	679,799	526,275
1,938,951	2,147,739	2,119,488	2,033,167	1,922,004	2,077,442
-	7,625	6,123	3,490	2,711	2,749
<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>8,192,203</u>
-	-	-	-	-	13,006
-	-	-	-	-	2,426
-	-	-	-	-	1,638
<u>6,398,641</u>	<u>7,546,511</u>	<u>7,104,436</u>	<u>7,161,843</u>	<u>8,048,999</u>	<u>9,039,050</u>
<u>6,398,641</u>	<u>7,546,511</u>	<u>7,104,436</u>	<u>7,161,843</u>	<u>8,048,999</u>	<u>9,056,120</u>
<u>235,366</u>	<u>(244,632)</u>	<u>(189,918)</u>	<u>(133,667)</u>	<u>(137,500)</u>	<u>863,917</u>
<u>235,366</u>	<u>(244,632)</u>	<u>(189,918)</u>	<u>(133,667)</u>	<u>(137,500)</u>	<u>863,917</u>
105,182	105,182	104,834	130,530	130,592	152,176
19,431	3,801	6	12,670	53,020	53,558
<u>9,250</u>	<u>7,618</u>	<u>12,757</u>	<u>20,024</u>	<u>392</u>	<u>11,103</u>
<u>133,863</u>	<u>116,601</u>	<u>117,597</u>	<u>163,224</u>	<u>184,004</u>	<u>216,837</u>
<u>369,229</u>	<u>(128,031)</u>	<u>(72,321)</u>	<u>29,557</u>	<u>46,504</u>	<u>1,080,754</u>
<u>\$ 369,229</u>	<u>\$ (128,031)</u>	<u>\$ (72,321)</u>	<u>\$ 29,557</u>	<u>\$ 46,504</u>	<u>\$ 1,080,754</u>

COASTAL BEND COUNCIL OF GOVERNMENTS**FUND BALANCES OF GOVERNMENTAL FUNDS**

LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Nonspendable - prepaid items	\$ 14,507	\$ 14,664	\$ 15,309	\$ 13,900
Assigned - matching grant programs	90,706	98,775	97,672	132,853
Unassigned	<u>439,656</u>	<u>489,507</u>	<u>491,478</u>	<u>499,468</u>
Total general fund	<u>\$ 544,869</u>	<u>\$ 602,946</u>	<u>\$ 604,459</u>	<u>\$ 646,221</u>
9-1-1 program				
Nonspendable - prepaid items	\$ 2,771	\$ 3,104	\$ 326,690	\$ 3,693
Unassigned	<u>(2,771)</u>	<u>(3,104)</u>	<u>(326,690)</u>	<u>(3,693)</u>
Total special revenue funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total primary government	<u>\$ 544,869</u>	<u>\$ 602,946</u>	<u>\$ 604,459</u>	<u>\$ 646,221</u>

TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 12,116	\$ 6,248	\$ 7,377	\$ 13,720	\$ 19,627	\$ 15,621
74,623	97,807	81,168	94,524	95,487	100,354
<u>663,056</u>	<u>754,449</u>	<u>785,088</u>	<u>887,941</u>	<u>1,002,688</u>	<u>1,015,069</u>
<u>\$ 749,795</u>	<u>\$ 858,504</u>	<u>\$ 873,633</u>	<u>\$ 996,185</u>	<u>\$ 1,117,802</u>	<u>\$ 1,131,044</u>
\$ 268,409	\$ 2,934	\$ 3,478	\$ 9,526	\$ 624,408	\$ 7,361
<u>(268,409)</u>	<u>(2,934)</u>	<u>(3,478)</u>	<u>(9,526)</u>	<u>(624,408)</u>	<u>(7,361)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 749,795</u>	<u>\$ 858,504</u>	<u>\$ 873,633</u>	<u>\$ 996,185</u>	<u>\$ 1,117,802</u>	<u>\$ 1,131,044</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
REVENUES				
Grants - federal	\$ 57,704	\$ 62,296	\$ 70,000	\$ 90,000
Grants - state	5,590,354	5,201,050	5,500,056	6,008,334
Supportive services fees	16,881	38,032	12,409	45,243
Membership dues	105,203	105,193	105,318	104,834
Other revenue	47,975	708	7,074	17,684
Investment earnings	50	887	6,270	15,285
Indirect cost recovery	-	42,504	9,997	41,575
Miscellaneous income	156	-	-	-
Overrecovery of indirect costs	-	-	-	-
Total revenues	<u>5,818,323</u>	<u>5,450,670</u>	<u>5,711,124</u>	<u>6,322,955</u>
EXPENDITURES				
Current:				
Health and welfare	3,328,745	3,325,877	3,186,153	3,621,423
Community and economic development	65,967	87,917	96,034	154,724
Environmental protection	174,444	162,945	160,147	136,713
Public safety	401,715	398,539	372,669	385,950
9-1-1 emergency communications	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	21,524	2,228	668	376
Capital outlay - leases	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>5,794,762</u>	<u>5,392,593</u>	<u>5,709,611</u>	<u>6,281,193</u>
NET CHANGE IN FUND BALANCES	<u>23,561</u>	<u>58,077</u>	<u>1,513</u>	<u>41,762</u>
OTHER FINANCING SOURCES (USES)				
Leases (as lessee)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 23,561</u>	<u>\$ 58,077</u>	<u>\$ 1,513</u>	<u>\$ 41,762</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>- %</u>	<u>- %</u>	<u>- %</u>	<u>- %</u>

TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 197,785	\$ 284,798	\$ 466,688	\$ 478,984	\$ 608,339	\$ 345,723
6,151,371	7,225,567	6,617,221	6,634,942	7,373,348	8,639,355
49,485	36,146	20,527	47,917	67,312	17,070
105,182	105,182	104,834	130,530	130,592	152,176
9,250	7,618	12,757	20,024	392	11,103
19,431	3,801	6	12,670	53,020	62,110
32,694	-	(47,738)	3,649	-	-
-	-	-	-	-	-
2,938	47,738	-	-	10,207	45,420
<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>	<u>9,272,957</u>
3,375,643	4,848,384	4,044,694	4,047,063	4,482,520	4,784,500
234,363	297,591	489,348	556,014	742,824	465,242
170,636	148,839	163,172	213,012	347,159	174,197
466,347	408,060	411,720	498,008	654,703	512,076
2,216,566	1,898,447	2,045,017	1,886,001	1,889,544	3,072,315
-	-	3,649	4,760	-	-
1,007	820	1,566	1,306	4,843	153,880
-	330,853	-	-	169,549	12,204
-	-	-	-	-	94,756
-	-	-	-	-	2,749
<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>9,271,919</u>
<u>103,574</u>	<u>(222,144)</u>	<u>15,129</u>	<u>122,552</u>	<u>(47,932)</u>	<u>1,038</u>
-	330,853	-	-	169,549	12,204
-	330,853	-	-	169,549	12,204
<u>\$ 103,574</u>	<u>\$ 108,709</u>	<u>\$ 15,129</u>	<u>\$ 122,552</u>	<u>\$ 121,617</u>	<u>\$ 13,242</u>
<u>- %</u>	<u>3.22%</u>	<u>2.16%</u>	<u>0.84%</u>	<u>1.69%</u>	<u>1.22%</u>

Calculation of the current year's debt service as a percentage of noncapital expenditures:

Total expenditures, per schedule above	9,271,919
Less: capital additions (page 16)	<u>(1,294,648)</u>
Noncapital expenditures	7,977,271
Debt service principal and interest, per schedule above	97,505
Debt service as a percentage of noncapital expenditures	<u>1.22%</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

TABLE 5

GENERAL FUND EXPENDITURES - BY FUNCTION

Last ten fiscal years
(modified accrual basis of accounting)

Fiscal Year	Total Expenditures	General Government	Public Safety	Environmental Protection	Community and Economic Development	Health and Welfare	Debt Service	Capital Outlay
2015	\$ 4,034,899	\$ 64,028	\$ 401,715	\$ 174,444	\$ 65,967	\$ 3,328,745	\$ -	\$ -
2016	3,987,503	12,225	398,539	162,945	87,917	3,325,877	-	-
2017	3,857,246	42,243	372,669	160,147	96,034	3,186,153	-	-
2018	4,331,880	33,070	385,950	136,713	154,724	3,621,423	-	-
2019	4,247,996	1,007	466,347	170,636	234,363	3,375,643	-	-
2020	855,310	820	408,060	148,839	297,591	4,848,384	-	-
2021	1,065,806	1,566	411,720	163,172	489,348	4,044,694	-	-
2022	1,268,340	1,306	498,008	213,012	556,014	4,047,063	-	-
2023	6,232,049	4,843	654,703	347,159	742,824	4,482,520	-	-
2024	6,199,604	153,880	512,076	174,197	465,242	4,784,500	97,505	12,204

COASTAL BEND COUNCIL OF GOVERNMENTS**TABLE 6****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>
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
2024	152,176	5,921,315	53,558	73,593	6,200,642

COASTAL BEND COUNCIL OF GOVERNMENTS

MEMBERSHIP DUES BY ENTITY

Last ten fiscal years

Entity	2024	2023	2022	2021	2020
Counties					
Aransas	\$ 3,336	\$ 2,860	\$ 2,860	\$ 2,316	\$ 2,316
Bee	4,347	3,726	3,726	3,186	3,186
Brooks	991	849	849	722	722
Duval	1,376	1,180	1,180	1,250	1,250
Jim Wells	5,445	4,667	4,667	4,084	4,084
Kenedy	313	313	313	313	313
Kleberg	4,346	3,725	3,725	3,206	3,206
Live Oak	1,587	1,360	1,360	1,250	1,250
Nueces	49,445	42,381	42,381	34,022	34,022
Refugio	944	809	809	625	625
San Patricio	9,626	8,251	8,251	6,480	6,480
	<u>81,756</u>	<u>70,121</u>	<u>70,121</u>	<u>57,454</u>	<u>57,454</u>
Cities					
Agua Dulce	112	96	96	81	81
Alice	2,603	2,231	2,231	1,910	1,910
Aransas Pass	1,189	1,020	1,020	820	820
Bayside	45	39	39	33	33
Beeville	1,983	1,700	1,700	1,286	1,286
Benavides	195	167	167	-	-
Bishop	426	365	365	313	313
Corpus Christi	45,815	39,270	39,270	30,522	30,522
Driscoll	104	89	89	74	74
Falfurrias	660	566	566	498	498
Freer	367	314	314	282	282
Fulton	207	178	178	136	136
George West	364	312	312	246	246
Gregory	261	224	224	191	191
Ingleside	1,406	1,205	1,205	939	939
Ingleside on the Bay	85	73	73	62	62
Kingsville	3,498	2,999	2,999	2,621	2,621
Lake City	72	62	-	-	-
Mathis	654	561	561	494	494
Odem	333	286	286	239	239
Orange Grove	181	156	156	132	132
Portland	2,488	2,132	2,132	1,510	1,510
Port Aransas	617	529	529	-	348
Premont	354	303	303	265	265
Refugio	380	325	325	289	289
Robstown	1,559	1,336	1,336	1,149	1,149

TABLE 7

2019	2018	2017	2016	2015
\$ 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	34,022	33,782
625	625	625	625	625
6,480	6,480	6,480	6,480	6,480
57,454	57,454	57,454	57,454	57,214
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
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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Cities					
Rockport	\$ 1,519	\$ 1,302	\$ 1,302	\$ 877	\$ 877
San Diego	586	503	503	449	449
Sinton	739	634	634	567	567
Taft	404	346	346	305	305
Three Rivers	271	233	233	188	188
Woodsboro	193	165	165	152	152
	<u>69,670</u>	<u>59,721</u>	<u>59,659</u>	<u>46,630</u>	<u>46,978</u>
Special Districts					
Nueces County Drainage District #2	125	125	125	125	125
Nueces Water Control & Improvement District #3	-	125	125	125	125
San Patricio Municipal Water District	125	125	125	125	125
Port of Corpus Christi Authority	125	125	125	125	125
South Texas Water Authority	125	250	125	125	125
Nueces County Tax Appraisal District	-	-	-	-	-
Nueces River Authority	125				
CC Metropolitan Planning Org	125	-	125	125	125
	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
	<u>\$ 152,176</u>	<u>\$ 130,592</u>	<u>\$ 130,530</u>	<u>\$ 104,834</u>	<u>\$ 105,182</u>

TABLE 7

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 877	\$ 877	\$ 877	\$ 877	\$ 877
449	449	449	449	449
567	567	567	567	567
305	305	305	305	305
188	188	188	188	188
<u>152</u>	<u>152</u>	<u>152</u>	<u>152</u>	<u>152</u>
<u>46,978</u>	<u>46,630</u>	<u>47,114</u>	<u>47,114</u>	<u>47,114</u>
125	125	125	125	125
125	125	125	125	125
125	125	125	125	125
125	125	125	125	125
125	125	125	125	125
-	-	-	-	125
<u>125</u>	<u>125</u>	<u>125</u>	<u>-</u>	<u>125</u>
<u>750</u>	<u>750</u>	<u>750</u>	<u>625</u>	<u>875</u>
<u>\$ 105,182</u>	<u>\$ 104,834</u>	<u>\$ 105,318</u>	<u>\$ 105,193</u>	<u>\$ 105,203</u>

COASTAL BEND COUNCIL OF GOVERNMENTS**TABLE 8****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>
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
2024	3,139,186	1,569,593	2,310,457

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

TABLE 9

RATIO OF OUTSTANDING DEBT FOR LEASES

Last ten fiscal years

Year	Leases	Percentage of Personal Income (1)	Per Capita (1)
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%
2024	54,995	0.17%	1.01%

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

(1) See the Demographic and Economic Statistics on the following table for personal income and per capita income.

COASTAL BEND COUNCIL OF GOVERNMENTS**DEMOGRAPHIC AND ECONOMIC STATISTICS**

Last ten fiscal years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Income	Gross Sales All Industries
	(1)	(2)	(2)	(3)
2015	591,654	\$ 25,377,879	\$ 42,893	\$ 35,159,198,878
2016	594,768	26,098,611	43,880	30,873,332,037
2017	596,853	26,818,933	44,934	33,181,342,808
2018	604,843	28,157,198	46,553	40,190,473,243
2019	611,039	26,652,621	43,619	40,060,498,258
2020	614,276	27,136,242	44,176	31,977,902,218
2021	622,251	30,055,185	48,301	34,162,159,564
2022	632,822	31,387,629	49,599	42,877,973,388
2023	582,949	30,715,165	52,689	60,116,093,857
2024	586,102	31,952,060	54,516	50,102,827,477

Sources:

(1) United States Census Bureau, July 2024

(2) Bureau of Economic Analysis, U.S. Department of Commerce last updated November 14,2024

(3) Texas Comptroller of Public Accounts, December 2024

(4) Texas Workforce Commission / Workforce Solutions of the Coastal Bend, December 2024

TABLE 10

	Gross Sales, All Industries Subject to State Tax	Total Employed	Unemployment Rate
	(3)	(4)	(4)
\$	8,230,908,483	258,962	5.6%
	7,036,764,353	253,088	6.5%
	7,135,799,501	266,247	5.2%
	7,841,865,096	266,303	4.3%
	7,928,715,656	269,318	4.0%
	7,218,476,766	271,746	9.3%
	6,826,718,500	258,036	6.0%
	6,365,072,412	259,014	4.6%
	8,706,321,604	247,667	3.9%
	8,830,499,815	271,264	4.0%

COASTAL BEND COUNCIL OF GOVERNMENTS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2024		
	Employees	Rank	Percentage of Total Coastal Bend Region Employment
Christus Spohn Health System	7,866	1	2.90%
Corpus Christi ISD.	5,795	2	2.14%
Naval Air Station Corpus Christi	5,000	3	1.84%
Corpus Christi Army Depot	3,100	4	1.14%
City of Corpus Christi	3,062	5	1.13%
Driscoll Children's Hospital	2,609	6	0.96%
Texas A&M University-Corpus Christi	2,363	7	0.87%
AEP Texas	2,133	8	0.79%
Nueces County	2,031	9	0.75%
HEB	2,019	10	0.74%
Bay Ltd	1,700	11	0.63%
Corpus Christi Medical Center	1,698	12	0.63%
Total	39,376		14.52%

Source:

Texas Workforce Commission / Workforce Solutions of the Coastal Bend, July 2024

WFSCB 2024 Annual Report

Corpus Christi Regional Economic Development Corp

Kingsville Economic Development Council

TABLE 11

2015		
Employees	Rank	Percentage of Total Coastal Bend Region Employment
5,144	3	1.99%
5,178	2	2.00%
2,822	6	1.09%
5,800	1	2.24%
3,171	5	1.22%
1,800	8	0.70%
5,000	4	1.93%
2,100	7	0.81%
<u>31,015</u>		<u>11.98%</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last ten fiscal years

Function	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Government	5	6	6	6	6
Health and Welfare	12	12	12	11	10
Community & Economic Development	1	2	3	3	3
Environmental Protection	1	1	1	1	1
Public Safety					
Criminal Justice	1	1	1	1	1
Emergency Management	2	2	2	2	1
911 Emergency Communication	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>6</u>
Total	27	29	31	30	28

Source: COG Employee Payroll Record

As of December 31,2024

General Government(Emily,Chris,Justin,John,Veronica)
Health & Welfare(Viola, Gilbert, Janie, Christina E, Christina
S, Joann, Nelda, Erika, Shelby, Sylvia, Shanice, Griselda)
Economic Development(Mary)
Enviromental Protection(Sal)
Criminal Justice(Luci)
Emergency Management(RJ & Jennifer)
9-1-1(Bea,Mark,Noel,Denise,Tory)

TABLE 12

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
6	6	6	6	6
12	12	11	12	11
2	2	1	1	1
1	1	1	1	1
-	-	-	-	-
2	2	2	2	2
5	3	4	4	4
<u>28</u>	<u>26</u>	<u>25</u>	<u>26</u>	<u>25</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

OPERATING INDICATORS BY FUNCTION

Last ten fiscal years

Function	2024	2023	2022	2021
Health & Welfare				
Number of meals (1)	444,824	442,135	441,483	510,398
Environmental Protection				
Recyclables collected in tons (2)	*11,494	*27,884	*23,747	22,731
9-1-1 Emergency Communications				
Number of calls (3)	150,889	179,381	171,493	183,356

* Not all communities are reporting recyclables

* Only Ingleside, Portland, and Corpus Christi are included in the recyclables data for 2024

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.

TABLE 13

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
622,138	425,181	424,434	422,978	439,087	452,285
16,472	17,842	22,302	20,776	19,547	15,245
169,121	169,040	157,464	172,613	247,560	427,797

COASTAL BEND COUNCIL OF GOVERNMENTS

CAPITAL ASSETS STATISTICS BY FUNCTION

Last ten fiscal years

Function	2024	2023	2022	2021
9-1-1 Emergency Communications				
Customer Premises Equipment (CPE)	17	17	17	18
Nexlog 740 Voice Recorders	17	17	17	17
Nexlog license to record as IP	1	1	1	1
Viper Server Hosts (2) and (15) Object Servers	17	16	16	16
Front Room Equipment	17	16	16	17
Dell Power Edge Server with Software	1	1	1	1
Color Scanner	1	1	1	2
Mapflex Server and MapSAG	1	1	1	1
Spectracom and antenna	1	1	1	1
Public Safety				
ArcGIS Mapping Software	-	-	-	-
AV Equipment, upgrade & labor for LCR	1	1	1	1
Trailer Journey 29S 10x6x6'6	1	1	1	-
Microphone addition for Lg Conf Rm	1	1	1	-
Portable Radio XL-200P w/ Dual Band 700/800	11	-	-	-
Command Runner	1	1	1	-
Podrunner Radios	2	2	2	-

Sources:

Schedules of Capital Assets

TABLE 14

2020	2019	2018	2017	2016	2015
18 17	18 17	18 17	18 17	18 17	18 17
-	-	-	-	-	-
16 17	16 17	16	-	-	-
1	1	-	-	-	-
2	2	2	2	1	1
1	1	1	1	1	1
1	1	1	1	-	-
-	1	1	1	1	1
1	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-



Established in 1966

SINGLE AUDIT SECTION



Established in 1966



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

Board of Directors
Coastal Bend Council of Governments
Corpus Christi, Texas

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, 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, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated July 24, 2025.

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*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
July 24, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE
AND TEXAS GRANT MANAGEMENT STANDARDS**

Board of Directors
Coastal Bend Council of Governments
Corpus Christi, Texas

Report on Compliance for Each Major Federal and State Programs

Opinion on Each Major Federal and State Programs

We have audited Coastal Bend Council of Governments' (the "Council") compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *Texas Grant Management Standards (TxGMS)* 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, 2024. The Council's major federal and state programs are identified in the summary of auditors' 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, 2024.

Basis for Opinion on Each Major Federal and State Programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 TxGMS. Our responsibilities under those standards, the *Uniform Guidance*, and TxGMS 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 programs. 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.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 GAAS, *Government Auditing Standards*, the *Uniform Guidance*, and *TxGMS* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal and state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the *Uniform Guidance*, and *TxGMS* 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* and *TxGMS*, 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 and state programs on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state programs 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 and state programs 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies 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 *TxGMS*. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
July 24, 2025

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS				
<u>U.S. Department of Commerce</u>				
Direct Programs:				
Economic Development Planning Program	11.302	ED24AUS0G0256	\$ 64,766	\$ -
Economic Development Planning Program	11.307	08-69-05621	<u>280,957</u>	<u>-</u>
<i>Total Economic Development Cluster</i>			<u>280,957</u>	<u>-</u>
<i>Total direct programs</i>			<u>345,723</u>	<u>-</u>
<i>Total U.S. Department of Commerce</i>			<u>345,723</u>	<u>-</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the Texas Department of Agriculture:				
Community and Economic Development Assistance Funds	14.228	CEDAF23-03	10,204	-
Community and Economic Development Assistance Funds	14.228	CEDAF24-03	<u>163</u>	<u>-</u>
<i>Total 14.228</i>			<u>10,367</u>	<u>-</u>
<i>Total Passed through the Texas Department of Agriculture</i>			<u>10,367</u>	<u>-</u>
<i>Total U.S. Department of Housing and Urban Development</i>			<u>10,367</u>	<u>-</u>
<u>U.S. Department of Transportation</u>				
Passed through the Texas Department of Transportation:				
Public Transportation Planning Project	20.505	51008011624	36,984	-
Public Transportation Planning Project	20.505	51008011625	<u>1,622</u>	<u>-</u>
<i>Total 20.505</i>			<u>38,606</u>	<u>-</u>
<i>Total Passed through the Texas Department of Transportation</i>			<u>38,606</u>	<u>-</u>
<i>Total U.S. Department of Transportation</i>			<u>38,606</u>	<u>-</u>
<u>U.S. Department of Treasury</u>				
Passed through the Texas Commission on State Emergency Communications:				
COVID-19 - Coronavirus State Fiscal Recovery Fund	21.027	Coastal Bend COG911	<u>1,042,271</u>	<u>-</u>
<i>Total Passed Through the Texas Commission on State Emergency Communications</i>			<u>1,042,271</u>	<u>-</u>
<i>Total U.S. Department of Treasury</i>			<u>1,042,271</u>	<u>-</u>
<u>U.S. Environmental Protection Agency</u>				
Passed through Texas Commission on Environmental Quality:				
Water Quality Management Planning Fiscal Year 2023	66.454	582-22-40191	6,928	-
Water Quality Management Planning Fiscal Year 2024	66.454	582-24-50309	15,714	-
TMDL Implementation Plan(I-Plan)Development and				
Public Participation for Corpus Christi Projects	66.454	582-25-00042	<u>5,162</u>	<u>-</u>
<i>Total 66.454</i>			<u>27,804</u>	<u>-</u>
Up2U PLUS Project	66.475	2241-2	<u>65,857</u>	<u>-</u>
<i>Total Passed Through Texas Commission on Environmental Quality</i>			<u>93,661</u>	<u>-</u>
<i>Total U.S. Environmental Protection Agency</i>			<u>93,661</u>	<u>-</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS (continued)				
<u>U.S. Department of Health and Human Services</u>				
Passed Through the Texas Health and Human Services Commission:				
Title VII, Chapter 3 - Elder Abuse FY24	93.041	HHS000874100007	\$ 6,324	\$ -
Title VII, Chapter 3 - Elder Abuse FY25	93.041	HHS000874100007	347	-
<i>Total 93.042</i>			<u>6,671</u>	<u>-</u>
Title VII, Chapter 2 - Ombudsman FY24	93.042	HHS000874100007	26,472	-
Title VII, Chapter 2 - Ombudsman FY25	93.042	HHS000874100007	301	-
COVID-19 - Title VII, Chapter 2 - Ombudsman ARP	93.042	HHS000874100007	20,334	-
<i>Total 93.042</i>			<u>47,107</u>	<u>-</u>
Title III-D - Health Promotion Services FY24	93.043	HHS000874100007	54,719	-
Title III-D - Health Promotion Services FY25	93.043	HHS000874100007	16,833	-
COVID-19 - Title III-D - Health Promotion Services ARP	93.043	HHS000874100007	7,660	-
<i>Total 93.043</i>			<u>79,212</u>	<u>-</u>
Title III-B FY24	93.044	HHS000874100007	492,559	15,320
Title III-B FY25	93.044	HHS000874100007	164,866	5,870
COVID-19 - Title III-B ARP	93.044	HHS000874100007	204,908	-
Title III-B Expanding Public Health Workforce	93.044	HHS000874100007	46,451	-
Title III-C - Nutrition Services FY24	93.045	HHS000874100007	1,857,147	1,155,940
Title III-C - Nutrition Services FY25	93.045	HHS000874100007	587,163	372,739
COVID-19 - Title III-C - Nutrition Services ARP	93.045	HHS000874100007	75,652	-
Nutrition Services Incentive Program FY24	93.053	HHS000874100007	195,055	119,949
Nutrition Services Incentive Program FY25	93.053	HHS000874100007	38,783	26,419
<i>Total Aging Cluster</i>			<u>3,662,584</u>	<u>1,696,237</u>
Title III-E FY24	93.052	HHS000874100007	163,295	-
Title III-E FY25	93.052	HHS000874100007	66,501	-
COVID 19 - Title III -E American Rescue Plan	93.052	HHS000874100007	84,966	-
<i>Total 93.052</i>			<u>314,762</u>	<u>-</u>
Medicare Improvements for Patients and Providers	93.071	HHS000874100007	17,546	-
Medicare Improvements for Patients and Providers	93.071	HHS000874100007	9,954	-
Medicare Improvements for Patients and Providers	93.071	HHS000874100007	4,961	-
Medicare Improvements for Patients and Providers	93.071	HHS000874100007	2,644	-
<i>Total 93.071</i>			<u>35,105</u>	<u>-</u>
CDAP State Health Insurance Assistance Program FY24	93.324	HHS000874100007	35,760	-
CDAP State Health Insurance Assistance Program FY25	93.324	HHS000874100007	21,593	-
<i>Total 93.324</i>			<u>57,353</u>	<u>-</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS (continued)				
<u>U.S. Department of Health and Human Services (continued)</u>				
Passed Through the Texas Health and Human Services Commission (continued):				
Money Follows the Person Demonstration	93.791	HHS000270200019	\$ 30,569	\$ -
Money Follows the Person Demonstration	93.791	HHS000270200019	<u>15,440</u>	<u>-</u>
<i>Total 93.791</i>			<u>46,009</u>	<u>-</u>
<i>Total Passed Through the Texas Health and Human Services Commission</i>			<u>4,248,803</u>	<u>1,696,237</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>4,248,803</u>	<u>1,696,237</u>
<u>U.S. Department of Homeland Security</u>				
Passed Through the Texas Office of the Governor:				
Homeland Security Grant Program	97.067	2966609	293,424	-
Homeland Security Grant Program	97.067	4823101	<u>69,676</u>	<u>-</u>
<i>Total 97.067</i>			<u>363,100</u>	<u>-</u>
<i>Total Passed Through the Texas Office of the Governor</i>			<u>363,100</u>	<u>-</u>
<i>Total U.S. Department of Homeland Security</i>			<u>363,100</u>	<u>-</u>
<i>Total Expenditures of Federal Awards</i>			<u>\$ 6,142,531</u>	<u>\$ 1,696,237</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2024

State Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total State Expenditures	Passed Through to Subrecipients
STATE AWARDS				
<u>Texas Office of the Governor</u>				
Criminal Justice Division:				
Regional Law Enforcement Training Academy	N/A	1465919	\$ 162,930	\$ -
<i>Total Criminal Justice Division</i>			<u>162,930</u>	<u>-</u>
Public Safety Office:				
Homeland Security/Criminal Justice	N/A	24-00122	51,918	-
Homeland Security/Criminal Justice	N/A	25-00037	<u>25,959</u>	<u>-</u>
<i>Total Public Safety Office</i>			<u>77,877</u>	<u>-</u>
<i>Total Texas Office of the Governor</i>			<u>240,807</u>	<u>-</u>
<u>Texas Health and Human Services Commission</u>				
State General Revenue Other	N/A	HHS000874100007	475	-
State General Revenue Other	N/A	HHS000874100007	33,047	-
Housing Bond	N/A	HHS000874100007	7,837	-
State General Revenue Title III-E Match	N/A	HHS000874100007	81,988	-
State General Revenue Title III-E Match	N/A	HHS000874100007	22,946	-
State General Revenue HDM Rate Increase	N/A	HHS000874100007	72,009	-
State General Revenue HDM Rate Increase	N/A	HHS000874100007	26,655	-
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007	15,870	-
Ombudsman Assisted Living Facility Services	N/A	HHS000874100007	5,141	-
State General Revenue - ARP	N/A	HHS000874100007	<u>58,117</u>	<u>-</u>
<i>Total AAA State General Revenue</i>			<u>324,085</u>	<u>-</u>
State General Revenue ADRC FY24	N/A	HHS000270200019	100,168	-
State General Revenue ADRC FY25	N/A	HHS000270200019	42,071	-
State General Revenue Respite ADRC FY24	N/A	HHS000270200019	15,096	-
State General Revenue Respite ADRC FY25	N/A	HHS000270200019	1,059	-
SGR ADRC Promoting Independence FY24	N/A	HHS000270200019	10,303	-
SGR ADRC Promoting Independence FY25	N/A	HHS000270200019	<u>3,938</u>	<u>-</u>
<i>Total ADRC State General Revenue</i>			<u>172,635</u>	<u>-</u>
<i>Total Texas Health and Human Services Commission</i>			<u>496,720</u>	<u>-</u>
<u>Texas Commission on Environmental Quality</u>				
Regional Solid Waste Planning	N/A	582-24-50083	<u>83,528</u>	<u>-</u>
<i>Total Texas Commission on Environmental Quality</i>			<u>83,528</u>	<u>-</u>
<u>Commission On State Emergency Communications</u>				
9-1-1 Service Fees	N/A	FY 2024	1,276,505	-
9-1-1 Service Fees	N/A	FY 2025	<u>744,987</u>	<u>-</u>
<i>Total 9-1-1 State Program</i>			<u>2,021,492</u>	<u>-</u>
<i>Total Commission on State Emergency Communications</i>			<u>2,021,492</u>	<u>-</u>
<i>Total Expenditures of State Awards</i>			<u>\$ 2,842,547</u>	<u>\$ -</u>
<i>Total Expenditures of Federal and State Awards</i>			<u>\$ 8,985,078</u>	<u>\$ 1,696,237</u>

COASTAL BEND COUNCIL OF GOVERNMENTS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2024

1. GENERAL

The Schedule of Expenditures of Federal and State Awards presents the activity of all applicable federal and state awards programs of Coastal Bend Council of Governments (the "Council"). The Council's reporting entity is defined in Note 1 of the basic financial statements. Federal and state awards received directly from federal and state agencies, as well as federal awards passed through other government agencies, are included on the Schedule of Expenditures of Federal and State Awards.

2. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal and State Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note 1 of the basic financial statements.

3. RELATIONSHIP TO FEDERAL FINANCIAL STATUS REPORTS

Amounts reported on the Schedule may not agree with amounts reported in the related Federal/State financial status reports filed with grantor agencies because of the effect of accruals made in the Schedule.

4. INDIRECT COSTS

The Council has elected not to use the de minimis indirect cost rate as allowed in the Uniform Guidance.

COASTAL BEND COUNCIL OF GOVERNMENTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2024

Section I. Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal and State Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported

Type of auditor's report issued on compliance for major programs	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Uniform Guidance or <i>Texas Grant Management Standards</i> ?	None
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Identification of major programs:

Assistance Listing Numbers:	Name of Federal/State Program or Cluster:
93.044, 93.045, 93.052	Aging Cluster
	COVID-19 - Coronavirus State Fiscal Recovery Fund
21.027	
State	9-1-1 State Program

Dollar threshold used to distinguish between type A and type B federal programs	\$750,000
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Dollar threshold used to distinguish between type A and type B state programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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Section II. Findings Relating to the Financial Statements Which Are Required to be Reported in Accordance With Government Auditing Standards

None

Section III. Findings and Questioned Costs for Federal and State Awards

None

COASTAL BEND COUNCIL OF GOVERNMENTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

None