



CONCHO VALLEY
COUNCIL OF GOVERNMENTS

EXECUTIVE COMMITTEE
MEETING

Wednesday, March 23, 2022 at 2:00 p.m.
Concho Valley Council of Governments
5430 Link Rd, San Angelo, Texas 76904 and via Teleconference

The meeting place is accessible to persons with disabilities. If assistance is needed to observe or comment, please call the CVCOG office at 325-944-9666 at least 24 hours prior to the meeting.

Join By Zoom Teleconference - <https://us06web.zoom.us/j/87615283416>
***Meeting ID: 876 1528 3416 *Passcode: 367585**

833 548 0282 US Toll-free
888 788 0099 US Toll-free

877 853 5247 US Toll-free
833 548 0276 US Toll-free

BUSINESS

1. DETERMINATION OF QUORUM AND CALL TO ORDER
2. INVOCATION & PLEDGE OF ALLEGIANCE
3. PUBLIC COMMENT
4. CONSENT AGENDA

a. APPROVAL of the Minutes from the February 16, 2022 Meeting.

REGULAR AGENDA

5. APPROVAL of Checks in excess of \$2,000 for January 2022.
6. PRESENTATION, REVIEW & APPROVAL of the CVCOG Annual Financial Single Audit for FY 20-21 by Condley and Company, LLP.
7. REVIEW & APPROVAL of the Budget Comparison Report for Head Start Grant 829 FY 21-22, YTD June 1, 2021 through January 31, 2022.
8. REVIEW & APPROVAL of Budget Line Items Request over 25% for Grant 829.
9. REVIEW & APPROVAL of the Budget Comparison Report for Head Start Nutrition FY 21-22 Grant H02, YTD October 1, 2021 through January 31, 2022.
10. REVIEW & APPROVAL of the Budget Comparison Report for Grant H01 Head Start COVID-19 Nutrition Budget, YTD September 1, 2021 – January 31, 2022.

11. REVIEW & APPROVAL of the Head Start Credit Card/Open Account Summary for January 2022.
12. REVIEW & APPROVAL of the Sysco Addendum for items not in the original contract.
13. CONSIDERATION & APPROVAL to increase base pay for CVT drivers effective 4/1/2022.
14. CONSIDERATION & APPROVAL of applications for FY 21-22 CVCOG Solid Waste Pass-Through Grants.
15. CONSIDERATION & APPROVAL of a new member to join the Criminal Justice Advisory Committee.
16. REVIEW & APPROVAL of the SHSP Regular Solicitation Grant 4512301 - Resolution.
17. REVIEW & APPROVAL of the Statewide Emergency Radio Infrastructure Grant 4556601 for the Kimble County Tower Project - Resolution.
18. REVIEW & APPROVAL of the Statewide Emergency Radio Infrastructure Grant 4467201 for the Concho Valley Communications Upgrade - Resolution.
19. INFORMATION ITEMS & REPORTS
 - a. Lee Pipkin – Executive Director of the Concho Valley Regional Foodbank – American Rescue Act Funding Opportunity.
 - b. Review of the CVCOG Monthly Financials for January 2022
 - c. CVCOG Head Start Director’s Report
 - d. Executive Director’s Report
20. ADJOURNMENT

Posted in accordance with the Texas Government Code, Title V, Chapter 551, Section .053 this Friday, March 18, 2022.



Erin M. Hernandez, Assistant Executive Director



EXECUTIVE COMMITTEE MEETING MINUTES
Wednesday, February 16, 2022

The Executive Committee of the Concho Valley Council of Governments met on Wednesday, February 16, 2022 at 5430 Link Rd., San Angelo, Texas 76904 and via Zoom Teleconference.

Members present were:

Hal Spain, Chairman, Coke County Judge
Jim O'Bryan, Vice-Chairman, Reagan County Judge
Brandon Corbin, Secretary, Menard County Judge
Jerry Bearden, Mason County Judge
Charlie Bradley, Schleicher County Judge
Molly Criner, Irion County Judge
Fred Deaton, Crockett County Judge
Bill Dendle, San Angelo ISD Board Member
David Dillard, Concho County Judge
Steve Floyd, Tom Green County Judge
Deborah Horwood, Sterling City Judge
Delbert Roberts, Kimble County Judge
Frank Trull, McCulloch County Judge

Members absent were:

Rachel Duran, Sutton County Judge
Souli Shanklin, Edwards County Judge

BUSINESS

Chairman, Judge Hal Spain announced the presence of a quorum and called the meeting to order at 2:07 p.m.

Judge Jerry Bearden gave the invocation and led the Pledge of Allegiance.

There was no public comment.

APPROVAL of the Consent Agenda

Judge Hal Spain made found an error on the attendance portion of the Minutes as they were presented. He asked to remove Lane Carter from the attendance roster and requested a change to his (Judge Hal Spain) title to Chairman. Judge David Dillard made a motion to approve Item A – Meeting Minutes from January 12, 2022 given they are amended with the requested change and Item B – CVCOG December Travel Report, of the consent agenda. Judge Charlie Bradley seconded the motion. No questions or discussion. The consent agenda passed unanimously.

APPROVAL of Checks

The checks in excess of \$2,000 written for December 2021 were presented. Judge Jerry Bearden made a motion to approve the checks as presented. Judge Charlie Bradley seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the Budget Comparison Report Grant 829

Carol Raymond, Director of Head Start, presented the Budget Comparison Report Grant 829 for approval.

Judge David Dillard made a motion to approve the Budget Comparison report for CVCOG Head Start FY 21-22 Grant 829, YTD Actual June 1, 2021 through December 31, 2021. Judge Deborah Horwood seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the Budget Comparison Report Grant H02 - Nutrition

Carol Raymond, Director of Head Start, the Budget Comparison Report Grant H02- Nutrition for approval. Judge David Dillard made a motion to approve the Budget Comparison Report for CVCOG Head Start FY 21-22 Grant H02 Nutrition, YTD Actual October 1, 2021 through December 31, 2021. Judge Fred Deaton seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the Head Start Credit Card/Open Account Summary Transactions

Carol Raymond, Director of Head Start, presented the CVCOG Head Start Credit Card/Open Account Summary Transactions for the month of December 2021. Judge Steve Floyd made a motion to approve the summary of transactions as presented. Judge Jerry Bearden seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the Head Start Renewal Grant

Carol Raymond, Director of Head Start, Head Start Renewal Grant for FY 22-23 in the amount of \$6,525,867 for approval. Judge Jerry Bearden made a motion to approve the Budget Comparison Report for CVCOG Head Start FY 22-23 Renewal Grant. Judge Delbert Roberts seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL to Purchase Turf for Head Start Centers

Carol Raymond, Director of Head Start, to Purchase Turf for Head Start Centers with an amount not to exceed \$60,000 for approval. Judge Delbert Roberts made a motion to approve the Purchase Turf for Head Start Centers with an amount not to exceed \$60,000. Judge Brandon Corbin seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of Head Start/Early Head Start Community Assessment Update for FY 21-22

Carol Raymond, Director of Head Start, Head Start/Early Head Start Community Assessment Update for FY 21-22. Judge Fred Deaton made a motion to approve the Head Start/Early Head Start Community Assessment Update for FY 21-22. Judge David Dillard seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the Head Start/Early Head Start Policy Council By-Laws

Carol Raymond, Director of Head Start, Head Start/Early Head Start Policy Council By-Laws. Judge Steve Floyd made a motion to approve the Head Start/Early Head Start Policy Council By-Laws. Judge Charlie Bradley seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of State Homeland Security Program (SHSP) Grants

Nicole Nixon, Homeland Security/Criminal Justice Manager, is seeking approval of the State Homeland Security Program (SHSP) Grants. Judge Jerry Bearden made a motion to approve the request as presented. Judge Molly Criner seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of Regional Planning Grant #2952908 Resolution

Nicole Nixon, Homeland Security/Criminal Justice Manager, is seeking approval of the Regional Planning Grant #2952908 Resolution. Judge Steve Floyd made a motion to approve the Regional Planning Grant #2952908 Resolution as presented. Judge Delbert Roberts seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of Criminal Justice Grant #4419601 Resolution

Nicole Nixon, Homeland Security/Criminal Justice Manager, is seeking approval of the Criminal Justice Grant #4419601 Resolution. Judge Brandon Corbin made a motion to approve the Criminal Justice Grant #4419601 Resolution as presented. Judge Jerry Bearden seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of Juvenile Justice Grant #1484323 Resolution

Nicole Nixon, Homeland Security/Criminal Justice Manager, is seeking approval of the Juvenile Justice Grant #1484323 Resolution. Judge Jim O'Bryan made a motion to approve the Juvenile Justice Grant #1484323 Resolution as presented. Judge Deborah Horwood seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of Violence Against Women Act Grant #3973003 Resolution

Nicole Nixon, Homeland Security/Criminal Justice Manager, is seeking approval of the Violence Against Women Act Grant #3973003 Resolution. Judge Charlie Bradley made a motion to approve the Violence Against Women Act Grant #3973003 Resolution as presented. Judge Deborah Horwood seconded the motion. No questions or discussion. The motion passed unanimously.

INFORMATION ITEMS & REPORTS

Nancy Ianuario, Director of Finance, presented the November and December 2021 financials. She reviewed the balance sheet and cash flow. There were no questions or discussion. This is an information item only. No further action needed.

Carol Raymond, Director of Head Start, gave a report on the operations, enrollment and disability numbers, and state of the Head Start and Early Head Start Centers. This is an information item only. No further action needed.

John Austin Stokes, Executive Director, gave a report of the Concho Valley Council of Governments overall operation and provided an update of the new facility. He gave Kudos to Nancy and her team for another clean audit that will be presented next month. Mr. Stokes also gave mention to Toni Roberts, 2-1-1 Director, and her team for their hard work and recognition of the database component of 2-1-1 AIRS Accreditation. Mr. Stokes stated that next month's meeting will be held on March 23rd due to a scheduling conflict for the judges on the regularly scheduled date. The new facility Grand Opening will be on that same day at 3:30 after the CVTD Board Meeting.

ADJOURNMENT

There being no further items to discuss, Judge Delbert Roberts made a motion to adjourn the meeting. Judge David Dillard seconded the motion. Chairman Hal Spain adjourned the meeting at 2:36 p.m.

Duly adopted at a meeting of the Executive Committee of the Concho Valley Council of Governments on this 23rd day of March 2022.

Judge Hal Spain - Chairman

Judge Jim O'Bryan, Vice-Chairman

CVCOG
Check/Voucher Register
From 1/1/2022 Through 1/31/2022

Document Number	Document Date	Name	Transaction Description	Document Amount
129	1/21/2022	CB NADO	Admin: renew membership 1-1-22 to 12-31-22	3,000.00
191443	1/7/2022	BANK & TRUST	Health Savings Account for Payroll 12-30-2021	6,705.37
191446	1/7/2022	CHRISTOVAL ISD	HS: Early Childhood Teacher Salary for January 2022	2,300.00
191463	1/7/2022	NATIONWIDE RETIREMENT SOLUTIONS	Nationwide Ck. for NACO & Roth 457B Payroll 12-30-2021	5,565.00
191471	1/7/2022	SCHLEICHER COUNTY ISD	HS: Eldorado- Early Childhood Teacher Program for January	2,000.00
191476	1/7/2022	Spherion Staffing, LLC	Facility: buy out contract for L.L.	4,243.20
191478	1/7/2022	Sysco West Texas	HS/EHS: Rio Vista Food for children and Kitchen Supplies.	2,504.56
	1/7/2022	Sysco West Texas	HS/EHS: Day Food for Children and Kitchen Supplies.	3,169.22
	1/7/2022	Sysco West Texas	HS/EHS: Rio Vista Food for Children and Kitchen Supplies.	2,216.24
	1/7/2022	Sysco West Texas	HS/EHS: Day Food for Children and Kitchen Supplies.	3,617.54
191480	1/7/2022	TXU ENERGY RETAIL COMPANY LLC	HS/Admin: Electricity	4,961.38
191484	1/14/2022	CARDMEMBER SERVICE	Admin: December 2021 Credit Card Payment	7,501.44
191488	1/18/2022	CARDMEMBER SERVICE	Admin: December 2021 Credit Card Payment	4,042.41
191491	1/20/2022	AFLAC	Acct J5711 December 2021 premium	8,399.32
191492	1/20/2022	Amazon Capital Services, Inc.	HS: Blackshear for Classroom Supplies	2,301.30
191493	1/20/2022	AMERICAN UNITED LIFE INSURANCE COMPANY	G 00620509 Employees life premium: 01/01/2022 to 01/31/2022	9,481.76
191494	1/20/2022	AMERITAS LIFE INSURANCE CORP	Acct 010-028641 Dental Premiums 12/01/2021 to 12/31/2021	8,851.84
191502	1/20/2022	BANK & TRUST	Health Savings Account for Payroll 01-14-2022	4,606.06
191503	1/20/2022	BLUE CROSS AND BLUE SHIELD OF TEXAS	029143 CVCOG Group Health Ins 2022 01/01/22-02/01/22	183,790.18
191512	1/20/2022	CVCOG TRANSIT DISTRICT	ED-5310 Transportation - Urban 12/01/21 - 12/31/21	28,504.00
	1/20/2022	CVCOG TRANSIT DISTRICT	ED-5310 Transportation - Rural 11/01/21 - 11/30/21	2,109.00
	1/20/2022	CVCOG TRANSIT DISTRICT	ED-5310 Transportation - Urban 11/01/21 - 11/30/21	28,168.00
191516	1/20/2022	FRONTIER COMMUNICATIONS	PUB; 911 Selective Routing 12/19/21 - 01/18/22	6,521.58
191517	1/20/2022	FRONTIER COMMUNICATIONS	PUB; 911 Selective Routing 11/19/21 - 12/18/21	6,521.58
191533	1/20/2022	KAPLAN EARLY LEARNING COMPANY	HS: Eden for Inspire Jr Smartboard	7,125.34
191535	1/20/2022	Lonestar Specialty	EHS: Menard Hand Wash Station Installation	2,475.00
191544	1/20/2022	NATIONWIDE RETIREMENT SOLUTIONS	Nationwide Ck. for NACO & Roth 457B Payroll 01-14-2022	3,330.00
191550	1/20/2022	SNIDER TECHNOLOGY SERVICES, LLC	Network: work done at Link Rd to equipment	24,189.84
	1/20/2022	SNIDER TECHNOLOGY SERVICES, LLC	Network: install phone on Link Rd	9,589.08
	1/20/2022	SNIDER TECHNOLOGY SERVICES, LLC	Network: Link Rd Project & 22 IP Phones	15,498.69
191552	1/20/2022	SOUTHLAND PARK OF ANGELO L.P.	Facility: Jan 2022 Rent COG main office 01-1-22 to 01-31-22	26,000.00
191554	1/20/2022	SUPERIOR SERVICES	HS Eden: HVAC unit replacement	6,040.00
191559	1/20/2022	TML INTERGOVERNMENTAL RISK POOL	Admin: Jan 2022 CVCOG Quarterly Insurance	45,300.00
191563	1/20/2022	VERIZON BUSINESS-15043	PUB; 911 MPLS Network 11/01/21 - 11/30/21	60,662.01
191564	1/20/2022	VERIZON BUSINESS-15043	PUB; 911 MPLS Network 12/01/21 - 12/31/21	60,662.01
191578	1/27/2022	AMERICAN UNITED LIFE INSURANCE COMPANY	G 00620509 Employees life premium: 02/01/2022 to 02/28/2022	8,148.34
191582	1/27/2022	BANK & TRUST	Health Savings Acct for Payroll 01/31/2022	4,678.13
191583	1/27/2022	BLUE CROSS AND BLUE SHIELD OF TEXAS	029143 CVCOG Group Health Ins 2022 02/01/22-03/01/22	183,070.54
191586	1/27/2022	CARDMEMBER SERVICE	Admin: January 2022 Credit Card Payment	9,427.62

CVCOG
 Check/Voucher Register
 From 1/1/2022 Through 1/31/2022

Document Number	Document Date	Name	Transaction Description	Document Amount
191587	1/27/2022	CHRISTOVAL ISD	HS: Early Childhood Teacher Salary for February 2022	2,300.00
191594	1/27/2022	DELL MARKETING L.P.	HS: Admin & TG for Receptionist Laptops and Docking Stations	6,535.07
191597	1/27/2022	FRONTIER COMMUNICATIONS	PUB; 911 Selective Routing 01/19/22 - 02/18/22	6,521.58
191619	1/27/2022	NATIONWIDE RETIREMENT SOLUTIONS	Nationwide Ck. for NACO & Roth 457B for Payroll 01-31-2022	3,305.00
191627	1/27/2022	Sysco West Texas	HS: Blackshear Children for Food.	2,185.39
	1/27/2022	Sysco West Texas	HS/EHS: Day Children for Food and Kitchen Supplies.	3,293.41
191629	1/27/2022	TXU ENERGY RETAIL COMPANY LLC	HS/Admin: Electricity	5,073.42
Report Total				836,491.45



CONCHO VALLEY COUNCIL OF GOVERNMENTS

Report to the Executive Committee

September 30, 2021



February 28, 2022

**To the Executive Committee
Concho Valley Council of Governments
San Angelo, Texas**

We are pleased to present this report related to our audit of the financial statements of Concho Valley Council of Governments for the year ended September 30, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for Concho Valley Council of Government's financial reporting process.

This report is intended solely for the information and use of the Executive Committee and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to be of service to Concho Valley Council of Governments.

Condley & Company, LLP

Certified Public Accountants

Contents

Required Communications	Page 3
Summary of Accounting Estimates	Page 5
Exhibit A - Certain Written Communications Between Management and Our Firm Representation Letter	
Exhibit B - Summary of Recorded Audit Adjustments Concho Valley Council of Governments	
Exhibit C - Summary of Recorded Audit Adjustments Concho Valley Transit District	

Required Communications

Generally accepted auditing standards (*AU-C 260, The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Auditor's Responsibility Under Professional Standards	Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated December 7, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Accounting Practices	<p data-bbox="787 798 1323 840">Adoption of, or Change in, Accounting Policies</p> <p data-bbox="787 850 1435 1039">Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Council. The Council did not adopt any significant new accounting policies, nor have there been any changes in existing significant account policies during the year ended September 30, 2021.</p> <p data-bbox="787 1081 1193 1123">Significant or Unusual Transactions</p> <p data-bbox="787 1134 1435 1260">We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p data-bbox="787 1302 1380 1344">Alternative Treatments Discussed with Management</p> <p data-bbox="787 1354 1435 1480">We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.</p>
Management's Judgments and Accounting Estimates	Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached "Summary of Accounting Estimates."
Financial Statement Disclosures	There were no specific financial statement disclosures that were separately discussed or were requested to be discussed or clarified.

Area	Comments
Audit Adjustments	Audit adjustments recorded by Concho Valley Council of Governments are shown on the attached Exhibit B - Summary of Recorded Audit Adjustments Concho Valley Council of Governments. Audit adjustments recorded by Concho Valley Transit District are shown on the attached Exhibit C - Summary of Recorded Audit Adjustments Concho Valley Transit District.
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed or were the subject of correspondence with management.
Difficulties Encountered in Performing the Audit	We did not encounter any difficulties in dealing with management during the audit.
Certain Written Communications Between Management and Our Firm	Copies of certain written communications between our firm and the management of the Council are attached as Exhibit A.

Concho Valley Council of Governments
Summary of Accounting Estimates
Year Ended September 30, 2021

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the Council's September 30, 2021 financial statements:

Area	Accounting Policy	Estimation Process	Comments
Pension Plan Funding Status	Pension plan funding status is disclosed in the notes to the financial statements.	Management estimates pension plan funding based on actuarial valuations as a percentage of the covered payroll of participating employees. Actuarial valuations are performed every three years.	The methodology for estimating pension plan funding was determined to be in compliance with GASB Statement No. 68 parameters and within GAAP guidelines.

**Exhibit A – Certain Written Communications Between
Management and Our Firm**

CONCHO VALLEY
COUNCIL OF GOVERNMENTS
5430 Link Road • San Angelo, Texas 76904

February 28, 2022

Condley and Company, L.L.P.
993 North 3rd
Abilene, Texas 79601

This representation letter is provided in connection with your audit of the primary government basic financial statements of Concho Valley Council of Governments as of and for the year ended September 30, 2021, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of February 28, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated December 7, 2021, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with the primary government having accountability for Concho Valley Council of Governments, component units for which Concho Valley Council of Governments is accountable, other organizations for which the nature and significance of their relationship with Concho Valley Council of Governments are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, as defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, all of which have been recorded in accordance with the economic substance of the transaction and appropriately classified and reported.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private that is not disclosed in the financial statement.
9. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

10. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

11. We have provided you with:

- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
- b. Additional information that you have requested from us for the purpose of the audit;
- c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

12. All transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of allegations of fraud or suspected fraud, affecting the entity's financial statements involving:

- a. Management.
- b. Employees who have significant roles in the internal control.
- c. Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.

16. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing financial statements.

17. We have disclosed to you all known or actual litigation and claims whose effects should be considered when preparing the financial statements.

18. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.

19. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Entity's ability to record, process, summarize, and report financial data.

20. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21. We have evaluated the Entity's ability to continue as a going concern and prepared the financial statements under the going concern basis.

Compliance Considerations

In connection with your audit, conducted in accordance with Government Auditing Standards, we confirm that management:

22. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
23. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
24. Has identified and disclosed to the auditor all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. Has identified and disclosed to the auditor all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. Has identified and disclosed to the auditor all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
28. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts, and grant agreements; or abuse that the auditor reports.
29. Has a process to track the status of audit findings and recommendations.
30. Has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
31. Has provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
32. Acknowledges its responsibilities as it relates to nonaudit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State of Texas Single Audit Circular we confirm:

33. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance and the State of Texas Single Audit Circular.
34. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal/state programs.
35. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal/state programs.

36. Management has prepared the schedule of expenditures of federal/state awards in accordance with Uniform Guidance and the State of Texas Single Audit Circular, and has included expenditures made during the period being audited for all awards provided by federal/state agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
37. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance and State of Texas Single Audit Circular audit.
38. Management has identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
39. Management has made available all federal/state awards (including amendments, if any) and any other correspondence relevant to federal/state programs and related activities that have taken place with federal/state agencies or pass-through entities.
40. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal/state awards.
41. Management believes that the auditee has complied with the direct and material compliance requirements.
42. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal/state program financial reports and claims for advances and reimbursements.
43. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
44. Management has disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
45. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
46. Management is responsible for taking corrective action on audit findings of the compliance audit.
47. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal/state awarding agencies and pass-through entities, including all management decisions.
48. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
49. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stating that there were no such known instances.

50. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
51. Federal/state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
52. The copies of federal/state program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal/state agency or pass-through entity, as applicable.
53. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the sub-award and have met the other pass-through entity requirements of the Uniform Guidance.
54. If applicable, management has issued management decisions for audit findings that relate to federal/state awards it makes to subrecipients and that such management decisions are issued within six months or acceptance of the audit report by the FAC. Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal/state award provided to the subrecipient from the pass-through entity.
55. If applicable, management has considered the results of subrecipient monitoring and audits and has made any necessary adjustments to the auditee's own books and records.
56. Management has charged costs to federal/state awards in accordance with applicable cost principles and the Uniform Guidance.
57. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
58. The reporting package does not contain protected personally identifiable information.
59. Management has accurately completed the appropriate sections of the data collection form.
60. If applicable, management has disclosed all contracts or other agreements with service organizations.
61. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Supplementary Information

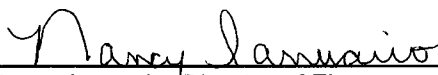
62. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

63. With respect to Management's Discussion and Analysis, the Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios - Pension Plan, and the Schedule of Contributions - Pension Plan presented as required by Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
64. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Concho Valley Council of Governments



John Austin Stokes, Executive Director



Nancy Ianaurio, Director of Finance

**Exhibit B – Summary of Recorded Audit Adjustments
Concho Valley Council of Governments**

Concho Valley Council of Governments
Summary of Recorded Audit Adjustments
Year Ended September 30, 2021

Name	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments			518,314.42	
Accumulated Depreciation		(244,469.52)		
Depreciation Expense - Family and Children Service	41,676.08			
Depreciation Expense - Emergency Management	200,133.63			
CVCOG Depreciation Expense - General and Admin	2,659.81			
To record current year depreciation expense.				
	244,469.52	(244,469.52)	518,314.42	-
Leasehold Improvements	75,000.00			
Equipment	1,169,123.23			
Accumulated Depreciation		(531,175.94)		
Equity Effect - GW		(712,947.29)		
To record government wide fixed assets and investment in capital assets.				
	1,244,123.23	(1,244,123.23)	518,314.42	-
Other Assets - Project Equipment		(9,159.37)		
Investment - Capital Assets	9,159.37			
Client proposed entry to remove Mertzon assets.				
	9,159.37	(9,159.37)	518,314.42	-

Concho Valley Council of Governments

Summary of Recorded Audit Adjustments

Year Ended September 30, 2021

Name	Debit	Credit	Net Income (Loss)	Amount Chg
General Unrestricted Fund Balance	26.96			
Assigned - Housing Finance		(26.96)		
To adjust beginning fund balance to actual.	26.96	(26.96)	518,314.42	-
Current Portion of Notes Receivable	175,402.76			
Less Current Portion of Notes Receivable		(175,402.76)		
To reclassify current portion of notes receivable.	175,402.76	(175,402.76)	518,314.42	-
Grant Receivable, 9-1-1	98.96			
Unearned Revenue- 911 Program		(98.96)		
Client proposed entry to reserve interest earned for FY 20-21.	98.96	(98.96)	518,314.42	-
Deferred Outflows Related to Pensions	1,518,697.41			
Net Pension Liability	269,557.00			
Deferred Inflows Related to Pensions		(508,614.75)		
Pension Expense		(170,175.05)		
Equity Effect - GW		(1,109,464.61)		
To record GASB 68 balances.	1,788,254.41	(1,788,254.41)	688,489.47	170,175.05

Concho Valley Council of Governments

Summary of Recorded Audit Adjustments

Year Ended September 30, 2021

Name	Debit	Credit	Net Income (Loss)	Amount Chg
General Unrestricted Fund Balance	38,441.87			
Restrict - Faith in Action 501c3	26.87			
Assigned - Area Agency on Aging	11.73			
Assigned - SCP Visiting Program		(0.08)		
Assigned - Homeland Security		(4,233.54)		
Assigned - CJ Planning		(8,228.21)		
Assigned - CJ Law Enf Academy		(20,970.05)		
Assigned - 211 Information Referral		(43.34)		
Assigned - CEDAF		(5,005.25)		
Client proposed entry to record YE allocation all roll to Acct 3000.	38,480.47	(38,480.47)	688,489.47	-
Unearned Revenue General Fund		(126,189.57)		
Unearned Revenue General Fund		(73,646.53)		
Fringe Benefit Allocations	73,646.53			
Indirect Cost Allocations	126,189.57			
Client proposed entry to reserve indirect cost allocation for carry forward.	199,836.10	(199,836.10)	488,653.37	(199,836.10)
	3,699,851.78	(3,699,851.78)	488,653.37	(29,661.05)

**Exhibit C – Summary of Recorded Audit Adjustments
Concho Valley Transit District**

Concho Valley Transit District
Summary of Recorded Audit Adjustments
Year Ended August 31, 2021

Name	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments			421,808.47	
Deferred Outflows Related to Pensions	415,293.16			
Net Pension Liability	79,519.00			
Deferred Inflows Related to Pensions		(150,041.35)		
Pension Expense		(56,970.81)		
Equity Effect GW		(287,800.00)		
To record GASB 68 balances.				
	494,812.16	(494,812.16)	478,779.28	56,970.81
Unassigned General Fund		(1,800,000.00)		
Debt Payments	1,800,000.00			
To adjust beginning fund balance to actual.				
	1,800,000.00	(1,800,000.00)	(1,321,220.72)	(1,800,000.00)
Construction in Progress	989,767.98			
Land	789,098.80			
Buildings	6,402,264.83			
Equipment	4,026,401.03			
Accumulated Depreciation - Building		(882,630.55)		
Accumulated Depreciation - Equipment		(3,312,067.71)		
Equity Effect GW		(8,012,834.38)		
To record government-wide fixed assets & investment in capital assets.				
	12,207,532.64	(12,207,532.64)	(1,321,220.72)	-

Concho Valley Transit District
Summary of Recorded Audit Adjustments
Year Ended August 31, 2021

Name	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments			421,808.47	
Gain from Insurance Proceeds		(24,275.00)		
Accumulated Depreciation - Building		(162,199.99)		
Accumulated Depreciation - Equipment	605,284.98			
Accumulated Depreciation - Equipment		(473,875.14)		
Depreciation Expense - Buildings	162,199.99			
Depreciation Expense - Equipment	473,875.14			
Equity Effect GW		(581,009.98)		
To record current year disposal and depreciation expense.				
	1,241,360.11	(1,241,360.11)	(1,321,220.72)	-
Other Assets - Project Equipment		(12,538.00)		
Other Assets - Land Link Road	40,000.00			
Investment - Capital Assets		(1,017,229.98)		
Other Assets - Construction in Progress	989,767.98			
To capitalize expenses costs.				
	1,029,767.98	(1,029,767.98)	(1,321,220.72)	-
	16,773,472.89	(16,773,472.89)	(1,321,220.72)	(1,743,029.19)



**CONCHO VALLEY
COUNCIL OF GOVERNMENTS**
San Angelo, Texas

ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2021

CONCHO VALLEY COUNCIL OF GOVERNMENTS
ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2021

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditors' Report on Financial Statements	1-2
Management's Discussion and Analysis (Required Supplementary Information)	3-7
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9-10
Fund Financial Statements:	
Balance Sheet - Governmental Funds	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Notes to Financial Statements	15-31
Required Supplementary Information:	
Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios - Pension Plan	32
Schedule of Contributions - Pension Plan	33
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Expenditures by Grant - CVCOG	34-37
Schedule of Expenditures by Grant - CVTD	38-40
Schedule of Indirect Costs	41
Schedule of Fringe Benefits	42
FEDERAL/STATE AWARDS SECTION AS SUPPLEMENTARY INFORMATION	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43-44
Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular	45-46

CONCHO VALLEY COUNCIL OF GOVERNMENTS
ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2021

TABLE OF CONTENTS (CONT'D)

	<u>Page</u>
Schedule of Findings and Questioned Costs	47
Summary Schedule of Prior Audit Findings	48
Schedule of Expenditures of Federal/State Awards	49-52
Notes to the Schedule of Expenditures of Federal/State Awards	53

Financial Section

February 28, 2022

Independent Auditors' Report on Financial Statements

Executive Committee
Concho Valley Council of Governments
2801 W. Loop 306, Suite A
San Angelo, Texas 76904

Members of the Executive Committee:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major funds, and the discretely presented component unit of Concho Valley Council of Governments as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the discretely presented component unit of Concho Valley Council of Governments as of September 30, 2021, and the respective changes in financial position, for the year then ended in conformity with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios - Pension Plan and Schedule of Contributions - Pension Plan on pages 3-7 and 32-33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

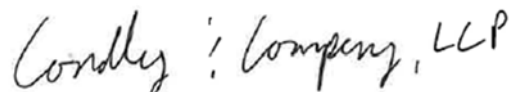
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The other supplementary information and Schedule of Expenditures of Federal/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 the State of Texas Single Audit Circular are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information, and Schedule of Expenditures of Federal/State Awards, 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 other supplementary information and Schedule of Expenditures of Federal/State Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022 on our consideration of the Concho Valley Council of Government'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 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 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 Concho Valley Council of Government's internal control over financial reporting and compliance.



Certified Public Accountants

**Management's Discussion and Analysis
Required Supplementary Information**

CONCHO VALLEY COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

Our discussion and analysis of **Concho Valley Council of Governments' (Council)** financial performance provides an overview of the Council's financial activities for the fiscal year ended September 30, 2021.

FINANCIAL HIGHLIGHTS

- The Council's net position was \$11,591,924 and \$10,642,917 at September 30, 2021 and 2020, respectively.
- The Council's revenues totaled \$21,608,697 and \$21,445,320 for the years ended September 30, 2021 and 2020, respectively. Expenses totaled \$20,659,690 and \$18,390,966 for the years ended September 30, 2021 and 2020, respectively. Net position increased by \$949,007 and \$3,054,354 for the years ended September 30, 2021 and 2020, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Council's financial statements consist of four parts – management's discussion and analysis (this section), the basic financial statements, other required supplementary information, and other supplementary information that present expenditures by grant program, indirect costs, and fringe benefit schedules. These financial statements and related notes provide information about the activities of the Council, including resources held by the Council but restricted for specific purposes by grantors, contributors, or enabling legislation.

The basic financial statements include two kinds of statements that present different views of the Council:

- The first two statements are *government-wide statements* that provide both *long-term* and *short-term* information about the Council's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the Council, reporting the Council's operations in *more* detail than the government-wide statements.
 - The *governmental* fund statements present how *general government* services were financed in the *short term* as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. Required supplementary information includes management's discussion and analysis and schedule of funding progress for the Council's pension plan. *Other supplementary information* includes expenditures by grant program, indirect costs, and fringe benefit schedules. The following summarizes the major features of the Council's financial statements, including the portion of the Council's operations they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Type of Statement	Government-Wide	Governmental Funds
Scope	Entire agency (except fiduciary funds)	The activities of the Council that are not proprietary or fiduciary
Required Financial Statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures & changes in fund balances
Accounting Basis And Measurement Focus	Accrual accounting and economic measurement focus	Modified accrual accounting and current measurement focus
Asset/Liability Information	All assets and liabilities, both financial and capital – short-term and long-term	Only assets expected to be used up & liabilities that come due during the year or 60 days thereafter, no capital assets included
In Flow/Out Flow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during year or 60 days after the end of year, expenditures when goods or services have been received and payment is due during the year or 60 days thereafter

Government-Wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the entity's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Council's *net position* and how it has changed. *Net position*, the difference between the Council's assets and liabilities, is one way to measure the Council's financial health or *position*.

- Over time, increases or decreases in the Council's net position *could* be an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Council, you need to consider additional non-financial factors.

The government-wide financial statements of the Council include:

- *Governmental activities* – All of the Council's services are included here. Federal, state, and local grants finance the primary activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's most significant funds, not the Council as a whole. Funds are accounting devices that the Council uses to keep track of specific sources of funding and spending for particular purposes.

- *Governmental funds* – All of the Council's services are included in governmental funds, which focus on (1) how *cash* and *other financial assets* that can be readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a *short-term* view that helps

determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council's programs.

FINANCIAL ANALYSIS OF THE COUNCIL AS A WHOLE – GOVERNMENT WIDE FINANCIAL STATEMENTS

Net Position - The Council's net position is the difference between its assets (including deferred outflows of resources) and liabilities (including deferred inflows of resources) reported in the Statement of Net Position. The Council's net position was \$11,591,924 and \$10,642,917 at September 30, 2021 and 2020, respectively.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position – Governmental Activities

	<u>2021</u>	<u>2020</u>
Assets:		
Current assets	\$ 4,981,718	\$ 5,520,342
Net pension asset	269,557	705,565
Capital assets, net	<u>8,450,523</u>	<u>8,114,136</u>
Total assets	<u>\$ 13,701,798</u>	<u>\$ 14,340,043</u>
Deferred Outflows of Resources:		
Deferred outflows of resources related to pensions	<u>\$ 1,518,697</u>	<u>\$ 1,108,092</u>
Total deferred outflows of resources	<u>\$ 1,518,697</u>	<u>\$ 1,108,092</u>
Liabilities:		
Current liabilities	<u>3,119,956</u>	<u>4,101,027</u>
Total liabilities	<u>\$ 3,119,956</u>	<u>\$ 4,101,027</u>
Deferred Inflows of Resources:		
Deferred inflows of resources related to pensions	<u>\$ 508,615</u>	<u>\$ 704,191</u>
Total deferred inflows of resources	<u>\$ 508,615</u>	<u>\$ 704,191</u>
Net position:		
Net investment in capital assets	\$ 8,450,523	\$ 6,305,621
Restricted for federal and state programs	23,850	23,850
Restricted for debt service	-	1,800,000
Unrestricted	<u>3,117,551</u>	<u>2,513,446</u>
Total net position	<u>\$ 11,591,924</u>	<u>\$ 10,642,917</u>

Current assets decreased from 2020 to 2021 primarily due to timing of grants receivable. As of September 30, 2021, there was a decrease in the net pension asset as compared to September 30, 2020. Capital assets increased with the additions to the Link Road property in 2021 while liabilities decreased due to the payoff of the notes payable also associated with the property.

OPERATING RESULTS AND CHANGES IN THE COUNCIL'S NET POSITION

The Council's total revenues were \$21,608,697 for the year ended September 30, 2021. In the 2021 fiscal year, approximately 66% of the Council's revenue came from federal grants or federal grants passed through the state, 19% from state grants, 5% from matching and in-kind, 1% from a variety of local funds, 5% from member government contributions, 3% from transit medical, charter, aging and toll credits and the remainder 1% is from other miscellaneous sources.

Changes in Net Position

	2021	2020
Revenues:		
Federal grants	\$ 14,355,124	\$ 14,235,022
State grants	4,120,080	3,575,326
Matching / in-kind	1,173,520	1,436,095
Local funds:		
Member government contributions	891,241	841,460
Program income	280,826	312,177
Transit charter	13,361	18,638
Transit medical	218,974	275,136
Local contracts	91,300	127,680
Aging vendor	175,226	176,963
Membership dues	108,978	107,918
Toll credits	38,211	120,903
Other local revenues	118,379	210,662
Interest and miscellaneous	102	511
Sale of assets	23,375	6,829
Total revenues	<u>21,608,697</u>	<u>21,445,320</u>
Expenses:		
General government	77,830	(96,376)
Family and children services	8,282,010	8,059,689
Aging services	2,481,683	2,393,059
Emergency communications	2,726,616	1,731,562
Emergency management	340,012	327,672
Criminal justice	267,555	250,797
Community and environmental	187,457	47,056
Information and referral	194,485	194,794
Economic development	119,409	-
Transportation	5,982,633	5,482,713
Total expenses	<u>20,659,690</u>	<u>18,390,966</u>
Increase in net position	949,007	3,054,354
Net position at beginning of year	<u>10,642,917</u>	<u>7,588,563</u>
Net position end of year	<u>\$ 11,591,924</u>	<u>\$ 10,642,917</u>

Programs experienced increases or decreases typical to cyclical funding which caused increases or decreases in expenses proportionately.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021 and 2020, the Council had \$8,450,523 and \$6,305,621 invested in capital assets net of accumulated depreciation and related debt, respectively. See Note 4 to the financial statements for additional information regarding capital assets.

Debt

During the year ended August 31, 2020, the Transit District entered into note payable agreements totaling \$1,800,000 for property on Link Road and at August 31, 2021, the balances were paid in full. See Note 6 to the financial statements for additional information regarding notes payable.

OTHER ECONOMIC FACTORS

Overall, the program funding environment for the Council's operations was relatively stable during the period covered by the annual financial report. Funding fluctuations as discussed above are a pattern typical of the Council funding over many years.

CONTACTING THE COUNCIL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, granting agencies, suppliers, taxpayers, and creditors with a general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Council's Administrative Offices at 5430 Link Road, San Angelo, Texas 76904 or 325-944-9666.

Basic Financial Statements

CONCHO VALLEY COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government	Component Unit
	Governmental Activities	Concho Valley Economic Development District, Inc.
ASSETS		
Cash	\$ 2,284,114	\$ 199,672
Receivables:		
Grants	2,579,677	33,224
Other	115,629	
Notes receivable - current		175,403
Prepaid expenses	2,298	
Notes receivable		237,019
Net pension asset	269,557	
Capital assets:		
Land	789,099	
Construction in progress	989,768	
Leasehold improvements	75,000	
Buildings and improvements	6,402,265	
Equipment and vehicles	5,195,524	
Less: accumulated depreciation	<u>(5,001,133)</u>	
Total Assets	<u>13,701,798</u>	<u>645,318</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions	<u>1,518,697</u>	
Total Deferred Outflows of Resources	<u>1,518,697</u>	<u>-</u>
LIABILITIES		
Accounts payable	1,795,928	
Payroll payable	511,299	
Due to primary government		35,167
Unearned revenue	479,300	357
Accrued liabilities	57,264	
Due to other local organizations	93,896	
Compensated absences	<u>182,269</u>	
Total Liabilities	<u>3,119,956</u>	<u>35,524</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	<u>508,615</u>	
Total Deferred Outflows of Resources	<u>508,615</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	8,450,523	
Restricted for federal and state programs	23,850	113,682
Unrestricted	<u>3,117,551</u>	<u>496,112</u>
Total Net Position	<u>\$ 11,591,924</u>	<u>\$ 609,794</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Indirect Cost Allocation	Expenses After Allocation of Indirect Costs
GOVERNMENTAL ACTIVITIES			
General government	\$ 21,322	\$ 56,508	\$ 77,830
Family and children services	7,936,998	345,012	8,282,010
Aging services	2,435,324	46,359	2,481,683
Emergency communications	2,693,769	32,847	2,726,616
Emergency management	334,229	5,783	340,012
Criminal justice	258,340	9,215	267,555
Community and environmental	183,186	4,271	187,457
Information and referral	184,922	9,563	194,485
Economic development	112,542	6,867	119,409
Transportation	5,982,633		5,982,633
Indirect costs	516,425	(516,425)	-
Total Governmental Activities	<u>20,659,690</u>	<u>-</u>	<u>20,659,690</u>
COMPONENT UNIT			
Concho Valley Economic Development District, Inc.	<u>413,574</u>		<u>413,574</u>
Total Component Unit	<u>413,574</u>	<u>-</u>	<u>413,574</u>

General Revenues:
 Membership dues
 Gain on sale of assets
 Unrestricted investment earnings

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenues and Changes
in Net Position

Program Revenues		Primary Government	Component Unit
Charges for Services	Operating Grants and Contributions	Governmental Activities	Concho Valley Economic Development District, Inc.
\$	\$	\$	\$
	62,407	(15,423)	
	8,311,554	29,544	
58,474	2,411,211	(11,998)	
	2,744,704	18,088	
	145,011	(195,001)	
56,036	176,453	(35,066)	
	193,691	6,234	
	195,726	1,241	
	120,163	754	
	7,000,812	1,018,179	
		-	
114,510	21,361,732	816,552	-
77,084	614,694		278,204
77,084	614,694	-	278,204
		108,978	
		23,375	
		102	
		132,455	-
		949,007	278,204
		10,642,917	331,590
		\$ 11,591,924	\$ 609,794

CONCHO VALLEY COUNCIL OF GOVERNMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	<u>General</u>	<u>Transit District</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 1,258,496	\$ 1,025,618	\$ 2,284,114
Receivables:			
Grants	1,747,485	832,192	2,579,677
Other	27,985	87,644	115,629
Prepaid expenses	<u>2,298</u>	<u> </u>	<u>2,298</u>
 Total Assets	 <u>\$ 3,036,264</u>	 <u>\$ 1,945,454</u>	 <u>\$ 4,981,718</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 1,001,080	\$ 794,848	\$ 1,795,928
Payroll payable	511,299		511,299
Unearned revenue	479,300		479,300
Accrued liabilities		57,264	57,264
Due to other local organizations	<u>93,896</u>	<u> </u>	<u>93,896</u>
 Total Liabilities	 <u>2,085,575</u>	 <u>852,112</u>	 <u>2,937,687</u>
Fund Balance:			
Nonspendable fund balance	2,298		2,298
Restricted fund balance for:			
Federal and state programs	23,850		23,850
Assigned fund balance for:			
Aging services	15,776		15,776
Emergency management	18,047		18,047
Criminal justice	291,945		291,945
Community and environmental	66,061		66,061
Information referral	42,282		42,282
Transportation		1,093,342	1,093,342
Unassigned fund balance	<u>490,430</u>	<u> </u>	<u>490,430</u>
 Total Fund Balance	 <u>950,689</u>	 <u>1,093,342</u>	 <u>2,044,031</u>
 Total Liabilities and Fund Balance	 <u>\$ 3,036,264</u>	 <u>\$ 1,945,454</u>	 <u>\$ 4,981,718</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2021*

Total fund balances - governmental funds balance sheet	\$ 2,044,031
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Deferred outflows of resources related to pensions are not reported in the funds.	1,518,697
Capital assets used in governmental activities are not reported in the funds.	8,450,523
Liabilities for compensated absences are not reported in the funds.	(182,269)
Net pension asset is not reported in the funds.	269,557
Deferred inflows of resources related to pensions are not reported in the funds.	<u>(508,615)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 11,591,924</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>General</u>	<u>Transit District</u>	<u>Total Governmental Funds</u>
Revenues			
Federal grants	\$ 9,616,039	\$ 4,739,085	\$ 14,355,124
State grants	3,452,981	667,099	4,120,080
Local funds:			
Member government contributions		891,241	891,241
Program income	114,511	166,315	280,826
Transit charter		13,361	13,361
Transit medical		218,974	218,974
Local contracts		91,300	91,300
Aging vendor		175,226	175,226
Membership dues	108,978		108,978
Toll credits		38,211	38,211
Other local revenues	118,379		118,379
Interest income	102		102
	<u>13,410,990</u>	<u>7,000,812</u>	<u>20,411,802</u>
Expenditures			
General government	75,298		75,298
Family and children services	8,311,554		8,311,554
Aging services	2,498,037		2,498,037
Emergency communications	2,744,704		2,744,704
Emergency management	140,778		140,778
Criminal justice	269,291		269,291
Community and environmental	188,686		188,686
Information and referral	195,726		195,726
Economic development	120,163		120,163
Transportation		6,602,380	6,602,380
	<u>14,544,237</u>	<u>6,602,380</u>	<u>21,146,617</u>
Excess (deficit) of revenues over expenditures	(1,133,247)	398,432	(734,815)
Other Sources (Uses)			
Payments on debt		(1,800,000)	(1,800,000)
Match / in-kind	1,173,520		1,173,520
Sale of capital assets		23,375	23,375
	<u>1,173,520</u>	<u>(1,776,625)</u>	<u>(603,105)</u>
Excess (deficit) of revenues and other sources (uses) over expenditures	<u>40,273</u>	<u>(1,378,193)</u>	<u>(1,337,920)</u>
Fund balances, October 1	<u>910,416</u>	<u>2,471,535</u>	<u>3,381,951</u>
Fund balances, September 30	<u>\$ 950,689</u>	<u>\$ 1,093,342</u>	<u>\$ 2,044,031</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY 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 SEPTEMBER 30, 2021*

Net change in fund balances - total governmental funds	\$ (1,337,920)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Governmental funds report capital outlays as expenditures, but are reported as increases in capital assets in governmental activities.	1,216,931
Governmental funds report debt payments as other uses, but are reported in governmental activities as liabilities.	1,800,000
Depreciation is not recognized as an expense in governmental funds since it does not require use of current financial resources.	(880,544)
Change in compensated absences is not recognized in the governmental funds since it does not require use of current financial resources.	(19,634)
The change in net pension asset and the related deferred outflows and inflows of resources reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as an expenditure in the governmental funds.	<u>170,174</u>
Change in net assets of governmental activities - Statement of Activities	<u><u>\$ 949,007</u></u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Concho Valley Council of Governments (the Council or CVCOG) have been prepared in conformity with the accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The Concho Valley Council of Governments (the Council or CVCOG) is a voluntary association of cities, counties, school districts, and special districts within the thirteen county Concho Valley of Texas region. The Council was established to assist local government in planning common needs, cooperating for mutual benefit, and coordinating for sound regional development. CVCOG is a political subdivision of the State of Texas under Article 391 of the Texas Local Government Code. The basic operations of the Council are financed by membership dues and by financial assistance provided by federal and state grants, and other local funds. The Council serves as fiscal agent for the Concho Valley Transit District.

Membership in the CVCOG is voluntary. Any county, city, or special purpose district within the Concho Valley of Texas region may become a member of the independent association by passing a resolution to join the Council and paying annual dues. Each member government is entitled to have one voting representative on the Council's Board of Directors which is the Council's governing board. Each year the Board of Directors elects a sixteen (16) member Executive Committee which is the policy making and oversight body of the Council.

Reporting Entity

The Council's basic financial statements include the accounts of all its operations. The Council evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the Council's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity", include whether:

- the organization is legally separate (can sue or be sued in its name)
- the Council holds the corporate powers of the organization
- the Council appoints a voting majority of the organization's board
- the Council is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Council
- there is fiscal dependency by the organization on the Council
- the exclusion of the organization would result in misleading or incomplete financial statements

Blended Component Unit

Concho Valley Transit District (CVTD) is a local governmental body and political subdivision of the State of Texas established under Chapters 458 of the Transportation Code and 791 of the Government Code of the State of Texas. CVTD offers fixed route transit services for the City of San Angelo and demand-response transit services in the rural Concho Valley region for the Counties of Coke, Concho, Crockett, Irion, Kimble, McCulloch, Menard, Reagan, Schleicher, Sutton, Sterling and Tom Green, and the Cities of Bronte, Robert Lee, Eden, Ozona, Mertzon, Junction, Brady, Menard, Big Lake, Eldorado, and Sterling City. CVTD has identified public transportation, particularly the transportation of its widely scattered rural population, as a high priority goal and has achieved this objective by the operation of this rural public transportation project.

The governing body of CVTD is substantively the same as the governing body of the Council and there is a financial benefit or burden relationship between CVTD and the Council, and the Council has operational responsibility for CVTD.

CVTD has an August 31 fiscal year end. Accordingly, the financial information included in this report for CVTD is as of and for the fiscal year ended August 31, 2021. This disparity in fiscal year within the reporting entity can cause differences between how balances and activities are reported in the financial statements. The government-wide financial statements include activity of both the Council and CVTD as of and for the period ending September 30, 2021 and August 31, 2021, respectively.

Discretely Presented Component Unit

The Concho Valley Economic Development District, Inc. (the District) is a nonprofit organization whose primary purpose and objectives are to further economic development and social welfare in the Concho Valley by promoting and assisting the economic growth and development of this geographic region. The principal objectives of the District are to increase the employment opportunities of the unemployed and underemployed through expansion of the business and industry base within the economy.

The Council appoints a voting majority of the governing body of the District and is able to impose its will on the District by significantly influencing the programs, projects, activities, and level of service performed by the District.

The District has a June 30 fiscal year end. Accordingly, the financial information included in this report for the District is as of and for the fiscal year ended June 30, 2021. This disparity in fiscal year within the reporting entity can cause differences between how balances and activities are reported between the primary government and the discretely presented component unit. For example, in the Statement of Net Position, amounts reported for "Due from component unit" may not agree to amounts reported as "Due to primary government".

Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities (if any). Eliminations have been made to minimize the double-counting of internal activities. Government activities generally are financed through memberships, federal, state, and local grants, and other miscellaneous transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Council's government activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Council's funds with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The Council reports the following governmental funds:

General Fund: This fund is used to account for all activities of the primary government.

Transit District Fund: This fund is used to account for all activities of CVTD.

b. Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. The major sources of revenue are federal and state grants, member government dues, local contributed cash, contributed services, and other revenue as discussed below:

Federal and State Grant Revenues

Recognized when program expenditures are incurred in accordance with program guidelines.

Member Government Dues

Recognized as revenue when assessed as they are measurable and are collectible within the current period. Dues may be used to meet the matching requirements of the grants, if necessary.

Local Contributed Cash

Contributions to grant programs from local governments and other participants are recognized when grant expenditures are incurred.

In-Kind Contributed Services

Local contributions, which include contributed services by individuals, private organizations, and local governments, are used to match federal funding on various grants. Contributed services are therefore reflected as revenue and expenditures in accordance with legal requirements of the individual grants. The amounts of such services are recorded at their estimated fair values at date of receipt.

Other Revenues

Other revenues are composed primarily of interest and miscellaneous charges for services. Interest income is recorded as earned. Miscellaneous charges for services are recorded as revenue when received in cash because they are generally not measurable until actually received.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Council considered all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues received from Federal and State grants are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the Council incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Council's policy to use restricted resources first, then unrestricted resources.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

a. Cash, Cash Equivalents

Highly liquid investments are considered to be cash equivalents if they have an original maturity of three months or less when purchased.

b. Investments and Fair Value

Governmental Accounting Standards Board Statement No. 72, Fair Value Measurement and Application (GASB Statement No. 72), establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions.

GASB Statement No. 72 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Council can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3 - Inputs to the valuation methodology are unobservable.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

c. Inventories and Prepaid Items

The Council records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Notes Receivable (Discretely presented component unit)

The District reports notes receivable of \$412,422 at June 30, 2021, which represent notes made to various businesses from the EDA revolving loan fund. These notes are collateralized with real property and / or business equipment. The notes bear interest of rates ranging from 4% to 8%. The District considers these notes to be fully collectible and/or secured adequately and accordingly, no allowance for doubtful accounts is considered necessary at June 30, 2021. If amounts become uncollectible, they will be charged to operations when that determination is made. The notes mature in fiscal years 2022, 2023, 2024, 2025, and 2026 and beyond in the amounts of \$175,403, \$70,706, \$68,476, \$62,590, and \$35,247, respectively.

e. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Leasehold improvements	7.5
Building and improvements	40
Vehicles	5
Office equipment	5
Computer equipment	5
Playground equipment	15

f. Receivable and Unearned Revenue Balances

Grants receivable represents allowable expenditures in excess of receipts for specific grants. Unearned revenue represents receipts in excess of corresponding eligible expenditures. Grants receivable and unearned revenue are summarized by source in Note 3 and Note 5, respectively. All receivable balances are considered fully collectible, and accordingly, no allowances have been recorded.

g. Deferred Outflows / Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense / expenditure) until then. The Council had deferred outflows of resources related to pensions of \$1,518,697 as of September 30, 2021.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The Council had deferred inflows of resources related to pensions of \$508,615 as of September 30, 2021.

h. Notes Payable / Debt

All debt arising from cash basis transactions to be repaid from governmental resources is reported as a liability in the government-wide statements.

Debt arising from cash basis transactions of governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

i. Fund Balance – Fund Financial Statements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). This Statement defines the different classifications of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires that fund balance amounts to be properly reported within one of the fund balance categories listed below:

1. Nonspendable, such as fund balance associated with inventories, prepaid expenditures, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned).

2. Restricted fund balance category includes amounts that can be spent for only the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3. Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors (the Council's highest level of decision-making authority).
4. Assigned fund balance classification includes amounts intended to be used by the Council for specific purposes but does not meet the criteria to be classified as restricted or committed.
5. Unassigned fund balance is the residual classification for the Council's general fund and includes all spendable amounts not contained in the other classifications.

The Council does not have committed fund balance as of September 30, 2021. Restricted fund balance totaling \$23,850 is restricted for federal and state programs. The Council also has \$2,298 in nonspendable fund balance relating to prepaid items and \$1,527,453 in assigned fund balance relating to various programs.

Fund balance categories applicable for the Council are identified and described as such on the governmental funds balance sheet.

In the fund financial statements, the Council considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and whether committed, assigned or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Designations of fund balance represent tentative management plans that are subject to change. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended are restricted first followed by assigned and unassigned.

The Council does not operate under a minimum fund balance policy.

j. Net Position – Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position totaling \$23,850 is restricted for federal and state programs.

Unrestricted net position – All other net positions that do not meet the definition of the “restricted” or “net investment in capital assets”.

It is the Council's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

k. Employee Benefits

The Council provides various benefits to regular employees including medical and dental insurance coverage, disability benefits, life insurance, retirement, vacation, personal leave, and other released times. In addition, the Council is covered under the Texas Municipal League Workforce Compensation Insurance program and Texas Unemployment Compensation Insurance program for which the Council pays the premiums.

Compensated Absences

It is the Council's policy to permit employees to accumulate a limited amount of earned, but unused, vacation leave, which will be paid upon separation from the Council's service which may be paid in lieu of vacation time with the approval of the Executive Director. Vested or accumulated vacation leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

l. Indirect Costs Allocation

General and administrative costs are allocated to grant programs based upon a negotiated indirect cost rate. Indirect costs are defined by Office of Management and Budget (OMB) Circular A87, Attachment "A" as costs "(a) incurred for a common or joint purpose benefitting 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 federal 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 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.

m. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

n. Subsequent Events

The Council has evaluated subsequent events through February 28, 2022, the day the financial statements were available to be issued.

o. Recent Accounting Pronouncements

NOT ADOPTED

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financial reporting by requiring reporting of certain lease liabilities that currently are not reported. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2021. The Council is evaluating the impact, if any, upon its financial position, results of operations or cash flows upon adoption.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements related to Statement 87 and implementation guide 2019-3 are effective upon issuance. The other requirements of the statement are effective for fiscal years beginning after June 15, 2021.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which improves accounting and financial reporting for subscription-based information technology arrangements for government end users. The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

Stewardship, Compliance and Accountability

The Council's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending September 30. It is not a legally adopted budget; therefore presentation of budget comparisons is not required.

The Council's primary funding source is federal, state, and other local grants which have grant periods that may or may not coincide with the Council's fiscal year. These grants normally are for the 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, revenue estimates are based upon the most available information as to potential sources of funding. The Council's annual budget differs from that of a local government in two respects: (1) the uncertain nature of grant awards from other entities; and (2) conversion of grant budgets to a fiscal year basis.

The resultant annual budget change within a fiscal year would be due to: (1) increases/decreases in actual grant awards from those estimated; (2) changes in grant periods; (3) unanticipated grant awards not included in the budget; and (4) expected grant awards fail to materialize.

The Board of Directors formally approves the annual budget, but greater emphasis is placed on complying with the budgets and terms and conditions on a grant-by-grant basis. These terms and conditions usually specify the period during which costs may be incurred and outline budget restrictions or allowances. All budget appropriations lapse at year end.

Encumbrance Accounting

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at September 30, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

NOTE 2: DEPOSITS AND INVESTMENTS

Cash Deposits

At September 30, 2021, the carrying amount of the Council's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in cash and short-term investments) all of which mature in less than three months was \$2,284,114 and the bank balance was \$1,752,902. The Council's cash deposits at September 30, 2021, and during the year ended September 30, 2021, were entirely covered by FDIC insurance or by pledged collateral held by the Council's agent bank in the Council's name.

Custodial Credit Risk

The Council's funds are required to be deposited and invested under the terms of the depository contract. The depository bank deposits for safekeeping and trust with the Council's agent bank approved pledged securities in an amount sufficient to protect Council funds on a daily basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Interest Rate Risk

In accordance with its investment policy, the Council manages its exposure to declines in fair value by limiting the maximum allowable maturity to one year, unless otherwise provided in a specific investment strategy that complies with current law.

Credit Risk

State law and Council policy limits investments in public funds investment pools to those rated no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service. Additional authorized investments are consistent with governing law (Government Code 2256).

Concentration of Credit Risk

The Council's investment policy does not limit investments in any one issuer except that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

The Public Funds Investment Act ("ACT") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the Council adhered to the requirements of the ACT. Additionally, investment practices of the Council were in accordance with local policies.

Investment Accounting Policy

The Council's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

NOTE 3: GRANTS RECEIVABLE

Grants receivable at September 30, 2021, is summarized as follows:

Grant Number	Name	Amount
820	Child Food Service Program FY 20-21	\$ 58,867
804	COVID-19 Disaster Recovery Initiative 20-22	20,163
582	Community and Economic Development Assistance 21-22	8,373
818	C.J. Purchase of Services FY 20-21	15,437
822	VAWA Training Project 20-21	7,426
821	Homeland Security Program – SHSP FY 20-21	22,023
819	Area Agency on Aging FY 20-21	478,345
811/T01	2-1-1 Operations	28,861
811	2-1-1 Child Care Contract	1,818
811	2-1-1 Kinship Navigation	525
812	Aging and Disability Resource Centers 20-21	24,777
D01	Aging and Disability Resource Centers 21-22	11,043
829	Head Start FY 21-23	287,823
809/F01/F02	Foster Grandparent Program FY 21-22	28,871
810/S01/S02	Senior Companion Program FY 21-22	16,195
826/G01	Retired Senior Volunteer Program FY 20-22	48,542
C02	C.J. Planning Services FY 21-23	3,542
C01	Law Enforcement Special Training FY 21-23	4,925
W01	Solid Waste FY 21-23	6,760
805/809	9-1-1 Emergency Communications 20-21	544,414
Z01	9-1-1 Emergency Communications 21-22	126,836
X02	Homeland Security Grants Division FY 21-22	1,458
800, 813	Urban Transportation	202,747
814, 825	Rural Transportation	266,937
823, 824	Transportation for Elderly and Disabled FY 18-19	6,900
817	State Planning and Research	17,408
020	Economic Adjustment Assistance	338,200
-	Other	461
	Total grants receivable	\$ <u><u>2,579,677</u></u>

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021, was as follows:

Governmental activities	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 789,099	\$	\$	\$ 789,099
Construction in progress	<u>8,515</u>	<u>981,253</u>		<u>989,768</u>
Total capital assets not being depreciated	<u>797,614</u>	<u>981,253</u>	<u>-</u>	<u>1,778,867</u>
Capital assets being depreciated:				
Buildings and improvements	6,332,393	69,872		6,402,265
Leasehold improvements	75,000			75,000
Equipment and vehicles	<u>6,017,535</u>	<u>165,806</u>	<u>(987,817)</u>	<u>5,195,524</u>
Total capital assets being depreciated	<u>12,424,928</u>	<u>235,678</u>	<u>(987,817)</u>	<u>11,672,789</u>
Less accumulated depreciation for:				
Buildings and improvements	(882,630)	(162,200)		(1,044,830)
Leasehold improvements	(75,000)			(75,000)
Equipment and vehicles	<u>(4,150,776)</u>	<u>(718,344)</u>	<u>987,817</u>	<u>(3,881,303)</u>
Total accumulated depreciation	<u>(5,108,406)</u>	<u>(880,544)</u>	<u>987,817</u>	<u>(5,001,133)</u>
Total capital assets being depreciated, net	<u>7,316,522</u>	<u>(644,866)</u>	<u>-</u>	<u>6,671,656</u>
Governmental activities capital assets, net	<u>\$ 8,114,136</u>	<u>\$ 336,387</u>	<u>\$ -</u>	<u>\$ 8,450,523</u>

Depreciation was charged to functions as follows:

Family and children services	\$ 41,676
Emergency management	200,134
Transportation	636,075
General government	<u>2,659</u>
	<u>\$ 880,544</u>

NOTE 5: UNEARNED REVENUE

Unearned revenue at September 30, 2021, is summarized as follows:

Name	Amount
Membership dues FY 21-22	\$ 214,740
9-1-1 Program	354
VISTA	162,420
C.J. Regional Law Academy	26,437
C.J. Planning	1,022
CACFP COVID-19	21,780
Head Start Nutrition	6,361
Retired Senior Volunteer Program	34,731
HSGD contract	544
Solid waste program	5,159
Area of Aging	4,000
Senior Companion	<u>1,752</u>
Total unearned revenue	<u>\$ 479,300</u>

NOTE 6: NOTES PAYABLE AND CHANGES IN LONG-TERM OBLIGATIONS

On March 5, 2020, the Council authorized a note payable in the amount of \$550,000 for the Link Road property purchase, payable in one year with principal and interest due by March 5, 2021, with an interest rate of 2%, secured by a certificate of deposit of \$550,000. This loan was paid in full on March 24, 2021.

On March 6, 2020, the Council authorized a note payable in the amount of \$1,250,000 for the Link Road property purchase, payable in one year with interest due monthly beginning April 2020 and the principal balance due March 6, 2021, with an interest rate of 4.25%, secured by the deed to the property. This note was paid in full on September 29, 2020.

The Council has no other debt outstanding as of September 30, 2021.

Long-Term Obligation Activity

A summary of long-term liability activity for the year ended September 30, 2021, are as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Direct borrowings	\$ 1,800,000	\$ -	\$ (1,800,000)	\$ -	\$ -
Total	\$ 1,800,000	\$ -	\$ (1,800,000)	\$ -	\$ -

NOTE 7: COMMITMENTS UNDER NON-CAPITALIZED LEASES

Commitments under operating (non-capitalized) lease agreements for equipment provide for minimum future rental payments as of September 30, 2021, as follows:

Year Ending September 30,	
2022	243,569
2023	3,880
2024	3,234
Total Minimum Rentals	\$ 250,683
Rental Expenditures in 2020	\$ 457,061

NOTE 8: RISK MANAGEMENT AND UNCERTAINTIES

The Council is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2021, the Council obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool (TMLIRP). TMLIRP is a self-funded pool operating as a common risk management and insurance program. The Council pays an annual premium to TMLIRP for insurance coverage. The agreement for the formation of TMLIRP provides that TMLIRP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level or reinsurance. The Council continues to carry commercial insurance of other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and any settled claims have not exceeded coverage in any of the past three fiscal years.

The COVID-19 outbreak in the United States has created economic uncertainties that may impact future operations. The extent of the impact on operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and impact on the Council's grant sources, employees, and vendors, all of which are uncertain and cannot be

predicted. At this point, the extent to which COVID-19 may impact the District's financial condition or results of operations is uncertain.

NOTE 9: PENSION PLAN

Retirement Pension Plan

Plan Description

The Council provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system serving over 800 participating counties and districts throughout Texas. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034, or by calling (800) 823-7782. TCDRS's CAFR is also available at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members have the flexibility and local control to adjust benefits annually and pay for those benefits based on their needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan.

Benefits Provided

At retirement, the employee's account balance is combined with employer matching and converted into a lifetime monthly benefit. Employees receive a month of service time for each month that they make a deposit into their account. Members can retire at ages 60 and above with ten or more years of services, with 30 years of service regardless of age, or when the sum of their age and years of service equals 80 or more. Members are vested after ten years of services but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdrew their personal contributions in a lump sum are not entitled to any amounts contributed by their employer. Retirees elect to receive their lifetime benefit by choosing one of seven actuarially equivalent payment options.

As of the most recent measurement date which was December 31, 2020, membership data for the pension plan was as follows:

Retirees and beneficiaries currently receiving benefits	38
Inactive employees entitled to but not yet receiving benefits	317
Active employees	248
Total participants	<u>603</u>

Funding Policy

The Council elected, effective January 1, 2000, the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employees, members, and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. However, the governing body chose to contribute at an elected rate in 2000 that exceeded the actuarially determined rate as allowed by the provisions of the TCDRS Act. The rate contributed for 2021 was 11.50%.

The deposit rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer.

Annual Pension Cost

For the employer’s accounting year ended September 30, 2021, the annual pension cost for the TCDRS plan for its employees was \$936,708 and actual contributions were \$936,708.

Net Pension Asset

The net pension liability (asset) (NPL) is the difference between the total pension liability (TPL) and the plan’s fiduciary net position. The TPL is the present value of pension benefits that are allocated to current members due to past service by entry age normal actuarial cost method. The TPL includes benefits related to projected salary and service. The fiduciary net position is determined on the same basis used by the pension plans. The Council’s NPA was measured as of December 31, 2020, and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date.

Total pension liability	\$	13,428,893
Fiduciary net position		<u>13,698,450</u>
Net pension asset	\$	<u><u>(269,557)</u></u>

Actuarial Assumptions

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of actuarial experience studies. The experience study was for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB Statement No. 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%	
Overall payroll growth	2.00%	
Investment rate of return	7.60%	This rate reflects the long-term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB Statement No. 68

Salary increases were based on a service-related table. Regarding mortality rates, for depositing members - 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014; for service retirees, beneficiaries, and non-depositing members – 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014; for disabled retirees – 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The long-term expected rate of return on pension plan investments is 7.60%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The valuation assumption for the long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The most recent analysis was performed in 2020. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized below:

Asset Class	Target Allocation	Geometric Real Rate of Return (expected minus inflation)
U.S. equities	11.50%	4.25%
Private equity	25.00%	7.25%
Global equities	2.50%	4.55%
International equities – developed	5.00%	4.25%
International equities - emerging	6.00%	4.75%
Investment grade bonds	3.00%	-0.85%
Strategic credit	9.00%	2.11%
Direct lending	16.00%	6.70%
Distressed debt	4.00%	5.70%
REIT equities	2.00%	3.45%
Master limited partnerships	2.00%	5.10%
Private real estate partnerships	6.00%	4.90%
Hedge funds	6.00%	1.85%

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Schedule of Changes in the Net Pension Liability (Asset)

Changes in the Council's net pension liability (asset) presented below is calculated on the same basis as the plan.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a)-(b)
Balances as of December 31, 2019	\$ 10,656,691	\$ 11,362,256	\$ (705,565)
Changes for the year:			
Service cost	1,114,229		1,114,229
Interest on total pension liability	940,532		940,532
Effect of economic / demographic gains or losses	169,342		169,342
Effect of assumptions changes or inputs	873,250		873,250
Refund of contributions	(78,899)	(78,899)	-
Benefit payments	(246,252)	(246,252)	-
Administrative expenses		(10,023)	10,023
Member contributions		552,652	(552,652)
Net investment income		1,176,117	(1,176,117)
Employer contributions		907,943	(907,943)
Other		34,656	(34,656)
Balances as of December 31, 2020	\$ 13,428,893	\$ 13,698,450	\$ (269,557)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension asset of the Council calculated using the discount rate of 7.60% as well as what the Council's net pension asset would have been if it were calculated using a discount rate that is 1% lower and 1% higher than the current rate:

	1% Decrease (6.60%)	Current Rate (7.60%)	1% Increase (8.60%)
Total pension liability	\$ 15,475,534	\$ 13,428,893	\$ 11,743,100
Fiduciary net position	13,698,450	13,698,450	13,698,450
Net pension liability (asset)	\$ 1,777,084	\$ (269,557)	\$ (1,955,350)

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the Council recognized total pension benefit of \$170,175.

As of September 30, 2021, the Council reported on the Statement of Net Position deferred outflows of resources related to pensions from the following sources:

Contributions subsequent to measurement date	\$ 673,753
Difference between expected and actual experience	125,135
Change of assumptions	471,444
Difference between projected and actual investment earnings	<u>248,365</u>
Total	\$ <u>1,518,697</u>

As of September 30, 2021, the Council reported on the Statement of Net Position deferred inflows of resources related to pensions from the following sources:

Difference between expected and actual experience	\$ (65,299)
Difference between projected and actual investment earnings	<u>(443,316)</u>
Total	\$ <u>(508,615)</u>

Deferred outflows of resources related to contributions subsequent to the measurement date of \$673,753 will be recognized as an increase of the net pension asset for the year ending September 30, 2021. Remaining net deferred outflows of resources related to pensions totaling \$844,944 will be recognized in pension expense for the years ending September 30, 2022, 2023, and 2024 in the amounts of \$115,545, \$452,266, and \$277,133, respectively. Net deferred inflows of resources related to pensions totaling \$508,615 will be recognized in pension income for the years ending September 30, 2022, 2023, 2024, and 2025 in the amounts of (\$93,457), (\$186,608), (\$186,608), and (\$41,942), respectively.

NOTE 10: COMMITMENTS AND CONTINGENCIES

Contingencies

The Council participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the Council, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Federal and State Grants

In the normal course of operations, the Council receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authorities the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

The Council's primary source of revenue is in the form of federal and state grants and for the year ended September 30, 2021, these grants represented approximately 85% of total revenue.

Required Supplementary Information

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY / (ASSET)
AND RELATED RATIOS - PENSION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2021 *

	Measurement Date 12/31/2020	Measurement Date 12/31/2019	Measurement Date 12/31/2018	Measurement Date 12/31/2017	Measurement Date 12/31/2016	Measurement Date 12/31/2015	Measurement Date 12/31/2014
Total Pension Liability:							
Service cost	\$ 1,114,229	\$ 744,822	\$ 768,449	\$ 732,566	\$ 775,387	\$ 666,764	\$ 584,835
Interest on total pension liability	940,532	804,806	734,827	646,004	555,230	529,438	453,496
Effect of plan changes	-	-	-	-	-	(104,945)	-
Effect of assumption or plan changes	873,250	-	-	49,589	-	93,517	-
Effect of economic / demographic (gains) or losses	169,342	82,443	(319,710)	(106,837)	(326,593)	(754,257)	1,612
Benefit payments / refunds of contributions	(325,151)	(326,510)	(266,668)	(254,813)	(217,471)	(126,199)	(147,292)
Net change in total pension liability	2,772,202	1,305,561	916,898	1,066,509	786,553	304,318	892,651
Total pension liability, beginning	10,656,691	9,351,130	8,434,232	7,367,723	6,581,170	6,276,852	5,384,201
Total pension liability, ending (a)	13,428,893	10,656,691	9,351,130	8,434,232	7,367,723	6,581,170	6,276,852
Fiduciary Net Position:							
Employer contributions	907,943	683,673	546,477	661,060	490,610	494,898	480,495
Member contributions	552,652	416,148	332,638	308,495	305,352	292,099	271,671
Investment income net of investment expenses	1,176,117	1,490,247	(153,540)	1,015,037	433,316	(182,116)	288,438
Benefit payments / refunds of contributions	(325,151)	(326,510)	(266,668)	(254,813)	(217,471)	(126,199)	(147,292)
Administrative expenses	(10,023)	(8,658)	(7,293)	(5,725)	(4,711)	(4,040)	(3,781)
Other	34,656	27,874	19,079	9,524	69,325	2,296	2,800
Net change in fiduciary net position	2,336,194	2,282,774	470,693	1,733,578	1,076,421	476,938	892,331
Fiduciary net position, beginning	11,362,256	9,079,482	8,608,789	6,875,211	5,798,790	5,321,852	4,429,521
Fiduciary net position, ending (b)	13,698,450	11,362,256	9,079,482	8,608,789	6,875,211	5,798,790	5,321,852
Net pension liability (asset), ending ((a) - (b))	\$ (269,557)	\$ (705,565)	\$ 271,648	\$ (174,557)	\$ 492,512	\$ 782,380	\$ 955,000
Fiduciary net position as a % of total pension liability	102.01%	106.62%	97.10%	102.07%	93.32%	88.11%	84.79%
Pensionable covered payroll	\$ 7,895,024	\$ 5,944,972	\$ 4,751,973	\$ 4,407,065	\$ 4,362,170	\$ 4,172,841	\$ 3,881,021
Net pension liability (asset) as a % of covered payroll	-3.41%	-11.87%	5.72%	-3.96%	11.29%	18.75%	24.61%

* A full 10-year schedule will be displayed as it becomes available

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF CONTRIBUTIONS - PENSION PLAN
FOR THE LAST 10 FISCAL YEARS

Period Ending December 31, (Measurement Date)	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll**	Actual Contribution as a % of Covered Payroll
2011	\$ 481,913	\$ 481,913	\$ -	\$ 3,737,934	12.89%
2012	\$ 501,617	\$ 501,617	\$ -	\$ 3,906,698	12.84%
2013	\$ 476,496	\$ 476,496	\$ -	\$ 3,802,846	12.53%
2014	\$ 480,470	\$ 480,495	\$ (25)	\$ 3,881,021	12.38%
2015	\$ 494,898	\$ 494,898	\$ -	\$ 4,172,841	11.86%
2016	\$ 490,610	\$ 490,610	\$ -	\$ 4,362,170	11.25%
2017	\$ 535,899	\$ 661,060	\$ (125,161)	\$ 4,407,065	15.00%
2018	\$ 546,477	\$ 546,477	\$ -	\$ 4,751,973	11.50%
2019	\$ 655,730	\$ 683,673	\$ (27,943)	\$ 5,944,972	11.50%
2020	\$ 835,293	\$ 907,943	\$ (72,649)	\$ 7,895,024	11.50%

Notes to Schedule of Contributions:

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/20 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service with a 4.6% average over career including inflation
Investment Rate of Return	7.50%, net of administrative investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions were reflected in the Schedule 2019: No changes in plan provisions were reflected in the Schedule 2020: No changes in plan provisions were reflected in the Schedule

** Payroll is calculated based on contributions as reported to TCDRS

Other Supplementary Information

CONCHO VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES BY GRANT

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Homeland Security SHSP	Head Start	Senior Companion
Salaries	\$ 60,629	\$ 3,511,527	\$ 37,851
Fringe benefits	24,679	1,581,286	8,374
Total personnel	85,308	5,092,813	46,225
Indirect costs	5,783	345,012	3,134
Stipend	-	-	136,446
Recognition	5,402	351,258	21,259
Counseling services	-	-	-
Contract services	-	88,566	-
HS policy council	-	169	-
HS nutrition service	-	335,189	-
HS parent service	-	438	-
Head Start T & T A	-	103,604	-
Congregate meals	-	-	-
Home delivered meals	-	-	-
Meals	-	-	1,266
Travel	-	5,605	14,083
Fuel	-	-	-
Vehicle maintenance	305	-	-
Rent	-	150,800	-
Utilities	-	112,551	-
Building maintenance	30,110	194,758	5,549
Supplies	10,483	381,427	7,131
Copier	-	27,711	80
Insurance	931	10,616	557
Printing / publications / ads	-	3,127	16
Training	-	956	-
Dues and fees	289	7,176	168
Communications	2,153	20,470	-
Postage / freight	14	877	209
911 wireless service, network, and equipment maintenance	-	-	-
Project equipment	-	-	-
Passed through to delegate agency	-	-	-
Delegate agency in-kind	-	-	-
In-kind	-	1,077,978	4,732
Other	-	453	3,676
Total Expenditures	\$ 140,778	\$ 8,311,554	\$ 244,531

Foster Grandparent	Criminal Justice Academy	Criminal Justice Planning	Criminal Justice Juvenile Svs	Criminal Justice VAWA
\$ 50,136	\$ 59,235	\$ 23,639	\$ 6,055	\$ 9,637
11,118	21,686	9,355	2,709	3,611
<u>61,254</u>	<u>80,921</u>	<u>32,994</u>	<u>8,764</u>	<u>13,248</u>
4,151	5,486	2,237	594	898
239,096	-	-	-	-
33,467	12,655	-	-	-
-	-	-	31,016	-
-	23,148	-	-	3,196
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,909	239	-	-	-
7,185	516	-	-	-
-	1,052	-	-	-
-	324	-	-	-
-	25	-	-	-
-	-	-	-	-
7,661	45,448	-	-	-
6,686	703	440	-	601
167	692	-	-	-
739	2,572	-	-	-
23	-	-	-	-
-	-	-	-	-
240	391	169	-	-
-	937	-	-	-
147	25	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,681	-	-	-	-
5,829	-	-	-	-
<u>\$ 374,235</u>	<u>\$ 175,134</u>	<u>\$ 35,840</u>	<u>\$ 40,374</u>	<u>\$ 17,943</u>

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES BY GRANT (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>911 Emergency Communications</u>	<u>Area Agency on Aging</u>	<u>211 Info and Referral</u>
Salaries	\$ 356,040	\$ 413,033	\$ 97,312
Fringe benefits	128,450	163,661	43,528
Total personnel	<u>484,490</u>	<u>576,694</u>	<u>140,840</u>
Indirect costs	32,847	39,074	9,563
Stipend	-	-	-
Recognition	129,165	96,764	15,795
Counseling services	-	-	-
Contract services	-	261,123	6,000
HS policy council	-	-	-
HS nutrition service	-	-	-
HS parent service	-	-	-
Head Start T & T A	-	-	-
Congregate meals	-	146,751	-
Home delivered meals	-	525,960	-
Meals	-	141	-
Travel	7,057	3,199	-
Fuel	-	-	-
Vehicle maintenance	-	-	-
Rent	699	10,320	-
Utilities	-	-	-
Building maintenance	114,828	78,824	14,628
Supplies	18,655	24,881	378
Copier	-	8,327	228
Insurance	-	1,153	-
Printing / publications / ads	3,151	1,164	12
Training	4,078	-	-
Dues and fees	288	9,742	6,870
Communications	3,978	5,771	1,412
Postage / freight	1,050	3,254	-
911 wireless service, network, and equipment maintenance	1,789,180	-	-
Project equipment	155,238	-	-
Passed through to delegate agency	-	-	-
Delegate agency in-kind	-	-	-
In-kind	-	86,129	-
Other	-	-	-
Total Expenditures	<u>\$ 2,744,704</u>	<u>\$ 1,879,271</u>	<u>\$ 195,726</u>

Solid Waste	CEDAF	EDA CARES Act	Other	Total
\$ 40,797	\$ 5,558	\$ 72,144	\$ -	\$ 4,743,593
14,600	2,005	31,294	-	2,046,356
<u>55,397</u>	<u>7,563</u>	<u>103,438</u>	<u>-</u>	<u>6,789,949</u>
3,758	513	6,867	56,508	516,425
-	-	-	-	375,542
7,103	-	6	-	672,874
-	-	-	-	31,016
-	-	-	-	382,033
-	-	-	-	169
-	-	-	-	335,189
-	-	-	-	438
-	-	-	-	103,604
-	-	-	-	146,751
-	-	-	-	525,960
-	-	-	-	4,555
(61)	-	122	-	37,706
-	-	-	-	1,052
-	-	-	-	629
-	-	-	-	161,844
-	-	-	-	112,551
4,468	-	-	-	496,274
-	-	-	-	451,385
-	-	-	-	37,205
-	-	-	-	16,568
122	-	-	-	7,615
-	-	-	-	5,034
201	-	-	-	25,534
-	-	4,453	-	39,174
-	-	2	-	5,578
-	-	-	-	-
-	-	-	-	1,789,180
109,622	-	5,275	-	270,135
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,173,520
-	-	-	18,790	28,748
<u>\$ 180,610</u>	<u>\$ 8,076</u>	<u>\$ 120,163</u>	<u>\$ 75,298</u>	<u>\$ 14,544,237</u>

CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF EXPENDITURES BY GRANT
FOR THE YEAR ENDED AUGUST 31, 2021

	778, 813	800	779, 814
	Urban Operating	Urban CARES	Rural Operating
Salaries	\$ 821,674	\$ 525,033	\$ 300,763
Fringe benefits	395,830	221,295	156,926
Total personnel	1,217,504	746,328	457,689
Indirect costs	82,414	51,620	30,950
Audit and legal	9,585	-	7,531
Contract services	65,106	-	1,729
Uniforms	263	23,999	123
Human resource service center	36,138	11,485	20,453
Procurement service center	36,339	14,493	25,953
Information technology service center	33,990	7,868	21,297
Pass-thru	-	-	-
Management service fee	-	-	-
Travel	-	9	-
Fuel	168,292	42,278	52,894
Lubricant	6,306	3,699	2,434
Preventative maintenance	189,677	69,606	31,941
Tires	19,784	12,654	2,096
Rent	-	-	-
Shop and yard space	120,000	-	-
Utilities	-	-	-
Building maintenance	1,271	570	876
Capital facility improvements	9,352	19,740	4,334
Supplies	36,680	31,964	29,485
Capital technology	-	13,759	-
Capital equipment	-	92,613	-
Tools	6,984	2,980	788
Copier	403	172	251
Insurance	37,706	17,902	16,379
Communications - bus	32,254	60,657	38,620
Cell phones	1,974	668	2,005
Internet	-	-	265
Printing / ads and promotions	6,360	5,720	1,641
Publications	391	549	-
Repeater rental	-	-	-
Capital construction	-	-	-
Capital construction planning	-	-	-
Capital construction administration	-	-	-
Training	-	-	-
Dues and fees	7,546	3,500	1,065
Vehicle registration	212	41	55
Postage / freight	795	623	653
Other	13,657	-	2,183
Coffee	279	-	219
Physicals	2,191	225	710
Safety	4,249	1,361	1,934
Multi-modal terminal operations	57,733	30,647	30,699
Toll credits	-	-	9,859
Total Expenditures	\$ 2,205,435	\$ 1,267,730	\$ 797,111

801, 825	823, 824	817	802	019, 020, 023
Rural CARES	Elderly & Disabled TXDOT	Reg Planning TXDOT	Bus & Bus Facilities TXDOT	Link Road Facility US Commerce
\$ 453,819	\$ 47,037	\$ 14,822	\$ -	\$ -
207,395	20,012	6,485	-	-
<u>661,214</u>	<u>67,049</u>	<u>21,307</u>	<u>-</u>	<u>-</u>
45,398	4,545	1,444	-	-
-	-	-	-	2,973
2,500	-	4,696	-	-
18,940	-	-	-	-
16,965	-	-	-	-
5,700	-	-	-	37,661
11,592	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7	-	-	-	-
70,523	-	-	-	-
3,038	-	-	-	-
33,231	-	-	-	-
3,371	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	20,687
570	-	-	-	19,843
29,334	-	-	-	-
23,783	-	4,384	-	1,974
-	-	-	-	-
4,353	-	-	106,298	-
3,465	-	-	-	-
196	-	-	-	-
16,496	-	-	-	22,046
33,398	-	-	-	-
2,173	-	-	-	-
382	-	-	-	-
1,414	-	-	-	-
562	-	-	-	-
-	-	-	-	-
-	-	-	-	707,845
-	-	-	-	126,530
-	-	-	-	4,125
-	-	-	-	-
2,770	-	-	-	12,902
95	-	-	-	-
763	-	-	-	-
-	-	-	-	-
-	-	-	-	-
560	-	-	-	-
913	-	-	-	-
38,680	-	-	-	-
-	13,411	-	14,941	-
<u>\$ 1,032,386</u>	<u>\$ 85,005</u>	<u>\$ 31,831</u>	<u>\$ 121,239</u>	<u>\$ 956,586</u>

CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF EXPENDITURES BY GRANT (CONT'D)
FOR THE YEAR ENDED AUGUST 31, 2021

	010	018	013	
	ICB Program	Extended	General	Total
	Local	Medicaid Trips		
	Local	Local		
Salaries	\$ 6,050	\$ 14,040	\$ -	\$ 2,183,238
Fringe benefits	1,090	6,825	-	1,015,858
Total personnel	7,140	20,865	-	3,199,096
Indirect costs	483	1,419	-	218,273
Audit and legal	-	-	-	20,089
Contract services	-	-	-	74,031
Uniforms	-	-	-	43,325
Human resource service center	-	-	-	85,041
Procurement service center	-	-	-	120,146
Information technology service center	-	-	-	74,747
Pass-thru	-	-	-	-
Management service fee	-	-	-	-
Travel	-	-	-	16
Fuel	-	-	-	333,987
Lubricant	-	-	-	15,477
Preventative maintenance	-	-	-	324,455
Tires	-	-	-	37,905
Rent	-	-	-	-
Shop and yard space	-	-	-	120,000
Utilities	-	-	-	20,687
Building maintenance	-	-	-	23,130
Capital facility improvements	-	-	-	62,760
Supplies	-	-	-	128,270
Capital technology	-	-	-	13,759
Capital equipment	-	-	-	203,264
Tools	-	-	-	14,217
Copier	-	-	-	1,022
Insurance	-	-	-	110,529
Communications - bus	-	-	-	164,929
Cell phones	-	-	-	6,820
Internet	-	-	-	647
Printing / ads and promotions	-	-	-	15,135
Publications	-	-	-	1,502
Repeater rental	-	-	-	-
Capital construction	-	-	-	707,845
Capital construction planning	-	-	-	126,530
Capital construction administration	-	-	-	4,125
Training	-	-	-	-
Dues and fees	-	-	-	27,783
Vehicle registration	-	-	-	403
Postage / freight	-	-	-	2,834
Other	-	-	-	15,840
Coffee	-	-	-	498
Physicals	-	-	-	3,686
Safety	-	-	-	8,457
Multi-modal terminal operations	-	-	75,150	232,909
Toll credits	-	-	-	38,211
Total Expenditures	\$ 7,623	\$ 22,284	\$ 75,150	\$ 6,602,380

CONCHO VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF INDIRECT COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
Salaries	\$ 400,359	\$ 340,122	\$ 60,237
Fringe benefits	150,668	122,090	28,578
Subtotal indirect payroll costs	<u>551,027</u>	<u>462,212</u>	<u>88,815</u>
Audit and legal	43,500	33,414	10,086
Contract services	10,000	2,153	7,847
Human Resources Cost Allocation	8,460	7,200	1,260
Procurement Cost Allocation	3,454	7,045	(3,591)
Travel-in region	12,357	6,774	5,583
Travel-out of region	10,626	844	9,782
Facility cost allocation	40,705	42,732	(2,027)
Supplies	29,045	8,887	20,158
Network cost allocation	14,557	15,196	(639)
Copier	(16,800)	(7,180)	(9,620)
Cell Phones	360	-	360
Insurance	-	1,486	(1,486)
Printing	2,260	584	1,676
Ads and promotions	-	1,129	(1,129)
Publications	2,186	1,162	1,024
Training	12,600	4,772	7,828
Dues and fees	23,600	28,413	(4,813)
Postage/freight	14,438	4,113	10,325
Subtotal other indirect costs	<u>211,348</u>	<u>158,724</u>	<u>52,624</u>
Total indirect costs	<u>762,375</u>	<u>620,936</u>	<u>141,439</u>
Less: Prior period over allocation of indirect costs	<u>-</u>	<u>-</u>	
Less: Current year under recovery of indirect costs	<u>-</u>	<u>121,290</u>	
Net indirect costs recovered in 2020	<u>762,375</u>	<u>742,226</u>	

CALCULATION OF INDIRECT COST RATE

Total salaries (less salaries billed to Fringe)	8,059,150	7,945,743
Net fringe benefits direct billed	3,719,783	3,467,793
Less: indirect personnel costs	<u>(551,027)</u>	<u>(462,212)</u>
Total program personnel costs	<u>\$ 11,227,906</u>	<u>\$ 10,951,324</u>
Actual net indirect costs / total program personnel costs	<u>6.79%</u>	<u>5.67%</u>
Net indirect costs recovered / total program personnel	<u>6.79%</u>	<u>6.78%</u>

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF FRINGE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
Direct salaries	\$ 4,286,328	\$ 4,281,658	\$ 4,670
Indirect salaries	<u>359,299</u>	<u>340,122</u>	<u>19,177</u>
Total salaries	<u>4,645,627</u>	<u>4,621,780</u>	<u>23,847</u>
Payroll taxes associated with release time	4,673	4,078	595
Retirement contributions associated with release time	29,299	25,276	4,023
Employee life, disability, health premiums associated with release time	62,137	45,578	16,559
Worker's compensation associated with release time	4,308	3,420	888
Release time	<u>244,507</u>	<u>219,995</u>	<u>24,512</u>
Total release time fringe	<u>344,924</u>	<u>298,347</u>	<u>\$ 46,577</u>
Plus: Payroll adjustments due to terminations and rounding		659	
Less: Prior period employer insurance adjustment		(29,133)	
Plus: Current year over recovery		<u>73,647</u>	
Net release time fringe recovered by CVCOG in FY 20-21	<u>\$ 344,924</u>	<u>\$ 343,520</u>	

CALCULATION OF RELEASE TIME FRINGE BENEFIT RATE

Total fringe benefits/total salaries	<u>7.42%</u>	<u>6.46%</u>
Net fringe benefits recovered in FY 20-21 total salaries	<u>7.42%</u>	<u>7.43%</u>

Note: Fringe is only calculated on Employee ID number series 1000 and 4000.

**Federal/State Awards Section
as Supplementary Information**

February 28, 2022

Independent Auditors' Report

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*

Executive Committee
Concho Valley Council of Governments
2801 W. Loop 306, Suite A
San Angelo, Texas 76904

Members of the Executive Committee:

We have audited, in accordance with the 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, the major funds, and the discretely presented component unit of Concho Valley Council of Governments as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Concho Valley Council of Governments' basic financial statements, and have issued our report thereon dated February 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Concho Valley Council of Governments' internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Concho Valley Council of Governments' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Concho Valley Council of Government's internal control over financial reporting.

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.

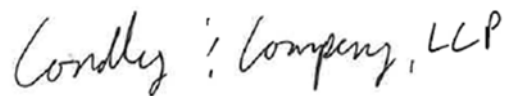
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Concho Valley Council of Governments' financial statements are free of 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Condley & Company, LLP". The signature is written in a cursive, flowing style.

Certified Public Accountants

February 28, 2022

Independent Auditors' Report

Report on Compliance for each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular

Executive Committee
Concho Valley Council of Governments
2801 W. Loop 306, Suite A
San Angelo, Texas 76904

Members of the Executive Committee:

Report on Compliance for Each Major Federal Program

We have audited Concho Valley Council of Governments' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the Council's major federal and state programs for the year ended September 30, 2021. The Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State of Texas Single Audit Circular*. Those standards, the Uniform Guidance, and Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about Concho Valley Council of Governments' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Council's compliance.

Opinion on Each Major Federal and State Program

In our opinion, Concho Valley Council of Governments 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 September 30, 2021.

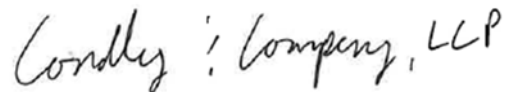
Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Concho Valley Council of Governments' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with Uniform Guidance, and the State of Texas Single Audit Circular but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Concho Valley Council of Governments' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Certified Public Accountants

CONCHO VALLEY COUNCIL OF GOVERNMENTS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

A. Summary of Auditors' Results

1. Financial Statements

Type of auditor's report issued? Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes No

One of more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

2. Federal/State Awards

Internal control over major programs:

One or more material weaknesses identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.507, 20.526	Federal Transit Cluster
93.044, 93.045, 93.053	Aging Cluster
n/a – State	Commission on State Emergency Communications – 9-1-1
n/a – State	Transportation

Dollar threshold used to distinguish between type A and type B programs: \$750,000 (Federal)
\$300,000 (State)

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

None

C. Federal/State Award Findings and Questioned Costs

None

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Findings/Recommendations	Current Status	Management's Explanation If Not Implemented
--------------------------	----------------	---

None

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal/State Grantor/Pass-Through Grantor/ CVCOG Grant Number / Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>EXPENDITURES OF FEDERAL AWARDS</u>				
<u>U. S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed through Texas Department of Agriculture</i>				
820 Child Food Service Program	10.558	806780706	\$ _____	\$ 437,988
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	437,988
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through Texas Department of Agriculture</i>				
582 Community and Economic Development Assistance Fund	14.218	C719204	_____	13,081
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	13,081
<u>U. S. DEPARTMENT OF COMMERCE</u>				
<i>Passed through the Economic Development Administration</i>				
<i>Economic Development Cluster</i>				
020 Economic Adjustment Assistance-Title II, Section 209	11.307	EDA 08-79-05344		641,355
019 Economic Adjustment Assistance-Title II, Section 209	11.307	ED20AUS3070076		120,163
CARES Act Revolving Loan Fund	11.307	87905411		345,772
Economic Development District Planning for Regional Services	11.302	ED18AUS3020017		35,000
Economic Development District Planning for Regional Services	11.302	ED21AUS3020012		35,000
<i>Economic Development Cluster Total</i>				1,177,290
TOTAL U.S. DEPARTMENT OF COMMERCE			-	1,177,290
<u>U. S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Office of the Governor - Criminal Justice Division</i>				
818 Criminal Justice Juvenile Justice Purchase of Service	16.523	1484321		40,374
822 VAWA Training Project	16.588	3973002		12,325
TOTAL U.S. DEPARTMENT OF JUSTICE			-	52,699
<u>U. S. DEPARTMENT OF TRANSPORTATION (1)</u>				
<i>Federal Transit Administration:</i>				
<i>Federal Transit Cluster</i>				
<i>Direct Program</i>				
778/813 Section 5307 Urban Transportation	20.507	TX-2019-109-00 Y318		198,645
813 Section 5307 Urban Transportation	20.507	TX-2020-175-00		992,947
800 Section 5307 Urban Transportation	20.507	TX-2020-096-00 Y364 CARES		1,264,461
<i>Passed through the Office of the Governor,</i>				
<i>Section 5310 Transp. For Elderly and</i>				
Disabled ED 1904 (07)074_19	20.513	51016040719		164,014
802 Section 5339 Bus and Bus Facilities	20.526	51003020720		99,608
<i>Federal Transit Cluster Total</i>				2,719,675
<i>Passed through the Office of the Governor,</i>				
<i>Texas Department of Transportation</i>				
814 Section 5311 Rural Transportation RPT 2102(07) 045-20	20.509	51018020719		411,945
825 Section 5311 Rural Transportation - CAF 2102 (07) 072_20	20.509	51018020720		360,478
801 Section 5311 Rural Transportation - CARES	20.509	51016070719		670,780
823/824 Section 5310 Transp. For Elderly and				
Disabled ED 2102 (07)0741_19	20.513	51016020721		67,039
817 Section 5304 State Planning and Research	20.505	51008010721		31,826
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	4,261,743

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal/State Grantor/Pass-Through Grantor/ CVCOG Grant Number / Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Passed Through Texas Health and Human Services Commission</u>				
819 Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	HHS000874100008		1,942
819 Special Programs for the Aging-Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100008		15,443
819 Special Programs for the Aging-Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals - CARES ACT	93.042	HHS000874100008		10,386
819 Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	HHS000874100008		7,708
<u>Aging Cluster</u>				
819 Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	HHS000874100008		247,025
819 Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers - CARES Act	93.044	HHS000874100008		117,878
819 Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers - CDC Vaccination	93.044	HHS000874100008		2,908
819 Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	HHS000874100008		305,949
819 Special Programs for the Aging-Title III, Part C- Nutrition Services - CARES Act	93.045	HHS000874100008		252,579
819 Special Programs for the Aging-Title III, Part C- Nutrition Services - COVID-19	93.045	HHS000874100008		124,823
819 Nutrition Services Incentive Program	93.053	HHS000874100008		4,200
				<u>1,055,362</u>
<u>Aging Cluster Total</u>				
819 CMS Access and Assistance Coord.	93.324	HHS000874100008		58,982
819 Medicare Enrollment Assistance Program MIPPA	93.071	HHS000874100008		3,738
819 Title III - E	93.052	HHS000874100008		86,539
819 Title III - E - CARES Act	93.052	HHS000874100008		16,530
<u>Passed Through Texas Health and Human Services Commission</u>				
811 2-1-1 Operations	93.767	HHS000979200003		22,062
811 2-1-1 Operations	10.561	HHS000979200003		22,033
811 2-1-1 Operations	93.778	HHS000979200003		22,033
811 2-1-1 Operations	93.558	HHS000979200003		22,033
811 2-1-1 Child Care Contract	93.575	HHS000979200003		4,353
D01 Aging and Disability Resource Centers (ADRC)	93.791	HHS000270200007		659
D01 Aging and Disability Resource Centers (ADRC)	93.071	HHS000270200007		176
812 Aging and Disability Resource Centers (ADRC)	93.048	HHS000270200007		3,038
812 Aging and Disability Resource Centers (ADRC)	93.791	HHS000270200007		5,333
812 Aging and Disability Resource Centers (ADRC)	93.071	HHS000270200007		28,327
<u>Direct Program</u>				
798 Head Start - Administration for Children and Families	93.600	06CH010970-02-02		4,327,401
799 Head Start - Administration for Children and Families	93.600	06CH010970-02-01		138,136
829 Head Start - Administration for Children and Families	93.600	06CH010970-03		2,201,512
829 Head Start - Administration for Children and Families	93.600	06HE00100001		109,203
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	8,162,929
U. S. DEPARTMENT OF HOMELAND SECURITY				
<u>Passed through the Office of the Governor - Criminal Justice Division</u>				
764 State Homeland Security Program (SHSP)	97.067	2952904		3,377
784 State Homeland Security Program (SHSP)	97.067	2952905		6,176
821 State Homeland Security Program (SHSP)	97.067	2952906		118,352
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	127,905

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal/State Grantor/Pass-Through Grantor/ CVCOG Grant Number / Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
<i><u>Direct Program</u></i>				
<i><u>Foster Grandparent/Senior Companion Cluster</u></i>				
775 Foster Grandparent Program	94.011	19SFWTX002		292,344
755 Foster Grandparent Program	94.011	16SFWTX005		66,575
794 Retired Senior Volunteer Program (RSVP)	94.002	20SRWTX024		38,031
794 Retired Senior Volunteer Program (RSVP)	94.002	20SRWTX024		76,355
796 Senior Companion Program	94.016	20SCWTX002		38,197
776/803 Senior Companion Program	94.016	19SCWTX001		189,773
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			-	701,275
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 14,934,910

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal/State Grantor/Pass-Through Grantor/ CVCOG Grant Number / Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>EXPENDITURES OF STATE AWARDS</u>				
<u>OFFICE OF THE GOVERNOR OF TEXAS</u>				
<i>Passed Through the Criminal Justice Division</i>				
807 Criminal Justice Planning	N/A	21-00089	\$	\$ 41,549
C02 Criminal Justice Planning	N/A	22-00076		2,519
785 Law Enforcement Special Training	N/A	1480417		4,925
C01 Law Enforcement Special Training	N/A	1480416		56,674
<i>Passed Through the Homeland Security Division</i>				
808 Homeland Security Program	N/A	21-00089		16,192
X02 Homeland Security Program	N/A	30001920		914
TOTAL OFFICE OF THE GOVERNOR OF TEXAS			-	122,773
<u>TEXAS DEPARTMENT OF TRANSPORTATION (1)</u>				
814 Rural Transportation RUR 2102(07)	N/A	51218020721		311,722
813 Urban Transportation URB 2101(07)	N/A	51309010721		355,377
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION			-	667,099
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</u>				
781 Solid Waste Coordination	N/A	582-20-10209		173,850
W01 Solid Waste Coordination	N/A	582-20-10209		6,760
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			-	180,610
<u>COMMISSION ON STATE EMERGENCY COMMUNICATIONS</u>				
805/806 Emergency Communications	N/A	FY 2021		2,613,925
Z01 Emergency Communications	N/A	FY2022		126,836
758 Emergency Communications	N/A	FY 2019		3,943
TOTAL COMMISSION ON STATE EMERGENCY COMMUNICATIONS			-	2,744,704
<u>TEXAS HEALTH AND HUMAN SERVICES COMMISSION</u>				
811 2-1-1 Operations	N/A	HHS000979200003		84,213
811 2-1-1 One Star Foundation	N/A	HHS000979200003		1,175
811 2-1-1 Kinship Navigation	N/A	HHS000979200003		1,833
T01 2-1-1 Operations	N/A	HHS000979200003		15,990
809/F02 Foster Grandparent	N/A	HHS000871100029		10,632
810/S02 Senior Companion	N/A	HHS000871100039		11,831
826/G01 Retired Senior Volunteer Program	N/A	HHS000871100009		62,354
812 Aging and Disability Resource Centers	N/A	HHS000270200007		103,681
D01 Aging and Disability Resource Centers	N/A	HHS000270200007		10,208
819 Department of Aging and Disability	N/A	HHS000874100008		102,974
TOTAL TEXAS HEALTH AND HUMAN SERVICES COMMISSION			-	404,891
TOTAL EXPENDITURES OF STATE AWARDS			\$ -	\$ 4,120,077

(1) Federal and state expenditures of blended component unit CVTD
 See notes to the schedule of expenditures of federal/state awards.

CONCHO VALLEY COUNCIL OF GOVERNMENTS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal/state awards includes the federal/state award activity of Concho Valley Council of Governments under programs of the federal/state government for the year ended September 30, 2021, and the Concho Valley Transit District, a blended component unit of the Council, for the year ended August 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations; and the State of Texas Single Audit Circular. Because the Schedule presents only a selected portion of the operations of Concho Valley Council of Governments, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Concho Valley Council of Governments.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

Since the Council has an approved Indirect Recovery Rate, it has elected not to use the 10% de minimis cost rate as permitted in the UG, Section 200.414.



CONCHO VALLEY TRANSIT DISTRICT

Report to the Executive Committee

August 31, 2021



February 28, 2022

**To the Executive Committee
Concho Valley Transit District
San Angelo, Texas**

We are pleased to present this report related to our audit of the financial statements of Concho Valley Transit District for the year ended August 31, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for Concho Valley Transit District's financial reporting process.

This report is intended solely for the information and use of the Executive Committee and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to be of service to Concho Valley Transit District.

Condley & Company, LLP

Certified Public Accountants

Contents

Required Communications	Page 3
Summary of Accounting Estimates	Page 5
Exhibit A - Certain Written Communications Between Management and Our Firm Representation Letter	
Exhibit B - Summary of Recorded Audit Adjustments	

Required Communications

Generally accepted auditing standards (*AU-C 260, The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities With Regard to the Financial Statement Audit	Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated December 7, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of, and planned audit response to, significant risks of material misstatement.
Accounting Policies and Practices	<p data-bbox="597 926 1224 955">Preferability of Accounting Policies and Practices</p> <p data-bbox="597 974 1419 1092">Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</p> <p data-bbox="597 1142 1192 1171">Adoption of, or Change in, Accounting Policies</p> <p data-bbox="597 1190 1419 1337">Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Transit District. The Transit District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the year ended August 31, 2021.</p> <p data-bbox="597 1373 1052 1402">Significant or Unusual Transactions</p> <p data-bbox="597 1421 1419 1507">We did not identify any unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p data-bbox="597 1543 1273 1572">Management's Judgments and Accounting Estimates</p> <p data-bbox="597 1591 1419 1713">Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached Summary of Significant Accounting Estimates.</p>

Area	Comments
Basis of Accounting	The financial statements were prepared on the assumption that the Transit District will continue as a going concern.
Audit Adjustments	Audit adjustments, other than those that are clearly trivial, are shown on the attached Exhibit B - Summary of Recorded Audit Adjustments.
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed or were the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Significant Written Communications Between Management and Our Firm	Copies of significant written communications between our firm and the management of the Transit District are attached as Exhibit A.

Concho Valley Transit District Summary of Accounting Estimates Year Ended August 31, 2021

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the Transit District August 31, 2021 financial statements:

Area	Accounting Policy	Estimation Process	Comments
Pension Plan Funding Status	Pension plan funding status is disclosed in the notes to the financial statements.	Management estimates pension plan funding based on actuarial valuations as a percentage of the covered payroll of participating employees. Actuarial valuations are performed every three years.	The methodology for estimating pension plan funding was determined to be in compliance with GASB Statement No. 68 parameters and within GAAP guidelines.

**Exhibit A - Certain Written Communications Between
Management and Our Firm**



Concho Valley Transit

510 N Chadbourne St. San Angelo, Texas 76903

(325) 947-8729

cvtd.org



February 28, 2022

Condley and Company, L.L.P.
993 North 3rd
Abilene, Texas 79601

This representation letter is provided in connection with your audit of the primary government basic financial statements of Concho Valley Transit District as of and for the year ended August 31, 2021 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of February 28, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated December 7, 2021, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with the primary government having accountability for Concho Valley Transit District, component units for which Concho Valley Transit District is accountable, other organizations for which the nature and significance of their relationship with Concho Valley Transit District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, as defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, all of which have been recorded in accordance with the economic substance of the transaction and appropriately classified and reported.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private that is not disclosed in the financial statement.

9. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
10. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of allegations of fraud or suspected fraud, affecting the entity's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
16. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
19. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Entity's ability to record, process, summarize, and report financial data.
20. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have evaluated the Entity's ability to continue as a going concern and prepared the financial statements under the going concern basis.

Compliance Considerations

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:

22. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
23. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
24. Has identified and disclosed to the auditor all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. Has identified and disclosed to the auditor all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. Has identified and disclosed to the auditor all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
28. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts, and grant agreements; or abuse that the auditor reports.
29. Has a process to track the status of audit findings and recommendations.
30. Has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
31. Has provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
32. Acknowledges its responsibilities as it relates to nonaudit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

Supplementary Information

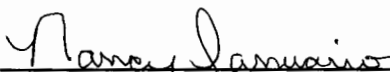
33. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.

- c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
34. With respect to Management's Discussion and Analysis, Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios – Pension Plan, and Schedule of Contributions – Pension Plan presented as required by Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
35. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Concho Valley Transit District



John Austin Stokes, Executive Director



Nancy Ianaurio, Director of Finance

Exhibit B - Summary of Recorded Audit Adjustments

Concho Valley Transit District
Summary of Recorded Audit Adjustments
Year Ended August 31, 2021

Name	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments			421,808.47	
Deferred Outflows Related to Pensions	415,293.16			
Net Pension Liability	79,519.00			
Deferred Inflows Related to Pensions		(150,041.35)		
Pension Expense		(56,970.81)		
Equity Effect GW		(287,800.00)		
To record GASB 68 balances.				
	494,812.16	(494,812.16)	478,779.28	56,970.81
Unassigned General Fund		(1,800,000.00)		
Debt Payments	1,800,000.00			
To adjust beginning fund balance to actual.				
	1,800,000.00	(1,800,000.00)	(1,321,220.72)	(1,800,000.00)

Concho Valley Transit District
Summary of Recorded Audit Adjustments
Year Ended August 31, 2021

Name	Debit	Credit	Net Income (Loss)	Amount Chg
Construction in Progress	989,767.98			
Land	789,098.80			
Buildings	6,402,264.83			
Equipment	4,026,401.03			
Accumulated Depreciation - Building		(882,630.55)		
Accumulated Depreciation - Equipment		(3,312,067.71)		
Equity Effect GW		(8,012,834.38)		
To record government-wide fixed assets & investment in capital assets.				
	12,207,532.64	(12,207,532.64)	(1,321,220.72)	-
Gain from Insurance Proceeds		(24,275.00)		
Accumulated Depreciation - Building		(162,199.99)		
Accumulated Depreciation - Equipment	605,284.98			
Accumulated Depreciation - Equipment		(473,875.14)		
Depreciation Expense - Buildings	162,199.99			
Depreciation Expense - Equipment	473,875.14			
Equity Effect GW		(581,009.98)		
To record current year disposal and depreciation expense.				
	1,241,360.11	(1,241,360.11)	(1,321,220.72)	-
Other Assets - Project Equipment		(12,538.00)		
Other Assets - Land Link Road	40,000.00			
Investment - Capital Assets		(1,017,229.98)		
Other Assets - Construction in Progress	989,767.98			
To capitalize expenses costs.				
	1,029,767.98	(1,029,767.98)	(1,321,220.72)	-
	16,773,472.89	(16,773,472.89)	(1,321,220.72)	(1,743,029.19)



CONCHO VALLEY
TRANSIT DISTRICT
San Angelo, Texas

ANNUAL FINANCIAL REPORT

AUGUST 31, 2021

CONCHO VALLEY TRANSIT DISTRICT
ANNUAL FINANCIAL REPORT
AUGUST 31, 2021

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditors' Report on Financial Statements	1-2
Management's Discussion and Analysis (Required Supplementary Information)	3-6
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet - Governmental Fund	9
Reconciliation of the Governmental Fund	
Balance Sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Governmental Fund	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in	
Fund Balances of the Governmental Fund to the Statement of Activities	12
Notes to Financial Statements	13-26
Required Supplementary Information:	
Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios -	
Pension Plan	27
Schedule of Contributions - Pension Plan	28
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Expenditures by Grant	29-31
Schedule of Grant Expenditures by Agency (Federal and State)	32
INTERNAL CONTROL SECTION	
Report on Internal Control over Financial Reporting and on Compliance and Other	
Matters Based on an Audit of Financial Statements Performed in Accordance with	
<i>Government Auditing Standards</i>	33-34

Financial Section

February 28, 2022

Independent Auditors' Report on Financial Statements

Executive Committee
Concho Valley Transit District
2801 W. Loop 306, Suite A
San Angelo, Texas 76904

Members of the Executive Committee:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Concho Valley Transit District as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Concho Valley Transit District as of August 31, 2021, and the respective changes in financial position, for the year then ended in conformity with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios - Pension Plan and Schedule of Contributions - Pension Plan on pages 3-6 and 27-28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

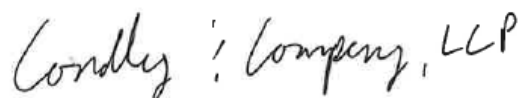
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures by Grant and Schedule of Grant Expenditures by Agency (Federal and State), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures by Grant and the Schedule of Grant Expenditures by Agency (Federal and State) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures by Grant and the Schedule of Grant Expenditures by Agency (Federal and State) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022 on our consideration of the Concho Valley Transit District'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 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 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 Concho Valley Transit District's internal control over financial reporting and compliance.



Certified Public Accountants

**Management's Discussion and Analysis
Required Supplementary Information**

CONCHO VALLEY TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

August 31, 2021

Our discussion and analysis of **Concho Valley Transit District's (District)** financial performance provides an overview of the District's financial activities for the fiscal year ended August 31, 2021.

FINANCIAL HIGHLIGHTS

- The District's net position was \$9,420,158 and \$8,378,604 at August 31, 2021 and 2020, respectively.
- The District's revenues totaled \$7,024,187 and \$7,574,667 for the years ended August 31, 2021 and 2020, respectively. Expenses totaled \$5,982,633 and \$5,482,713 for the years ended August 31, 2021 and 2020, respectively. Net position increased \$1,041,554 and \$2,091,954 for the years ended August 31, 2021 and 2020, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's financial statements consist of four parts – management's discussion and analysis (this section), the basic financial statements, other required supplementary information, and other supplementary information that present expenditures by grant program and grant expenditures by agency. These financial statements and related notes provide information about the activities of the District, including resources held by the District but restricted for specific purposes by grantors, contributors, or enabling legislation.

The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide statements* that provide both *long-term* and *short-term* information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more* detail than the government-wide statements.
 - The *governmental* fund statements present how *general government* services were financed in the *short term* as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. Required supplementary information includes management's discussion and analysis, schedule of changes in net pension liability and related ratios – pension plan, and schedule of contributions – pension plan. *Other supplementary information* includes expenditures by grant program and grant expenditures by agency. The following summarizes the major features of the District's financial statements, including the portion of the District's operations they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Type of Statement	Government-Wide	Governmental Funds
Scope	Entire agency (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary
Required Financial Statements	Statement of net position; Statement of activities	Balance sheet Statement of revenues, expenditures & changes in fund balances
Accounting Basis and Measurement Focus	Accrual accounting and economic measurement focus	Modified accrual accounting and current measurement focus
Asset/Liability Information	All assets and liabilities, both financial and capital – short-term and long-term	Only assets expected to be used up & liabilities that come due during the year or 60 days thereafter, no capital assets included
In Flow/Out flow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during the year or 60 days after the end of year, expenditures when goods or services have been received and payment is due during the year or 60 days thereafter

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the entity's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's *net position* and how it has changed. *Net position*, the difference between the District's assets (including deferred outflows of resources) and liabilities (including deferred inflows of resources), is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position *could* be an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors.

The government-wide financial statements of the District include:

- *Governmental activities* – All of the District's services are included here. Federal, state, and local grants finance the primary activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- *Governmental funds* – All of the District’s services are included in governmental funds, which focus on (1) how *cash* and *other financial assets* that can be readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a *short-term* view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE – GOVERNMENT WIDE FINANCIAL STATEMENTS

Net Position - The District’s net position is the difference between its assets (including deferred outflows) and liabilities (including deferred inflows) reported in the Statement of Net Position. The District’s net position was \$9,420,158 and \$8,378,604 at August 31, 2021 and 2020, respectively.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position – Governmental Activities

	<u>2021</u>	<u>2020</u>
Assets:		
Other current and non-current assets	\$ 1,945,454	\$ 3,261,106
Net pension asset	79,519	208,142
Capital assets, net	<u>7,982,045</u>	<u>7,419,269</u>
Total assets	<u>\$ 10,007,018</u>	<u>\$ 10,888,517</u>
Deferred Outflows of Resources:		
Deferred outflows of resources related to pensions	<u>\$ 415,293</u>	<u>\$ 287,395</u>
Total deferred outflows of resources	<u>\$ 415,293</u>	<u>\$ 287,395</u>
Liabilities:		
Current liabilities	\$ 852,112	\$ 789,571
Notes payable	<u>-</u>	<u>1,800,000</u>
Total liabilities	<u>\$ 852,112</u>	<u>\$ 2,589,571</u>
Deferred Inflows of Resources:		
Deferred inflows of resources related to pensions	<u>\$ 150,041</u>	<u>\$ 207,737</u>
Total deferred inflows of resources	<u>\$ 150,041</u>	<u>\$ 207,737</u>
Net position:		
Net investment in capital assets	\$ 7,982,045	\$ 5,619,269
Restricted for debt service	-	1,800,000
Unrestricted, undesignated	<u>1,438,113</u>	<u>959,335</u>
Total net position	<u>\$ 9,420,158</u>	<u>\$ 8,378,604</u>

Current assets decreased from 2020 to 2021 due to a decrease in grants receivable and capital assets increased with the additions to the Link Road property during 2021. Total liabilities decreased due to the payoff of notes payable totaling \$1,800,000.

OPERATING RESULTS AND CHANGES IN THE DISTRICT’S NET POSITION

The District’s total revenues were \$7,024,187 for the year ended August 31, 2021. In the 2021 fiscal year, approximately 68% of the District’s revenue came from federal grants or federal grants passed through the state, 10% from state grants, 13% from member government contributions, and the remainder is from other local funds such as program income, transit charter, transit medical, toll credits, and funds from aging services vendor.

Changes in Net Position

	2021	2020
Revenues:		
Federal grants	\$ 4,739,085	\$ 5,025,874
State grants	667,099	823,556
Local funds:		
Member government contributions	891,241	841,460
Program income	166,315	157,628
Transit charter	13,361	18,638
Transit medical	218,974	275,136
Local contracts	91,300	127,680
Aging vendor	175,226	176,963
Toll credits	38,211	120,903
Gain on sale of assets	23,375	6,829
Total revenues	<u>7,024,187</u>	<u>7,574,667</u>
Expenses:		
Transportation	<u>5,982,633</u>	<u>5,482,713</u>
Total expenses	<u>5,982,633</u>	<u>5,482,713</u>
Increase in net position	1,041,554	2,091,954
Net position - beginning of year	<u>8,378,604</u>	<u>6,286,650</u>
Net position - end of year	<u>\$ 9,420,158</u>	<u>\$ 8,378,604</u>

The District relies on federal and state grant awards and the availability of these awards change from year to year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2021 and 2020 respectively, the District had \$7,982,045 and \$5,619,269 invested in capital assets, net of accumulated depreciation and related debt. See Note 4 to the financial statements for additional information regarding capital assets.

Debt

During the year ended August 31, 2020, the District entered into note payable agreements totaling \$1,800,000 for property on Link Road and at August 31, 2021 the balances were paid in full. See Note 5 to the financial statements for additional information regarding notes payable.

OTHER ECONOMIC FACTORS

Overall, the program funding environment for the District's operations was relatively stable during the period covered by the annual financial report. Funding fluctuations as discussed above are a pattern typical of the District funding over many years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, granting agencies, suppliers, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Administrative Offices at 510 N. Chadbourne Street, San Angelo, Texas or 325-947-8729.

Basic Financial Statements

CONCHO VALLEY TRANSIT DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 1,025,618
Grants receivable	832,192
Accounts receivable	87,644
Capital assets:	
Land	789,099
Buildings and improvements	6,402,265
Equipment and vehicles	4,026,401
Construction in progress	989,768
Less: accumulated depreciation	(4,225,488)
Net pension asset	<u>79,519</u>
 Total Assets	 <u>10,007,018</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	<u>415,293</u>
 Total Deferred Outflows of Resources	 <u>415,293</u>
LIABILITIES	
Accounts payable	794,848
Accrued liabilities	<u>57,264</u>
 Total Liabilities	 <u>852,112</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	<u>150,041</u>
 Total Deferred Inflows of Resources	 <u>150,041</u>
NET POSITION	
Net investment in capital assets	7,982,045
Unrestricted	<u>1,438,113</u>
 Total Net Position	 <u>\$ 9,420,158</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY TRANSIT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net Revenue and Changes in Net Position Governmental Activities</u>
GOVERNMENTAL ACTIVITIES			
Transportation	\$ <u>5,982,633</u>	\$ <u>7,000,812</u>	\$ <u>1,018,179</u>
Total Governmental Activities	<u>5,982,633</u>	<u>7,000,812</u>	<u>1,018,179</u>
Total Primary Government	\$ <u><u>5,982,633</u></u>	\$ <u><u>7,000,812</u></u>	\$ <u><u>1,018,179</u></u>
General Revenues:			
Gain on sale of assets			\$ <u>23,375</u>
Total General Revenues			<u>23,375</u>
Change in Net Position			1,041,554
Net Position - Beginning			<u>8,378,604</u>
Net Position - Ending			\$ <u><u>9,420,158</u></u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY TRANSIT DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
AUGUST 31, 2021

	<u>General Fund</u>
ASSETS	
Cash	\$ 1,025,618
Grants receivable	832,192
Accounts receivable	<u>87,644</u>
Total Assets	<u>\$ 1,945,454</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 794,848
Accrued liabilities	<u>57,264</u>
Total Liabilities	<u>852,112</u>
Fund Balance:	
Assigned fund balance for transportation	<u>1,093,342</u>
Total Fund Balance	<u>1,093,342</u>
Total Liabilities and Fund Balance	<u>\$ 1,945,454</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY TRANSIT DISTRICT
*RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 AUGUST 31, 2021*

Total fund balances - governmental fund balance sheet	\$ 1,093,342
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Deferred outflows of resources related to pensions are not reported in governmental funds.	415,293
Capital assets used in governmental activities are not reported in governmental funds.	7,982,045
Net pension asset is not reported in governmental funds.	79,519
Deferred inflows of resources related to pensions are not reported in governmental funds.	<u>(150,041)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 9,420,158</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY TRANSIT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021

	<u>General Fund</u>
REVENUES	
Federal grants	\$ 4,739,085
State grants	667,099
Other local funds:	
Member government contributions	891,241
Program income	166,315
Transit charter	13,361
Transit medical	218,974
Local contracts	91,300
Aging vendor	175,226
Toll credits	38,211
	<u>7,000,812</u>
Total revenues	
	<u>7,000,812</u>
EXPENDITURES	
Transportation	5,484,098
Capital outlay	1,118,282
	<u>6,602,380</u>
Total expenditures	
	<u>6,602,380</u>
Excess of revenues over expenditures	398,432
OTHER SOURCES (USES)	
Sale of capital assets	23,375
Payments on debt	(1,800,000)
	<u>(1,776,625)</u>
Total other uses	
	<u>(1,776,625)</u>
Deficit of revenues and other sources over expenditures and other uses	<u>(1,378,193)</u>
Fund balances, September 1	<u>2,471,535</u>
Fund balances, August 31	<u>\$ 1,093,342</u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY TRANSIT DISTRICT
*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUND
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED AUGUST 31, 2021*

Net change in fund balances - total governmental fund	\$ (1,378,193)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Governmental funds report capital outlays as expenditures, but shown as increases in capital assets in governmental activities.	1,198,851
Governmental funds report debt payments as other uses, but shown in governmental activities as liabilities.	1,800,000
Depreciation is not recognized as an expense in governmental funds since it does not require use of current financial resources.	(636,075)
The change in net pension asset and the related deferred outflows and inflows of resources reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as an expenditure in governmental funds.	<u>56,971</u>
Change in net assets of governmental activities - Statement of Activities	<u><u>\$ 1,041,554</u></u>

The accompanying notes are an integral part of the financial statements.

CONCHO VALLEY TRANSIT DISTRICT
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Concho Valley Transit District (the District or CVTD) have been prepared in conformity with the accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The Concho Valley Transit District (the District or CVTD) is a local governmental body and political subdivision of the State of Texas established under Chapters 458 of the Transportation Code and 791 of the Government Code of the State of Texas. CVTD offers fixed route transit services for the City of San Angelo and demand-response transit services in the rural Concho Valley region for the Counties of Coke, Concho, Crockett, Irion, Kimble, McCulloch, Menard, Reagan, Schleicher, Sutton, Sterling and Tom Green, and the Cities of Bronte, Robert Lee, Eden, Ozona, Mertzon, Junction, Brady, Menard, Big Lake, Eldorado, and Sterling City. CVTD has identified public transportation, particularly the transportation of its widely scattered rural population, as a high priority goal and has achieved this objective by the operation of this rural public transportation project.

Reporting Entity

The District's basic financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity", include whether:

- the organization is legally separate (can sue or be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District
- the exclusion of the organization would result in misleading or incomplete financial statements

The District determined no additional entities should be included in these financial statements, however, the District is reported as a blended component unit of Concho Valley Council of Governments.

Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities (if any). Eliminations have been made to minimize the double-counting of internal activities. Government activities generally are financed through memberships, federal, state, and local grants and other miscellaneous transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's government activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following governmental fund:

General Fund: This fund is used to account for all activities of the primary government.

b. Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Federal and state grant revenues are recognized when program expenditures are incurred in accordance with program guidelines. The major sources of revenue are federal and state grants, member government contributions, program income, transit charter and medical fees, local contracts and toll credits.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considered all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues received from Federal and State grants are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

b. Investments and Fair Value

Governmental Accounting Standards Board Statement No. 72, Fair Value Measurement and Application (GASB Statement No. 72), establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions.

GASB Statement No. 72 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3 - Inputs to the valuation methodology are unobservable.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

c. Grants Receivable and Accounts Receivable

Grants receivable represents allowable expenditures in excess of receipts for specific grants. Accounts receivable represents timing of contributions and other funds from member governments not yet received. Both grants and accounts receivable are considered fully collectible, and accordingly, no allowances have been recorded. Grants receivable is summarized by source in Note 3.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extends the assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	40
Vehicles	1-7
Office equipment	5
Computer equipment	5

e. Accounts Payable and Accrued Liability Balances

The District believes that sufficient detail of ordinary payable and accrued liability balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

f. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense / expenditure) until then. The District had deferred outflows of resources related to pensions of \$415,293 as of August 31, 2021.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The District had deferred inflows of resources related to pensions of \$150,041 as of August 31, 2021.

g. Notes Payable / Debt

All debt arising from cash basis transactions to be repaid from governmental resources is reported as a liability in the government-wide statements.

Debt arising from cash basis transactions of governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

h. Fund Balance – Fund Financial Statements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). This Statement defines the different classifications of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires that fund balance amounts to be properly reported within one of the fund balance categories listed below:

1. Nonspendable, such as fund balance associated with inventories, prepaid expenditures, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned).
2. Restricted fund balance category includes amounts that can be spent for only the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3. Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors (the District's highest level of decision-making authority).
4. Assigned fund balance classification includes amounts intended to be used by the District for specific purposes but does not meet the criteria to be classified as restricted or committed.
5. Unassigned fund balance is the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications.

The District does not have nonspendable restricted, or committed funds as of August 31, 2021. The entire fund balance is assigned for transportation.

In the fund financial statements, the District considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and whether committed, assigned or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Designations of fund balance represent tentative management plans that are subject to change. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended are assigned first followed by unassigned.

The District does not operate under a minimum fund balance policy.

i. Net Position – Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net positions that do not meet the definition of the “restricted” or “net investment in capital assets”.

It is the District’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

j. Employee Benefits

CVTD provides various benefits to regular employees including medical and dental insurance coverage, disability benefits, life insurance, retirement, vacation, personal leave, and other released times. In addition, the District is covered under the Texas Municipal League Workforce Compensation Insurance program and Texas Unemployment Compensation Insurance program for which the District pays the premiums.

k. Indirect Costs Allocation

The District contracts for administration, staffing and financial services with the Concho Valley Council of Governments (CVCOG). The primary objectives of this joint endeavor are to establish an office for business finance to service twelve counties of the Concho Valley region, to provide public transportation services in this region, and to provide consultation to local governments and businesses on the public transportation needs of the Concho Valley area.

Services that are incurred for a common or joint purpose benefitting more than one cost objective or are not readily assignable to the cost objective specifically benefitted, are allocated using the Concho Valley Council of Governments approved Federal Cognizant Indirect Cost Plan rate. All other services that can be identified specifically with a particular final cost objective are allocated as direct costs. Typical direct costs charged to the District are the compensation of employees who work in CVTD and their associated fringe benefits.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

m. Subsequent Events

The District has evaluated subsequent events through February 28, 2022, the day the financial statements were available to be issued.

n. Recent Accounting Pronouncements

NOT ADOPTED

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financial reporting by requiring reporting of certain lease liabilities that currently are not reported. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2021. The District is evaluating the impact, if any, upon its financial position, results of operations or cash flows upon adoption.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements related to Statement 87 and implementation guide 2019-3 are effective upon issuance. The other requirements of the statement are effective for fiscal years beginning after June 15, 2021.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which improves accounting and financial reporting for subscription-based information technology arrangements for government end users. The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

Stewardship, Compliance and Accountability

CVTD's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending August 31. It is not a legally adopted budget, therefore presentation of budget comparisons are not required.

The District's primary funding source is federal, state, and other local grants which have grant periods that may or may not coincide with the District's fiscal year. These grants normally are for the twelve-month period however, they can be awarded for periods shorter or longer than twelve months.

Because of the District's dependency on federal, state, and local budgetary decisions, revenue estimates are based upon the most available information as to potential sources of funding. CVTD's annual budget differs from that of a local government in two respects: (1) the uncertain nature of grant awards from other entities; and (2) conversion of grant budgets to a fiscal year basis.

The resultant annual budget change within a fiscal year would be due to: (1) increases/decreases in actual grant awards from those estimated; (2) changes in grant periods; (3) unanticipated grant awards not included in the budget; and (4) expected grant awards fail to materialize.

The Board of Directors formally approves the annual budget, but greater emphasis is placed on complying with the budgets and terms and conditions on a grant-by-grant basis. These terms and conditions usually specify the period during which costs may be incurred and outline budget restrictions or allowances. All budget appropriations lapse at year end.

Encumbrance Accounting

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

NOTE 2: DEPOSITS AND INVESTMENTS

Cash Deposits

At August 31, 2021, the carrying amount of the Districts cash deposits, all of which mature in less than one year was \$1,025,618 and the bank balance was \$1,061,720. The District's cash deposits at August 31, 2021 and during the year ended August 31, 2021, were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

Custodial Credit Risk

The District's funds are required to be deposited and invested under the terms of the depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a daily basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Interest Rate Risk

In accordance with its investment policy, the District manages its exposure to declines in fair value by limiting the maximum allowable maturity to one year, unless otherwise provided in a specific investment strategy that complies with current law.

Credit Risk

State law and District policy limits investments in public funds investment pools to those rated no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service. Additional authorized investments are consistent with governing law (Government Code 2256).

Concentration of Credit Risk

The District's investment policy does not limit investments in any one issuer except that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

The Public Funds Investment Act ("ACT") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the ACT. Additionally, investment practices of the District were in accordance with local policies.

Investment Accounting Policy

The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

NOTE 3: GRANTS RECEIVABLE

Grants receivable at August 31, 2021, is summarized as follows:

<u>Grant Number</u>	<u>Name</u>	<u>Amount</u>
800, 813	Urban Transportation	\$ 202,747
814, 825	Rural Transportation	266,937
823, 824	Transportation for Elderly and Disabled FY 18-19	6,900
817	State Planning and Research	17,408
020	Economic Adjustment Assistance	<u>338,200</u>
	Total grants receivable	<u>\$ 832,192</u>

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2021 was as follows:

<u>Governmental activities</u>	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Capital assets not being depreciated:				
Land	\$ 789,099	\$	\$	\$ 789,099
Construction in progress	8,515	981,253		989,768
Total capital assets not being depreciated	<u>797,614</u>	<u>981,253</u>	<u>-</u>	<u>1,778,867</u>
Capital assets being depreciated:				
Buildings and improvements	6,332,393	69,872		6,402,265
Equipment and vehicles	4,483,960	147,726	(605,285)	4,026,401
Total capital assets being depreciated	<u>10,816,353</u>	<u>217,598</u>	<u>(605,285)</u>	<u>10,428,666</u>
Less accumulated depreciation for:				
Buildings and improvements	(882,630)	(162,200)		(1,044,830)
Equipment and vehicles	(3,312,068)	(473,875)	605,285	(3,180,658)
Total accumulated depreciation	<u>(4,194,698)</u>	<u>(636,075)</u>	<u>605,285</u>	<u>(4,225,488)</u>
Total capital assets being depreciated, net	<u>6,621,655</u>	<u>(418,477)</u>	<u>-</u>	<u>6,203,178</u>
Governmental activities capital assets, net	<u>\$ 7,419,269</u>	<u>\$ 562,776</u>	<u>\$ -</u>	<u>\$ 7,982,045</u>

Depreciation was charged to functions as follows:

Transportation	\$ <u>636,075</u>
	\$ <u>636,075</u>

NOTE 5: NOTES PAYABLE AND CHANGES IN LONG-TERM OBLIGATIONS

On March 5, 2020, the Council authorized a note payable in the amount of \$550,000 for the Link Road property purchase, payable in one year with principal and interest due by March 5, 2021, with an interest rate of 2%, secured by a certificate of deposit of \$550,000. This loan was paid in full on March 24, 2021.

On March 6, 2020, the Council authorized a note payable in the amount of \$1,250,000 for the Link Road property purchase, payable in one year with interest due monthly beginning April 2020 and the principal balance due March 6, 2021, with an interest rate of 4.25%, secured by the deed to the property. This note was paid in full on September 29, 2020.

The District has no other debt outstanding as of August 31, 2021.

Long-Term Obligation Activity

A summary of long-term liability activity for the year ended August 31, 2021, are as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Direct borrowings	\$ 1,800,000	\$ -	\$ (1,800,000)	\$ -	\$ -
Total	\$ 1,800,000	\$ -	\$ (1,800,000)	\$ -	\$ -

NOTE 6: RISK MANAGEMENT AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2021, the District obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool (TMLIRP). TMLIRP is a self-funded pool operating as a common risk management and insurance program. The District pays an annual premium to TMLIRP for insurance coverage. The agreement for the formation of TMLIRP provides that TMLIRP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level or reinsurance. The District continues to carry commercial insurance of other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and any settled claims have not exceeded coverage in any of the past three fiscal years.

The COVID-19 outbreak in the United States has created economic uncertainties that may impact future operations. The extent of the impact on operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and impact on the District’s grant sources, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the District’s financial condition or results of operations is uncertain.

NOTE 7: PENSION PLANS

Retirement Pension Plan

Plan Description

The District provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system over

800 participating counties and districts throughout Texas. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034, or by calling (800) 823-7782. TCDRS's CAFR is also available at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members have the flexibility and local control to adjust benefits annually and pay for those benefits based on their needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan.

Contractual Agreement with Concho Valley Council of Governments

The District reports an asset or liability, deferred outflows of resources, deferred inflows of resources, and expense or benefit as a result of its contractual obligation to contribute to the Texas County and District Retirement System under an agreement with the Concho Valley Council of Governments (Council).

At August 31, 2021, the District's proportion of the collective net pension asset or liability was 29.5% and the Council's proportion was 70.5%. The respective proportion of the net pension asset or liability for each entity was based on each entity's share of contributions to the pension plan relative to the total.

Benefits Provided

At retirement, the employee's account balance is combined with employer matching and converted into a lifetime monthly benefit. Employees receive a month of service time for each month that they make a deposit into their account. Members can retire at ages 60 and above with ten or more years of services, with 30 years of service regardless of age, or when the sum of their age and years of service equals 80 or more. Members are vested after ten years of services but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdrew their personal contributions in a lump sum are not entitled to any amounts contributed by their employer. Retirees elect to receive their lifetime benefit by choosing one of seven actuarially equivalent payment options.

As of the most recent measurement date which was December 31, 2020, membership data for the pension plan was as follows:

Retirees and beneficiaries currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	93
Active employees	<u>73</u>
Total participants	<u><u>177</u></u>

Funding Policy

The District elected, effective January 1, 2000, the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employees, members, and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. However, the governing body chose to contribute at an elected rate in 2000 that exceeded the actuarially determined rate as allowed by the provisions of the TCDRS Act. The rate contributed for 2021 was 11.50%.

The deposit rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer.

Annual Pension Cost

For the employer's accounting year ended August 31, 2021, the annual pension cost for the TCDRS plan for its employees was \$258,648 and actual contributions were \$258,648.

Net Pension Asset

The net pension liability / (asset) (NPL) is the difference between the total pension liability (TPL) and the plan's fiduciary net position. The TPL is the present value of pension benefits that are allocated to current members due to past service by entry age normal actuarial cost method. The TPL includes benefits related to projected salary and service. The fiduciary net position is determined on the same basis used by the pension plans. The District's NPL was measured as of December 31, 2020, and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date.

Total pension liability	\$	3,961,524
Fiduciary net position		<u>4,041,043</u>
Net pension asset	\$	<u>(79,519)</u>

Actuarial Assumptions

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of actuarial experience studies. The experience study was for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB Statement No. 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%	
Overall payroll growth	2.00%	
Investment rate of return	7.60%	This rate reflects the long-term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB Statement No. 68

Salary increases were based on a service-related table. Regarding mortality rates, for depositing members - 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014; for service retirees, beneficiaries, and non-depositing members - 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014; for disabled retirees - 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The long-term expected rate of return on pension plan investments is 7.60%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The valuation assumption for the long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The most recent analysis was performed in 2020. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized below:

Asset Class	Target Allocation	Geometric Real Rate of Return (expected minus inflation)
U.S. Equities	11.50%	4.25%
Private Equity	25.00%	7.25%
Global Equities	2.50%	4.55%
International Equities - Developed	5.00%	4.25%
International Equities - Emerging	6.00%	4.75%
Investment Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Hedge Funds	6.00%	1.85%

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Schedule of Changes in the Net Pension Liability (Asset)

Changes in the District's net pension liability (asset) presented below is calculated on the same basis as the plan.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a)-(b)
Balances as of December 31, 2019	\$ 3,143,724	\$ 3,351,866	\$ (208,142)
Changes for the year:			
Service cost	328,698		328,698
Interest on total pension liability	277,457		277,457
Effect of economic / demographic gains or losses	49,956		49,956
Effect of assumption changes or inputs	257,609		257,609
Refund of contributions	(23,275)	(23,275)	-
Benefit payments	(72,644)	(72,644)	-
Administrative expenses		(2,957)	2,957
Member contributions		163,032	(163,032)
Net investment income		346,955	(346,955)
Employer contributions		267,843	(267,843)
Other		10,224	(10,224)
Balances as of December 31, 2020	\$ 3,961,525	\$ 4,041,044	\$ (79,519)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the District calculated using the discount rate of 7.60% as well as what the District net pension liability would have been if it were calculated using a discount rate that is 1% lower and 1% higher than the current rate:

	1% Decrease (6.60%)	Current Rate (7.60%)	1% Increase (8.60%)
Total pension liability	\$ 4,565,283	\$ 3,961,524	\$ 3,464,215
Fiduciary net position	4,041,043	4,041,043	4,041,043
Net pension liability (asset)	\$ 524,240	\$ (79,519)	\$ (576,828)

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended August 31, 2021, the District recognized a total pension benefit of \$56,971.

As of August 31, 2021, the District reported on the Statement of Net Position deferred outflows of resources related to pensions from the following sources:

Contributions subsequent to measurement date	\$ 166,035
Difference between expected and actual experience	36,915
Change of assumptions	139,076
Difference between projected and actual investment earnings	<u>73,267</u>
Total	<u>\$ 415,293</u>

As of August 31, 2021, the District reported on the Statement of Net Position deferred inflows of resources related to pensions from the following sources:

Difference between expected and actual experience	\$ (19,263)
Difference between projected and actual investment earnings	<u>(130,778)</u>
Total	<u>\$ (150,041)</u>

Deferred outflows of resources related to contributions subsequent to the measurement date of \$166,035 will be recognized as a reduction of the net pension liability for the year ending August 31, 2021. Remaining net deferred outflows of resources related to pensions totaling \$249,258 will be recognized in pension expense for the years ending August 31, 2022, 2023, and 2024 in the amounts of \$34,086, \$133,418, and \$81,754, respectively. Net deferred inflows of resources related to pensions totaling \$150,041 will be recognized in pension income for the years ending August 31, 2022, 2023, 2024, and 2025 in the amounts of (\$27,570), (\$55,049), (\$55,050), and (\$12,372), respectively.

NOTE 8: COMMITMENTS, CONTINGENCIES, AND CONCENTRATIONS

Contingencies

The District participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Federal and State Grants

In the normal course of operations, the District receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authorities the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

The District's primary source of revenue is in the form of federal and state grants and for the year ended August 31, 2021, these grants represented approximately 78% of total revenue.

Required Supplementary Information

CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY / (ASSET)
AND RELATED RATIOS - PENSION PLAN
FOR THE YEAR ENDED AUGUST 31, 2021 *

	Measurement Date 12/31/2020	Measurement Date 12/31/2019	Measurement Date 12/31/2018	Measurement Date 12/31/2017	Measurement Date 12/31/2016	Measurement Date 12/31/2015	Measurement Date 12/31/2014
Total Pension Liability:							
Service cost	\$ 328,698	\$ 219,722	\$ 336,196	\$ 320,498	\$ 286,894	\$ 163,824	\$ 143,687
Interest on total pension liability	277,457	237,418	321,487	282,627	205,435	130,083	111,419
Effect of plan changes	-	-	-	-	-	(25,785)	-
Effect of assumption or plan changes	257,609	-	-	21,695	-	22,977	-
Effect of economic / demographic (gains) or losses	49,956	24,321	(139,873)	(46,741)	(120,840)	(185,321)	396
Benefit payments / refunds of contributions	(95,920)	(96,320)	(116,667)	(111,481)	(80,464)	(31,007)	(36,188)
Net change in total pension liability	817,800	385,141	401,143	466,598	291,025	74,771	219,314
Total pension liability, beginning	3,143,724	4,091,119	3,689,976	2,726,057	1,616,922	1,542,151	1,322,837
Adjustment due to percentage allocation change	-	(1,332,536)	-	497,321	818,110	-	-
Total pension liability, ending (a)	3,961,524	3,143,724	4,091,119	3,689,976	2,726,057	1,616,922	1,542,151
Fiduciary Net Position:							
Employer contributions	267,843	201,684	239,084	289,214	181,526	121,596	118,052
Member contributions	163,032	122,764	145,529	134,967	112,980	71,769	66,746
Investment income net of investment expenses	346,955	439,623	(67,174)	444,079	160,326	(44,746)	70,866
Benefit payments / refunds of contributions	(95,920)	(96,320)	(116,667)	(111,481)	(80,464)	(31,007)	(36,188)
Administrative expenses	(2,957)	(2,554)	(3,191)	(2,505)	(1,743)	(993)	(930)
Other	10,224	8,222	8,347	4,167	25,650	554	689
Net change in fiduciary net position	689,177	673,419	205,928	758,441	398,275	117,173	219,235
Fiduciary net position, beginning	3,351,866	3,972,273	3,766,345	2,543,828	1,424,691	1,307,518	1,088,283
Adjustment due to percentage allocation change	-	(1,293,826)	-	464,076	720,862	-	-
Fiduciary net position, ending (b)	4,041,043	3,351,866	3,972,273	3,766,345	2,543,828	1,424,691	1,307,518
Net pension liability (asset), ending ((a) - (b))	\$ (79,519)	\$ (208,142)	\$ 118,846	\$ (76,369)	\$ 182,229	\$ 192,231	\$ 234,633
Fiduciary net position as a % of total pension liability	102.01%	106.62%	97.10%	102.07%	93.32%	88.11%	84.79%
Pensionable covered payroll	\$ 2,329,032	\$ 1,753,748	\$ 2,078,988	\$ 1,928,091	\$ 1,614,003	\$ 1,025,267	\$ 953,523
Net pension liability (asset) as a % of covered payroll	-3.41%	-11.87%	5.72%	-3.96%	11.29%	18.75%	24.61%

* A full 10-year schedule will be displayed as it becomes available

CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF CONTRIBUTIONS - PENSION PLAN
 FOR THE LAST 10 FISCAL YEARS

Period Ending December 31, (Measurement Date)	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2011	\$ 113,125	\$ 113,125	\$ -	\$ 767,318	14.74%
2012	\$ 129,271	\$ 129,271	\$ -	\$ 1,088,132	11.88%
2013	\$ 109,189	\$ 109,189	\$ -	\$ 855,979	12.76%
2014	\$ 124,972	\$ 124,972	\$ -	\$ 1,012,491	12.34%
2015	\$ 125,020	\$ 125,020	\$ -	\$ 1,245,343	10.04%
2016	\$ 181,526	\$ 181,526	\$ -	\$ 1,614,003	11.25%
2017	\$ 289,214	\$ 289,214	\$ -	\$ 1,928,091	15.00%
2018	\$ 239,084	\$ 239,084	\$ -	\$ 2,078,988	11.50%
2019	\$ 193,440	\$ 201,684	\$ (8,243)	\$ 1,753,748	11.50%
2020	\$ 246,411	\$ 267,843	\$ (21,432)	\$ 2,329,032	11.50%

Notes to Schedule of Contributions:

Valuation date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/20 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service with a 4.6% average over career including inflation
Investment Rate of Return	7.50%, net of administrative investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions were reflected in the Schedule 2019: No changes in plan provisions were reflected in the Schedule 2020: No changes in plan provisions were reflected in the Schedule

** Payroll is calculated based on contributions as reported to TCDRS

Other Supplementary Information

CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF EXPENDITURES BY GRANT
FOR THE YEAR ENDED AUGUST 31, 2021

	778, 813	800	779, 814
	<u>Urban Operating</u>	<u>Urban CARES</u>	<u>Rural Operating</u>
Salaries	\$ 821,674	\$ 525,033	\$ 300,763
Fringe benefits	395,830	221,295	156,926
Total personnel	1,217,504	746,328	457,689
Indirect costs	82,414	51,620	30,950
Audit and legal	9,585	-	7,531
Contract services	65,106	-	1,729
Uniforms	263	23,999	123
Human resource service center	36,138	11,485	20,453
Procurement service center	36,339	14,493	25,953
Information technology service center	33,990	7,868	21,297
Pass-thru	-	-	-
Management service fee	-	-	-
Travel	-	9	-
Fuel	168,292	42,278	52,894
Lubricant	6,306	3,699	2,434
Preventative maintenance	189,677	69,606	31,941
Tires	19,784	12,654	2,096
Rent	-	-	-
Shop and yard space	120,000	-	-
Utilities	-	-	-
Building maintenance	1,271	570	876
Capital facility improvements	9,352	19,740	4,334
Supplies	36,680	31,964	29,485
Capital technology	-	13,759	-
Capital equipment	-	92,613	-
Tools	6,984	2,980	788
Copier	403	172	251
Insurance	37,706	17,902	16,379
Communications - bus	32,254	60,657	38,620
Cell phones	1,974	668	2,005
Internet	-	-	265
Printing / ads and promotions	6,360	5,720	1,641
Publications	391	549	-
Repeater rental	-	-	-
Capital construction	-	-	-
Capital construction planning	-	-	-
Capital construction administration	-	-	-
Training	-	-	-
Dues and fees	7,546	3,500	1,065
Vehicle registration	212	41	55
Postage / freight	795	623	653
Other	13,657	-	2,183
Coffee	279	-	219
Physicals	2,191	225	710
Safety	4,249	1,361	1,934
Multi-modal terminal operations	57,733	30,647	30,699
Toll credits	-	-	9,859
Total Expenditures	\$ 2,205,435	\$ 1,267,730	\$ 797,111

801, 825	823, 824	817	802	019, 020, 023
Rural CARES	Elderly & Disabled TXDOT	Reg Planning TXDOT	Bus & Bus Facilities TXDOT	Link Road Facility US Commerce
\$ 453,819	\$ 47,037	\$ 14,822	\$ -	\$ -
207,395	20,012	6,485	-	-
<u>661,214</u>	<u>67,049</u>	<u>21,307</u>	<u>-</u>	<u>-</u>
45,398	4,545	1,444	-	-
-	-	-	-	2,973
2,500	-	4,696	-	-
18,940	-	-	-	-
16,965	-	-	-	-
5,700	-	-	-	37,661
11,592	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7	-	-	-	-
70,523	-	-	-	-
3,038	-	-	-	-
33,231	-	-	-	-
3,371	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	20,687
570	-	-	-	19,843
29,334	-	-	-	-
23,783	-	4,384	-	1,974
-	-	-	-	-
4,353	-	-	106,298	-
3,465	-	-	-	-
196	-	-	-	-
16,496	-	-	-	22,046
33,398	-	-	-	-
2,173	-	-	-	-
382	-	-	-	-
1,414	-	-	-	-
562	-	-	-	-
-	-	-	-	-
-	-	-	-	707,845
-	-	-	-	126,530
-	-	-	-	4,125
-	-	-	-	-
2,770	-	-	-	12,902
95	-	-	-	-
763	-	-	-	-
-	-	-	-	-
-	-	-	-	-
560	-	-	-	-
913	-	-	-	-
38,680	-	-	-	-
<u>-</u>	<u>13,411</u>	<u>-</u>	<u>14,941</u>	<u>-</u>
\$ <u>1,032,386</u>	\$ <u>85,005</u>	\$ <u>31,831</u>	\$ <u>121,239</u>	\$ <u>956,586</u>

CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF EXPENDITURES BY GRANT (CONT'D)
FOR THE YEAR ENDED AUGUST 31, 2021

	010	018	013	
	ICB Program	Extended	General	Total
	Local	Medicaid Trips		
	Local	Local		
Salaries	\$ 6,050	\$ 14,040	\$ -	\$ 2,183,238
Fringe benefits	1,090	6,825	-	1,015,858
Total personnel	7,140	20,865	-	3,199,096
Indirect costs	483	1,419	-	218,273
Audit and legal	-	-	-	20,089
Contract services	-	-	-	74,031
Uniforms	-	-	-	43,325
Human resource service center	-	-	-	85,041
Procurement service center	-	-	-	120,146
Information technology service center	-	-	-	74,747
Pass-thru	-	-	-	-
Management service fee	-	-	-	-
Travel	-	-	-	16
Fuel	-	-	-	333,987
Lubricant	-	-	-	15,477
Preventative maintenance	-	-	-	324,455
Tires	-	-	-	37,905
Rent	-	-	-	-
Shop and yard space	-	-	-	120,000
Utilities	-	-	-	20,687
Building maintenance	-	-	-	23,130
Capital facility improvements	-	-	-	62,760
Supplies	-	-	-	128,270
Capital technology	-	-	-	13,759
Capital equipment	-	-	-	203,264
Tools	-	-	-	14,217
Copier	-	-	-	1,022
Insurance	-	-	-	110,529
Communications - bus	-	-	-	164,929
Cell phones	-	-	-	6,820
Internet	-	-	-	647
Printing / ads and promotions	-	-	-	15,135
Publications	-	-	-	1,502
Repeater rental	-	-	-	-
Capital construction	-	-	-	707,845
Capital construction planning	-	-	-	126,530
Capital construction administration	-	-	-	4,125
Training	-	-	-	-
Dues and fees	-	-	-	27,783
Vehicle registration	-	-	-	403
Postage / freight	-	-	-	2,834
Other	-	-	-	15,840
Coffee	-	-	-	498
Physicals	-	-	-	3,686
Safety	-	-	-	8,457
Multi-modal terminal operations	-	-	75,150	232,909
Toll credits	-	-	-	38,211
Total Expenditures	\$ 7,623	\$ 22,284	\$ 75,150	\$ 6,602,380

CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF GRANT EXPENDITURES BY AGENCY (FEDERAL AND STATE)
 FOR THE YEAR ENDED AUGUST 31, 2021

Federal/State Grantor/Pass-Through Grantor/ CVTD Grant Number / Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>EXPENDITURES OF FEDERAL AWARDS</u>				
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Federal Transit Administration:</i>				
<i>Federal Transit Cluster</i>				
<i>Direct Program</i>				
778/813 Section 5307 Urban Transportation	20.507	TX-2019-109-00 Y318	\$	\$ 198,645
813 Section 5307 Urban Transportation	20.507	TX-2020-175-00		992,947
800 Section 5307 Urban Transportation	20.507	TX-2020-096-00 Y364 CARES		1,264,461
<i>Passed through the Office of the Governor.</i>				
802 Section 5339 Bus and Bus Facilities	20.526	51003020720		99,608
<i>Federal Transit Cluster Total</i>				
<i>Passed through the Office of the Governor.</i>				
<i>Texas Department of Transportation</i>				
814 Section 5311 Rural Transportation RPT 2102(07) 045-20	20.509	51018010321		411,945
825 Section 5311 Rural Transportation - CAF 2102 (07) 072_20	20.509	5108020721		360,478
801 Section 5311 Rural Transportation - CARES	20.509	51018020720		670,780
823/824 Section 5310 Transp. For Elderly and Disabled ED 2102 (07) 0741_19	20.513	51016020721		67,039
817 Section 5304 State Planning and Research	20.505	51008010721		31,826
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	<u>4,097,729</u>
<u>U. S. DEPARTMENT OF COMMERCE</u>				
<i>Passed through Economic Develop Administration</i>				
020 Economic Adjustment Assistance-Title II, Section 209	11.307	EDA 08-79-05344		641,355
TOTAL U.S. DEPARTMENT OF COMMERCE			-	<u>641,355</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	<u>\$ 4,739,084</u>
<u>EXPENDITURES OF STATE AWARDS</u>				
<u>Texas Department of Transportation</u>				
814 Rural Transportation RUR 2102(07)		51218020721	\$	\$ 311,722
813 Urban Transportation URB 2101(07)		51309010721		355,377
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION			-	<u>667,099</u>
TOTAL EXPENDITURES OF STATE AWARDS			\$ -	<u>\$ 667,099</u>

Internal Control Section

February 28, 2022

Independent Auditors' Report

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

Executive Committee
Concho Valley Transit District
2801 W. Loop 306, Suite A
San Angelo, Texas 76904

Members of the Executive Committee:

We have audited, in accordance with the 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 the major fund of Concho Valley Transit District as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Concho Valley Transit District's basic financial statements, and have issued our report thereon dated February 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Concho Valley Transit District's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Concho Valley Transit District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Concho Valley Transit District's internal control over financial reporting.

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.

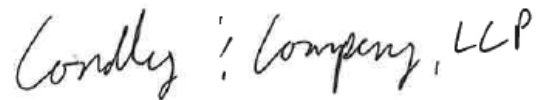
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Concho Valley Transit District's financial statements are free of 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Condley & Company, LLP". The signature is written in a cursive, flowing style.

Certified Public Accountants

CVCOG
Summary Budget Comparison
Grant 829, Head Start FY 21-22
From 6/1/2021 Through 1/31/2022

Account Code	Account Title	YTD Budget \$	YTD Actual	YTD Budget \$ Variance	Percent Total Budget Used
829	Grant 829, Head Start FY 21-22				
004	Revenue				
4170	HHS-ACF Head Start ARA 06HE001000-01	846,071.00	230,587.80	(615,483.20)	27.25%
4171	HHS-ACF Head Start 06CH010970-03	6,525,867.00	4,411,966.75	(2,113,900.25)	67.60%
4411	IK Contributions	1,612,061.00	736,980.85	(875,080.15)	45.71%
4523	Local Revenue	8,105.34	8,105.34	0.00	100.00%
4711	Sale of Equipment	<u>11,949.79</u>	<u>11,949.79</u>	<u>0.00</u>	<u>100.00%</u>
Total 004	Revenue	9,004,054.13	5,399,590.53	(3,604,463.60)	59.97%
400	Head Start CAN NO 9-G064122				
5110	General Wages	2,270,684.61	1,601,233.53	669,451.08	70.51%
5118	General Overtime Hours	144.53	56.11	88.42	38.82%
5119	Holiday Work Time	84.60	84.60	0.00	100.00%
5150	Vacation Time Allocation	24,331.94	17,218.05	7,113.89	70.76%
5151	Medicare Tax	34,665.00	22,420.22	12,244.78	64.67%
5172	Worker's Comp Insurance	15,717.00	10,837.76	4,879.24	68.95%
5173	SUTA	32,660.00	10,777.93	21,882.07	33.00%
5174	Health Insurance Benefit	638,422.80	399,048.87	239,373.93	62.50%
5175	Dental Insurance Benefit	23,664.09	16,298.31	7,365.78	68.87%
5176	Life Insurance Benefit	18,455.00	11,469.17	6,985.83	62.14%
5177	HSA Insurance Benefit	19,541.05	15,090.97	4,450.08	77.22%
5181	Retirement	279,619.00	185,578.74	94,040.26	66.36%
5199	Indirect Allocation	227,805.06	148,362.23	79,442.83	65.12%
5206	HR Service Center	98,004.00	80,421.03	17,582.97	82.05%
5207	Procurement Service Center	52,873.06	44,266.50	8,606.56	83.72%
5208	Information Technology Service Center	60,276.00	57,880.57	2,395.43	96.02%
5291	Contract Services	64,198.00	31,807.28	32,390.72	49.54%
5293	HS Health & Disab Svc	1,000.00	0.00	1,000.00	0.00%
5294	HS Policy Council	3,000.00	169.21	2,830.79	5.64%
5296	HS Parent Service	4,000.00	202.90	3,797.10	5.07%
5309	Travel-In Region	6,000.00	3,044.84	2,955.16	50.74%
5413	HS Site Rent	120,385.50	111,402.76	8,982.74	92.53%
5433	HS Site Center Utilities	90,339.05	50,391.50	39,947.55	55.78%
5451	Facility Maintenance	34,656.16	25,014.89	9,641.27	72.18%
5453	HS Site Center Bldg Maint	106,995.55	69,902.10	37,093.45	65.33%
5510	Supplies	21,161.34	16,055.29	5,106.05	75.87%
5512	HS Class Room Supplies	48,000.00	19,475.90	28,524.10	40.57%
5514	HS Medical Supplies	3,000.00	779.42	2,220.58	25.98%
5515	HS Disability Supplies	3,000.00	0.00	3,000.00	0.00%

CVCOG
Summary Budget Comparison
Grant 829, Head Start FY 21-22
From 6/1/2021 Through 1/31/2022

Account Code	Account Title	YTD Budget \$	YTD Actual	YTD Budget \$ Variance	Percent Total Budget Used
829	Grant 829, Head Start FY 21-22				
5518	HS Diapers and Wipes	3,000.00	1,577.13	1,422.87	52.57%
5622	Internal Computer/Software	10,198.00	10,198.00	0.00	100.00%
5632	Copier	27,165.16	15,598.64	11,566.52	57.42%
5711	Insurance	9,778.68	5,955.80	3,822.88	60.90%
5721	Printing	7,000.00	1,429.77	5,570.23	20.42%
5722	Ads & Promotions	3,000.00	217.50	2,782.50	7.25%
5753	Dues and fees	4,780.13	3,014.57	1,765.56	63.06%
5760	HS Site Center Communications	17,475.69	10,229.69	7,246.00	58.53%
5762	Postage/freight	3,000.00	564.82	2,435.18	18.82%
5796	Safety	<u>1,110.00</u>	<u>597.23</u>	<u>512.77</u>	<u>53.80%</u>
Total 400	Head Start CAN NO 9-G064122	4,389,191.00	2,998,673.83	1,390,517.17	68.32%
401	Early Head Start CAN NO 9-G064122				
5110	General Wages	1,168,969.27	789,974.23	378,995.04	67.57%
5118	General Overtime Hours	130.93	35.24	95.69	26.91%
5150	Vacation Time Allocation	5,471.02	3,775.48	1,695.54	69.00%
5151	Medicare Tax	17,828.00	11,008.80	6,819.20	61.75%
5172	Worker's Comp Insurance	8,094.00	4,636.28	3,457.72	57.28%
5173	SUTA	16,287.00	5,065.61	11,221.39	31.10%
5174	Health Insurance Benefit	337,255.00	205,277.65	131,977.35	60.86%
5175	Dental Insurance Benefit	12,519.18	8,351.75	4,167.43	66.71%
5176	Life Insurance Benefit	9,501.00	5,688.68	3,812.32	59.87%
5177	HSA Insurance Benefit	11,200.04	8,015.24	3,184.80	71.56%
5181	Retirement	143,906.00	91,532.12	52,373.88	63.60%
5199	Indirect Allocation	112,145.21	73,292.40	38,852.81	65.35%
5206	HR Service Center	25,789.87	22,166.47	3,623.40	85.95%
5207	Procurement Service Center	14,290.41	12,145.91	2,144.50	84.99%
5208	Information Technology Service Center	21,656.00	16,052.31	5,603.69	74.12%
5291	Contract Services	5,023.51	524.72	4,498.79	10.44%
5293	HS Health & Disab Svc	500.00	0.00	500.00	0.00%
5294	HS Policy Council	49.38	49.38	0.00	100.00%
5296	HS Parent Service	2,224.00	1,761.21	462.79	79.19%
5309	Travel-In Region	1,332.00	953.80	378.20	71.60%
5413	HS Site Rent	35,707.24	34,747.24	960.00	97.31%
5433	HS Site Center Utilities	26,414.00	15,048.02	11,365.98	56.96%
5451	Facility Maintenance	7,569.27	6,294.27	1,275.00	83.15%
5453	HS Site Center Bldg Maint	21,286.00	18,320.88	2,965.12	86.07%
5510	Supplies	6,087.00	5,130.59	956.41	84.28%

CVCOG
 Summary Budget Comparison
 Grant 829, Head Start FY 21-22
 From 6/1/2021 Through 1/31/2022

Account Code	Account Title	YTD Budget \$	YTD Actual	YTD Budget \$ Variance	Percent Total Budget Used
829	Grant 829, Head Start FY 21-22				
5512	HS Class Room Supplies	14,049.62	10,341.44	3,708.18	73.60%
5514	HS Medical Supplies	844.00	204.00	640.00	24.17%
5515	HS Disability Supplies	844.00	0.00	844.00	0.00%
5518	HS Diapers and Wipes	5,000.00	2,395.16	2,604.84	47.90%
5622	Internal Computer/Software	1,689.50	1,689.50	0.00	100.00%
5632	Copier	7,186.55	4,186.41	3,000.14	58.25%
5711	Insurance	1,467.00	926.20	540.80	63.13%
5721	Printing	1,887.00	623.30	1,263.70	33.03%
5722	Ads & Promotions	1,500.00	0.00	1,500.00	0.00%
5753	Dues and fees	825.00	573.17	251.83	69.47%
5760	HS Site Center Communications	3,520.00	2,127.87	1,392.13	60.45%
5762	Postage/freight	611.00	30.84	580.16	5.04%
5796	Safety	335.00	145.24	189.76	43.35%
Total 401	Early Head Start CAN NO 9-G064122	2,050,994.00	1,363,091.41	687,902.59	66.46%
402	Head Start T&TA CAN NO 9-G064120				
5308	Head Start T & T A	56,824.00	43,811.36	13,012.64	77.10%
Total 402	Head Start T&TA CAN NO 9-G064120	56,824.00	43,811.36	13,012.64	77.10%
403	Early Head Start T&TA CAN NO 9-G064121				
5308	Head Start T & T A	28,858.00	19,319.94	9,538.06	66.94%
Total 403	Early Head Start T&TA CAN NO 9-G064121	28,858.00	19,319.94	9,538.06	66.95%
404	Head Start COVID CAN 9-G064122				
5174	Health Insurance Benefit	202,810.48	31,556.97	171,253.51	15.55%
5199	Indirect Allocation	15,977.62	1,953.36	14,024.26	12.22%
5453	HS Site Center Bldg Maint	6,888.00	6,099.22	788.78	88.54%
5510	Supplies	75,797.40	763.20	75,034.20	1.00%
5512	HS Class Room Supplies	23,806.00	1,618.72	22,187.28	6.79%
5622	Internal Computer/Software	140,616.50	115,276.43	25,340.07	81.97%
5625	Capital-Replace Van	49,470.00	0.00	49,470.00	0.00%
5734	HS Capital Playground	149,674.00	1,826.87	147,847.13	1.22%
Total 404	Head Start COVID CAN 9-G064122	665,040.00	159,094.77	505,945.23	23.92%
405	Early Head Start COVID CAN 9-G064122				
5174	Health Insurance Benefit	46,900.00	16,989.30	29,910.70	36.22%
5199	Indirect Allocation	3,100.00	1,051.63	2,048.37	33.92%

CVCOG
 Summary Budget Comparison
 Grant 829, Head Start FY 21-22
 From 6/1/2021 Through 1/31/2022

Account Code	Account Title	YTD Budget \$	YTD Actual	YTD Budget \$ Variance	Percent Total Budget Used
829	Grant 829, Head Start FY 21-22				
5510	Supplies	40,812.00	350.81	40,461.19	0.85%
5512	HS Class Room Supplies	<u>4,108.00</u>	<u>185.04</u>	<u>3,922.96</u>	<u>4.50%</u>
Total 405	Early Head Start COVID CAN 9-G064122	94,920.00	18,576.78	76,343.22	19.57%
406	Early Head Start Conversion COVID CAN 9-G064122				
5453	HS Site Center Bldg Maint	26,500.00	12,317.16	14,182.84	46.47%
5510	Supplies	6,095.00	1,758.88	4,336.12	28.85%
5512	HS Class Room Supplies	26,250.00	20,919.00	5,331.00	79.69%
5518	HS Diapers and Wipes	2,500.00	0.00	2,500.00	0.00%
5622	Internal Computer/Software	4,766.00	2,248.44	2,517.56	47.17%
5734	HS Capital Playground	<u>20,000.00</u>	<u>15,672.77</u>	<u>4,327.23</u>	<u>78.36%</u>
Total 406	Early Head Start Conversion COVID CAN 9-G064122	86,111.00	52,916.25	33,194.75	61.45%
409	Head Start InKind				
6791	InKind Other	<u>1,612,061.00</u>	<u>736,980.85</u>	<u>875,080.15</u>	<u>45.71%</u>
Total 409	Head Start InKind	1,612,061.00	736,980.85	875,080.15	45.72%
997	Non Project				
5512	HS Class Room Supplies	8,105.34	7,125.34	980.00	87.90%
5625	Capital-Replace Van	<u>11,949.79</u>	<u>0.00</u>	<u>11,949.79</u>	<u>0.00%</u>
Total 997	Non Project	20,055.13	7,125.34	12,929.79	35.53%
	Total Expenditures	<u>9,004,054.13</u>	<u>5,399,590.53</u>	<u>3,604,463.60</u>	<u>59.97%</u>
	Total Revenue over Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

CVCOG
 Summary Budget Comparison
 Grant 829, Head Start FY 21-22
 From 6/1/2021 Through 1/31/2022

Account Code	Account Title	YTD Budget \$	YTD Actual	YTD Budget \$ Variance	Percent Total Budget Used
829	Grant 829, Head Start FY 21-22				
	Head Start (Project 400, 402)	4,446,015.00	3,042,485.19	1,403,529.81	68.43%
	Early Head Start (Project 401, 403)	2,079,852.00	1,382,411.35	697,440.65	66.47%
	Head Start COVID (Project 404)	665,040.00	159,094.77	505,945.23	23.92%
	Early Head Start COVID (Project 405, 406)	181,031.00	71,493.03	109,537.97	39.49%
	Total Federal	<u>7,371,938.00</u>	<u>4,655,484.34</u>	<u>2,716,453.66</u>	<u>63.15%</u>
	Total Non-Federal, includes Local Funds	1,632,116.13	744,106.19	888,009.94	45.59%
	Grand Total HHS Head Start Expenditures	<u>9,004,054.13</u>	<u>5,399,590.53</u>	<u>3,604,463.60</u>	<u>59.97%</u>
	CVCOG Head Start Admin	355,609.47			
	CVCOG Administrative Indirect	386,626.01			
	Total Non-Federal Admin	<u>0.00</u>			
	Total Administrative	<u>742,235.48</u>			
	Head Start Budget, less COVID budget	8,157,983.13			
	Administrative Percentage of Approved Budget	9.10%			
	Note: Administrative Maximum Percentage is 15%				
	Non-Federal Percentage of Federal	20.00%	15.98%		



CONCHO VALLEY

COUNCIL OF GOVERNMENTS

5430 Link Road • San Angelo, TX 76904

A budget adjustment is needed for the current grant, we have 3 categories that will go over the allowed 25%.

1. Head Start Contractual will go over 37%. This is due to increases in Human Resources, Procurement, and Information Technology.
2. Early Head Start Contractual is currently reflecting 23%, so still under but getting close. Again, this is due to increases in Human Resources, Procurement, and Information Technology.
3. Early Head Start Supplies will go over 40%. This is due to need.

The Concho Valley Council of Governments recently relocated. Due to the move, departments experienced an increase in cost, which is why they contractual line item is reflecting the percentage increase.

Attached is an excel spread sheet that shows all the changes.

Account Code	Account Title	YTD Budget \$ - Original	Revised MIP Budget	Award Adjustments	Category	Amount of Budget Change	SOW % Change SOW=Scope of Work
829	Grant 829, Head Start FY 21-22			not to exceed 25% of SOW or 10% of total budget			
004	Revenue						
4170	HHS-ACF Head Start ARA 06HE001000-01	0.00	846,071.00	108,985.34			
4171	HHS-ACF Head Start 06CH010970-03	0.00	6,525,867.00	1,913,906.75			
Total 004	Revenue	0.00	7,371,938.00	2,068,519.26			
400	Head Start CAN NO 9-G064122						
5110	General Wages	2,326,676.94	2,343,725.89	17,048.95	Personnel	17,278.08	1%
5118	General Overtime Hours	0.00	144.53	144.53			
5119	Holiday Work Time	0.00	84.60	84.60			
5150	Vacation Time Allocation	0.00	25,202.06	25,202.06	Fringe	(101,473.72)	-9%
5151	Medicare Tax	35,102.98	32,816.48	(2,286.50)			
5172	Worker's Comp Insurance	15,717.00	15,863.23	146.23			
5173	SUTA	32,660.00	15,775.66	(16,884.34)			
5174	Health Insurance Benefit	672,587.05	584,087.92	(88,499.13)			
5175	Dental Insurance Benefit	51,968.00	23,855.84	(28,112.16)			
5176	Life Insurance Benefit	18,455.00	16,787.43	(1,667.57)			
5177	HSA Insurance Benefit	0.00	22,088.66	22,088.66			
5181	Retirement	283,092.62	271,631.65	(11,460.97)			
5199	Indirect Allocation	258,621.41	217,157.83	(41,463.58)	Indirect	(41,463.58)	-16%
5206	HR Service Center	98,004.00	117,712.28	19,708.28	Contractual	89,327.97	37%
5207	Procurement Service Center	18,839.00	64,792.89	45,953.89			
5208	Information Technology Service Center	60,276.00	84,719.80	24,443.80			
5291	Contract Services	65,198.00	64,198.00	(1,000.00)			
5293	HS Health & Disab Svc	778.00	1,000.00	222.00			
5510	Supplies	13,416.00	23,500.13	10,084.13	Supplies	(9,553.99)	-14%
5512	HS Class Room Supplies	51,233.00	28,506.88	(22,726.12)			
5514	HS Medical Supplies	2,956.00	3,000.00	44.00			
5515	HS Disability Supplies	2,956.00	3,000.00	44.00			
5518	HS Diapers and Wipes	0.00	3,000.00	3,000.00			
5294	HS Policy Council	2,105.00	3,000.00	895.00	Other	45,885.24	12%
5296	HS Parent Service	0.00	4,000.00	4,000.00			
5309	Travel-In Region	4,668.00	4,456.73	(211.27)	Travel under Other		
5413	HS Site Rent	119,259.00	120,385.50	1,126.50			
5433	HS Site Center Utilities	89,448.00	73,758.05	(15,689.95)			
5451	Facility Maintenance	25,191.00	46,858.73	21,667.73			
5453	HS Site Center Bldg Maint	70,630.00	102,315.72	31,685.72			
5622	Internal Computer/Software	4,886.00	10,198.00	5,312.00	Internal Computers Under other		
5632	Copier	19,928.00	22,831.75	2,903.75			
5711	Insurance	9,273.00	9,778.68	505.68			
5721	Printing	10,113.00	2,092.75	(8,020.25)			
5722	Ads & Promotions	3,501.00	3,000.00	(501.00)			
5753	Dues and fees	2,123.00	4,780.13	2,657.13			
5760	HS Site Center Communications	16,390.00	14,973.20	(1,416.80)			
5762	Postage/freight	2,139.00	3,000.00	861.00			
5796	Safety	1,000.00	1,110.00	110.00			
Total 400	Head Start CAN NO 9-G064122	4,389,191.00	4,389,191.00	0.00		0.00	
401	Early Head Start CAN NO 9-G064122						
5110	General Wages	1,215,032.06	1,188,646.15	(26,385.91)	Personnel	(26,332.89)	-2%
5118	General Overtime Hours	0.00	53.02	53.02			
5150	Vacation Time Allocation	0.00	5,680.83	5,680.83	Fringe	(50,612.39)	-9%

5151	Medicare Tax	18,029.19	16,564.55	(1,464.64)		
5172	Worker's Comp Insurance	8,094.00	6,976.05	(1,117.95)		
5173	SUTA	16,287.00	7,622.04	(8,664.96)		
5174	Health Insurance Benefit	344,056.53	308,873.98	(35,182.55)		
5175	Dental Insurance Benefit	25,772.00	12,566.58	(13,205.42)		
5176	Life Insurance Benefit	9,501.00	8,559.55	(941.45)		
5177	HSA Insurance Benefit	0.00	12,060.25	12,060.25		
5181	Retirement	145,501.63	137,725.13	(7,776.50)		
5199	Indirect Allocation	73,445.59	110,280.47	36,834.88	Indirect	36,834.88 50%
5206	HR Service Center	37,162.00	33,353.10	(3,808.90)	Contractual	15,466.47 23%
5207	Procurement Service Center	5,377.00	18,275.52	12,898.52		
5208	Information Technology Service Center	22,856.00	24,153.34	1,297.34		
5291	Contract Services	222.00	5,023.51	4,801.51		
5293	HS Health & Disab Svc	222.00	500.00	278.00		
5510	Supplies	5,087.00	7,719.82	2,632.82	Supplies	8,570.22 40%
5512	HS Class Room Supplies	14,623.00	15,560.40	937.40		
5514	HS Medical Supplies	844.00	844.00	0.00		
5515	HS Disability Supplies	844.00	844.00	0.00		
5518	HS Diapers and Wipes	0.00	5,000.00	5,000.00		
5294	HS Policy Council	0.00	74.30	74.30	Other	16,073.71 15%
5296	HS Parent Service	273.00	2,650.03	2,377.03	Travel under Other	
5309	Travel-In Region	1,332.00	1,435.15	103.15		
5413	HS Site Rent	33,091.00	35,707.24	2,616.24		
5433	HS Site Center Utilities	26,414.00	22,642.22	(3,771.78)		
5451	Facility Maintenance	7,190.00	9,470.76	2,280.76		
5453	HS Site Center Bldg Maint	21,286.00	33,960.94	12,674.94	Under other	
5622	Internal Computer/Software	1,395.00	1,689.50	294.50		
5632	Copier	6,600.00	6,299.14	(300.86)		
5711	Insurance	1,467.00	1,467.00	0.00		
5721	Printing	2,887.00	1,887.00	(1,000.00)		
5722	Ads & Promotions	999.00	1,500.00	501.00		
5753	Dues and fees	638.00	862.43	224.43		
5760	HS Site Center Communications	3,520.00	3,520.00	0.00		
5762	Postage/freight	611.00	611.00	0.00		
5796	Safety	335.00	335.00	0.00		

CVCOG
 Summary Budget Comparison
 Grant H02, Head Start Nutrition 21-22
 From 10/1/2021 Through 1/31/2022

Account Code	Account Title	YTD Budget \$	YTD Actual	YTD Budget \$ Variance	Percent Total Budget Used
H02	Grant H02, Head Start Nutrition FY 21-22				
004	Revenue				
4203	CACFP Prior Year CFDA 10.558	0.00	6,345.22	6,345.22	100.00%
4221	CACFP Nutrition CFDA 10.558	<u>745,918.29</u>	<u>179,437.69</u>	<u>(566,480.60)</u>	<u>24.05%</u>
Total 004	Revenue	745,918.29	185,782.91	(560,135.38)	24.91%
407	Head Start Nutrition				
5110	General Wages	20,770.00	0.00	20,770.00	0.00%
5151	Medicare Tax	301.00	0.00	301.00	0.00%
5172	Worker's Comp Insurance	518.00	0.00	518.00	0.00%
5173	SUTA	252.00	0.00	252.00	0.00%
5174	Health Insurance Benefit	10,728.00	0.00	10,728.00	0.00%
5175	Dental Insurance Benefit	371.00	0.00	371.00	0.00%
5176	Life Insurance Benefit	165.00	0.00	165.00	0.00%
5181	Retirement	2,462.00	0.00	2,462.00	0.00%
5199	Indirect Allocation	4,551.56	0.00	4,551.56	0.00%
5295	HS Nutrition Service	642,599.73	106,701.84	535,897.89	16.60%
5510	Supplies	28,000.00	0.00	28,000.00	0.00%
5513	HS Food Serv Sup	35,000.00	17,568.83	17,431.17	50.19%
5753	Dues and fees	<u>200.00</u>	<u>0.00</u>	<u>200.00</u>	<u>0.00%</u>
Total 407	Head Start Nutrition	<u>(745,918.29)</u>	<u>(124,270.67)</u>	<u>621,647.62</u>	<u>16.66%</u>
	Total Revenue over Expenditures	<u>0.00</u>	<u>61,512.24</u>	<u>61,512.24</u>	<u>100.00%</u>

CVCOG
 Summary Budget Comparison - DIR-Grant H01, Head Start CACFP COVID-19
 From 9/1/2021 Through 1/31/2022

Account Code	Account Title	YTD Budget \$	YTD Actual	YTD Budget \$ Variance	Percent Total Budget Used
H01	Grant H01, Head Start CACFP COVID-19				
004	Revenue				
4287	CACFP COVID-19	<u>21,779.94</u>	<u>21,779.94</u>	<u>0.00</u>	<u>100.00%</u>
Total 004	Revenue	21,779.94	21,779.94	0.00	100.00%
407	Head Start Nutrition				
5295	HS Nutrition Service	16,779.94	3,432.22	13,347.72	20.45%
5513	HS Food Serv Sup	<u>5,000.00</u>	<u>2,326.00</u>	<u>2,674.00</u>	<u>46.52%</u>
Total 407	Head Start Nutrition	<u>21,779.94</u>	<u>5,758.22</u>	<u>16,021.72</u>	<u>26.44%</u>
	Total Revenue over Expenditures	<u>0.00</u>	<u>16,021.72</u>	<u>16,021.72</u>	<u>100.00%</u>

Head Start Credit Card/Open Account Summary Transactions (Detail Attached)
January 2022

Head Start:

Amazon Capital: \$3,090.48

Ben E Keith Transactions: \$0.00

Citibank P-Card Transactions: \$0.00

Dean's Dairy Corporate Transactions: \$5,559.20

First Financial Credit Card Transactions: \$10,015.53

Gandy's Dairies Transactions: \$0.00

Mayfield Paper Transactions: \$0.00

Sam's Card Transactions: \$0.00

Sysco Food Services: \$13,384.05

West Texas Fire Extinguisher Transactions: \$5,021.00

CVCOG
Vendor Activity - Head Start Amazon Capital
829 - Grant 829, Head Start FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5453	HS Site Center Bldg Maint	1/12/2022	1XQ9-3M1W-67GQ	HS/EHS: ERSEA/TG Centers for printer stand/ micro duster.	131.93
5453	HS Site Center Bldg Maint	1/17/2022	1M9J-4YFD-FY1V	HS/EHS: Day & Rio Vista for mops and duster kits.	280.52
5510	Supplies	1/24/2022	1GMG-PK3P-3PJR	HS/EHS; ERSEA for extension cord	20.99
5510	Supplies	1/27/2022	1RTG-MF1X-GMVR	HS; Eldorado lamnt rll, tab dvdrs, tabs, notpds & stcky nots	370.42
5510	Supplies	1/27/2022	1RTG-MF1X-M7HM	HS; Eden for whtbrd ersr, dry ers mrkrs, hngng file fldrs	40.64
5512	HS Class Room Supplies	1/12/2022	1F76-XRRM-3HFD	HS: Eden for classroom supplies/paper	55.44
5512	HS Class Room Supplies	1/12/2022	1XQ9-3M1W-67GQ	HS/EHS: ERSEA/TG Centers for printer stand/ micro duster.	112.72
5512	HS Class Room Supplies	1/13/2022	1TXK-GRV7-7TXJ	HS/EHS: Day for Tide PODS Detergent	171.52
5512	HS Class Room Supplies	1/15/2022	16KM-KRP6-TXTT	HS: Ozona for 13 gallon Rubbermaid trash can.	34.00
5512	HS Class Room Supplies	1/17/2022	16CN-NY7D-QCY9	HS: Eden for 48 PK AA Alkaline Batteries.	20.98
5512	HS Class Room Supplies	1/18/2022	1TMG-W74D-1VDT	HS: Rio Vista for (4) exam table white paper.	149.00
5512	HS Class Room Supplies	1/19/2022	1TMG-W74D-HRKM	HS: Eden for Westcott training scissors.	15.43
5512	HS Class Room Supplies	1/19/2022	1TXQ-KQCV-QDHY	HS: Christoval for 1 Qty 6 Pk Plastic Storage Bin Container.	99.99
5512	HS Class Room Supplies	1/20/2022	1H1H-F6V7-WP3Y	HS: Ozona for Dishwashing Detergent	128.00
5512	HS Class Room Supplies	1/20/2022	1LP7-6HGV-XJCV	HS: Blackshear for LaserJet Pro color ink.	154.33
5512	HS Class Room Supplies	1/21/2022	16P1-G7L9-HQQC	HS; Day freezer ziplock bags & brass paper fasteners	101.49
5512	HS Class Room Supplies	1/21/2022	1MMV-QWMP-J6QP	HS; Day laminating film	307.08
5622	Internal Computer/Software	1/11/2022	19HL-HMYJ-4GK1	HS: FAMCO for Canon image FORMULA DR-M260 Office Doc Scanner	896.00

CVCOG

Vendor Activity - Head Start Dean's Dairy Corporate
H01 - Grant H01, Head Start CACFP COVID-19
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5295	HS Nutrition Service	12/15/2021	652432242	HS/EHS: Day for (18) 1% milk.	44.19
5295	HS Nutrition Service	12/29/2021	650624649	HS; Ozona 1% milk	30.24
5295	HS Nutrition Service	1/3/2022	652432515	HS: Blackshear for (117) 1% milk and (6) Lactose Free milk.	308.27
5295	HS Nutrition Service	1/4/2022	652035496	HS/EHS: Rio Vista for milk.	382.63
5295	HS Nutrition Service	1/5/2022	650624815	HS: Ozona for (24) 1% milk.	60.48
5295	HS Nutrition Service	1/5/2022	650624830	HS/EHS: Menard for (1) whole milk and (40) 1% milk.	105.73
5295	HS Nutrition Service	1/10/2022	650624913	HS: Eldorado for (12) 1% milk.	30.24
5295	HS Nutrition Service	1/10/2022	650624949	HS: Eden for (8) 1% milk.	20.16
5295	HS Nutrition Service	1/10/2022	652432747	HS: Blackshear for (90) 1% milk and (6) Lactose Free Milk.	241.98
5295	HS Nutrition Service	1/11/2022	652035673	HS/EHS: Rio Vista for milk.	404.72
5295	HS Nutrition Service	1/12/2022	650624999	HS: Ozona for (26) 1% milk.	65.52
5295	HS Nutrition Service	1/12/2022	650625020	HS: Menard for (1) whole milk and (30) 1% milk.	80.53
5295	HS Nutrition Service	1/13/2022	652432906	HS/EHS: Day for milk.	283.72
5295	HS Nutrition Service	1/20/2022	652433095	HS/EHS: Day for (72) Whole milk and (126) 1% milk.	486.09
					<hr/>
					<u>2,544.50</u>
					Transaction Total
					<hr/>
					2,544.50
					Total H01 - Grant H01, Head Start CACFP COVID-19

CVCOG

Vendor Activity - Head Start Dean's Dairy Corporate
H02 - Grant H02, Head Start Nutrition FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5295	HS Nutrition Service	12/31/2021	652432504	HS/EHS: Day for milk.	594.44
5295	HS Nutrition Service	1/6/2022	652432660	HS/EHS: Day for (36) whole milk and (18) 1% milk.	132.57
5295	HS Nutrition Service	1/17/2022	652432978	HS: Blackshear for (45) 1% milk and (6) Lactose free milk.	131.51
5295	HS Nutrition Service	1/18/2022	650625132	HS: Eden for (15) 1% milk.	37.80
5295	HS Nutrition Service	1/18/2022	652035846	HS/EHS: Rio Vista for milk.	316.34
5295	HS Nutrition Service	1/24/2022	650625285	HS: Eldorado for (12) 1% milk.	30.24
5295	HS Nutrition Service	1/24/2022	652433180	HS: Blackshear for (90) 1% milk.	220.95
5295	HS Nutrition Service	1/25/2022	650625301	HS: Eden for (12) 1% milk.	30.24
5295	HS Nutrition Service	1/25/2022	652036018	HS/EHS: Rio Vista for milk.	205.87
5295	HS Nutrition Service	1/26/2022	650625365	HS/EHS: Menard for (26) 1% milk.	65.52
5295	HS Nutrition Service	1/27/2022	652433326	HS/EHS: Day for (72) whole milk, (126) 1% milk and (6) Lacto	507.12
5295	HS Nutrition Service	1/28/2022	651824001	HS: Ozona for (27) 1% milk.	68.04
5295	HS Nutrition Service	1/31/2022	652433414	HS: Blackshear for milk.	197.79
5295	HS Nutrition Service	2/1/2022	650625488	HS: Eden for (15) 1% milk.	37.80
5295	HS Nutrition Service	2/1/2022	652036202	HS/EHS: Rio Vista for milk.	408.23
5295	HS Nutrition Service	2/4/2022	651824171	HS: Ozona for (12) 1% milk.	30.24
Total H02 - Grant H02, Head Start Nutrition FY 21-22					3,014.70
Report Opening/Current Balance					
Report Transaction Totals					5,559.20
Report Current Balances					

CVCOG
Vendor Activity - Head Start First Financial Credit Card
829 - Grant 829, Head Start FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5308	Head Start T & T A	1/5/2022	16N7165554	HS: Eden for ServSafe TX Food Handling Class. MH CC	15.00
5308	Head Start T & T A	1/7/2022	105301	HS: All Centers for Online Training	125.00
5308	Head Start T & T A	1/26/2022	100246224	HS Christoval: membership to Quorum Learning	89.95
5308	Head Start T & T A	1/26/2022	106379	All HS: Observer Recertification	125.00
5309	Travel-In Region	12/2/2021	206679	EHS Menard: Fuel for rental car	33.85
5309	Travel-In Region	1/31/2022	5JY4XG	HS/EHS Eden/Menard: car rental	52.00
5453	HS Site Center Bldg Maint	1/7/2022	382007775652606	HS: Day and Admin for Vacuum Cleaner & Detergent	229.00
5510	Supplies	12/2/2021	3445947-9795440	HS Eden: wooden bookshelf	179.00
5510	Supplies	1/3/2022	302003770340742	HS: EDUDI TG for shoe rack. CM FF	41.42
5510	Supplies	1/3/2022	462003723259052	HS/EHS: Admin, BS, Day for Water, Basket, Milk, Show Rack	124.26
5510	Supplies	1/3/2022	713094	HS: All Centers for Binders	148.29
5510	Supplies	1/4/2022	582004729565796	HS: FAMCO all Centers for Supplies. SW CC	47.76
5510	Supplies	1/6/2022	382005606621641	HS: EDUDI TG for 16pc sliders and pens. CM FF	31.38
5510	Supplies	1/6/2022	516001	HS: Admin for Storage Basket, Stapler, Scissors	63.98
5510	Supplies	1/6/2022	516003	HS/EHS: Rio Vista and Admin for Binders and Dry-Eraser	35.39
5510	Supplies	1/7/2022	382007775652606	HS: Day and Admin for Vacuum Cleaner & Detergent	10.02
5510	Supplies	1/10/2022	111-7687957-635...	HS/EHS: Menard for Vacuum Filter & Cake baking pan. MH CC	21.90
5510	Supplies	1/14/2022	382014579238849	HS/EHS: Admin for Show Rack, Storage Bin, Dry Eraser	92.19
5510	Supplies	1/20/2022	510211	HS/EHS: Rio Vista & ERSEA for kitchen supplies. OB CC	111.00
5510	Supplies	1/31/2022	302031701816880	HS/EHS: Admin, Concho, Menard for Ink, Notebooks, Pan, Straw	7.92
5512	HS Class Room Supplies	1/6/2022	113-0622040-266...	HS: Eden for GE-6 Outlet Surge Protector. MH CC	13.13

CVCOG
Vendor Activity - Head Start First Financial Credit Card
829 - Grant 829, Head Start FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5512	HS Class Room Supplies	1/6/2022	113-1046635-154...	EHS: Rio Vista for Retro Mini Fridge with Freezer. MH CC	379.98
5512	HS Class Room Supplies	1/6/2022	113-3253484-131...	EHS: Rio Vista for Side Storage Side Table. MH CC	104.99
5512	HS Class Room Supplies	1/6/2022	113-4400368-299...	EHS: Rio vista for 5FT Round Gray Rug. MH CC	147.00
5512	HS Class Room Supplies	1/6/2022	113-7138057-486...	EHS: Rio Vista for Grey Recliner & Swivel Glider. MH CC	550.56
5512	HS Class Room Supplies	1/6/2022	113-8767343-606...	EHS: Rio Vista Wall Panel divider. MH CC	159.99
5512	HS Class Room Supplies	1/6/2022	516003	HS/EHS: Rio Vista and Admin for Binders and Dry-Eraser	47.99
5512	HS Class Room Supplies	1/6/2022	516090	HS/EHS: Rio Vista for Classroom Supplies. CM CC	376.69
5512	HS Class Room Supplies	1/6/2022	582006791086980	EHS: Rio Vista for books and burp bids. CM CC	54.73
5512	HS Class Room Supplies	1/7/2022	113-2078882-057...	EHS: Rio Vista for clear replacement blind wand. MH CC	70.00
5512	HS Class Room Supplies	1/7/2022	462007773232559	HS: Ozona for classroom supplies. CM CC	123.31
5512	HS Class Room Supplies	1/7/2022	582007774136290	EHS: Rio Vista for bottles . CM CC	29.46
5512	HS Class Room Supplies	1/12/2022	462012745231858	EHS: Rio Vista for Baby Bottles	20.60
5512	HS Class Room Supplies	1/12/2022	462012822678435	HS: Rio Vista for Kids Underwear	85.84
5512	HS Class Room Supplies	1/31/2022	286674211	HS; Day toddler toys	639.33
5512	HS Class Room Supplies	1/31/2022	286686462	HS; Day learning toys for toddlers	788.87
5512	HS Class Room Supplies	1/31/2022	286749144	EHS: Day for safety mats and toys for toddlers. JL CC	825.69
5512	HS Class Room Supplies	1/31/2022	302031701816880	HS/EHS: Admin, Concho, Menard for Ink, Notebooks, Pan, Straw	80.91

CVCOG
Vendor Activity - Head Start First Financial Credit Card
829 - Grant 829, Head Start FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses	
5753	Dues and fees	12/27/2021	403775567	HS: Blackshear TX HHSC Child Care Licensing Fee	153.63	
5753	Dues and fees	12/28/2021	403919249	HS/EHS: Menard TX HHSC Child Care Licensing Fee	56.49	
5753	Dues and fees	1/6/2022	405489681	HS/EHS: Rio Vista TX HHSC Child Care Licensing Fee	181.24	
5753	Dues and fees	1/6/2022	405495399	HS: Blackshear TX HHSC Child Care Licensing Fee	157.72	
5753	Dues and fees	1/6/2022	405496685	HS/EHS: Day TX HHSC Child Care Licensing Fee	222.14	
5753	Dues and fees	1/25/2022	405CW0002223373	HS: Rio Vista transfer background check for A.B. RC CC	3.32	
5796	Safety	1/28/2022	405CW0002226371	HS: Eden background check for site supervisor A.U. RC CC	3.32	
					6,861.24	Transaction Total
				Total 829 - Grant 829, Head Start FY 21-22	6,861.24	

CVCOG

Vendor Activity - Head Start First Financial Credit Card

H01 - Grant H01, Head Start CACFP COVID-19

From 1/1/2022 Through 1/31/2022

<u>Line Item Code</u>	<u>Line Item Title</u>	<u>Document Date</u>	<u>Document Number</u>	<u>Document Description</u>	<u>Expenses</u>
5295	HS Nutrition Service	1/18/2022	582018525504403	HS: Blackshear for Soy Milk	15.48
5295	HS Nutrition Service	1/20/2022	510211	HS/EHS: Rio Vista & ERSEA for kitchen supplies. OB CC	110.97
5513	HS Food Serv Sup	12/1/2021	76782	HS Eden: Microwave, Power Cord, and Electric Oven	1,688.45
5513	HS Food Serv Sup	1/20/2022	510211	HS/EHS: Rio Vista & ERSEA for kitchen supplies. OB CC	19.78
				Total H01 - Grant H01, Head Start CACFP COVID-19	1,834.68

CVCOG
Vendor Activity - Head Start First Financial Credit Card
H02 - Grant H02, Head Start Nutrition FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5295	HS Nutrition Service	1/3/2022	462003723259052	HS/EHS: Admin, BS, Day for Water, Basket, Milk, Show Rack	26.70
5295	HS Nutrition Service	1/4/2022	382004709062382	EHS: Rio Vista for Distilled Water	9.80
5295	HS Nutrition Service	1/10/2022	382010774916400	HS CH: fruit,veg,cheese,crkrs, yogurt, juice	129.18
5295	HS Nutrition Service	1/31/2022	382031762458735	HS Christoval: Food for Children	138.42
5513	HS Food Serv Sup	12/15/2021	16N7141137	HS Eden: Food Handler Online Course	15.00
5513	HS Food Serv Sup	1/3/2022	613080	HS/EHS: Blackshear, Day, Christoval for Foam Cups and Bowls	230.28
5513	HS Food Serv Sup	1/5/2022	0521989-7895445	EHS RV: baby bottles	89.06
5513	HS Food Serv Sup	1/10/2022	010161	HS/EHS: BS/D/RV/MN/Admin for Marker, Bowl, Cup, Wipes, Plate	600.86
5513	HS Food Serv Sup	1/10/2022	111-7687957-635...	HS/EHS: Menard for Vacuum Filter & Cake baking pan. MH CC	21.99
5513	HS Food Serv Sup	1/31/2022	302031701816880	HS/EHS: Admin, Concho, Menard for Ink, Notebooks, Pan, Straw	20.88
5513	HS Food Serv Sup	1/31/2022	382031773386781	HS Christoval: Disposable Foam Bowls	37.44
				Total H02 - Grant H02, Head Start Nutrition FY 21-22	1,319.61
Report Opening/Current Balance					
Report Transaction Totals					10,015.53
Report Current Balances					

CVCOG
Vendor Activity - Head Start Sysco
H02 - Grant H02, Head Start Nutrition FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5295	HS Nutrition Service	12/15/2021	278215732	HS: Blackshear Children for Food.	2,185.39
5295	HS Nutrition Service	12/16/2021	278216508	HS/EHS: Day Children for Food and Kitchen Supplies.	3,183.84
5295	HS Nutrition Service	1/5/2022	278228722	HS/EHS: Rio Vista for Food for Children and Kitchen Supplies	1,849.21
5295	HS Nutrition Service	1/5/2022	278228725	HS: Blackshear for Food for Children and Kitchen Supplies.	1,477.38
5295	HS Nutrition Service	1/5/2022	278228767	HS/EHS: Menard for Food for Children and Kitchen Supplies.	771.59
5295	HS Nutrition Service	1/5/2022	278228783	HS: Eden for Food for Children.	739.25
5295	HS Nutrition Service	1/6/2022	278229360	HS: Ozona Food for Children and Kitchen Supplies.	1,405.40
5295	HS Nutrition Service	1/6/2022	278229368	HS: Eldorado Food for Children.	250.92
5295	HS Nutrition Service	1/8/2022	278230630	HS/EHS: Day Drop-ship for Cracker Cheezits.	88.92
5295	HS Nutrition Service	1/10/2022	278232404	HS: Ozona Drop-ship for D'allas Onion Powder Seasoning.	18.32
5295	HS Nutrition Service	1/27/2022	278242986	HS: Eldorado Food for Children.	290.53
5513	HS Food Serv Sup	12/16/2021	278216508	HS/EHS: Day Children for Food and Kitchen Supplies.	109.57
5513	HS Food Serv Sup	1/5/2022	278228722	HS/EHS: Rio Vista for Food for Children and Kitchen Supplies	561.51
5513	HS Food Serv Sup	1/5/2022	278228725	HS: Blackshear for Food for Children and Kitchen Supplies.	197.24
5513	HS Food Serv Sup	1/5/2022	278228767	HS/EHS: Menard for Food for Children and Kitchen Supplies.	130.59
5513	HS Food Serv Sup	1/6/2022	278229360	HS: Ozona Food for Children and Kitchen Supplies.	38.79
5513	HS Food Serv Sup	1/17/2022	278236553	HS/EHS: Day Drop-ship for (1) QTY Plastic 8oz Lids.	48.24
5513	HS Food Serv Sup	1/27/2022	278242868	HS/EHS: Rio Vista Drop-Ship for Kitchen towels.	37.36
					13,384.05
Transaction Total					

CVCOG
 Vendor Activity - Head Start Sysco
 H02 - Grant H02, Head Start Nutrition FY 21-22
 From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
				Total H02 - Grant H02, Head Start Nutrition FY 21-22	13,384.05

	Report Opening/Current Balance				-----
	Report Transaction Totals				13,384.05

	Report Current Balances				=====

CVCOG
Vendor Activity - Head Start West Texas Fire Extinguisher
829 - Grant 829, Head Start FY 21-22
From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5453	HS Site Center Bldg Maint	1/24/2022	250521	HS: Blackshear for Paper Towel Dispenser Installation	54.70
5510	Supplies	11/16/2021	245294-01	HS/EHS Menard: Translucent 5oz Cups	32.27
5510	Supplies	1/5/2022	249674	HS: Blackshear for Toilet Paper, Tissues, Bleach, Hand Soap	115.61
5510	Supplies	1/6/2022	249777	HS: Day for Toilet Paper, Towels, Soap, Cleaner, Gloves	558.61
5510	Supplies	1/10/2022	249912	HS/EHS: Rio Vista for Towels, Toilet Paper, Gloves,	354.49
5510	Supplies	1/11/2022	249918	HS/EHS: Menard for Bleach, Cups, Gloves, Disinfectant, Soap	299.18
5510	Supplies	1/13/2022	249913	HS: Day for Towels, Bleach, Gloves, Bags, Wipes, Cleaner	331.96
5510	Supplies	1/13/2022	250066	HS: Blackshear for Tissues, Towels, Cleaners, Bags, Gloves	102.35
5510	Supplies	1/13/2022	250123	HS/EHS: RV for Towels, Bleach, Bags, Spray Bottle, Wipes	872.53
5510	Supplies	1/17/2022	249777-01	HS: Day for Hand Soap	28.40
5510	Supplies	1/17/2022	249913-01	EHS: Day for Hand Soap	28.40
5510	Supplies	1/17/2022	250123-01	HS/EHS: Rio Vista for Hand Soap	28.40
5510	Supplies	1/19/2022	250402	HS/EHS: RV for Towels, Toilet Paper, Hand Soap, Bowls	352.57
5510	Supplies	1/25/2022	250066-01	HS: Blackshear for Disposable Gloves	19.61
5510	Supplies	1/25/2022	250357	HS: Eldorado for Towels, Bleach, Deodorant, Gloves, Brush	472.44
5510	Supplies	1/25/2022	250402-01	HS/EHS: Rio Vista for Foam Bowls	14.92
5510	Supplies	1/25/2022	250761	HS/EHS: Day for Facial Tissue	55.10
5512	HS Class Room Supplies	1/5/2022	249674	HS: Blackshear for Toilet Paper, Tissues, Bleach, Hand Soap	144.03
5512	HS Class Room Supplies	1/10/2022	249912	HS/EHS: Rio Vista for Towels, Toilet Paper, Gloves,	32.10
5512	HS Class Room Supplies	1/11/2022	248147-01	HS: Christoval for Plastic 5oz Cups	96.81
5512	HS Class Room Supplies	1/11/2022	249918	HS/EHS: Menard for Bleach, Cups, Gloves, Disinfectant, Soap	33.89

CVCOG

Vendor Activity - Head Start West Texas Fire Extinguisher
829 - Grant 829, Head Start FY 21-22
From 1/1/2022 Through 1/31/2022

<u>Line Item Code</u>	<u>Line Item Title</u>	<u>Document Date</u>	<u>Document Number</u>	<u>Document Description</u>	<u>Expenses</u>	
5512	HS Class Room Supplies	1/13/2022	250066	HS: Blackshear for Tissues, Towels, Cleaners, Bags, Gloves	102.35	
5512	HS Class Room Supplies	1/13/2022	250123	HS/EHS: RV for Towels, Bleach, Bags, Spray Bottle, Wipes	10.81	
5512	HS Class Room Supplies	1/25/2022	249918-01	HS/EHS: Menard for Plastic Cups	33.89	
5512	HS Class Room Supplies	1/25/2022	250066-01	HS: Blackshear for Disposable Gloves	19.62	
					<u>4,195.04</u>	Transaction Total
				Total 829 - Grant 829, Head Start FY 21-22	4,195.04	

CVCOG
 Vendor Activity - Head Start West Texas Fire Extinguisher
 H02 - Grant H02, Head Start Nutrition FY 21-22
 From 1/1/2022 Through 1/31/2022

Line Item Code	Line Item Title	Document Date	Document Number	Document Description	Expenses
5513	HS Food Serv Sup	1/5/2022	249674	HS: Blackshear for Toilet Paper, Tissues, Bleach, Hand Soap	168.67
5513	HS Food Serv Sup	1/10/2022	249912	HS/EHS: Rio Vista for Towels, Toilet Paper, Gloves,	66.56
5513	HS Food Serv Sup	1/11/2022	249918	HS/EHS: Menard for Bleach, Cups, Gloves, Disinfectant, Soap	62.66
5513	HS Food Serv Sup	1/13/2022	250066	HS: Blackshear for Tissues, Towels, Cleaners, Bags, Gloves	54.56
5513	HS Food Serv Sup	1/19/2022	250402	HS/EHS: RV for Towels, Toilet Paper, Hand Soap, Bowls	29.85
5513	HS Food Serv Sup	1/25/2022	250066-01	HS: Blackshear for Disposable Gloves	19.62
5513	HS Food Serv Sup	1/25/2022	250357	HS: Eldorado for Towels, Bleach, Deodorant, Gloves, Brush	354.01
5513	HS Food Serv Sup	1/25/2022	250402-01	HS/EHS: Rio Vista for Foam Bowls	14.93
5513	HS Food Serv Sup	1/25/2022	250761	HS/EHS: Day for Facial Tissue	55.10
Total H02 - Grant H02, Head Start Nutrition FY 21-22					825.96
Report Opening/Current Balance					
Report Transaction Totals					5,021.00
Report Current Balances					

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT			1. CONTRACT ID CODE	PAGE OF PAGES
2. AMENDMENT/MODIFICATION NUMBER	3. EFFECTIVE DATE	4. REQUISITION/PURCHASE REQUISITION NUMBER	5. PROJECT NUMBER (If applicable)	
6. ISSUED BY Concho Valley Council of Governments 5430 Link Road San Angelo, TX 76904	CODE	7. ADMINISTERED BY (If other than Item 6) same as block 6		
8. NAME AND ADDRESS OF CONTRACTOR (Number, street, county, State and ZIP Code) Sysco West Texas 714 2nd Place Lubbock, Texas 79404		(X)	9A. AMENDMENT OF SOLICITATION NUMBER	
		<input type="checkbox"/>	9B. DATED (SEE ITEM 11)	
		<input type="checkbox"/>	10A. MODIFICATION OF CONTRACT/ORDER NUMBER HS_P_07222019	
			10B. DATED (SEE ITEM 13)	
CODE	FACILITY CODE			

11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS

The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers is extended. is not extended.

Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods:

(a) By completing items 8 and 15, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or electronic communication which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by letter or electronic communication, provided each letter or electronic communication makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.

12. ACCOUNTING AND APPROPRIATION DATA (If required)

**13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS.
IT MODIFIES THE CONTRACT/ORDER NUMBER AS DESCRIBED IN ITEM 14.**

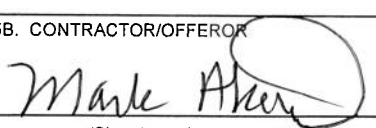
CHECK ONE	A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NUMBER IN ITEM 10A.
<input type="checkbox"/>	
<input type="checkbox"/>	B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation data, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103(b).
<input type="checkbox"/>	C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF:
<input type="checkbox"/>	D. OTHER (Specify type of modification and authority)

E. IMPORTANT: Contractor is not is required to sign this document and return _____ copies to the issuing office.

14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible.)

SYSCO PRICING FOR THESE ADDITIONAL ITEMS: 0566420 - \$41.40, 1048222 - \$19.59, 1048222 - \$19.59, 1263623 - \$46.87, 1507680 - \$20.97, 1675545 CASE \$28.24 / SPLIT \$7.06, 1908284 - \$14.21, 2182063 - \$62.14, 2406163 CASE \$57.92 / SPLIT \$14.48, 2463164 - \$23.58, 2473171 - \$33.24, 3101583 - \$33.39, 3608353 - \$57.78, 3677739 - \$75.69, 3778925 - \$73.39, 4008769 CASE \$26.48 / SPLIT \$6.62, 4043899 - \$17.73, 4062360 - \$62.99, 4092334 - \$50.11, 4113650 - \$47.75, 4384214 - \$38.65, 5014661 - \$36.44, 5243662 - \$11.14, 05243702 - \$65.20, 05420015 - \$46.10, 5807662 - \$17.89, 5932280 - \$22.33, 5962584 - \$75.61, 6697890 CASE \$83.32 / SPLIT \$20.83, 6988158 - \$41.42, 7650809 - \$51.41, 8131187 - \$55.41, 8285522 - \$31.76, 9611740 - \$57.70

Except as provided herein, all terms and conditions of the document referenced in Item 9A or 10A, as heretofore changed, remains unchanged and in full force and effect.

15A. NAME AND TITLE OF SIGNER (Type or print) Mark Akeroyd - Region VP Sales	16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print)
15B. CONTRACTOR/OFFEROR  (Signature of person authorized to sign)	15C. DATE SIGNED
16B. UNITED STATES OF AMERICA	16C. DATE SIGNED
(Signature of Contracting Officer)	

Previous edition unusable

Sysco Addendum

March 2022

Meats

Chicken breast nuggets	8285522	\$31.76
Ground Pork 80/20	5807662	\$17.89
Chicken Fajita Strips	5962584	\$75.61
Ground Meat 81/19	0566420	\$41.40
Cheese Pizza	5243702	\$65.20
Pollock-Fish	5014661	\$36.44

Vegetables

Squash Zucchini Slices	2473171	\$33.24
Broccoli Floret	6988158	\$41.42
Yellow Onions	1048222	\$19.59
Fresh Celery	1908284	\$14.21
Beans	4062360	\$62.99
Shredded Lettuce	1675545	\$28.26
Cut Green Beans	3101583	\$33.39
Peas-Frozen	3608353	\$57.78
Mash Potatoes	3677739	\$75.69
Peas #10 Can	4113650	\$47.75
Mixed Vegetables	1263623	\$46.87

Memo

To: Executive Committee

From: Felicitee Jones – Director of HR

Date: 03/23/2022

Re: CONSIDERATION & APPROVAL

Agenda Item 13 –

Felicitee Jones, Director of HR, is seeking CONSIDERATION & APPROVAL to increase base pay for CVT drivers effective 4/1/2022 at a rate of \$14/Hr. for Non CDL Drivers and \$16/Hr. for CDL Drivers.

Approved at the Executive Committee Meeting on March 23, 2022.

Chairman, Judge Hal Spain

Vice-chairman, Judge Jim O’Bryan

Memo

To: Executive Committee

From: Erin Hernandez, Assistant Executive Director

Date: 03/23/2022

Re: APPROVAL of Item 14

Erin Hernandez, Assistant Executive Director and Director of Regional Services is seeking approval of the Solid Waste Applications for the first biennium of the FY 21-23 in an amount of \$59,222.94 – leaving a balance of \$70,777.06 for the next biennium.

- ❖ City of Bronte – \$3,722.94 in the category of Citizens’ Collection Stations, Small Registered Transfer Stations and Community Collection Events for Tire Collection.
- ❖ City of Menard - \$25,500 in the category of Citizens’ Collection Stations, Small Registered Transfer Stations and Community Collection Events for a City Wide Clean Up.
- ❖ Tom Green County - \$30,000 in the category of Household Hazardous Waste Management for Hazardous Household Item Clean Up for Tom Green County.

Approved at the Executive Committee Meeting on March 23rd, 2022.

Chairman, Judge Hal Spain

Vice-chairman, Judge Jim O’Bryan



CONCHO VALLEY
COUNCIL OF GOVERNMENTS
5430 Link Road • San Angelo, TX 76904

MEMORANDUM

TO: Executive Committee
FROM: Nicole Nixon, Public Safety Manager
DATE: March 23, 2022

SUBJECT: Criminal Justice Advisory Committee (CJAC) Membership Request

The Criminal Justice Advisory Committee requests the following individuals be approved for membership:

- Tim Timmerman – Employed by Tom Green County Juvenile Detention- Discipline-Juvenile Justice



CONCHO VALLEY
COUNCIL OF GOVERNMENTS
5430 Link Road • San Angelo, TX 76904

Resolution

WHEREAS, The Concho Valley Council of Governments finds it in the best interest of the citizens of Concho Valley region that the MACC Communications grant be operated for the year 2022; and

WHEREAS, The Concho Valley Council of Governments agrees to provide applicable matching funds for the said project as required by SHSP Regular Solicitation, FY 2020 grant application; and

WHEREAS, The Concho Valley Council of Governments agrees that in the event of loss or misuse of the Office of the Governor funds, The Concho Valley Council of Governments assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, The Concho Valley Council of Governments designates John Austin Stokes as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that The Concho Valley Council of Governments approves submission of the grant application for the MACC Communications grant to the Office of the Governor.

Signed by:

Executive Committee Chair

Executive Committee Vice-Chair

Passed and approved this 23rd day of March, 2022

Grant Number: 4512301



CONCHO VALLEY
COUNCIL OF GOVERNMENTS
5430 Link Road • San Angelo, TX 76904

Resolution

WHEREAS, The Concho Valley Council of Governments finds it in the best interest of the citizens of Concho Valley region that the Kimble County Tower Project be operated for 2022-23; and

WHEREAS, The Concho Valley Council of Governments agrees to provide applicable matching funds for the said project as required by Statewide Emergency Radio Infrastructure (SERI) Program, FY 2023 grant application; and

WHEREAS, The Concho Valley Council of Governments agrees that in the event of loss or misuse of the Office of the Governor funds, The Concho Valley Council of Governments assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, The Concho Valley Council of Governments designates John Austin Stokes as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that The Concho Valley Council of Governments approves submission of the grant application for the Kimble County Tower Project to the Office of the Governor.

Signed by:

Executive Committee Chair

Executive Committee Vice-Chair

Passed and approved this 23rd day of March, 2022

Grant Number: 4556601



CONCHO VALLEY
COUNCIL OF GOVERNMENTS
5430 Link Road • San Angelo, TX 76904

Resolution

WHEREAS, The Concho Valley Council of Governments finds it in the best interest of the citizens of Concho Valley region that the Concho Valley Regional Communications Upgrades be operated for 2022-23; and

WHEREAS, The Concho Valley Council of Governments agrees to provide applicable matching funds for the said project as required by Statewide Emergency Radio Infrastructure (SERI) Program, FY 2023 grant application; and

WHEREAS, The Concho Valley Council of Governments agrees that in the event of loss or misuse of the Office of the Governor funds, The Concho Valley Council of Governments assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, The Concho Valley Council of Governments designates John Austin Stokes as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that The Concho Valley Council of Governments approves submission of the grant application for the Concho Valley Regional Communications Upgrades to the Office of the Governor.

Signed by:

Executive Committee Chair

Executive Committee Vice-Chair

Passed and approved this 23rd day of March, 2022

Grant Number: 4467201



Memo

To: Executive Committee

From: Lee Pipkin, Executive Director of the Food Bank

Date: 03/23/2022

Re: Information Item

Lee Pipkin – Executive Director of the Concho Valley Regional Foodbank – American Rescue Act Funding Opportunity.

Approved at the Executive Committee Meeting on March 23, 2022.

Chairman, Judge Hal Spain

Vice-chairman, Judge Jim O’Bryan

CVCOG
Balance Sheet
As of 1/31/2022

Current Period Balance

Assets

First Financial General Bank Acct	551,489.07	1112
CNCS Petty Cash	300.00	1197
CitiBank Credit Card	20,257.12	1198
First Financial Credit Card	4,294.04	1199
Grant Receivable, CJ VAWA	1,213.34	1203
State Contract, HSGD	1,458.33	1204
Grant Receivable, 2-1-1	29,134.74	1205
Grant Receivable, 9-1-1	358,501.20	1211
Grant Receivable, AAA	134,708.00	1212
State Contract, CJ Planning	3,541.81	1214
Grant Receivable, CJ Training	6,851.66	1215
Grant Receivable, RSVP	14,407.78	1216
Grant Receivable, Juvenile Justice Services	1,844.79	1217
Grant Receivable, Foster Grandparent	20,553.77	1219
Grant Receivable, Senior Companion	13,762.59	1220
Grant Receivable, ADRC	36,938.45	1221
Grant 804 EDA CARES ACT	33,380.94	1229
Grant Receivable, Homeland Security SHSP	9,732.57	1232
Grant Receivable, CACFP Head Start	75,392.20	1243
Grant Receivable, Head Start HHS	567,926.57	1249
Economic Development District	12,094.90	1290
CV Transit District AR	418,328.68	1329
Accounts Receivable-General	189.95	1391
Accts Receivable-CVCOG Membership Dues	4,660.00	1396
Prpd Worker's Comp	18,443.63	1591
Prpd Health Insurance	470.69	1592
Prepaid COBRA-Health Services	1,334.41	1594
Prepaid Life Insurance	398.52	1595
Prepaid Vision Insurance	4.03	1596
Prepaid AFLAC	175.86	1598
First Financial 911 Investment	14,167.92	1614
CVCOG Investment Account	252,721.84	1618
Leasehold Improvements	75,000.00	1730
Other Assets - Project Equipment	<u>1,169,123.23</u>	1811
Total Assets	<u>3,852,802.63</u>	

Liabilities

AP	230,155.50	2111
AP Clearing	22,061.29	2112
AP First Financial Credit Card	9,948.01	2114
AP CitiBank Credit Card	20,250.48	2117
Payroll Payable - Administration	259,676.79	2151
Federal Withholding Tax	21,248.63	2311
Medicare Payable	9,255.76	2321
SUTA Payable	8,700.14	2323
Employee Benefits Payable	54,000.00	2412
Health Savings Account	4,587.44	2413
Dental Insurance Payable	11.28	2415

CVCOG
Balance Sheet
As of 1/31/2022

Liabilities cont...

MASA Payable	35.01	2417
Employer Pension Plan Payable	121,914.65	2422
Employee Contr to Pension Plan	71,294.88	2423
Deferred Income Plan Withheld	1,045.00	2431
United Way Payable	1,650.11	2441
Child Support Payable	1,707.13	2442
Accrued Annual Leave	182,270.15	2521
Unearned Revenue- 911 Program	259,129.21	2917
Unearned Revenue-VISTA	155,617.91	2918
Unearned Revenue - Regional Law Academy Tuition	1,375.00	2926
Unearned Revenue-Solid Waste	<u>3,634.86</u>	2938
Total Liabilities		<u>1,439,569.23</u>

Fund Balance

General Unrestricted Fund Balance	489,051.45	3000
Long Term Debt - Annual Leave	(182,270.15)	3105
Investment - Capital Assets	1,244,123.23	3110
Restricted - USDA Note Available	23,850.00	3202
Restrict - Faith in Action 501c3	35,286.51	3204
Restricted - CV Medical Reserve Corp	3,765.02	3205
Assigned - Area Agency on Aging	3,694.56	3401
Assigned - SCP Visiting Program	9,867.64	3402
Assigned - Caregiver	2,213.65	3403
Assigned - Housing Finance	93,807.76	3404
Assigned - Homeland Security	18,047.25	3405
Assigned - CJ Planning	104,750.36	3406
Assigned - CJ Law Enf Academy	187,194.33	3407
Assigned - 211 Information Referral	42,282.25	3408
Assigned - CEDAF	<u>30,774.41</u>	3409
Total Fund Balance		<u>2,106,438.27</u>

Excess Revenue over Expenditures FY 21-22 306,795.13

Total Liabilities and Fund Balance 3,852,802.63

CVCOG
Statement of Revenues and Expenditures - CVCOG Statement of Revenue and Expenditures
From 10/1/2021 Through 1/31/2022

Revenue	<u>Current Period Actual</u>	
CNCS Senior Companion CFDA 94.016	59,778.03	4164
CNCS Foster Grandparent CFDA 94.011	86,822.70	4165
CNCS RSVP CFDA 94.002	27,114.30	4167
Grant 804, EDA CARES ACT	63,217.76	4169
HHS-ACF Head Start ARA 06HE001000-01	121,384.99	4170
HHS-ACF Head Start 06CH010970-03	2,210,454.28	4171
AAA - Title IIIB CFDA 93.044	20,372.00	4201
CACFP Prior Year CFDA 10.558	6,361.17	4203
AAA - Title IIIC1 CFDA 93.045	19,414.00	4205
Off Gov-CJ Juvenile Justice Service CFDA 16.523	8,624.56	4206
AAA - Title IIIC-2 CFDA 93.045	14,480.00	4207
AAA - Title IIIE CFDA 93.052	7,757.00	4215
AAA - Title VII EAP CFDA 93.041	711.00	4216
AAA - Title VI OM CFDA 93.042	3,408.00	4218
CACFP Nutrition CFDA 10.558	179,437.69	4221
Off Gov-Violence Against Women Act CFDA 16.588	1,213.34	4222
AAA - HICAP CFDA 93.324	2,623.00	4225
ADRC Housing Navigator CFDA 93.791	14,184.81	4274
ADRC Local Contact Agency CFDA 93.791	1,003.00	4275
ARP Title III-B	55,017.00	4276
ARP Title III CI	4,728.00	4277
ARP Title III C2	8,084.00	4278
ADRC MIPPA CFDA 93.071	8,858.15	4279
CACFP COVID-19	21,779.94	4287
ARP Title III E	4,203.00	4290
ARP Title VI OM CFDA 93.042	4,470.00	4291
Off Gov-Homeland Security SHSP CFDA 97.067	43,008.05	4294
AAA - MIPPA CFDA 93.071	1,714.00	4297
AAA State General	33,864.00	4301
TCEQ Solid Waste State	23,514.98	4302
Off Gov - CJ Academy State	25,408.02	4307
AAA - State OMB ALF	2,732.00	4308
TxHHS-RSVP State	34,730.78	4309
Off Gov - CJ Equipment State	20,652.20	4310
Off Gov - HSGD Contract State	6,377.32	4311
TxHHS - 211 State Funds	62,420.12	4312
Off Gov, CJ Planning Services	15,189.77	4315
CSEC 911 ER Communications State	913,689.75	4316
ADRC State General Revenue	31,166.75	4325
ADRC State Promoting Independence	3,668.69	4331
TXHHS-SCP State	1,751.75	4336
IK Contributions	458,307.70	4411
Senior Center Program Income-Tracking Only	4,132.00	4416
Senior Center Local Revenue-Tracking Only	2,748.36	4417
CVCOG Membership Dues	15,201.27	4511
CJ Membership Dues	49,153.00	4513
Program Income	27,873.74	4522
Local Revenue	34,122.42	4523
ARP Program Income	25,124.71	4524
Interest Income General	36.11	4731
Economic Development District Pass-Thru	132,714.75	4760
Concho Valley Transit District Pass-Thru	1,364,262.81	4761

CVCOG
Statement of Revenues and Expenditures - CVCOG Statement of Revenue and Expenditures
From 10/1/2021 Through 1/31/2022

	<u>Current Period Actual</u>	
Prior Year Cost Pool Contribution	199,836.10	4762
Fringe Benefit Allocations	123,570.16	4911
Indirect Cost Allocations	241,363.40	4912
Information Technology Services	178,257.92	4913
Human Resources Allocation	102,843.20	4914
Procurement Dept Allocation	129,358.06	4915
Property Management Allocation	<u>145,633.84</u>	4916
Total Revenue	<u>7,409,929.45</u>	
Expenditures		
General Wages	2,381,150.01	5110
General Overtime Hours	3,127.65	5118
Holiday Work Time	212.38	5119
Vacation Time Allocation	123,570.16	5150
Medicare Tax	40,199.15	5151
Worker's Comp Insurance	37,273.24	5172
SUTA	31,996.92	5173
Health Insurance Benefit	670,317.62	5174
Dental Insurance Benefit	24,812.08	5175
Life Insurance Benefit	19,661.34	5176
HSA Insurance Benefit	24,996.96	5177
Retirement	335,499.62	5181
Indirect Allocation	241,363.39	5199
Stipend - FGP Volunteers	48,567.00	5201
Stipend - SCP Volunteers	29,012.25	5202
Recognition	6,562.51	5205
HR Service Center	102,843.20	5206
Procurement Service Center	129,358.06	5207
Information Technology Service Center	178,257.92	5208
Driver Wages	423,553.88	5210
Dispatch/Customer Service Wages	45,076.60	5217
Driver Overtime Hours	21,842.25	5218
Dispatch/Customer Service Overtime Wages	525.51	5219
Driver Double Time	273.81	5222
Counseling Services	5,400.00	5251
Contract Services	156,709.80	5291
HS Policy Council	218.59	5294
HS Nutrition Service	110,150.01	5295
HS Parent Service	1,679.70	5296
AAA Congregate Meals	22,820.21	5301
AAA Home Delivered Meals	9,184.86	5302
Head Start T & T A	10,016.57	5308
Travel-In Region	7,801.79	5309
Travel-Out of Region	4,876.70	5310
Meals	2,067.41	5312
Travel-Volunteer	17,520.37	5313
Fuel	339.31	5351
Vehicle Maintenance	239.97	5361
Bus Stop Maintenance	137.65	5365
Non-Vehicle Maintenance	12.97	5366
Rent Southland Properties	104,000.00	5411
Other Facility Rent	3,886.09	5412
HS Site Rent	6,200.00	5413

CVCOG
Statement of Revenues and Expenditures - CVCOG Statement of Revenue and Expenditures
From 10/1/2021 Through 1/31/2022

	<u>Current Period Actual</u>	
Utilities	13,896.91	5431
HS Site Center Utilities	28,314.74	5433
Facility Maintenance	165,546.53	5451
HS Site Center Bldg Maint	45,454.42	5453
Supplies	84,146.29	5510
HS Class Room Supplies	50,058.62	5512
HS Food Serv Sup	19,894.83	5513
HS Medical Supplies	57.99	5514
Supplies - Bus/Service Vehicles	1,590.09	5516
HS Diapers and Wipes	2,301.54	5518
Parts Supply	544.80	5520
Internal Project Equipment	55,958.91	5621
Internal Computer/Software	40,914.48	5622
Internal Capital Equipment	3,046.70	5623
County Project Equipment	5,159.50	5627
Tools	2,954.21	5629
Copier	9,818.21	5632
Insurance	11,165.38	5711
Communications - Bus	200.00	5712
Cell Phones	1,583.50	5713
Internet	3,981.61	5714
Printing	1,673.24	5721
Ads & Promotions	634.16	5722
Publications	360.00	5723
HS Capital Playground	17,499.64	5734
Training	1,125.00	5751
Dues and fees	27,203.36	5753
Vehicle Registration	94.00	5754
HS Site Center Communications	5,588.97	5760
Communications	10,166.61	5761
Postage/freight	4,438.83	5762
911 Language Line	609.74	5766
911 Equipment Maintenance	131,676.95	5767
911 PSAP Room Prep	108,800.00	5773
911 Network Reliability	2,212.50	5774
911 Network	43,572.43	5775
911 PSAP Network	235,997.26	5777
911 Geographic Information Systems	42.34	5780
911 Core Functions	110,709.78	5781
Other	1,625.18	5791
Coffee Expense	318.81	5792
Physicals	60.00	5793
General Assembly Costs	266.18	5794
Safety	2,155.13	5796
Multi-Modal Supplies	964.85	5810
Multi-Modal Internet	3,638.91	5814
Multi-Modal Utilities	1,955.55	5831
Multi-Modal Communications	1,532.43	5861
InKind Travel	19,607.50	6310
InKind Other	438,700.20	6791
Total Expenditures	<u>7,103,134.32</u>	
Excess Revenue over Expenditures	<u>306,795.13</u>	

CVCOG
Expenditure Journal - All Grant Exp Recap YTD
From 10/1/2021 Through 1/31/2022

Grant Code	Grant Title	General Ledger Expenditures	Account Payable Expenditures	Total
010	ICB Program	10,893.23	0.00	10,893.23
018	Pass-Thru CVTD Medicaid	10,079.20	0.00	10,079.20
019	Grant 019, Link Road Operations	0.00	1,872.13	1,872.13
023	Pass Thru CVTD Link Road	14,159.66	5,406.62	19,566.28
025	Grant 025, VISTA Contract FY 20-22	6,802.45	0.00	6,802.45
040	Pass-Thru CV Economic Development Dist	29,725.75	836.49	30,562.24
044	Grant 044, EDA Revolving Loan	10,963.51	0.00	10,963.51
092	Procurement	128,315.05	1,043.00	129,358.05
093	Human Resources	101,926.75	916.45	102,843.20
094	Information Technology	112,618.30	65,639.63	178,257.93
095	Engagement Committee Funds	0.00	2,696.85	2,696.85
096	Property Management	12,236.58	133,397.31	145,633.89
097	Non-Project Expenses	1,411.32	1,673.97	3,085.29
098	FRINGE BENEFITS	98,059.45	0.00	98,059.45
099	INDIRECT COSTS	216,015.40	66,250.31	282,265.71
582	Community and Economic Development Assistance Fund	4,085.80	0.00	4,085.80
781	Grant 781, Solid Waste FY 19-21	0.00	5,159.50	5,159.50
804	Grant 804, EDA CARES ACT 2-Y 20-22	42,589.71	20,628.05	63,217.76
805	Grant 805, 911 CSEC FY21 Funding 2nd Biennium	(113,445.51)	523,321.58	409,876.07
813	Pass Thru Grant 813, CVTD Urban FY 20-21	189.77	75.45	265.22
814	Pass Thru Grant 814, CVTD Rural FY 20-21	(7.79)	(14.98)	(22.77)
817	Pass-Thru Grant 817, CVTD RCTP FY 20-21	13,460.37	428.50	13,888.87
820	Grant 820, Head Start Nutrition FY 20-21	(350.80)	366.75	15.95
825	Pass Thru CVTD Rural CARES	0.00	5,118.34	5,118.34
827	Grant 827, RSVP FY 21-22 20SRWTX024	20,404.83	6,709.47	27,114.30
829	Grant 829, Head Start FY 21-22	2,538,304.45	232,955.02	2,771,259.47
A01	Grant A01, Area Agency on Aging FY 21-22	231,211.41	14,554.03	245,765.44
C01	Grant C01, CJ Academy FY 21-23	52,727.08	17,582.72	70,309.80
C02	Contract C02, CJD Planning FY 21-22	13,049.16	562.76	13,611.92
C03	Grant C03, CJ Equipment FY 21-22	0.00	20,652.20	20,652.20
D01	Grant D01, ADRC FY 21-22	49,978.73	8,902.67	58,881.40
F01	Grant F01, Foster Grandparent 21-22 Y3 19SFWTX002	88,631.12	3,383.58	92,014.70
G01	Grant G01, RSVP State HHS000871100009 Year2	34,732.43	0.00	34,732.43
H01	Grant H01, Head Start CACFP COVID-19	(22.77)	5,780.99	5,758.22
H02	Grant H02, Head Start Nutrition FY 21-22	68.74	124,201.93	124,270.67
I01	Grant I01, CVEDD TXDOT Pass-thru	0.00	91,189.00	91,189.00
J01	Grant J01, Juvenile Justice Service FY 21-22	1,924.56	6,700.00	8,624.56
L01	CVTD Pass-Thru Link Road Facility	2,093.00	1,130.18	3,223.18
M01	Grant M01, Mobility Urban 5310-2021-0027	23,524.33	0.00	23,524.33
M02	Grant M02, Mobility Rural 5310-2021-0027	20,378.78	0.00	20,378.78
R01	Grant R01, CVTD Rural FY 21-22	437,823.40	4,838.49	442,661.89
S01	Grant S01, Senior Companion 21-22 Y3 19SCWTX001	61,401.28	2,900.75	64,302.03
S02	Grant S02, SCP State HHS000871100039 Year2	1,751.75	0.00	1,751.75
T01	Grant T01, 211 Information & Referral FY 21-22	59,090.12	3,330.00	62,420.12
U01	Grant U01, CVTD Urban FY 21-22	802,280.92	10,533.21	812,814.13
V01	Grant V01, Violence Against Women Act	5,189.17	0.00	5,189.17
W01	Grant W01, TCEQ Solid Waste FY 21-23	18,056.57	298.91	18,355.48
X01	Grant X01, Homeland Security (HSGP) FY 21-22	42,129.08	890.27	43,019.35
X02	Contract X02, HSGD FY 21-22	2,748.29	203.88	2,952.17
Z01	Grant Z01, 911 CSEC FY 22 Funding, 1st Biennium	<u>272,599.90</u>	<u>231,213.78</u>	<u>503,813.68</u>
	Report Total	<u>5,479,804.53</u>	<u>1,623,329.79</u>	<u>7,103,134.32</u>

Concho Valley Council of Governments Cash Flow

FY 20-21	First Financial CVCOG General Fund (000's)			First Financial 9-1-1 Trust Account (000's)				First Financial General Investment Savings				CVCOG Balance	First Financial CVTD (000's)			First Financial CVTD-ICB (000's)			First Financial CVEDD (000's)			CVTD - CD (000's)			Total Balance
	Inflows	Outflows	Balance	Inflows	Interest	Outflows	Balance	Inflows	Interest	Outflows	Balance		Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	
Beginning Balance:	\$ 1,125,860			\$ 254				\$ 217,955					\$ 627,043			\$ 9,391			\$ 255,421			\$ -			
October	1,831,397	(2,351,835)	605,422	497,988	11	(65,252)	433,001	34,731	7	-	252,692	1,291,116	295,515	(129,602)	792,956	4,507	(3,752)	10,146	40,434	(92,963)	202,893	-	-	-	2,297,110
November	1,223,321	(1,441,853)	386,890	-	12	(124,881)	308,132	-	9	-	252,701	947,723	341,246	(619,654)	514,549	3,888	(3,587)	10,447	60,561	(40,302)	223,152	-	-	-	1,695,871
December	1,400,883	(1,580,398)	207,375	-	9	(80,228)	227,914	-	9	-	252,710	687,999	844,674	(488,407)	870,816	5,646	(4,603)	11,491	84,060	(65,000)	242,212	-	-	-	1,812,518
January	2,094,100	(1,477,340)	824,135	-	7	(213,753)	14,167	-	12	-	252,722	1,091,024	930,683	(768,227)	1,033,273	5,043	(4,510)	12,024	17,567	(80,318)	179,461	-	-	-	2,315,782
February	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Interest Rate at 0.034500% as of 10/01/21
Interest Rate at 0.043400% as of 11/01/21
Interest Rate at 0.041200% as of 12/01/21
Interest Rate at 0.055300% as of 1/03/22

Interest Rate at 0.034500% as of 10/01/21
Interest Rate at 0.043400% as of 11/01/21
Interest Rate at 0.041200% as of 12/01/21
Interest Rate at 0.055300% as of 1/03/22

Account opened to segregate Greyhound Funds
\$10,781.30 belongs to CVTD deposited to maintain account

CD closed March 2021

FY 20-21	First Financial CVCOG General Fund (000's)			First Financial 9-1-1 Trust Account (000's)				First Financial General Investment Savings				CVCOG Balance	First Financial CVTD (000's)			First Financial CVTD-ICB (000's)			First Financial CVEDD (000's)			CVTD - CD (000's)			Total Balance
	Inflows	Outflows	Balance	Inflows	Interest	Outflows	Balance	Inflows	Interest	Outflows	Balance		Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	
Beginning Balance:	\$ 852,791			\$ 78,321				\$ 57,863					\$ 442,847			\$ 7,936			\$ 154,893			\$ 550,000			
October	1,550,872	(1,885,639)	518,024	378,789	23	(21,625)	435,509	59,701	7	-	117,571	1,071,104	412,720	(246,639)	608,928	-	-	7,936	22,452	(50,021)	127,324	-	-	550,000	2,365,292
November	1,659,369	(1,228,094)	949,299	-	27	(111,134)	324,401	-	8	-	117,579	1,391,280	355,744	(579,201)	385,470	-	-	7,936	36,132	(65,612)	97,845	-	-	550,000	2,432,531
December	1,194,051	(1,452,857)	690,493	-	12	(202,777)	121,637	-	6	(37,349)	80,237	892,367	596,392	(647,429)	334,433	-	-	7,936	2,864	(48,894)	51,815	-	-	550,000	1,836,552
January	1,643,830	(1,484,818)	849,505	210,830	11	-	332,477	-	5	-	80,242	1,262,224	1,385,224	(628,973)	1,090,684	-	-	7,936	220,188	(163,086)	108,918	-	-	550,000	3,019,762
February	1,148,521	(959,963)	1,038,063	-	18	(104,431)	228,063	4,850	5	-	85,097	1,351,223	1,099,922	(506,821)	693,786	-	-	7,936	107,496	(29,764)	186,649	-	-	550,000	2,789,594
March	1,333,497	(1,519,529)	852,031	-	5	(94,991)	133,078	-	3	-	85,100	1,070,208	820,390	(506,461)	1,007,714	-	-	7,936	113,869	(130,000)	170,518	-	550,000	-	2,256,376
April	1,437,841	(1,577,915)	711,957	-	3	-	133,081	-	2	-	85,102	930,139	546,601	(411,645)	1,142,670	-	-	7,936	74,332	(100,282)	144,568	-	-	-	2,225,314
May	1,573,197	(1,190,608)	1,094,546	-	2	-	133,083	-	1	-	85,103	1,312,732	482,059	(685,677)	939,053	-	-	7,936	34,310	(41,137)	137,741	-	-	-	2,397,462
June	1,266,906	(1,569,129)	792,323	-	1	-	133,084	-	1	-	85,104	1,010,511	597,653	(238,484)	1,298,221	3,408	(2,228)	9,116	101,576	(39,645)	199,673	-	-	-	2,517,521
July	1,968,484	(1,885,819)	874,988	-	3	-	133,087	-	2	-	85,106	1,093,180	436,381	(591,857)	1,142,746	4,022	(4,463)	8,675	58,901	(34,567)	224,006	-	-	-	2,468,608
August	1,085,360	(1,221,427)	738,921	-	5	-	133,092	-	3	-	85,109	957,121	382,412	(473,866)	1,051,292	4,301	(2,547)	10,429	157,213	(25,980)	355,240	-	-	-	2,374,082
September	1,851,412	(1,464,472)	1,125,860	-	3	(132,841)	254	132,841	6	-	217,955	1,344,070	337,817	(762,066)	627,043	3,805	(4,843)	9,391	5,788	(105,606)	255,421	-	-	-	2,235,925

Interest Rate at 0.088000% as of 09/30/20
Interest Rate at 0.092700% as of 10/01/20
Interest Rate at 0.085900% as of 11/02/20
Interest Rate at 0.079500% as of 12/01/20
Interest Rate at 0.073100% as of 01/04/21
Interest Rate at 0.072000% as of 02/01/21
Interest Rate at 0.036600% as of 03/01/21
Interest Rate at 0.028100% as of 04/01/21
Interest Rate at 0.017900% as of 05/03/21
Interest Rate at 0.012800% as of 06/01/21
Interest Rate at 0.024700% as of 07/01/21
Interest Rate at 0.043400% as of 08/02/21
Interest Rate at 0.048700% as of 09/01/21

Interest Rate at 0.088000% as of 09/30/20
Interest Rate at 0.092700% as of 10/01/20
Interest Rate at 0.085900% as of 11/02/20
Interest Rate at 0.079500% as of 12/01/20
Interest Rate at 0.073100% as of 01/04/21
Interest Rate at 0.072000% as of 02/01/21
Interest Rate at 0.036600% as of 03/01/21
Interest Rate at 0.028100% as of 04/01/21
Interest Rate at 0.017900% as of 05/03/21
Interest Rate at 0.012800% as of 06/01/21
Interest Rate at 0.024700% as of 07/01/21
Interest Rate at 0.043400% as of 08/02/21
Interest Rate at 0.048700% as of 09/01/21

Account opened to segregate Greyhound Funds
\$7,935.77 belongs to CVTD deposited to maintain account

CD setup March 6, 2020
Interest Rate is 1%, term is 1 Year
Maturity date March 5, 2021
CD funds applied to Note Payable
Account Closed

In compliance with PFIA 2256.023 and CVCOG Investment Policy section XI

signature on hardcopy
CVCOG Executive Director/Investment Officer

signature on hardcopy
CVCOG Director of Finance

hardcopy signed 2/7/2022
Date

Beginning Balance:	First Financial CVCOG General Fund (000's)			First Financial 9-1-1 Trust Account (000's)				First Financial General Investment Savings				CVCOG Balance	First Financial CVTD (000's)			First Financial CVTD-ICB (000's)			First Financial CVEDD (000's)			CVTD - CD (000's)			Total Balance			
	Inflows	Outflows	Balance	Inflows	Interest	Outflows	Balance	Inflows	Interest	Outflows	Balance		Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance				
\$ 512,440				\$ 52,098				\$ 54,172				\$ 866,843				\$ 10,080				\$ 159,908				\$ -				
FY 19-20	Inflows	Outflows	Balance	Inflows	Interest	Outflows	Balance	Inflows	Interest	Outflows	Balance	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	
October	2,034,109	(2,092,445)	454,104	490,901	687	(94,545)	449,140	-	77	-	54,249	957,493	266,167	(480,776)	652,233	7,028	(6,252)	10,856	153,239	(44,332)	268,815	-	-	-	-	-	-	1,889,397
November	1,825,827	(1,578,866)	701,066	-	463	(125,834)	323,769	-	67	-	54,316	1,079,151	248,049	(424,344)	475,939	4,746	(5,655)	9,947	8,192	(44,269)	232,738	-	-	-	-	-	-	1,797,774
December	1,160,586	(1,377,824)	483,828	-	279	(132,828)	191,221	-	59	-	54,376	729,424	752,241	(381,046)	847,134	8,299	(6,397)	11,849	39,835	(13,852)	258,721	-	-	-	-	-	-	1,847,128
January	1,622,248	(1,330,300)	775,776	-	115	(126,621)	64,715	3,250	69	-	57,695	898,185	1,157,462	(437,528)	1,567,068	5,664	(8,183)	9,330	12,823	(65,500)	206,044	-	-	-	-	-	-	2,680,628
February	1,484,162	(1,656,997)	602,941	344,808	324	(114,591)	295,255	-	58	-	57,753	955,949	399,105	(527,493)	1,438,680	7,575	(8,032)	8,873	51,024	(112,061)	145,008	-	-	-	-	-	-	2,548,510
March	1,212,074	(1,232,261)	582,754	-	201	(139,967)	155,489	-	63	-	57,816	796,060	364,412	(1,148,213)	654,879	4,586	(5,164)	8,295	36,760	(30,270)	151,498	550,000	-	550,000	-	-	-	2,160,732
April	2,029,840	(2,211,983)	400,611	719,031	179	-	874,700	-	19	-	57,835	1,333,145	365,247	(420,910)	599,216	-	(360)	7,936	64,302	(10,524)	205,275	-	-	550,000	-	-	-	2,695,572
May	1,547,259	(1,202,357)	745,513	-	87	(127,314)	747,473	-	6	-	57,841	1,550,827	292,843	(412,858)	479,201	-	-	7,936	1,760	(21,146)	185,889	-	-	550,000	-	-	-	2,773,853
June	997,548	(1,162,320)	580,741	-	60	(134,801)	612,732	-	5	-	57,846	1,251,320	700,808	(387,286)	792,723	-	-	7,936	4,023	(21,774)	168,138	-	-	550,000	-	-	-	2,770,116
July	1,552,898	(1,464,054)	669,585	-	65	(155,137)	457,660	-	7	-	57,853	1,185,099	454,161	(779,524)	467,360	-	-	7,936	36,926	(32,658)	172,406	-	-	550,000	-	-	-	2,382,801
August	1,362,160	(1,299,161)	732,584	-	33	(168,059)	289,634	-	5	-	57,859	1,080,077	409,455	(381,205)	495,609	-	-	7,936	29,720	(15,102)	187,024	-	-	550,000	-	-	-	2,320,646
September	2,781,918	(2,661,712)	852,791	-	15	(211,328)	78,321	-	4	-	57,863	988,975	447,076	(499,838)	442,847	-	-	7,936	67,868	(100,000)	154,893	-	-	550,000	-	-	-	2,144,650

Interest Rate at 1.671700% as of 10/01/19
Interest Rate at 1.459600% as of 11/01/19
Interest Rate at 1.341300% as of 12/30/19
Interest Rate at 1.339200% as of 01/02/2020
Interest Rate at 1.324000% as of 02/03/2020
Interest Rate at 1.333900% as of 03/02/2020
Interest Rate at 0.396100% as of 04/01/2020
Interest Rate at 0.106900% as of 06/01/2020
Interest Rate at 0.140000% as of 07/01/2020
Interest Rate at 0.115400% as of 08/03/2020
Interest Rate at 0.088000% as of 09/01/2020

Account opened to segregate Greyhound Funds
\$7,935.77 belongs to CVTD deposited to maintain account

CD setup March 6, 2020
Interest Rate is 1%, term is 1 Year

Beginning Balance:	First Financial CVCOG General Fund (000's)			First Financial 9-1-1 Trust Account (000's)				First Financial General Investment Savings				CVCOG Balance	First Financial CVTD (000's)			First Financial CVTD-ICB (000's)			First Financial CVEDD (000's)			Total Balance			
	Inflows	Outflows	Balance	Inflows	Interest	Outflows	Balance	Inflows	Interest	Outflows	Balance		Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance				
\$ 422,124				\$ 755,459				\$ 49,764				\$ 768,881				\$ 9,625				\$ 208,540					
FY 18-19	Inflows	Outflows	Balance	Inflows	Interest	Outflows	Balance	Inflows	Interest	Outflows	Balance	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	Inflows	Outflows	Balance	
October	1,314,423	(1,224,296)	512,251	-	1,045	(150,533)	605,971	-	80	-	49,844	1,168,066	736,983	(485,436)	1,020,428	9,411	(8,075)	10,961	13,771	(47,697)	174,614	-	-	-	2,374,069
November	1,324,336	(976,119)	860,468	-	787	(247,928)	358,831	-	85	-	49,929	1,269,227	433,399	(405,306)	1,048,521	8,705	(5,159)	14,506	40,324	(42,607)	172,331	-	-	-	2,504,585
December	1,649,406	(1,181,028)	1,328,846	-	392	(133,156)	226,066	-	80	-	50,009	1,604,922	568,264	(413,848)	1,202,937	9,800	(9,390)	14,915	135,465	(187,902)	119,894	-	-	-	2,942,667
January	1,257,912	(1,919,331)	667,427	398,617	964	(101,828)	523,820	-	88	-	50,097	1,241,343	757,544	(560,756)	1,399,725	10,754	(14,094)	11,575	80,199	(62,930)	137,163	-	-	-	2,789,805
February	1,126,901	(1,277,584)	516,743	-	670	(155,716)	368,774	-	80	-	50,177	935,694	373,197	(256,333)	1,516,588	9,441	(7,140)	13,876	30,683	(11,937)	155,909	-	-	-	2,622,067
March	1,262,540	(862,946)	916,337	-	421	(207,267)	161,928	3,375	94	-	53,646	1,131,911	297,289	(422,349)	1,391,528	5,944	(8,209)	11,610	40,764	(39,585)	157,088	-	-	-	2,692,138
April	1,812,400	(1,612,815)	1,115,923	455,481	907	(123,176)	495,140	-	92	-	53,738	1,664,801	349,516	(412,629)	1,328,416	10,078	(10,893)	10,795	2,432	(9,932)	149,588	-	-	-	3,153,600
May	1,910,500	(2,650,856)	375,566	-	756	(144,374)	351,522	-	101	-	53,839	780,926	310,696	(596,263)	1,042,849	8,434	(7,441)	11,789	156,786	(109,186)	197,188	-	-	-	2,032,752
June	1,327,216	(1,113,389)	589,393	-	354	(200,347)	151,529	-	84	-	53,923	794,845	428,013	(393,709)	1,077,152	6,546	(7,333)	11,002	2,050	(16,599)	182,639	-	-	-	2,065,638
July	1,934,176	(1,914,616)	608,953	413,839	592	-	565,961	-	88	-	54,010	1,228,924	446,427	(464,973)	1,058,606	8,239	(8,125)	11,115	15,597	(30,215)	168,021	-	-	-	2,466,666
August	1,578,031	(1,260,391)	926,593	-	565	(514,495)	52,030	-	90	-	54,101	1,032,723	444,379	(439,246)	1,063,739	8,666	(9,079)	10,703	31,360	(9,908)	189,473	-	-	-	2,296,638
September	959,826	(1,373,979)	512,440	-	68	-	52,098	-	71	-	54,172	618,710	219,522	(416,419)	866,843	7,096	(7,719)	10,080	2,499	(32,064)	159,908	-	-	-	1,655,540

Interest Rate at 1.884500% as of 10/01/18
Interest Rate at 1.944400% as of 11/01/18
Interest Rate at 2.025200% as of 12/03/18
Interest Rate at 2.065900% as of 01/02/19
Interest Rate at 2.088800% as of 02/01/19
Interest Rate at 2.076100% as of 03/01/19
Interest Rate at 2.094200% as of 04/01/19
Interest Rate at 2.072300% as of 05/01/19
Interest Rate at 2.039600% as of 06/03/19
Interest Rate at 1.910600% as of 07/01/19
Interest Rate at 1.848500% as of 08/01/19
Interest Rate at 1.714500% as of 09/03/19

Account opened to segregate Greyhound Funds
Approximately \$9,089 belongs to CVTD Local Cash

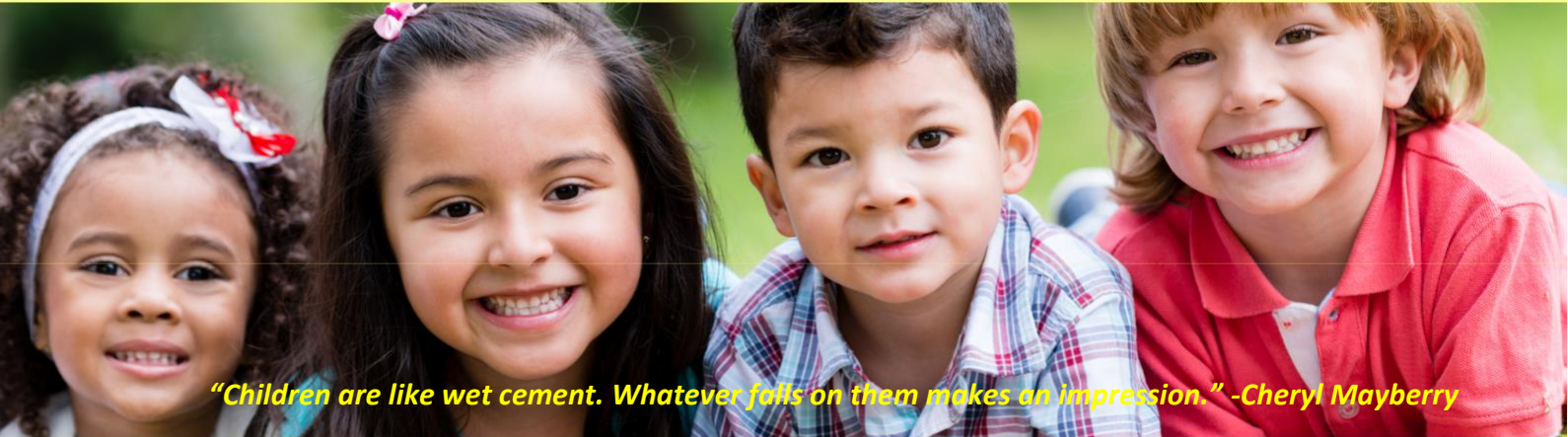
MARCH 2022



CONCHO VALLEY
COUNCIL OF GOVERNMENTS

HEAD START

Director's Report



"Children are like wet cement. Whatever falls on them makes an impression." -Cheryl Mayberry



The Head Start office requires our program to report enrollment statistics to determine if programs have achieved and maintained enrollment levels. Enrollment data will be collected every month. This information will be combined enrollment for Head Start and Early Head Start and the Pregnant Mom's Program. – *Ofelia Barron*

Month: January 2022	Current	Actual Enrollment (COVID-19 we are allowed to use actual enrollment instead of funded enrollment)
COG Head Start # of Children With IEP	28	391
Percentage this month	7%	
COG Early Head Start # of Children with IFSP	8	113 (children only)
Percentage this month	7%	
Total # of children with IEP/IFSP	36	504
Program -wide percentage this month	7%	

Enrollment - January 2022

Head Start Funded

Enrollment: 411 Reported Enrollment: 411 Percent Enrolled: 100%

Early Head Start Funded

Enrollment: 112 Reported Enrollment: 112 Percent Enrolled: 100%

Pregnant Moms Funded

Enrollment: 8 Reported Enrollment: 8 Percent Enrolled: 100%

HEAD START STAFF

Administrative Office
5430 Link Road
Phone (325)944-9666

Carolina Raymond
Director

Stephanie Hernandez
Assistant Director / Early Head Start
Education Manager

Cheryl Mayberry
Education & Disability Manager

Ofelia Barron
ERSEA & Facility Manager

Mary Husted
Compliance & Nutrition Specialist

Stacy Walker
Family & Community, Parent
Engagement Manager

Melissa Miranda
Health & Mental Health Manager



HEAD START & EARLY HEAD START

To complete an online application please visit the following website:

<https://www.childplus.net/apply/en-us/773DE148C226FC9E2E99E797A2126082/E0E98AA9744FB24ED4FA53FDF580DOCC9>

HEAD START (HS) promotes school readiness of children under 5 from low-income families through education, health, social and other services.

Early Head Start (EHS) provides intensive comprehensive child development and family support services to low-income infants and toddlers under the age of 3 and their families, and to pregnant women and their families.

Blackshear Head Start Antionette Day

Monday-Friday 9:00AM-4:00PM
(325) 658-7442

Christoval Head Start Ammie Banks

Monday-Friday 9:00AM-3:00PM
(325) 896-7281

Day Head Start/ Early Head Start Comoshontai Hollis

Monday-Friday 9:00AM-4:00PM
(325) 481-3395

Eden Head Start Mary Torres

Monday-Friday 9:00AM-3:00PM
(325) 869-8703

Eldorado Head Start Abigail Ussery

Monday-Friday 9:00AM-3:00PM
(325) 853-3366

Menard Head Start/ Early Head Start Bertha DeAnda

Monday-Friday 9:00AM-3:00PM
(325) 396-2885

Ozona Head Start Tracy Ybarra

Monday-Friday 9:00AM-3:00PM
(325) 392-3429

Rio Vista Head Start/ Early Head Start Michelle Aguirre

Monday-Friday 9:00AM-4:00PM
(325) 659-3670

Around Head Start

- Spring Break March 14th – March 18th.
- Self-Assessment – Wrapping up this month
- Pregnant Women Training
- Registration for 2022-2023 begins in April
- La Esperanza Mobile Unit -
- ReadyRosie – Parent Curriculum – 92% participation



Program Goals

1. Goal #1: Serve 10% of funded enrollment to children with Disabilities
2. Decrease Teacher Turnover
3. Dual Enrollment: Pre-K Enrollment and Head Start Enrollment
4. Increase Early Head Start Enrollment

TTA Goals

1. The Grantee will develop recruitment plans that supports the individual needs of children, families, and communities.
2. The grantee will revise and update processes to strengthen staff development systems.
3. The grantee will implement strategies to strengthen and support the family and community engagement framework.



Job Postings 2022

San Angelo Head Start Substitute

SUMMARY OF POSITION - Part Time

The position of Head Start Universal Substitute is responsible for assisting the Teacher, Teacher Assistant, Cook or Custodian in all activities assigned by the Site Supervisor or next in charge. Maintain agency's "Confidentiality Policy and Procedures" and "Code of Conduct and Professional Ethics".

ACCEPTABLE EXPERIENCE AND TRAINING

Must have a high school diploma or equivalent; must receive all required training before reporting to work. (See 1302.91 of Head Start/Early Head Start Implementation Plan). Experience working with preschool age children, preferred.

Christoval / Eldorado / Menard / Eden Head Start Substitute

SUMMARY OF POSITION - Part Time

The position of Head Start Universal Substitute is responsible for assisting the Teacher, Teacher Assistant, Cook or Custodian in all activities assigned by the Site Supervisor or next in charge. Maintain agency's "Confidentiality Policy and Procedures" and "Code of Conduct and Professional Ethics".

ACCEPTABLE EXPERIENCE AND TRAINING

Must have a high school diploma or equivalent; must receive all required training before reporting to work. (See 1302.91 of Head Start/Early Head Start Implementation Plan). Experience working with preschool age children, preferred.

Day Head Start Teacher Assistant

SUMMARY OF POSITION – Full Time

The position of Head Start Teacher Assistant is responsible for working as a team with the Head Start Teacher in developing activities for children to provide them with varied experiences and an appropriate learning environment. This position may work with children with disabilities. Teacher Assistant is also responsible for supervision of children and will share in the development and implementation of lesson plans. Teacher Assistant will also act as a teacher in the absence of the Teacher by learning all aspects and functions of a Head Start Classroom, such as completing all assigned paperwork and reports. The Teacher Assistant may be assigned additional duties based upon program needs and areas of developing expertise. This position works along with the Teacher to attain the goals of the Head Start Program.

ACCEPTABLE EXPERIENCE AND TRAINING

Applicants will need one of the following: Child Development Associate (CDA) or be willing to obtain one, and experience working with preschool children preferred but not required.

Day Early Head Start Floater

Please Call Human Resources for more information at 325-944-9666 and or accesses our website at www.cvcog.org

Rio Vista Head Start/Early Head Start Custodian

Please Call Human Resources for more information at 325-944-9666 and or accesses our website at www.cvcog.org

For More Employment Opportunities Access

www.cvcog.org