



EXECUTIVE COMMITTEE MEETING
Wednesday, March 11, 2026 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/85724475049>

*Meeting ID: **857 2447 5049** *Passcode: **826114**

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Agenda

NOTICE: The Concho Valley Council of Governments may discuss, deliberate and take all appropriate action on any matter listed on this Agenda. Items on this Agenda may be taken out of the order listed. The Executive Committee reserves the right to deliberate in closed session pursuant to 551 of the Texas Government Code. Public comment is limited to five minutes per person on any agenda item.

BUSINESS

1. Determination of Quorum and Call to Order
2. Invocation and Pledge of Allegiance
3. Public Comment
4. Information Items and Reports
 - a. Presentation of the CVCOG Annual Financial Single Audit for FY 24-25 by Condley and Company, LLP – Jeff Graham
 - b. [211 Accreditation Update Process](#) and Disaster Funding recap – Toni Roberts, Director of Access and Assistance
 - c. Review of the CVCOG Monthly Financials for January 2026 (Balance Sheet, Schedule of Revenue by Source, and Cash Flow) – Michael Meek, Director of Finance
 - d. CVCOG Head Start Report for March 2026 – Carolina Raymond, Director of Head Start
 - e. CVCOG Report – Erin Hernandez, Executive Director
5. Consent Agenda
 - a. Consider and take appropriate action concerning the minutes from the February 11, 2026 Meeting.
 - b. Consider and take appropriate action concerning the Staff Travel Report January 2026.

REGULAR AGENDA

6. Consider and take appropriate action concerning Checks in excess of \$2,000 for January 2026.
7. Consider and take appropriate action concerning the Budget Comparison Report for Head Start Grant H09 FY 25-26, YTD June 1, 2025 through January 31, 2026.

8. Consider and take appropriate action concerning the Budget Comparison Report for Head Start Nutrition Grant H10 FY 25-26, YTD October 1, 2025 through January 31, 2026.
9. Consider and take appropriate action concerning the Head Start Credit Card/Open Account Summary for January 2026.
10. Consider and take appropriate action concerning the resolution for the Criminal Justice Assistance Grant - Academy Supplemental Grant #4720704.
11. Consider and take appropriate action concerning the resolution for the Criminal Justice Juvenile Justice Youth Diversion Grant #1484327.
12. Consider and take appropriate action concerning the resolution for the Statewide Emergency Radio Infrastructure (SERI) Grant #5201502.
13. Consider and take appropriate action concerning the resolution for the State Homeland Security Planning (SHSP) Grant #5904301.
14. Consider and take appropriate action concerning the prioritization of the regional Criminal Justice Grants, as prioritized and approved by the Criminal Justice Advisory Committee.
15. Consideration of any other business.
16. Adjournment

The Concho Valley Council of Governments reserves the right to conduct an executive/closed session at any time during the course of this meeting to discuss any matter listed on the agenda posted for this meeting, as needed, pursuant to one or more authorized and applicable exceptions to an open meeting described in Chapter 551 of the Texas Government Code (the Texas Open Meeting Act), including but not limited to the following statutory exceptions: Texas Government Code Sections 551.071 and 551.129 (Consultation with Attorney), 551.072 (Deliberation Regarding Real Property), 551.073 (Deliberation Regarding Prospective Gift or Donation), 551.074 (Personnel Matters), 551.076 and 551.089 (Deliberation Regarding Security Devices or Security Audits), or 551.087 (Deliberation Regarding Economic Development Negotiations).

Posted in accordance with the Texas Government Code, Title V, Chapter 551, Section .053 this, 4th day of March 2026.



Erin Hernandez, Executive Director

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CONCHO VALLEY
COUNCIL OF GOVERNMENTS

CONCHO VALLEY
COUNCIL OF GOVERNMENTS
San Angelo, Texas

ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2025

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CONCHO VALLEY COUNCIL OF GOVERNMENTS
ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2025

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Financial Section

March 3, 2026

Executive Committee
Concho Valley Council of Governments
5430 Link Rd.
San Angelo, Texas 76904

Independent Auditor's Report on Financial Statements

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major funds, and the discretely presented component unit of Concho Valley Council of Governments (the "Council") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 the Concho Valley Council of Governments as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios - Pension Plan, and Schedule of Contributions - Pension Plan 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, which considers it 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 sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted to form 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 Uniform Grant Management Standards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied 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, concerning the basic financial statements as a whole.

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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2026, 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 the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Concho Valley Council of Government's internal control over financial reporting and compliance.

Certified Public Accountants

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

MANAGEMENT’S DISCUSSION AND ANALYSIS

September 30, 2025

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, 2025.

FINANCIAL HIGHLIGHTS

- The Council’s net position was \$16,908,677 and \$16,579,485 at September 30, 2025 and 2024, respectively.
- The Council’s revenues totaled \$23,891,416 and \$27,560,993 for the years ended September 30, 2025 and 2024, respectively. Expenses totaled \$23,562,224 and \$24,701,981 for the years ended September 30, 2025 and 2024, respectively. Net position increased by \$329,192 and \$2,829,012 for the years ended September 30, 2025 and 2024, 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 presents 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 and provide 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 and 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 (asset), and schedule of contributions for the Council’s pension plan. *Other supplementary information* includes the schedule of expenditures of federal/state awards, expenditures by grant program, indirect costs, and fringe benefit schedules. The following summarizes the significant 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 plus deferred outflows of resources and liabilities plus deferred inflows of resources, is one way to measure the Council's financial health or *position*.

- Over time, increases or decreases in the Council's net position could indicate whether its financial health is improving or deteriorating.
- 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 track specific funding sources 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 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 \$16,908,677 and \$16,579,485 at September 30, 2025 and 2024, respectively.

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

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	<u>2025</u>	<u>2024</u>
Assets:		
Current assets	\$ 4,851,022	\$ 5,231,012
Net pension asset	2,193,662	1,490,637
Capital assets, net	<u>11,951,200</u>	<u>12,596,087</u>
Total assets	<u>\$ 18,995,884</u>	<u>\$ 19,317,736</u>
Deferred Outflows of Resources:		
Deferred outflows of resources related to pensions	\$ <u>1,375,933</u>	\$ <u>1,853,499</u>
Total deferred outflows of resources	<u>\$ 1,375,933</u>	<u>\$ 1,853,499</u>
Liabilities:		
Current liabilities	\$ 2,660,420	\$ 3,220,836
Noncurrent liabilities	<u>77,091</u>	<u>385,293</u>
Total liabilities	<u>\$ 2,737,511</u>	<u>\$ 3,606,129</u>
Deferred Inflows of Resources:		
Deferred inflows of resources related to pensions	\$ <u>725,629</u>	\$ <u>985,621</u>
Total deferred inflows of resources	<u>\$ 725,629</u>	<u>\$ 985,621</u>
Net position:		
Net investment in capital assets	\$ 11,781,471	\$ 12,013,594
Restricted for federal and state programs	23,850	23,850
Unrestricted	<u>5,103,356</u>	<u>4,542,041</u>
Total net position	<u>\$ 16,908,677</u>	<u>\$ 16,579,485</u>

Capital assets decreased from 2024 to 2025 primarily due to disposal of equipment and right-of-use assets. As of September 30, 2025, the net pension asset increased compared to September 30, 2024. Liabilities decreased due to the timing of payables.

OPERATING RESULTS AND CHANGES IN THE COUNCIL'S NET POSITION

The Council's total revenues were \$23,891,416 for the year ended September 30, 2025. In the 2025 fiscal year, approximately 60% of the Council's revenue came from federal grants or federal grants passed through the state, 18% from state grants, 9% from matching and in-kind, 1% from a variety of local funds, 3% from member government contributions, 6% from transit medical, charter, aging and toll credits and the remainder 3% is from other miscellaneous sources.

Changes in Net Position**DRAFT**

	<u>2025</u>	<u>2024</u>
Revenues:		
Federal grants	\$ 14,336,744	\$ 16,737,303
State grants	4,244,380	4,835,883
Matching / in-kind	2,060,757	2,359,068
Local funds:		
Member government contributions	804,586	819,209
Facility management allocation	3,862	436,367
Program income	245,962	370,559
Transit charter	21,168	32,550
Transit medical	397,483	478,727
Local contracts	173,674	190,168
Aging vendor	715,848	355,847
Membership dues	108,746	107,799
Toll credits	132,305	199,588
Other local revenues	620,886	624,183
Interest and miscellaneous	25,015	13,742
Total revenues	<u>23,891,416</u>	<u>27,560,993</u>
Expenses:		
General government	279,533	431,388
Family and children services	9,348,816	9,918,994
Aging services	2,919,018	3,488,918
Emergency communications	2,329,006	2,899,875
Emergency management	604,251	314,961
Criminal justice	92,259	279,839
Community and environmental	147,586	94,001
Information and referral	240,747	222,043
Economic development	16,668	14,551
Transportation	7,584,340	7,037,411
Total expenses	<u>23,562,224</u>	<u>24,701,981</u>
Increase in net position	329,192	2,859,012
Net position at beginning of year	13,493,354	13,493,354
Prior period adjustment	-	227,119
Net position at beginning of year (restated)	<u>16,579,485</u>	<u>13,720,473</u>
Net position end of year	<u>\$ 16,908,677</u>	<u>\$ 16,579,485</u>

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

CAPITAL ASSETS AND DEBT ADMINISTRATIONCapital Assets

At September 30, 2025 and 2024, the Council had \$11,781,472 and \$12,013,594 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

At September 30, 2025 and 2024 respectively, the Council had \$169,729 and \$580,510 recorded in leases and SBITA's. See Note 6 to the financial statements for additional information regarding leases payable.

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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 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.

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Basic Financial Statements

CONCHO VALLEY COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

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	Primary Government	Component Unit
	Governmental Activities	Concho Valley Economic Development District, Inc.
ASSETS		
Cash	\$ 2,352,069	\$ 367,624
Receivables:		
Grants	1,886,870	269,242
Other	446,439	10,492
Notes receivable - current		197,177
Prepaid expenses	165,644	
Notes receivable		39,720
Net pension asset	2,193,662	
Capital assets:		
Land	1,034,099	
Leasehold improvements	291,666	
Buildings and improvements	8,214,398	
Equipment and vehicles	10,535,948	
Right-of-use assets - leases	253,556	
Right-of-use assets - SBITAs	344,969	
Less: accumulated depreciation and amortization	(8,723,436)	
Total Assets	<u>18,995,884</u>	<u>884,255</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions	1,375,933	
Total Deferred Outflows of Resources	<u>1,375,933</u>	<u>-</u>
LIABILITIES		
Accounts payable	931,937	75,058
Payroll payable	743,627	
Unearned revenue	605,920	19,277
Accrued liabilities	1,420	
Due to other local organizations	94,162	
Compensated absences	190,716	
Leases payable - due within one year	78,864	
SBITAs payable - due within one year	13,774	
Leases payable - due in more than one year	63,907	
SBITAs payable - due in more than one year	13,184	
Total Liabilities	<u>2,737,511</u>	<u>94,335</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	725,629	
Total Deferred Outflows of Resources	<u>725,629</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	11,781,471	
Restricted for federal and state programs	23,850	
Unrestricted	5,103,356	789,920
Total Net Position	<u>\$ 16,908,677</u>	<u>\$ 789,920</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, 2025

Functions/Programs							Net (Expense) Revenues and Changes in Net Position	
	Expenses	Indirect Cost Allocation	Expenses After Allocation of Indirect Costs	Program Revenues		Primary Government Governmental Activities	Component Unit Concho Valley Economic Development District, Inc.	
				Charges for Services	Operating Grants and Contributions			
GOVERNMENTAL ACTIVITIES								
General government	\$ 213,731	\$ 65,802	\$ 279,533	\$	\$ 186,019	\$	(93,514)	
Family and children services	8,945,394	403,422	9,348,816		9,878,349		529,533	
Aging services	2,860,347	58,671	2,919,018	107,243	2,879,257		67,482	
Emergency communications	2,289,124	39,882	2,329,006		2,473,202		144,196	
Emergency management	598,196	6,055	604,251		468,826		(135,425)	
Criminal justice	81,130	11,129	92,259	15,504	192,313		115,558	
Community and environmental	144,758	2,828	147,586		152,154		4,568	
Information and referral	227,591	13,156	240,747		239,335		(1,412)	
Economic development	16,668		16,668				(16,668)	
Transportation	7,584,340		7,584,340	1,257,714	5,907,739		(418,887)	
Indirect costs	600,945	(600,945)	-				-	
Total Governmental Activities	<u>23,562,224</u>	<u>-</u>	<u>23,562,224</u>	<u>1,380,461</u>	<u>22,377,194</u>	<u>195,431</u>	<u>-</u>	
COMPONENT UNIT								
Concho Valley Economic Development District, Inc.	<u>865,343</u>	<u>-</u>	<u>865,343</u>	<u>50,066</u>	<u>792,356</u>	<u>-</u>	<u>(22,921)</u>	
Total Component Unit	<u>865,343</u>	<u>-</u>	<u>865,343</u>	<u>50,066</u>	<u>792,356</u>	<u>-</u>	<u>(22,921)</u>	
General Revenues:								
Membership dues						108,746		
Unrestricted investment earnings						25,015		
Total General Revenues						<u>133,761</u>	<u>-</u>	
Change in Net Position						329,192	(22,921)	
Net Position - Beginning						<u>16,352,366</u>	<u>812,841</u>	
Prior period adjustment						227,119		
Net Position - Beginning (as restated)						16,579,485		
Net Position - Ending						<u>\$ 16,908,677</u>	<u>\$ 789,920</u>	

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

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CONCHO VALLEY COUNCIL OF GOVERNMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	<u>General</u>	<u>Transit District</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 1,573,845	\$ 778,224	\$ 2,352,069
Receivables:			
Grants	793,787	1,093,083	1,886,870
Other	400,036	46,403	446,439
Prepaid expenses	<u>165,644</u>		<u>165,644</u>
 Total Assets	 <u>\$ 2,933,312</u>	 <u>\$ 1,917,710</u>	 <u>\$ 4,851,022</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 281,906	\$ 650,031	\$ 931,937
Payroll payable	743,627		743,627
Unearned revenue	605,920		605,920
Accrued liabilities		1,420	1,420
Due to other local organizations	<u>94,162</u>		<u>94,162</u>
 Total Liabilities	 <u>1,725,615</u>	 <u>651,451</u>	 <u>2,377,066</u>
Fund Balance:			
Nonspendable fund balance	165,644		165,644
Restricted fund balance for:			
Federal and state programs	23,850		23,850
Assigned fund balance for:			
Aging services	14,282		14,282
Emergency management	28,092		28,092
Criminal justice	360,422		360,422
Community and environmental	74,501		74,501
Information referral	34,638		34,638
Transportation		1,266,259	1,266,259
Unassigned fund balance	<u>506,268</u>		<u>506,268</u>
 Total Fund Balance	 <u>1,207,697</u>	 <u>1,266,259</u>	 <u>2,473,956</u>
 Total Liabilities and Fund Balance	 <u>\$ 2,933,312</u>	 <u>\$ 1,917,710</u>	 <u>\$ 4,851,022</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, 2025

DRAFT

Total fund balances - governmental funds balance sheet	\$ 2,473,956
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.	1,375,933
Capital assets used in governmental activities are not reported in the funds.	11,951,200
Net pension asset is not reported in the funds.	2,193,662
Liabilities for leases are not reported in the funds.	(142,771)
Liabilities for SBITAs are not reported in the funds.	(26,958)
Liabilities for compensated absences are not reported in the funds.	(190,716)
Deferred inflows of resources related to pensions are not reported in the funds.	<u>(725,629)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 16,908,677</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, 2025

DRAFT

	<u>General</u>	<u>Transit District</u>	<u>Total Governmental Funds</u>
Revenues			
Federal grants	\$ 10,401,838	\$ 3,934,906	\$ 14,336,744
State grants	3,385,974	858,406	4,244,380
Local funds:			
Member government contributions		804,586	804,586
Facility management allocation		3,862	3,862
Program income	122,747	123,215	245,962
Transit charter		21,168	21,168
Transit medical		397,483	397,483
Local contracts		173,674	173,674
Aging vendor		715,848	715,848
Membership dues	108,746		108,746
Toll credits		132,305	132,305
Other local revenues	620,886		620,886
Interest income	25,015		25,015
	<u>14,665,206</u>	<u>7,165,453</u>	<u>21,830,659</u>
Total revenues	<u>14,665,206</u>	<u>7,165,453</u>	<u>21,830,659</u>
Expenditures			
General government	180,063		180,063
Family and children services	9,878,349		9,878,349
Aging services	3,007,349		3,007,349
Emergency communications	2,432,649		2,432,649
Emergency management	460,509		460,509
Criminal justice	294,014		294,014
Community and environmental	152,056		152,056
Information and referral	247,774		247,774
Transportation		7,167,390	7,167,390
	<u>16,652,763</u>	<u>7,167,390</u>	<u>23,820,153</u>
Total expenditures	<u>16,652,763</u>	<u>7,167,390</u>	<u>23,820,153</u>
Excell (Deficit) of revenues over expenditures	(1,987,557)	(1,937)	(1,989,494)
Other Sources			
Match / in-kind	2,060,757		2,060,757
	<u>2,060,757</u>	<u>-</u>	<u>2,060,757</u>
Total other sources	<u>2,060,757</u>	<u>-</u>	<u>2,060,757</u>
Excess (Deficit) of revenues and other sources over expenditures	<u>73,200</u>	<u>(1,937)</u>	<u>71,263</u>
Fund balances, October 1	<u>1,134,497</u>	<u>1,268,196</u>	<u>2,402,693</u>
Fund balances, September 30	<u>\$ 1,207,697</u>	<u>\$ 1,266,259</u>	<u>\$ 2,473,956</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, 2025*

DRAFT

Net change in fund balances - total governmental funds	\$ 71,263
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures, but are reported as increases in capital assets in governmental activities.	1,316,036
Governmental funds report lease payments as expenditures, but lease payments are shown as decreases in lease liabilities and decreases in capital assets in governmental activities.	266,424
Depreciation and amortization is not recognized as an expense in governmental funds since it does not require use of current financial resources.	(1,814,581)
Change in compensated absences is not recognized in the governmental funds since it does not require use of current financial resources.	4,600
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>485,450</u>
Change in net position of governmental activities - Statement of Activities	<u><u>\$ 329,192</u></u>

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Concho Valley Council of Governments (the Council or CVCOG) have been prepared in conformity with the accounting principles applicable to governmental units that 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 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, financial assistance provided by federal and state grants, and other local funds. The Council serves as a fiscal agent for the Concho Valley Council of Governments.

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 through 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; the Council also has operational responsibility for CVTD.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

DRAFT

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, 2025. This disparity in a 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 the activity of both the Council and CVTD as of and for the period ending September 30, 2025 and August 31, 2025, 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 this geographic region's economic growth and development. The principal objectives of the District are to increase the employment opportunities for the unemployed and underemployed by expanding the business and industry base within the economy.

The Council appoints a voting majority of the district's governing body and can impose its will on the District by significantly influencing its programs, projects, activities, and level of service.

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, 2025. 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.

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 are generally financed through memberships, federal, state, and local grants, and other miscellaneous transactions.

The statement of activities compares direct expenses and program revenues for each function of the Council's government activities. Direct expenses are specifically associated with a program or function and, therefore, are identifiable to a particular function. Program revenues include grants and contributions restricted to meeting a particular program's operational or capital requirements. 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 for each fund category. The fund financial statements emphasize significant governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Council or meets the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Council reports the following governmental funds:

General Fund

The general fund is the primary operating fund of the Council and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Fund

Special revenue funds are used to account for the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the Council. The following special revenue funds are reported as major funds:

Transit District Fund – established to account for the resources devoted to 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 an 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 contributions, 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, including 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 the legal requirements of the individual grants. The amounts of such services are recorded at their estimated fair values at the date of receipt.

Other Revenues

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

Governmental Fund Financial Statements: Governmental funds are reported using the current focus on measuring financial resources 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 were 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 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 \$236,897 at June 30, 2025, 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 rates ranging from 4% to 6%. The District considers these notes to be fully collectible and/or secured adequately, and accordingly, no allowance for credit losses is considered necessary at June 30, 2025. If amounts become uncollectible, they will be charged to operations when that determination is made. The notes mature in fiscal years 2026, 2027, and 2028 and beyond in the amounts of \$197,177, \$18,234, and \$21,486, 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 asset's value or materially extend its life is 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

Right-of-use assets resulting from public-private and/or public-public partnership (PPP) arrangements that qualify as leases are amortized over the shorter of the lease term or the useful life of the underlying asset.

Right-of-use subscription assets resulting from qualifying subscription-based information technology arrangements (SBITAs) are amortized over the subscription term.

f. Receivable and Unearned Revenue Balances

Grants receivable represents allowable expenditures above receipts for specific grants. Unearned revenue represents receipts above 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 \$1,375,933 as of September 30, 2025.

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 \$725,629 as of September 30, 2025.

h. Notes Payable / Debt / Leases

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 payments of principal and interest are reported as expenditures.

The Council recognizes a lease and/or a subscription-based information technology arrangement (SBITA) liability and a corresponding right of use asset at the commencement date of a lease/SBITA. The lease/SBITA liability is initially measured at the present value of the remaining payments that are not paid at the commencement date. If an implicit interest rate can readily be determined for a lease/SBITA contract, this rate is used to discount the future payments. If this rate is not available, the Council uses the 3-month treasury bill rate as the discount rate.

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 the 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 a committed fund balance as of September 30, 2025. Restricted fund balance totaling \$23,850 is restricted for federal and state programs. The Council also has \$165,644 in nonspendable fund balance relating to prepaid items and \$1,778,194 in assigned fund balance relating to various programs.

Fund balance categories applicable to 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 is 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 – Consists 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 before 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 the 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 and may be paid instead 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, due to employee resignations and retirements.

l. Indirect Costs Allocation

General and administrative costs are allocated to grant programs based on 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. The Council's policy is to negotiate with the cognizant agency a provisional rate used for billing purposes during the fiscal year.

Upon completing an independent audit at the end of each fiscal year, the indirect cost rate is finalized with the cognizant agency.

m. Use of Estimates

Preparing 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 disclose 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 **March 3, 2026**, when the financial statements were available to be issued.

o. Recent Accounting Pronouncements

ADOPTED

GASB Statement No. 102

In December 2023, the GASB issued Statement No. 102, Certain Risk Disclosures, which provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The Council adopted this standard in fiscal year 2025. Adoption of this standard did not have a material impact on the financial statements.

NOT ADOPTED

GASB Statement No. 104

In September 2024, the GASB issued Statement No. 104, Disclosures of Certain Capital Assets, which provides users of governmental financial statements with essential information about certain types of capital assets. The requirements of this statement are effective for fiscal year beginning after June 15, 2025, and all reporting periods thereafter.

The Council is evaluating the impact, if any, upon its financial position and results of operations upon adoption of this statement.

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, the 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 a twelve-month period; however, they can be awarded for periods shorter or longer than twelve months.

Because of the Council's dependency on federal, state, and local budgetary decisions, 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) the 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, 2025, 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 \$2,352,069 and the bank balance was \$1,958,585. The Council's cash deposits at September 30, 2025, and during the year ended September 30, 2025, 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 daily 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 limit investments in public funds investment pools to those rated no lower than AAA 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 schedule, and financial institutions to reduce the 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 investment practices, management reports, and establishment of appropriate policies, the Council adhered to the requirements of the ACT. Additionally, the investment practices of the Council were in accordance with local policies.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

DRAFT

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 that guarantees a higher value. The term "short-term" refers to investments with a remaining term of one year or less at the 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: DISAGGREGATION OF RECEIVABLES AND PAYABLES

Grants receivable at September 30, 2025, is summarized as follows:

Grant Number	Name	Amount
H08	Child Food Service Program FY	\$ 61,229
Q03-Q04	Community and Economic Development Assistance	9,176
J04	C.J. Purchase of Services FY	900
C05	C.J Training FY	720
V04	VAWA Training Project	1,101
X11	Homeland Security Program – SHSP FY	20,938
A04	Area Agency on Aging	190,568
T04/T05	2-1-1 Operations	23,412
D04/D05	Aging and Disability Resource Centers	25,172
H07/H09	Head Start FY	330,458
F07/F09	Foster Grandparent Program	9,475
S08	Senior Companion Program	9,880
G06	Retired Senior Volunteer Program	65,872
C08/C12	C.J. Planning Services	3,542
Z05	9-1-1 Emergency Communications	26,624
X10	Homeland Security Grants Division	1,458
TV1	Texas Veterans Commission FVA	8,383
W03	Solid Waste	4,638
U05	Urban Transportation	419,704
R05	Rural Transportation	563,920
B04/B06	Bus & Bus Facilities FTA	2,076
M05/M06	Transportation for Elderly and Disabled	107,383
-	Other	241
	Total grants receivable	\$ 1,886,870

Other receivables include amounts due from Concho Valley Transit District totaling \$397,247 with the remaining balance representing miscellaneous receivables.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025, 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	\$ 1,034,099	\$ _____	\$ _____	\$ 1,034,099
Total capital assets not being depreciated	<u>1,034,099</u>	<u>-</u>	<u>-</u>	<u>1,034,099</u>
Capital assets being depreciated:				
Buildings and improvements	8,210,624	3,774		8,214,398
Leasehold improvements	291,666	-		291,666
Equipment and vehicles	9,747,978	1,312,260	(524,290)	10,535,948
Right-of-use assets – leases	776,620	73,170	(596,234)	253,556
Right-of-use assets – SBITAs	344,969	-	-	344,969
Total capital assets being depreciated	<u>19,371,857</u>	<u>1,389,204</u>	<u>(1,120,524)</u>	<u>19,640,537</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,690,829)	(278,354)		(1,969,183)
Leasehold improvements	(71,244)	(25,154)		(96,398)
Equipment and vehicles	(5,611,610)	(1,236,637)	524,290	(6,323,957)
Right-of-use assets – leases	(325,715)	(125,924)	376,723	(74,916)
Right-of-use assets – SBITAs	(110,470)	(148,512)		(258,982)
Total accumulated depreciation	<u>(7,809,868)</u>	<u>(1,814,581)</u>	<u>901,013</u>	<u>(8,723,436)</u>
Total capital assets being depreciated, net	<u>11,561,989</u>	<u>(425,377)</u>	<u>(219,511)</u>	<u>10,917,101</u>
Governmental activities capital assets, net	\$ <u>12,596,088</u>	\$ <u>(425,377)</u>	\$ <u>(219,511)</u>	\$ <u>11,951,200</u>

Depreciation and amortization was charged to functions as follows:

Family and children services	\$ 183,207
Emergency communications	10,091
Emergency management	191,747
Criminal justice	4,794
Economic development	16,668
Transportation	1,350,004
General government	58,070
	<u>\$ 1,814,581</u>

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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NOTE 5: UNEARNED REVENUE

Unearned revenue at September 30, 2025, is summarized as follows:

Name	Amount
9-1-1 Program	\$ 420,380
VISTA	2,500
General Fund	55,102
Senior Companion	6,791
C.J. Regional Law Academy	18,882
Head Start	33,464
Retired Senior Volunteer Program	48,708
Area of Aging	12,959
Foster Grandparent	5,316
CJ Planning	916
Homeland Security	902
Total unearned revenue	\$ 605,920

Unearned revenue for the District relates to revolving loan fund grants that have not been funded to grant participants.

NOTE 6: LONG-TERM OBLIGATIONS

A summary of long-term liability activity for the year ended September 30, 2025, are as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
ROU Leases	\$ 457,849	\$ 71,816	\$ (386,894)	\$ 142,771	\$ 78,864
ROU SBITAs	122,661		(95,703)	26,958	13,774
Total	\$ 580,510	\$ 71,817	\$ (482,597)	\$ 169,729	\$ 92,638

Lease obligations at September 30, 2025, are summarized as follows:

Leases Payable

Xerox lease for \$13,898 dated March 1, 2023 for a copier, payable in monthly principal and interest payments due monthly on the 1 st , with interest rate of 0.32%, final payment due February 1, 2027.	\$ 3,928
Office Solutions lease for \$31,953 dated March 1, 2023 for a copier, payable in monthly principal and interest payments due monthly on the 1 st , with interest rate of 0.32%, final payment due February 1, 2027.	9,034
Crocket ISD lease for \$15,600 dated July 1, 2019, for a building, payable in monthly principal and interest payments due monthly on the 1 st , with interest rate of 0.05%, final payment due July 31, 2026.	2,600

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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CTWP lease for \$71,817 dated January 5, 2025 , for a copier, payable in monthly principal and interest payments due monthly on the 1st, with interest rate of 4.31%, final payment due December 31, 2029. 62,946

San Angelo ISD lease for \$509,432 dated July 1, 2023 for a building, payable in monthly principal and interest payments due monthly on the 1st, with interest rate of 4.35%, final payment due July 1, 2029. 49,988

Ptiney Bowes lease for \$17,735 dated September 1, 2025, for mailing equipment, payable in monthly principal and interest payments due monthly on the 1st, with interest rate of 4.35%, final payment due September 1, 2029. 14,275

Total leases payable \$ 142,771

Commitments under lease agreements for building and equipment provide for minimum future rental payments as of September 30, 2025, as follows:

Year Ending September 30,			
2026	\$	76,864	
2027		22,101	
2028		18,913	
2029		19,573	
2030+		5,320	
Total Minimum Rentals	\$	<u>142,771</u>	

Subscription-Based Information Technology Arrangements Payable

The Council entered into an arrangement with Token Transit for \$25,000 dated March 8, 2021 for software, payable in monthly principal and interest payments due monthly on the 1st with interest rate of 0.09%, final payment due November 1, 2025. 1,250

The Council entered into an arrangement with ADP for \$13,020 dated November 8, 2022 for payroll software, payable in monthly principal and interest payments due monthly on the 1st, with interest rate of 4.10%, final payment due October 1, 2027. 5,191

The Council entered into an arrangement with Abila for \$53,095 dated October 1, 2022 for general ledger software, payable in monthly principal and interest payments due monthly on the 1st, with interest rate of 3.34%, final payment due September 1, 2027. 20,517

Total SBITA payable \$ 26,958

Commitments under lease agreements for building and equipment provide for minimum future rental payments as of September 30, 2025, as follows:

Year Ending September 30,			
2026	\$	13,774	
2027		12,551	
2028		633	
Total Minimum Rentals	\$	<u>26,958</u>	

NOTE 7: 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 2025, the Council obtained general liability coverage at a cost that is considered to be economically justifiable by joining 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 of reinsurance. The Council continues to carry commercial insurance for 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.

NOTE 8: 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 service, 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 service 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.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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As of the most recent measurement date, which was December 31, 2024, membership data for the pension plan was as follows:

Retirees and beneficiaries currently receiving benefits	51
Inactive employees entitled to but not yet receiving benefits	443
Active employees	<u>243</u>
Total Participants	<u>737</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 the 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 2024 was 11.0%.

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, 2025, the annual pension cost for the TCDRS plan for its employees was \$1,022,842 and actual contributions were \$1,022,842.

Net Pension Asset

The net pension liability (asset) (NPA) 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, 2024, and the TPL used to calculate the NPA was determined by an actuarial valuation as of that date.

Total pension liability	\$ 22,227,859
Fiduciary net position	<u>24,421,521</u>
Net pension asset	<u>\$ (2,193,662)</u>

Actuarial Assumptions

The demographic assumptions used in the December 31, 2024 valuation were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Millman and adopted by the TCDRS Board of Trustees in 2021 and first used in the December 31, 2021 actuarial valuation. All economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included changes in the investment return, price inflation, salary increases, and maximum payroll growth assumptions. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2023. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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The total pension liability in the December 31, 2024 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 - 135% of the PubG-2010 Employee amount-weighted mortality table for males and 120% of the PubG-2010 Employee amount-weighted mortality table for females, both projected from 2021 using 100% of the MP-2021 Ultimate Projection Scale; for service retirees, beneficiaries, and non-depositing members - 135% of the PubG-2010 Healthy Retiree amount-weighted mortality table for males and 120% of the PubG-2010 Healthy Retiree amount-weighted mortality table for females, both projected from 2010 using 100% of the MP-2021 Ultimate Projection Scale; for disabled retirees - 160% of the PubG-2010 Disabled Retiree amount-weighted mortality table for males and 125% of the PubG-2010 Disabled Retiree amount-weighted mortality table for females, both projected from 2010 using 100% of the MP-2014 Ultimate Projection Scale.

The long-term expected rate of return on pension plan investments is 7.60%. The pension plan's policy regarding 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 March 2021. 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%	4.75%
Private equity	25.00%	7.75%
Global equities	2.50%	4.75%
International equities – developed	5.00%	4.75%
International equities - emerging	6.00%	4.75%
Investment grade bonds	3.00%	2.35%
Strategic credit	9.00%	3.65%
Direct lending	16.00%	7.25%
Distressed debt	4.00%	6.90%
REIT equities	2.00%	4.10%
Master limited partnerships	2.00%	5.20%
Private real estate partnerships	6.00%	5.70%
Hedge funds	6.00%	3.25%
Cash Equivalents	2.00%	0.60%

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 would 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 currently 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.

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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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)
	(a)	(b)	(a)-(b)
Balances as of December 31, 2023	\$ 19,714,287	\$ 21,204,924	\$ (1,490,637)
Changes for the year:			
Service cost	1,469,238		1,469,238
Interest on total pension liability	1,586,374		1,586,374
Effect of economic/demographic gains or losses	89,900		89,900
Refund of contributions	(206,893)	(206,893)	-
Benefit payments	(425,047)	(425,047)	-
Administrative expenses		(13,294)	13,294
Member contributions		629,576	(629,576)
Net investment income		2,182,385	(2,182,385)
Employer contributions		959,334	(989,334)
Other		60,535	(60,535)
Balances as of December 31, 2024	\$ 22,227,859	\$ 24,391,520	\$ (2,193,661)

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	\$ 25,646,910	\$ 22,227,859	\$ 19,403,019
Fiduciary net position	24,421,521	24,421,521	24,421,521
Net pension liability (asset)	\$ 1,225,389	\$ (2,193,662)	\$ (5,018,502)

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

For the year ended September 30, 2025, the Council recognized a total pension income of \$485,452.

As of September 30, 2025, the Council reported on the Statement of Net Position deferred outflows of resources related to pensions from the following sources:

Contributions subsequent to the measurement date	\$ 759,124
Difference between projected and actual investment earnings	616,809
Total	\$ 1,375,933

CONCHO VALLEY COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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As of September 30, 2025, 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	\$	(37,134)
Change of assumptions		-
Difference between projected and actual investment earnings		<u>(688,495)</u>
Total	\$	<u>(725,629)</u>

Deferred outflows of resources related to contributions after the measurement date of \$759,124 will be recognized as an increase in the net pension asset for the year ending September 30, 2025. Remaining net deferred outflows of resources related to pensions totaling \$616,809 will be recognized in pension expense for the years ending September 30, 2026 and 2027 in the amounts of \$541,395 and \$75,414, respectively. Net deferred inflows of resources related to pensions totaling \$985,621 will be recognized in pension income for the years ending September 30, 2026, 2027, 2028, and 2029 in the amounts of (\$341,124), (\$222,447), (\$106,446), and (\$55,612) respectively.

NOTE 9: COMMITMENTS AND CONTINGENCIES

Contingencies

The Council participates in grant programs that 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.

Concentration of Credit Risk

The District's cash funds as of February 28, 2025 exceeded federally insured limits by approximately \$300,000.

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, 2025, these grants represented approximately 78% of total revenue.

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Required Supplementary Information

CONCHO VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY / (ASSET)

AND RELATED RATIOS - PENSION PLAN

FOR THE LAST 10 FISCAL YEARS

	Measurement Date <u>12/31/2024</u>	Measurement Date <u>12/31/2023</u>	Measurement Date <u>12/31/2022</u>	Measurement Date <u>12/31/2021</u>	Measurement Date <u>12/31/2020</u>	Measurement Date <u>12/31/2019</u>	Measurement Date <u>12/31/2018</u>	Measurement Date <u>12/31/2017</u>	Measurement Date <u>12/31/2016</u>	Measurement Date <u>12/31/2015</u>
Total Pension Liability:										
Service cost	\$ 1,469,238	\$ 1,383,155	\$ 1,373,348	\$ 1,407,048	\$ 1,114,229	\$ 744,822	\$ 768,449	\$ 732,566	\$ 775,387	\$ 666,764
Interest on total pension liability	1,586,374	1,418,040	1,261,496	1,112,640	940,532	804,806	734,827	646,004	555,230	529,438
Effect of plan changes										(104,945)
Effect of assumption or plan changes				(42,894)	873,250			49,589		93,517
Effect of economic / demographic (gains) or losses	89,900	(120,660)	(94,685)	(33,134)	169,342	82,443	(319,710)	(106,837)	(326,593)	(754,257)
Benefit payments / refunds of contributions	(631,940)	(474,352)	(505,412)	(399,197)	(325,151)	(326,510)	(266,668)	(254,813)	(217,471)	(126,199)
Net change in total pension liability	<u>2,513,572</u>	<u>2,206,183</u>	<u>2,034,747</u>	<u>2,044,463</u>	<u>2,772,202</u>	<u>1,305,561</u>	<u>916,898</u>	<u>1,066,509</u>	<u>786,553</u>	<u>304,318</u>
Total pension liability, beginning	<u>19,714,287</u>	<u>17,508,104</u>	<u>15,473,357</u>	<u>13,428,894</u>	<u>10,656,692</u>	<u>9,351,131</u>	<u>8,434,233</u>	<u>7,367,724</u>	<u>6,581,171</u>	<u>6,276,852</u>
Total pension liability, ending (a)	<u>22,227,859</u>	<u>19,714,287</u>	<u>17,508,104</u>	<u>15,473,357</u>	<u>13,428,894</u>	<u>10,656,692</u>	<u>9,351,131</u>	<u>8,434,233</u>	<u>7,367,724</u>	<u>6,581,171</u>
Fiduciary Net Position:										
Employer contributions	989,334	958,854	988,431	946,747	907,943	683,673	546,477	661,060	490,610	494,898
Member contributions	629,576	619,187	578,029	576,280	552,652	416,148	332,638	308,495	305,352	292,099
Investment income net of investment expenses	2,182,385	1,995,310	(1,144,868)	3,138,049	1,176,117	1,490,247	(153,540)	1,015,037	433,316	(182,116)
Benefit payments / refunds of contributions	(631,940)	(474,353)	(505,412)	(399,197)	(325,151)	(326,510)	(266,668)	(254,813)	(217,471)	(126,199)
Administrative expenses	(13,294)	(11,072)	(10,581)	(9,731)	(10,023)	(8,658)	(7,293)	(5,725)	(4,711)	(4,040)
Other	60,535	60,707	164,482	35,611	34,656	27,874	19,079	9,524	69,325	2,296
Net change in fiduciary net position	<u>3,216,596</u>	<u>3,148,633</u>	<u>70,081</u>	<u>4,287,759</u>	<u>2,336,194</u>	<u>2,282,774</u>	<u>470,693</u>	<u>1,733,578</u>	<u>1,076,421</u>	<u>476,938</u>
Fiduciary net position, beginning	<u>21,204,924</u>	<u>18,056,291</u>	<u>17,986,210</u>	<u>13,698,451</u>	<u>11,362,257</u>	<u>9,079,483</u>	<u>8,608,790</u>	<u>6,875,212</u>	<u>5,798,791</u>	<u>5,321,852</u>
Fiduciary net position, ending (b)	<u>24,421,520</u>	<u>21,204,924</u>	<u>18,056,291</u>	<u>17,986,210</u>	<u>13,698,451</u>	<u>11,362,257</u>	<u>9,079,483</u>	<u>8,608,790</u>	<u>6,875,212</u>	<u>5,798,791</u>
Net pension liability (asset), ending ((a) - (b))	<u>\$ (2,193,661)</u>	<u>\$ (1,490,637)</u>	<u>\$ (548,187)</u>	<u>\$ (2,512,853)</u>	<u>\$ (269,557)</u>	<u>\$ (705,565)</u>	<u>\$ 271,648</u>	<u>\$ (174,557)</u>	<u>\$ 492,512</u>	<u>\$ 782,380</u>
Fiduciary net position as a % of total pension liability	109.87%	107.56%	103.13%	116.24%	102.01%	106.62%	97.10%	102.07%	93.32%	88.11%
Pensionable covered payroll	\$ 8,993,947	\$ 8,845,536	\$ 8,257,563	\$ 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	-24.39%	-16.85%	-6.64%	-31.83%	-4.53%	-14.85%	6.16%	-4.00%	11.80%	20.16%

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

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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
2015	\$ 494,898	\$ 494,898	\$ -	3,881,021	12.75%
2016	490,610	490,610	-	4,172,841	11.76%
2017	535,899	661,060	(125,161)	4,362,170	15.15%
2018	546,477	546,477	-	4,407,065	12.40%
2019	655,730	683,673	(27,943)	4,751,973	14.39%
2020	835,293	907,943	(72,650)	5,944,972	15.27%
2021	823,258	946,747	(123,489)	7,895,024	11.99%
2022	988,431	988,431	-	8,257,563	11.97%
2023	958,854	958,854	-	8,845,536	10.84%
2024	980,340	989,334	(8,994)	8,993,947	11.00%

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	10.7 years (based on contribution rate calculated in 12/31/2024 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service with a 4.7% 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	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
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. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	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 2021: No changes in plan provisions were reflected in the Schedule 2022: No changes in plan provisions were reflected in the Schedule 2023: No changes in plan provisions were reflected in the Schedule 2024: No changes in plan provisions were reflected in the Schedule

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

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Other Supplementary Information

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES BY GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Homeland Security SHSP	Head Start	Senior Companion	Foster Grandparent	Criminal Justice Academy	Criminal Justice Planning	Criminal Justice Other	Criminal Justice VAWA
Salaries	\$ 58,866	\$ 3,814,453	\$ 35,797	\$ 54,167	\$ 71,144	\$ 21,277	\$ 6,441	\$ 13,849
Fringe benefits	25,228	1,788,634	8,906	15,040	25,404	8,635	2,576	5,241
Total personnel	<u>84,094</u>	<u>5,603,087</u>	<u>44,703</u>	<u>69,207</u>	<u>96,548</u>	<u>29,912</u>	<u>9,017</u>	<u>19,090</u>
Indirect costs	6,055	403,422	3,218	4,983	6,959	2,154	649	1,367
Stipend			92,481	159,824				
Uniforms			741	766				
Recognition	18,381	350,360	50,042	63,666	8,910		730	
Counseling services							15,509	
Contract services	134,393	56,761			32,938			6,240
HS policy council		180						
HS nutrition service		379,680						
HS parent service		9,969						
Head Start T & T A		103,616						
Congregate meals								
Home delivered meals								
Meals			2,899	4,129	143			
Travel	3,338	792	23,409	28,667	2,552			
Fuel and vehicle maintenance		1,810			2,196			
Rent		158,869						
Utilities		109,912						
Building maintenance	11,580	280,451	6,290	12,686	49,404			
Supplies	10,455	293,155		2,456		330		
HS diapers and wipes		13,064	1,343					
Internal computer/software		118,189						
Country project equipment	186,293							
Copier	429	34,136	2	9	2,377			
Insurance	1,135	6,724	467	824	5,363			
Cell phones	3,249				723			
Printing / publications / ads		3,341						
HS capital playground		236,098						
Training					776			
Dues and fees	1,106	2,403	41	92		127		
Communications		23,656						
Postage / freight		672	191	203				
911 wireless service maintenance								
In-kind		1,686,912	59,489	24,752				
Other		1,090	598	856				
Total Expenditures	<u>\$ 460,508</u>	<u>\$ 9,878,349</u>	<u>\$ 285,914</u>	<u>\$ 373,120</u>	<u>\$ 208,889</u>	<u>\$ 32,523</u>	<u>\$ 25,905</u>	<u>\$ 26,697</u>

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CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES BY GRANT (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	911 Emergency Communications	Area Agency on Aging	211 Info and Referral	Solid Waste	CEDAF	Other	Total
Salaries	\$ 416,842	\$ 505,275	\$ 126,481	\$ 22,677	\$ 6,027	\$	\$ 5,153,296
Fringe benefits	137,070	195,693	56,241	8,248	2,308		2,279,224
Total personnel	553,912	700,968	182,722	30,925	8,335	-	7,432,520
Indirect costs	39,882	50,470	13,156	2,228	600	65,802	600,945
Stipend							252,305
Uniforms							1,507
Recognition	93,467	72,959	14,092	4,631	627		677,865
Counseling services							15,509
Contract services	18,519	239,706	13,340		1,149		503,046
HS policy council							180
HS nutrition service							379,680
HS parent service							9,969
Head Start T & T A							103,616
Congregate meals		397,120					397,120
Home delivered meals		594,305					594,305
Meals							7,171
Travel	10,976	15,192	953	1,466	3,865		91,210
Fuel and vehicle maintenance							4,006
Rent		1,000					159,869
Utilities							109,912
Building maintenance	89,305	69,089	10,972	5,002	282		535,061
Supplies	48,277	13,147	3,711	346	1,342		373,219
HS diapers and wipes							14,407
Internal computer/software		800					118,989
Country project equipment	74,687			90,200			351,180
Copier	438	3,901	112	62			41,466
Insurance		1,285					15,798
Cell phones		172	1,635				5,779
Printing / publications / ads	(16)						3,325
HS capital playground							236,098
Training	4,375				500		5,651
Dues and fees	202	5,226	7,081	495			16,773
Communications	3,014						26,670
Postage / freight	98	3,429					4,593
911 wireless service maintenance	1,495,513						1,495,513
In-kind		179,548					1,950,701
Other						114,261	116,805
Total Expenditures	\$ 2,432,649	\$ 2,348,317	\$ 247,774	\$ 135,355	\$ 16,700	\$ 180,063	\$ 16,652,763

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CONCHO VALLEY TRANSIT DISTRICT
SCHEDULE OF EXPENDITURES BY GRANT
FOR THE YEAR ENDED AUGUST 31, 2025

	U04	800	R04	M05, M06	P03	B02, B04	B03	010	018	L03, K02	Total
	Urban	Operating	Rural	Elderly &	Reg	Bus & Bus	Bus & Bus	ICB	Medicaid	General	Total
	Operating	Assistance	Operating	Disabled	Planning	Facilities	Facilities	Program	Trips		Total
		CARES/ARP		TXDOT	TXDOT	FTA	TXDOT	Local	Local		Total
Salaries	\$ 1,416,537		\$ 929,513	\$ 146,794	\$ 26,052			\$ 13,782	\$ 43,588		\$ 2,576,266
Fringe benefits	703,444		487,074	69,810	10,945			8,722	18,807		1,298,802
Total personnel	<u>2,119,981</u>	<u>-</u>	<u>1,416,587</u>	<u>216,604</u>	<u>36,997</u>	<u>-</u>	<u>-</u>	<u>22,504</u>	<u>62,395</u>	<u>-</u>	<u>3,875,068</u>
Indirect costs	152,686		101,994	15,548	2,664			1,620	4,492		279,004
Audit and legal	11,829		10,077								21,906
Contract services	112,677		16,388								129,065
Uniforms	2,154		1,811								3,965
Human resource service center	51,790		44,117								95,907
Procurement service center	71,757		61,126								132,883
Information technology service	57,699		49,151								106,850
Pass-thru								20,256			20,256
Travel	5,628		4,756	1,310	468						12,162
Fuel	208,733	49,912	183,680	15,709							458,034
Lubricant	24,903	278	15,114	1,111							41,406
Preventative maintenance	402,163		184,030	20,653							606,846
Tires	31,755		20,520	1,229							53,504
Utilities			10							2,563	2,573
Building maintenance	4,999		4,259							74	9,332
Capital facility improvements	2,400										2,400
Capital bus > 30 ft						454,680					454,680
Supplies		3,250	81,596	18			656			45	85,565
Capital vehicle improvements	20,432						11,681				32,113
Capital technology		7,463	15,653								23,116
Capital equipment	10,746										10,746
Tools and Copier	75,473		963								76,436
Insurance	572		38,485	2,520							41,577
Communications - bus	80,605		69,594	36,395							186,594
Cell phones	104,382		479								104,861
Internet	1,033										1,033
Printing / ads and promotions			1,880				1,940				3,820
Publications	14,866		308								15,174
Capital construction	576										576
Dues and fees		123	1,560								1,683
Vehicle registration	7,617		189								7,806
Postage / freight	328		531								859
Other	541		127								668
Physicals	150		1,530								1,680
Safety	3,590		4,210								7,800
Multi-modal terminal operations	10,404	950	52,002								63,356
Shop Christoval operations	60,987		1,286								62,273
Link road amortization	1,508										1,508
Toll credits			8,799	33,328	8,001	79,841	2,336				132,305
Total Expenditures	<u>\$ 3,654,964</u>	<u>\$ 61,976</u>	<u>\$ 2,392,812</u>	<u>\$ 344,425</u>	<u>\$ 48,130</u>	<u>\$ 534,521</u>	<u>\$ 16,613</u>	<u>\$ 44,380</u>	<u>\$ 66,887</u>	<u>\$ 2,682</u>	<u>\$ 7,167,390</u>

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
Salaries	\$ 489,368	\$ 550,680	\$ (61,312)
Fringe benefits	161,445	183,739	(22,294)
Subtotal indirect payroll costs	<u>650,813</u>	<u>734,419</u>	<u>(83,606)</u>
Audit and legal	46,297	44,718	1,579
Contract services	5,000	458	4,542
Human resources cost allocation	9,249	10,266	(1,017)
Procurement cost allocation	8,546	4,503	4,043
Travel-in region	13,068	8,994	4,074
Travel-out of region	11,940	15,018	(3,078)
Facility cost allocation	50,385	52,073	(1,688)
Supplies	13,250	3,177	10,073
Network cost allocation	20,596	86,079	(65,483)
Copier	19,265	9,051	10,214
Insurance	3,040	4,195	(1,155)
Printing	3,950	1,034	2,916
Publications	1,146	360	786
Training	3,980	365	3,615
Dues and fees	11,499	14,469	(2,970)
Postage/freight	7,150	7,680	(530)
Other	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal other indirect costs	<u>228,361</u>	<u>262,439</u>	<u>(34,078)</u>
Total indirect costs	<u>879,174</u>	<u>996,858</u>	<u>(117,684)</u>
Less: CVCOG membership dues/interest income	<u>-</u>	<u>-</u>	
Net indirect costs	<u>\$ 879,174</u>	<u>\$ 996,858</u>	
Less: Prior period over allocation of indirect costs	<u>\$ -</u>	<u>\$ (133,748)</u>	
Plus: Current year over recovery of indirect costs		<u>1,188</u>	
Net indirect costs recovered in 2023	<u>879,174</u>	<u>864,298</u>	

CALCULATION OF INDIRECT COST RATE

Total salaries (less salaries billed to Fringe)	9,004,454	9,007,777
Net fringe benefits direct billed	4,178,404	4,049,169
Less: indirect personnel costs	<u>(650,813)</u>	<u>(734,419)</u>
Total program personnel costs	<u>\$ 12,532,045</u>	<u>\$ 12,322,527</u>
Actual net indirect costs / total program personnel costs	<u>7.02%</u>	<u>8.09%</u>
Net indirect costs recovered / total program personnel	<u>7.02%</u>	<u>7.01%</u>

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF FRINGE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
Direct salaries	\$ 5,075,314	\$ 5,117,531	\$ (42,217)
Indirect salaries	<u>401,365</u>	<u>555,535</u>	<u>(154,170)</u>
 Total salaries	 <u>5,476,679</u>	 <u>5,673,066</u>	 <u>(196,387)</u>
 Payroll taxes associated with release time	 4,867	 4,563	 304
Retirement contributions associated with release time	31,735	32,082	(347)
Employee life, disability, health premiums associated with release time	67,545	56,312	11,233
Worker's compensation associated with release time	9,468	9,298	170
Release time	<u>287,749</u>	<u>291,663</u>	<u>(3,914)</u>
 Total release time fringe	 <u>401,364</u>	 <u>393,918</u>	 <u>\$ 7,446</u>
 Plus: Payroll adjustments due to terminations and		 -	
Less: Prior period recovery		37,004	
Plus: Current year over recovery		<u>2,860</u>	
Net release time fringe recovered by CVCOG in FY 24-25	\$ <u>401,364</u>	\$ <u>433,782</u>	

CALCULATION OF RELEASE TIME FRINGE BENEFIT

Total fringe benefits/total salaries	<u>7.33%</u>	<u>6.94%</u>
Net fringe benefits recovered in FY 24-25 total salaries	<u>7.33%</u>	<u>7.65%</u>

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

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

March 3, 2026

Executive Committee
Concho Valley Council of Governments
5430 Link Rd
San Angelo, Texas 76904

Independent Auditor's 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

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, each major fund, and the discretely presented component unit of Concho Valley Council of Governments as of and for the year ended September 30, 2025, 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 March 3, 2026.

Report on Internal Control Over Financial Reporting

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

Report on 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*.

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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 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.

Certified Public Accountants



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March 3, 2026

Executive Committee
Concho Valley Council of Governments
5430 Link Rd.
San Angelo, Texas 76904

Independent Auditor's Report

Report on Compliance for each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Uniform Grant Management Standards

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Concho Valley Council of Governments' (the "Council") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Texas Grant Management Standards* (TxGMS) that could have a direct and material effect on each of the Council's major federal and state programs for the year ended September 30, 2025. The Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the 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, 2025.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 audit requirements of TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, we:

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that we have not identified.

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

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

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Certified Public Accountants

A. Summary of Auditor's 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 or 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:

Assistance Listing Number(s) Federal or State Program or Cluster

20.507, 20.526
 93.600
 n/a – State
 Federal Transit Cluster
 Head Start Cluster
 Commission on State Emergency Communications

Dollar threshold used to distinguish between type A and type B programs: \$750,000 (Federal and 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, 2025

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<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
None		

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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>				
H08 Child Food Service Program	10.558	02121CACFP	\$ _____	\$ 552,692
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	552,692
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through Texas Department of Agriculture</i>				
<i>CDBG - Entitlement Cluster</i>				
Q03/Q04 Community and Economic Development Assistance Fund	14.218	CEDAF23-04	_____	9,078
<i>CDBG - Entitlement Cluster Total</i>			_____	9,078
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	9,078
<u>U. S. DEPARTMENT OF COMMERCE</u>				
<i>Passed through the Economic Development Administration</i>				
<i>Economic Development Cluster</i>				
052 Economic Development District Planning for Regional Services	11.302	ED24AUS0G0256	_____	94,503
<i>Economic Development Cluster Total</i>			_____	94,503
TOTAL U.S. DEPARTMENT OF COMMERCE			-	94,503
<u>U. S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Office of the Governor - Criminal Justice Division</i>				
J04 Criminal Justice Juvenile Justice Purchase of Service	16.523	1484325	_____	25,904
C09 Edward Byrne Memorial Justice Assistance Grant	16.738	4720702	_____	21,180
V04 VAWA Training Project	16.588	3973005	_____	16,616
TOTAL U.S. DEPARTMENT OF JUSTICE			-	63,700
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Federal Transit Administration:</i>				
<i>Federal Transit Cluster (1)</i>				
<i>Direct Program</i>				
U05 Section 5307 Urban Transportation	20.507	TX-2021-100-01 Y446	_____	39,481
800 Section 5307 Urban Transportation	20.507	TX-2020-096-00 Y364 CARES	_____	61,975
U05 Section 5307 Urban Transportation	20.507	TX-2025-045	_____	584,962
U05 Section 5307 Urban Transportation	20.507	TX-2020-175	_____	74,736
U05 Section 5307 Urban Transportation	20.507	TX-2023-005	_____	15,194
U05 Section 5307 Urban Transportation	20.507	TX-2024-023	_____	973,861
797 Section 5339 Bus & Bus Facilities	20.526	TX-2020-068	_____	399,202
B03 Section 5339 Bus and Bus Facilities	20.526	51003F30723	_____	11,680
P03 Section 5304 State Planning and Research (1)	20.505	51008010724	_____	40,000
<i>Federal Transit Cluster Total</i>			_____	2,201,091
<i>Passed through the Office of the Governor:</i>				
<i>Texas Department of Transportation (1)</i>				
R03/R04/R05 Section 5311 Rural Transportation RPT 2302 (07) 051022	20.509	51018030723	_____	43,997
R04 Section 5311 Rural Transportation - RPT 2302(07)051_	20.509	51018020724	_____	25,482
R05/B06 Section 5311 Rural Transportation - RPT 2502(07)076_25	20.509	51018030725	_____	1,153,746
<i>Transit Services Programs Cluster</i>				
M05 Section 5310 Transp. For Elderly and Disabled ED 2102(07)074_19 (1)	20.513	51016080724	_____	227,307
M06 Section 5310 Transp. For Elderly and Disabled ED 2102(07)074_19 (1)	20.513	51016070724	_____	66,000
I04 Section 5310 Transp. For Elderly and Disabled ED 2023-00116	20.513	51016060724	_____	432,404
I05 Section 5310 Transp. For Elderly and Disabled ED 2023-00063	20.513	51016060724	_____	174,422
<i>Transit Services Programs Cluster Total</i>			_____	900,133
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	4,324,449

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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>				
A04 Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	HHS000874100008		1,806
A04 Special Programs for the Aging-Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100008		14,094
<u>Aging Cluster</u>				
A04 Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	HHS000874100008		23,942
A04 Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers - ARP	93.044	HHS000874100008		382,093
A04 Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	HHS000874100008		471,839
A04 Nutrition Services Incentive Program	93.053	HHS000874100008		51,151
<u>Aging Cluster Total</u>				929,025
<u>Health Center Program Cluster</u>				
A04 Access and Assistance Coord. - HICAP	93.224	HHS000874100008		55,700
<u>Health Center Program Cluster Total</u>				55,700
A04 Medicare Enrollment Assistance Program MIPPA	93.071	HHS000874100008		31,934
A04 Title III - E	93.052	HHS000874100008		115,896
<u>Passed Through Texas Health and Human Services Commission</u>				
T04/T05 2-1-1 Operations	93.767	HHS000979200003		452
T04/T05 2-1-1 Rider 28 HB1	93.767	HHS000979200003		65
<u>SNAP Cluster</u>				
T04/T05 2-1-1 Operations	10.561	HHS000979200003		38,530
T04/T05 2-1-1 Rider 28 HB 1	10.561	HHS000979200003		5,604
<u>SNAP Cluster Total</u>				44,134
<u>Medicaid Cluster</u>				
T04 2-1-1 Operations	93.778	HHS000979200003		62,458
T04 2-1-1 Rider 28 HB 1	93.778	HHS000979200003		9,084
<u>Medicaid Cluster Total</u>				71,542
<u>CCDF Cluster</u>				
T04/T05 2-1-1 Child Care Contract	93.575	HHS000979200003		2,496
<u>CCDF Cluster Total</u>				2,496
T04/T05 2-1-1 Operations	93.558	HHS000979200003		1,942
T04/T05 2-1-1 Rider 28 HB1	93.558	HHS000979200003		283
D04/D05 Aging and Disability Resource Centers (ADRC)	93.791	HHS000270200007		59,708
D04/D05 Aging and Disability Resource Centers (ADRC)	93.071	HHS000270200007		17,866
<u>Direct Program</u>				
<u>Head Start Cluster</u>				
H07/H09 Head Start - Administration for Children and Families	93.600	06CH010970-06/06CH013199-01		7,637,468
<u>Head Start Cluster Total</u>				7,637,468
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	8,984,411
U. S. DEPARTMENT OF HOMELAND SECURITY				
<u>Passed through the Office of the Governor - Criminal Justice Division</u>				
X11 State Homeland Security Program (SHSP)	97.067	2952910		127,869
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	127,869

CONCHO VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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>				
<u>Direct Program</u>				
<u>Foster Grandparent/Senior Companion Cluster</u>				
F07/F09 Foster Grandparent Program	94.011	22SFGTX003/25SFGTX003		343,039
S08/S10 Senior Companion Program	94.016	22SCGTX003/25SCGTX003		209,105
<u>Foster Grandparent/Senior Companion Cluster Total</u>				552,144
G06/G08 Retired Senior Volunteer Program (RSVP)	94.002	23SRGTX015		103,704
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 14,812,550
<u>EXPENDITURES OF STATE AWARDS</u>				
<u>OFFICE OF THE GOVERNOR OF TEXAS</u>				
<u>Passed Through the Criminal Justice Division</u>				
C05/C10 Law Enforcement Special Training	N/A	1480418/1480419	\$	\$ 55,824
C08/C12 Criminal Justice Planning	N/A	25-00026/26-00052		42,501
<u>Passed Through the Homeland Security Division</u>				
X12 Radio Infrastructure	N/A	5201501		217,527
X07 Communications Upgrade	N/A	4467201		106,832
X10/X14 Homeland Security Grants	N/A	25-00026/26-00052		17,500
TOTAL OFFICE OF THE GOVERNOR OF TEXAS			-	440,184
<u>TEXAS DEPARTMENT OF TRANSPORTATION (1)</u>				
R05 Rural Transportation RUR 2502 (07)	N/A	51218020725		460,542
R06 Rural Transportation SEP 2502 (07)	N/A	51418020725		148,224
R06 Rural Transportation SEP 2401 (07)	N/A	51418010724		69,514
U05 Urban Transportation URB 2502 (07)	N/A	51309020725		397,864
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION			-	1,076,144
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</u>				
W03/W04 Solid Waste Coordination	N/A	582-24-50084/582-26-00076		135,356
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			-	135,356
<u>TEXAS VETERANS COMMISSION</u>				
TV1 Fund for Veterans Assistance	N/A	GEN25-T-005		8,383
TOTAL TEXAS VETERANS COMMISSION			-	8,383
<u>COMMISSION ON STATE EMERGENCY COMMUNICATIONS</u>				
Z05/Z06 Emergency Communications	N/A	FY 2025/FY 2026		2,140,222
Z02 Emergency Communications ARP	N/A	SB8HB2911		275,659
TOTAL COMMISSION ON STATE EMERGENCY COMMUNICATIONS			-	2,415,881
<u>TEXAS HEALTH AND HUMAN SERVICES COMMISSION</u>				
T04/T05 2-1-1 Operations	N/A	HHS000979200003		101,965
T04/T05 2-1-1 Rider 28 HB1	N/A	HHS000979200003		14,829
F08 Foster Grandparent	N/A	HHS000871100029		5,316
S09 Senior Companion	N/A	HHS000871100039		6,791
G07 Retired Senior Volunteer Program	N/A	HHS000871100009		48,542
D04/D05 Aging and Disability Resource Centers (ADRC)	N/A	HHS000270200007		110,369
A04 Department of Aging and Disability - State Ombudsman	N/A	HHS000874100008		10,943
A04 Department of Aging and Disability - SGR Title III-E Match	N/A	HHS000874100008		15,000
A04 Department of Aging and Disability - SGR Other	N/A	HHS000874100008		61,780
A04 Department of Aging and Disability - SGR Housing Bond	N/A	HHS000874100008		14,522
A04 Department of Aging and Disability - SGR HDM Rate Increase	N/A	HHS000874100008		2,576
TOTAL TEXAS HEALTH AND HUMAN SERVICES COMMISSION			-	392,633
TOTAL EXPENDITURES OF STATE AWARDS			\$ -	\$ 4,468,581

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

CVCOG
Balance Sheet
As of 1/31/2026

	Current Period	
	Balance	
Assets		
First Financial General Bank Acct	1,227,325.82	1112000
CitiBank Credit Card	37,272.84	1198000
Grant Receivable, CJ VAWA	1,971.69	1203000
State Contract, HSGD	2,916.70	1204000
Grant Receivable, 2-1-1	36,992.93	1205000
Grant Receivable, 9-1-1	269,542.35	1211000
Grant Receivable, AAA	165,312.00	1212000
State Contract, CJ Planning	3,541.80	1214000
Grant Receivable, CJ Training	19,978.64	1215000
Grant Receivable, RSVP	7,763.84	1216000
Grant Receivable, Juvenile Justice Services	5,584.56	1217000
Grant Receivable, Foster Grandparent	25,379.99	1219000
Grant Receivable, Senior Companion	9,938.93	1220000
Grant Receivable, ADRC	27,432.16	1221000
Texas Veterans Commission FVA	28,632.72	1223000
SEARF TX Space Commission	2,635.36	1223500
State Contract, CEDAF	229.94	1224000
Grant Receivable, CACFP Head Start	48,090.44	1243000
Grant Receivable, Head Start HHS	540,513.20	1249000
Economic Development District	81,291.66	1290000
CV Transit District AR	376,989.95	1329000
Accounts Receivable-General	449.57	1391000
Prpd Workers Comp	26,031.81	1591000
Prpd Health Insurance	160,634.42	1592000
Prepaid Life Insurance	220.24	1595000
Prepaid AFLAC	219.78	1598000
First Financial 911 Investment	229,595.59	1614000
CVCOG Investment Account	351,924.90	1618000
Leasehold Improvements	195,268.47	1730000
Facility Improvements	132,950.69	1732000
Other Assets - Project Equipment	836,611.36	1811000
Total Assets	4,853,244.35	
Liabilities		
AP	782,890.32	2111000
AP Clearing	28,476.50	2112000
AP First Financial Credit Card	2,586.53	2114000
AP CitiBank Credit Card	82,277.28	2117000
Payroll Payable - Administration	290,877.84	2151000
Federal Withholding Tax	20,608.37	2311000
Medicare Payable	10,260.67	2321000
SUTA Payable	2,358.34	2323000
Employee Wellness Benefits Payable	40,144.22	2412000
Health Savings Account	1,684.22	2413000
Dental Insurance Payable	8,590.26	2415000
MASA Payable	6.25	2417000
Vision Insurance Payable	1,944.80	2419000
Employer Pension Plan Payable	122,351.54	2422000
Employee Contr to Pension Plan	77,859.95	2423000
Deferred Income Plan Withheld	2,964.00	2431000
State Comptroller Unclaimed	213.20	2434000
United Way Payable	641.73	2441000
Child Support Payable	1,467.50	2442000
Accrued Vacation Leave	190,715.53	2521000
Inter-Fund Payable CVTD	574,206.83	2600000
Unearned Revenue General Fund	34,763.96	2911000
Unearned Revenue- 911 Program	373,289.27	2917000

CVCOG
Balance Sheet
As of 1/31/2026

	Current Period	
	Balance	
Unearned Revenue-VISTA	2,500.00	2918000
Unearned Revenue-Head Start	18,339.91	2919000
Unearned Revenue- Area on Aging	13,649.03	2924000
Unearned Revenue - Regional Law Academy Tuition	7,368.08	2926000
Unearned Revenue- RSVP	23,579.97	2929000
Unearned Revenue- Homeland Security	16.57	2934000
Unearned Revenue-Solid Waste	99,749.41	2938000
Due to/from other funds	300,000.00	2999000
Total Liabilities	3,116,382.08	
Fund Balance		
General Unrestricted Fund Balance	595,441.29	3000000
Long Term Debt - Annual Leave	(190,715.53)	3105000
Long Term Debt - Inter-Fund CVTD	(574,206.83)	3107000
Investment - Capital Assets	1,164,830.52	3110000
Restricted - USDA Note Available	23,850.00	3202000
Restrict - Regional Assistance Corp 501c3	35,286.51	3204000
Restricted - CV Medical Reserve Corp	3,765.02	3205000
Assigned - Area Agency on Aging	11,220.28	3401000
Assigned - SCP Visiting Program	8,331.81	3402000
Assigned - Caregiver	2,213.65	3403000
Assigned - Housing Finance	94,327.36	3404000
Assigned - Homeland Security	36,408.89	3405000
Assigned - CJ Planning	133,909.33	3406000
Assigned - CJ Law Enf Academy	213,816.47	3407000
Assigned - 211 Information Referral	34,638.48	3408000
Assigned - CEDAF	35,449.54	3409000
Total Fund Balance	1,628,566.79	
Excess Revenue	108,295.48	
Total Liabilities and Fund Balance	4,853,244.35	

Schedule of Revenue by Source

October 1, 2025 - January 31, 2026

CVCOG Grant No	Grant Name	State Administered		Program Income	Local Revenue			Svc Centers & Pass-Thru CVEDD & CVTD		Fringe Benefit & Indirect	Total Revenue	Total Expenditures	Excess Revenue over Expenditures	Notes
		Federal	State		Local Revenue	In-kind	Membership							
033	TDHCA Housing	-	-	-	-	-	-	-	-	-	-	-	-	
043	CVEDD Pass-Thru Revolving Loan	-	-	-	-	-	-	-	-	-	-	-	-	
052	Economic Development District	-	-	-	-	-	-	13,202.98	-	13,202.98	13,202.98	-	-	
802	ADRC Hygiene Closet	-	-	-	1,806.52	-	-	-	-	1,806.52	1,806.52	-	-	
831	SEARF TX Space Commission 25-0204-G	-	-	5,326.00	-	-	-	-	-	5,326.00	146,629.00	(141,303.00)	-	billed quarterly
Multi	CVTD AR Expenses	-	-	-	-	-	-	1,518,272.21	-	1,518,272.21	1,518,272.21	-	-	
A05	Area Agency on Aging FY 25-26	-	311,067.00	19,863.00	-	-	1,277.94	-	177,122.56	-	509,330.50	515,572.42	(6,241.92)	waiting on additional NFA's
C10	CJ Academy FY 25-27	-	-	19,509.13	26,271.87	40,800.00	-	-	17,398.75	-	103,979.75	52,922.44	51,057.31	excess local funds will be used throughout the year
C11	CJ Academy Supplemental	-	-	5,670.00	-	-	-	-	-	-	5,670.00	5,670.00	-	
C12	CJD Planning FY 25-26	-	-	15,083.56	-	-	-	-	-	-	15,083.56	11,367.50	3,716.06	contract billing
D05	ADRC FY 25-26	-	15,872.63	36,985.65	-	-	-	-	-	-	52,858.28	57,418.18	(4,559.90)	waiting on additional NFA's
F09	FGP Federal FY 25-26	107,474.49	-	-	-	5.23	14,084.04	-	-	-	121,563.76	121,563.76	-	
F10	FGP State FY 25-26	-	-	5,316.48	-	-	-	-	-	-	5,316.48	5,316.48	-	
G08	RSVP Federal FY 25-26	22,669.27	-	-	-	9.50	-	-	-	-	22,678.77	22,678.77	-	
G09	RSVP State FY 25-26	-	-	25,128.68	-	-	-	-	-	-	25,128.68	25,128.68	-	
H09	HHS Grant H09, Head Start FY 25-26	2,241,579.50	-	-	-	15,698.91	454,899.17	-	-	-	2,712,177.58	2,712,177.58	-	
H10	CACFP FY 25-26	-	199,489.51	-	-	-	-	-	-	-	199,489.51	183,284.54	16,204.97	billing based on meal count, not expenses
I08	CVEDD Pass-Thru TXDOT Rural	-	-	-	-	-	-	-	136,640.00	-	136,640.00	136,640.00	-	
I09	CVEDD Pass-Thru TXDOT Urban	-	-	-	-	-	-	-	35,853.00	-	35,853.00	35,853.00	-	
J05	Juvenile Justice Services FY 25-26	-	9,573.33	-	-	-	-	-	-	-	9,573.33	9,573.33	-	
Q04	CEDAF FY 25-26	-	-	-	-	-	-	-	-	-	-	1,090.90	(1,090.90)	will be billed in Aug 2026
S10	SCP Federal FY 25-26	51,535.39	-	-	-	4.27	35,311.76	-	-	-	86,851.42	86,851.42	-	
S11	SCP State FY 25-26	-	-	6,791.48	-	-	-	-	-	-	6,791.48	6,791.48	-	
T04	211 Information & Referral FY 24-25	-	-	-	-	-	-	-	-	-	-	-	-	
T05	211 Information & Referral FY 25-26	-	35,609.72	35,121.73	-	64.19	-	-	-	-	70,795.64	70,782.39	13.25	interest received
TV1	Texas Veterans Commission FVA 25-26	-	-	50,864.09	-	-	-	-	-	-	50,864.09	39,030.24	11,833.85	invoice owed to CVTD for bus trips
V05	Violence Against Women FY 25-26	-	4,272.72	-	-	-	-	-	10,601.25	-	14,873.97	7,479.74	7,394.23	excess local funds will be used throughout the year
W04	TCEQ Solid Waste FY 25-27, 1st Yr	-	-	10,612.76	-	-	-	-	-	-	10,612.76	10,612.76	-	
X12	CV Communications Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	
X13	HSGP FY 25-26	-	-	-	-	-	-	-	-	-	-	32,916.01	(32,916.01)	unable to bill OOG until cleared with FEMA
X14	HSGD FY 25-26	-	-	6,734.60	-	-	-	-	-	-	6,734.60	2,418.32	4,316.28	contract billing
Z02	Next Generation 911 Fund, ARP	-	-	85,571.86	-	-	-	-	-	-	85,571.86	85,571.92	(0.06)	corrected in February
Z05	911 CSEC FY 25, 2nd Yr Biennium	-	-	387,478.49	-	(60.85)	-	-	-	-	387,417.64	387,417.64	-	
Z06	911 CSEC FY 26, 1st Yr Biennium	-	-	270,068.89	-	4,997.22	-	-	-	-	275,066.11	275,066.26	(0.15)	corrected in February
K03	Head Start Site Maintenance	-	-	-	-	-	-	-	-	4,493.47	4,493.47	4,493.47	-	
L05	Facility	-	-	-	-	-	-	-	-	143,665.31	143,665.31	147,804.15	(4,138.84)	TML bill posted after cost allocations
092	Procurement Services	-	-	-	-	-	-	-	-	64,448.34	64,448.34	64,448.34	-	
093	Human Resources Services	-	-	-	-	-	-	-	-	106,331.43	106,331.43	106,331.44	(0.01)	rounding
094	Information Technology Services	-	-	-	-	-	-	-	-	108,717.71	108,717.71	108,717.70	0.01	rounding
095	Engagement Committee	-	-	-	-	250.00	-	907.51	-	-	1,157.51	1,157.51	-	
097	Non Project Expenses	-	-	-	-	8,466.31	-	-	-	-	8,466.31	6,140.99	2,325.32	local funds, will fluctuate throughout the year
098	Vacation Accrual	-	-	-	-	-	-	-	-	126,353.63	126,353.63	136,872.49	(10,518.86)	allocation will fluctuate throughout the year
099	Indirect	-	-	-	-	-	-	-	-	489,021.62	489,021.62	350,018.24	139,003.38	allocation will fluctuate throughout the year
		<u>2,423,258.65</u>	<u>575,884.91</u>	<u>986,126.40</u>	<u>26,271.87</u>	<u>72,041.30</u>	<u>505,572.91</u>	<u>28,907.51</u>	<u>1,881,090.75</u>	<u>1,043,031.51</u>	<u>7,542,185.81</u>	<u>7,507,090.80</u>	<u>35,095.01</u>	
		60.81%	14.45%	24.74%										

Total Government Grants Spent	3,985,269.96	General	126,671.00	361%
Total Program	26,271.87	Dedicated	(91,575.99)	-261%
Total Local	100,948.81		<u>35,095.01</u>	
Total In-Kind	505,572.91			
Total Pass-Thru	1,881,090.75			
Total Cost Allocation	1,043,031.51			

CVCOG
Statement of Revenues and Expenditures
10/1/2024 through 1/31/2026

	<u>Current Period</u>	
	<u>Actual</u>	
Revenue		
CNCS Senior Companion CFDA 94.016	51,535.39	4164000
CNCS Foster Grandparent CFDA 94.011	107,474.49	4165000
CNCS RSVP CFDA 94.002	22,669.27	4167000
HHS-ACF Head Start CFDA 93.600	2,241,579.50	4173000
AAA - Title IIIB CFDA 93.044	54,562.00	4201000
AAA - Title IIIC1 CFDA 93.045	80,239.00	4205000
Off Gov-CJ Juvenile Justice Service CFDA 16.523	9,573.33	4206000
AAA - Title IIIC-2 CFDA 93.045	61,936.00	4207000
AAA - Title IIIE CFDA 93.052	16,472.00	4215000
AAA - Title VII EAP CFDA 93.041	1,781.00	4216000
AAA - Title VII OM CFDA 93.042	16,669.00	4218000
CACFP Nutrition CFDA 10.558	199,489.51	4221000
Off Gov-Violence Against Women Act CFDA 16.588	4,272.72	4222000
AAA - HICAP CFDA 93.324	79,408.00	4225000
211 TANF OPS FED CFDA 93.558	31,909.95	4231000
211 FD RIDER 28 HB1	3,699.77	4231100
ADRC Housing Navigator Sept to Dec CFDA 93.791	7,900.79	4274000
ADRC Local Contact Agency Sept to Dec CFDA 93.791	3,205.84	4275000
ADRC MIPPA CFDA 93.071	4,766.00	4279000
AAA State General	10,045.00	4301000
TCEQ Solid Waste State	10,612.76	4302000
Off Gov - CJ Academy State	19,509.13	4307000
CJ Academy Supplemental	5,670.00	4307100
TxHHS-RSVP State	25,128.68	4309000
Off Gov - HSGD Contract State	6,734.60	4311000
TxHHS - 211 State Funds	31,472.65	4312000
211 SGR RIDER 28	3,649.08	4312100
AAA - SGR HDM Rate Increase	600.00	4313000
Grant Z02, NG911 Project SB8	85,571.86	4314000
Off Gov, CJ Planning Services	15,083.56	4315000
CSEC 911 ER Communications State	657,547.38	4316000
AAA Housing Bond	9,218.00	4319000
ADRC State General Revenue	26,076.79	4325000
ADRC State Promoting Independence	7,759.86	4331000
ADRC State Respite	3,149.00	4332000
TXHHS-FGP State	5,316.48	4335000
TXHHS-SCP State	6,791.48	4336000
SEARF TX Space Commission	5,326.00	4368000
Texas Veterans Commission Fund for Veterans Assistance	50,864.09	4391000
IK Contributions	505,572.91	4411000
Senior Center Program Income-Tracking Only	34,990.27	4416000
Senior Center Local Revenue-Tracking Only	142,132.29	4417000
CVCOG Membership Dues	907.51	4511000
CJ Membership Dues	28,000.00	4513000
Program Income	26,271.87	4522000
Local Revenue	59,474.70	4523000
Interest Income General	(8,604.13)	4731000
Interest on 911 Trust Acct	17,447.37	4732000
Credit Card Cash Rewards Redemption	3,723.36	4737000
Economic Development District Pass-Thru	185,695.98	4760000
Concho Valley Transit District Pass-Thru	1,518,272.21	4761000
Prior Year Cost Pool Contribution	208,674.09	4762000
Vacation Accrual Allocation	126,353.63	4911000
Indirect Cost Allocations	280,347.53	4912000
Information Technology Services	108,717.71	4913000
Human Resources Allocation	106,331.43	4914000
Procurement Dept Allocation	64,448.34	4915000
Property Management Allocation	143,665.31	4916000
Head Start Maintenance Allocation	4,493.47	4917000
Total Revenue	<u>7,542,185.81</u>	
Expenditures		
General Wages	2,399,958.27	5110000
General Overtime Hours	371.65	5118000
Holiday Work Time	37.67	5119000
Vacation Time Allocation	126,353.62	5150000
Medicare Tax	42,754.27	5151000
Workers Comp Insurance	77,292.70	5172000
SUTA	8,518.67	5173000
Health Insurance Benefit	607,252.31	5174000
Dental Insurance Benefit	24,070.49	5175000
Life Insurance Benefit	20,241.91	5176000
HSA Insurance Benefit	4,617.31	5177000
Retirement	334,514.15	5181000
Indirect Allocation	280,347.52	5199000
Employee Health and Welfare	269.89	5200000
Stipend - FGP Volunteers	65,095.00	5201000
Stipend - SCP Volunteers	28,058.00	5202000
Uniforms	787.48	5203000

CVCOG
Statement of Revenues and Expenditures
10/1/2024 through 1/31/2026

	<u>Current Period</u>	
	<u>Actual</u>	
Recognition	4,785.06	5205000
HR Service Center	106,331.43	5206000
Procurement Service Center	64,448.34	5207000
Information Technology Service Center	108,717.71	5208000
Driver Wages	575,609.14	5210000
Dispatch/Customer Service Wages	27,214.81	5217000
Driver Overtime Hours	34,638.41	5218000
Dispatch/Customer Service Overtime Wages	3,005.85	5219000
Driver Holiday Hours Worked	192.84	5222000
Audit & Legal	20,000.00	5231000
Counseling Services	5,950.00	5251000
Contract Services	468,023.41	5291000
HS Health & Disab Svc	300.81	5293000
HS Nutrition Service	135,505.86	5295000
HS Parent Service	785.11	5296000
AAA Congregate Meals	104,873.99	5301000
AAA Home Delivered Meals	182,367.05	5302000
Head Start T & T A	17,103.90	5308000
Travel-In Region	7,836.17	5309000
Travel-Out of Region	16,235.36	5310000
Meals	5,691.19	5312000
Travel-Volunteer	19,019.00	5313000
Fuel	1,802.89	5351000
Lubricant	601.26	5352000
Vehicle Maintenance	2,911.83	5361000
Tires	26.00	5363000
Non-Vehicle Maintenance	737.84	5366000
HS Site Rent	3,800.00	5413000
Utilities	12,211.36	5431000
HS Site Center Utilities	26,700.08	5433000
Link Road Building Maintenance	11,963.64	5448000
Facility Allocation	143,665.31	5451000
HS Site Center Bldg Maint	24,733.55	5453000
Supplies	43,091.63	5510000
HS Class Room Supplies	23,619.11	5512000
HS Food Serv Sup	22,203.37	5513000
HS Medical Supplies	138.99	5514000
HS Disability Supplies	413.67	5515000
Supplies - Bus/Service Vehicles	409.88	5516000
HS Diapers and Wipes	6,431.49	5518000
Parts Supply	2,811.24	5520000
Internal Computer/Software	42,074.06	5622000
County Project Equipment	247,322.47	5627000
Tools	1,492.21	5629000
Copier	10,820.60	5632000
Copier Lease	7,082.03	5633000
Copier Paper	1,240.80	5634000
Insurance	67,769.66	5711000
Cell Phones	880.86	5713000
Printing	2,024.69	5721000
Training	729.00	5751000
Dues and fees	22,029.24	5753000
Vehicle Registration	137.44	5754000
HS Site Center Communications	6,571.52	5760000
Communications	6,452.02	5761000
Postage/freight	4,937.36	5762000
911 PSAP Services	22,297.00	5766000
911 Equipment Maintenance	3,518.46	5767000
911 PSAP Training	118.25	5768000
911 PUB ED	2,945.00	5771000
911 Network Reliability	2,006.40	5774000
911 Network	25,144.78	5775000
911 PSAP Network	65,301.07	5777000
911 Geographic Information Systems	5,449.81	5780000
911 Core Functions	157,450.79	5781000
Other	(10.99)	5791000
Coffee Expense	1,127.42	5792000
General Assembly Costs	4,829.78	5794000
Safety	6,896.83	5796000
Multi-Modal Supplies	172.61	5810000
Multi-Modal Building Insurance	5,739.32	5811000
Multi-Modal Internet	3,196.86	5814000
Multi-Modal Utilities	2,531.33	5831000
Multi-Modal Communications	1,495.06	5861000
Shop Christoval Rd Supplies	16.09	5870000
Shop Christoval Rd Utilities	611.89	5876000
Link Road Amortization	11,666.68	5901000
InKind Travel	50,673.74	6310000
InKind Other	454,899.17	6791000
Total Expenditures	<u>7,507,090.80</u>	

CVCOG
Statement of Revenues and Expenditures
10/1/2024 through 1/31/2026

	<u>Current Period Actual</u>
Excess Revenue over Expenditures	35,095.01

Concho Valley Council of Governments Cash Flow

FY 25-26	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 Square Credit Card			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	Inflows	Outflows	Balance	
October	1,684,023	(1,773,032)	1,227,390	-	1,532	(135,524)	434,220	-	1,067	-	345,375	2,006,986	889,691	(580,174)	860,643	1,693	(1,306)	37,991	1,258	-	14,366	15,381	(302,789)	328,544	3,248,529
November	1,177,878	(1,233,344)	1,171,924	-	1,004	(81,031)	354,194	-	881	-	346,256	1,872,373	390,333	(537,235)	713,741	1,567	(1,637)	37,922	1,487	-	15,853	3,475	-	332,018	2,971,907
December	1,741,406	(1,538,395)	1,374,935	-	883	(70,046)	285,031	3,723	975	-	350,954	2,010,920	674,685	(655,810)	732,616	2,472	(1,277)	39,117	4,288	-	20,141	35,394	(31,676)	335,736	3,138,531
January	1,384,910	(1,491,737)	1,268,108	-	706	(56,141)	229,596	-	971	-	351,925	1,849,628	1,552,172	(745,889)	1,538,900	1,074	(1,757)	38,433	2,898	-	23,039	40,274	(72,728)	303,282	3,753,283
February			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283
March			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283
April			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283
May			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283
June			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283
July			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283
August			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283
September			1,268,108				229,596				351,925	1,849,628			1,538,900			38,433			23,039			303,282	3,753,283

Beginning Balance: \$ 1,316,400

Interest Rate at 3.427800% as of 10/01/2025
Interest Rate at 3.23500% as of 11/03/2025
Interest Rate at 3.292300% as of 12/01/2025
Interest Rate at 3.151800% as of 01/02/2026

Interest Rate at 3.427800% as of 10/01/2025
Interest Rate at 3.23500% as of 11/03/2025
Interest Rate at 3.292300% as of 12/01/2025
Interest Rate at 3.151800% as of 01/02/2026

Account opened to segregate Flix Funds
\$21,997.39 belongs to CVTD

FY 24-25	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 Square Credit Card			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	Inflows	Outflows	Balance	
October	2,095,728	(2,020,375)	1,089,042	359,171	1,035	-	478,831	-	1,114	-	315,833	1,883,707	683,070	(412,635)	912,619	2,845	(1,448)	34,641	597	-	1,801	14,155	(10,717)	540,043	3,372,811
November	1,595,941	(1,838,990)	845,994	-	1,026	(294,607)	185,250	-	1,052	-	316,886	1,348,129	290,393	(515,444)	687,567	1,833	(2,469)	34,006	515	-	2,316	3,175	(68,041)	475,177	2,547,195
December	1,486,913	(1,665,930)	666,977	-	389	(116,704)	68,935	11,281	1,024	-	329,191	1,065,103	669,413	(603,742)	753,238	2,375	(1,348)	35,033	2,276	-	4,592	23,650	(38,418)	460,408	2,318,374
January	1,755,972	(1,234,882)	1,188,067	-	234	-	69,169	1,275	1,116	-	331,582	1,588,817	1,043,802	(611,858)	1,185,182	1,190	(2,011)	34,212	186	-	4,778	3,775	(88,549)	375,634	3,188,624
February	2,021,970	(2,547,755)	662,282	557,176	1,147	-	627,492	-	934	-	332,516	1,622,289	787,823	(602,462)	1,370,543	2,697	(1,141)	35,768	661	-	5,439	103,288	(8,619)	470,303	3,504,342
March	1,402,905	(1,366,598)	698,589	-	1,688	(94,553)	534,628	-	970	-	333,486	1,566,702	839,256	(518,894)	1,690,905	2,260	(2,013)	36,015	300	-	5,739	24,162	(109,487)	384,978	3,684,340
April	2,064,501	(1,570,914)	1,192,176	-	1,476	(82,528)	453,576	-	1,003	-	334,489	1,980,240	641,730	(1,015,585)	1,317,050	2,171	(1,865)	36,321	1,684	-	7,423	200,406	(116,358)	469,025	3,810,060
May	1,407,320	(1,768,950)	830,546	86,114	1,613	-	541,302	-	1,075	-	335,564	1,707,412	483,531	(653,538)	1,147,043	2,043	(1,859)	36,505	1,450	-	8,873	113,172	(129,695)	452,503	3,352,336
June	1,923,573	(1,488,312)	1,265,807	-	1,403	(104,027)	438,678	4,588	996	-	341,148	2,045,633	352,852	(491,873)	1,008,023	824	(1,537)	35,793	1,068	-	9,941	47,767	(132,646)	367,624	3,467,013
July	1,516,800	(1,699,725)	1,082,882	-	1,220	(89,649)	350,250	-	1,069	-	342,217	1,775,348	437,366	(472,696)	972,693	1,713	(432)	37,074	669	-	10,610	108,175	(74,820)	400,979	3,196,703
August	1,454,433	(1,396,653)	1,140,662	-	940	(101,249)	249,941	-	1,109	-	343,325	1,733,928	312,375	(519,740)	765,328	1,347	(1,606)	36,815	629	-	11,238	200,428	(32,265)	569,142	3,116,452
September	2,496,594	(2,320,855)	1,316,400	317,149	-	1,122	568,212	-	983	-	344,308	2,228,921	268,960	(483,162)	551,126	1,555	(766)	37,605	1,869	-	13,107	50,264	(3,454)	615,952	3,446,711

Beginning Balance: \$ 1,013,689

Interest Rate at 4.177300% as of 10/01/2024
Interest Rate at 3.934300% as of 11/01/2024
Interest Rate at 3.855400% as of 12/02/2024
Interest Rate at 3.744300% as of 01/02/2025
Interest Rate at 3.670800% as of 02/03/2025
Interest Rate at 3.672900% as of 03/03/2025
Interest Rate at 3.659700% as of 04/01/2025
Interest Rate at 3.665000% as of 05/01/2025
Interest Rate at 3.704300% as of 06/02/2025
Interest Rate at 3.688200% as of 07/01/2025
Interest Rate at 3.695300% as of 08/01/2025
Interest Rate at 3.602500% as of 09/02/2025

Interest Rate at 4.177300% as of 10/01/2024
Interest Rate at 3.934300% as of 11/01/2024
Interest Rate at 3.855400% as of 12/02/2024
Interest Rate at 3.744300% as of 01/02/2025
Interest Rate at 3.670800% as of 02/03/2025
Interest Rate at 3.672900% as of 03/03/2025
Interest Rate at 3.659700% as of 04/01/2025
Interest Rate at 3.665000% as of 05/01/2025
Interest Rate at 3.704300% as of 06/02/2025
Interest Rate at 3.688200% as of 07/01/2025
Interest Rate at 3.695300% as of 08/01/2025
Interest Rate at 3.602500% as of 09/02/2025

Account opened to segregate Flix Funds
\$21,997.39 belongs to CVTD

DocuSigned by:
In compliance with PFIA 2256.023 and CVCOG Investment Policy section XI
Erin Hernandez 2/6/2026
CVCOG Executive Director/Investment Officer

Signed by:
Michael Meek 2/5/2026
CVCOG Director of Finance



March 2026



Enrollment Data January

Enrollment	Funded Enrollment	Reported Enrollment	Percent of Enrollment
Head Start Funded	323	320	99%
Early Head Start Funded	120	120	100%
Pregnant Moms Funded	5	8	63%

Nutrition Data January

Reimbursement Amount	Meals Served
\$48,090.44	15683

Disability Data January

	Current	Reported Enrollment	Percent of Enrollment
HS # of Children with IEP	6	320	2%
EHS Children with IFSP	9	120	8%
Program Wide Total # of children with IEP/IFSP	15	440	3%



Family Engagement Data

Needs Assessment IFPA Individualized Family Partnerships	Parent Education	Monthly Parent Education
<p>Head Start Needs Assessment 319 (100%) Complete IFPA 317 (99%) Complete (1%) Pending</p> <p>Early Head Start Needs Assessment 112 (100%) Complete IFPA 108 (97%) Complete (3%) Pending</p> <ul style="list-style-type: none"> Current as of March 1st 	<p>ParentPowered</p> <p>Active: 787 students Aged Out: 0 students Non-Working: 370 Numbers Opted Out: 243</p> <ul style="list-style-type: none"> Current as of March 1st 	<p>Feb Parent Meeting Attendance -</p> <p>March Meeting Topics – Child Mental Health, Consequences of Tobacco Products, Conscious Discipline, and Bilingual/Biliteracy/Bilingualism</p>

Health Event Data as of February 28th 2026

30 Day- Events	Completed HS	Pending HS	Overdue HS	Completed EHS	Pending EHS	Overdue EHS
Medical insurance	311	0	9	108	2	9
Medical Home	304	1	15	104	2	13
Dental Home	296	1	23	102	4	13

45 Day- Events	Completed HS	Pending HS	Overdue HS	Completed EHS	Pending EHS	Overdue EHS
Hearing Screening	319	7	0	112	0	7
Vision Screening	314	7	0	111	1	7
Heights & Weights	317	3	0	61	6	52

90 Day- Events	Completed HS	Pending HS	Overdue HS	Completed EHS	Pending EHS	Overdue EHS
Physical Examination	274	7	39	95	6	18
Dental Examination	320	0	0	109	0	10
Lead	211	8	101	77	9	33

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.



Head Start



To complete an application please contact the following sites below:



School	Director	Family Service Workers	Hours Operation	Phone
Day Head Start Early Head Start	Comoshontai Hollis	Madelyn Herrera Nelda Garza Lori Palacios Ana Rios	7:45 am - 3:30 pm	325-481-3395
Eldorado Head Start	Abigail Ussery	Abigail Ussery	7:45 am - 3:30 pm	325-853-3366
Menard Head Start Early Head Start	Marsha Wallace	Marsha Wallace	7:45 am - 3:30 pm	325-396-2885
Ozona Head Start	Tracy Ybarra	Tracy Ybarra	7:45 am - 3:30 pm	325-392-3429
San Jacinto Head Start Early Head Start	Michelle Aguirre	Rebecca Salinas Maria Vasquez Emily Ceballos Mary Torres	7:45 am - 3:30 pm	325-659-3670

HEAD START Admin Staff

Administrative Office - 5430 Link Road - (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

Maida Rojas - Classroom Specialist



CONCHO VALLEY
COUNCIL OF GOVERNMENTS



Head Start



CVCOG Head Start

SCAN ME



Job Positions Available

1. Day Head Start Teacher
2. Day Early Head Start Teacher
3. Day & San Jacinto EHS/HS Part-Time Cook
4. San Angelo, Menard, Ozona, & Eldorado Universal Substitute

To Apply: Scan the QR Code or Contact us at!
CVCOG Head Start/Early Head Start
325-944-9666 / <https://www.cvcog.org/cvcog/>
5430 Link Rd. San Angelo, TX 76903



CONCHO VALLEY
COUNCIL OF GOVERNMENTS

EXECUTIVE COMMITTEE MEETING MINUTES
Wednesday, February 11, 2026

The Executive Committee of the Concho Valley Council of Governments met on Wednesday, February 11, 2026 at 2:00 p.m. at 5430 Link Rd., San Angelo, Texas 76904 and via Zoom Teleconference.

Members present were:

Frank Tambunga, Chairman, Crockett County Judge
Molly Criner, Vice-Chairman, Irion County Judge
Frank Trull, Secretary, McCulloch County Judge
Charlie Bradley, Schleicher County Judge via Zoom
Lane Carter, Tom Green County Judge
Brandon Corbin, Menard County Judge
Belinda Counts, Sterling County Judge
David Dillard, Concho County Judge via Zoom
Sheree Hardin, Mason County Judge
Jody Harris, Sutton County Judge
Jim O'Bryan, Reagan County Judge
Hal Rose, Kimble County Judge
Souli Shanklin, Edwards County Judge
Hal Spain, Coke County Judge
Tom Thompson, San Angelo Mayor

Members absent were:

Bill Dendle, San Angelo ISD Board Member

Guests present were:

Cheryl deCordova, District Director for Senator Charles Perry
Bobbi Hanson, West Texas Regional Director at U. S. Senator Ted Cruz via Zoom
Kathy Keene, Regional Director for Representative August Pfluger
Karin Kuykendall, Regional Director for Representative August Pfluger
Lori Wilson, District Director for State Representative Drew Darby

BUSINESS

Judge Frank Tambunga announced the presence of a quorum and called the meeting to order at 2:05 p.m.

Judge Molly Criner gave the invocation and led the Pledge of Allegiance.

Public Comment

Mario Obledo, Jr. provided a brief overview of the San Angelo & San Antonio Food Bank, noting that it is part of Feeding America and serves 29 counties in Southwest Texas. He explained that the organization works with government and community partners to fight hunger, respond to disasters, and distribute donated food through local nonprofit agencies with volunteer support.

INFORMATION ITEMS & REPORTS

- a. Michael Meek, Director of Finance, gave the report of the CVCOG Monthly Financials for December 2025. He gave an overview of the balance sheet, schedule of revenue and cash flow. There is no action to take, as this is an informational item only.

- b. Stephanie Hernandez, Assistant Director of Head Start, gave a report on the operations, enrollment and disability numbers for the Head Start and Early Head Start Centers for the months of February 2026. Ms. Hernandez informed the Executive Committee that Head Start was required to submit two reports to Child Care Licensing and the Office of Head Start regarding two separate incidents involving staff and the mistreatment of children. As a result, Head Start participated in a Risk Assessment Notification (RAN) call with the Office of Head Start. During the call, staff outlined the corrective actions being implemented to address the incidents and prevent similar occurrences in the future. The Office of Head Start is currently reviewing the information provided and will follow up with guidance regarding the next steps and the formal action plan.
- c. Erin Hernandez, Executive Director, provided a brief overview of current COG activities. She reported that the audit has been completed and will be presented in March after missing this month's deadline by a few days. She emphasized that the recent Head Start incidents are being taken seriously, with corrective actions, new guidelines, staff meetings, and additional training implemented to prevent recurrence. Ms. Hernandez also shared that discussions at the Texas Association of Regional Councils meeting focused on broadband expansion and opportunities through the Texas Water Development Board. The COG will continue working with regional partners on funding opportunities, including flood warning systems. Additionally, the first spaceport feasibility study workshop was held, with a public meeting scheduled and a more detailed update expected in the coming weeks. She concluded by expressing appreciation to state and regional partners and recognizing the leadership team for their continued dedication and support.

APPROVAL of the Consent Agenda

- a. Judge Souli Shanklin made a motion to approve the Meeting Minutes from January 14, 2026. Judge Jim O'Bryan seconded the motion. No questions or discussion. The motion passed unanimously.
- b. Judge Souli Shanklin made a motion to approve the Staff Travel report from December 2025. Judge Jim O'Bryan seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of Checks

Michael Meek, Director of Finance, presented the checks in excess of \$2,000 written for December 2025. Judge Hal Spain made a motion to approve the checks as presented. Judge Souli Shanklin seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the Budget Comparison for Head Start Grant H09

Stephanie Hernandez, Assistant Director of Head Start, presented the Budget Comparison Report for Head Start Grant H09 FY 25-26, YTD June 1, 2025 through December 31, 2025 for approval. Judge Hal Spain made a motion to approve the Budget Comparison Report as presented. Judge Molly Criner seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the Budget Comparison for Head Start Nutrition Grant H10

Stephanie Hernandez, Assistant Director of Head Start, presented the Budget Comparison Report for Head Start Nutrition Grant H10 FY 25-26, YTD October 1, 2025 through December 31, 2025 for approval. Judge Hal Spain made a motion to approve the Budget Comparison Report as presented. Judge Molly Criner seconded the motion. No questions or discussion. The motion passed unanimously.

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

Stephanie Hernandez, Assistant Director of Head Start, presented the CVCOG Head Start Credit Card/Open Account Summary Transactions for the month of December 2025 for approval. Judge

Hal Spain made a motion to approve the summary of transactions as presented. Judge Molly Criner seconded the motion. No questions or discussion. The motion passed unanimously.

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

Stephanie Hernandez, Assistant Director of Head Start, presented the CVCOG Head Start/Early Head Start Policy Council By-Laws for approval. Judge Souli Shanklin made a motion to approve the by-laws as presented. Judge Molly Criner seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the updated 2025–2026 Community Assessment for the CVCOG Head Start/Early Head Start Program, reflecting current demographic data, community needs, and service area trends to ensure continued compliance with federal Head Start requirements

Stephanie Hernandez, Assistant Director of Head Start, presented the updated 2025–2026 Community Assessment for the CVCOG Head Start/Early Head Start Program, reflecting current demographic data, community needs, and service area trends to ensure continued compliance with federal Head Start requirements for approval. Judge Molly Criner made a motion to approve the community assessment as presented. Judge Hal Rose seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the CVCOG Head Start/Early Head Start Prioritization Criteria for the 2026-2027 school year

Stephanie Hernandez, Assistant Director of Head Start, presented the CVCOG Head Start/Early Head Start Prioritization Criteria for the 2026-2027 school year for approval. Judge Souli Shanklin made a motion to approve the prioritization criteria as presented. Judge Hal Rose seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the CVCOG Head Start Continuation Grant in an amount to be determined and designated by the Office of Head Start for the 2026-2027 school year

Stephanie Hernandez, Assistant Director of Head Start, presented the CVCOG Head Start Continuation Grant in an amount to be determined and designated by the Office of Head Start for the 2026-2027 school year for approval. Judge Molly Criner made a motion to approve the continuation grant as presented. Judge Lane Carter seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the resolution for the Justice Assistance Grant-Academy Supplemental Grant #4720704

Gary Wolfe, Criminal Justice/Homeland Security Planner, presented the resolution for the Justice Assistance Grant-Academy Supplemental Grant #4720704 for approval. Judge Brandon Corbin made a motion to approve the resolution as presented. Judge Hal Rose seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the resolution for the Juvenile Justice Youth Diversion Grant #1484327

Gary Wolfe, Criminal Justice/Homeland Security Planner, presented the resolution for the Juvenile Justice Youth Diversion Grant #1484327 for approval. Judge Brandon Corbin made a motion to approve the resolution as presented. Judge Hal Rose seconded the motion. No questions or discussion. The motion passed unanimously.

APPROVAL of the inclement weather plan in the CVCOG Handbook

Erin Hernandez, Executive Director, presented the inclement weather plan in the CVCOG Handbook for approval. Judge Jim O'Bryan made a motion to approve the inclement weather plan as presented. Judge Brandon Corbin seconded the motion. No questions or discussion. The motion passed unanimously.

CONSIDERATION OF ANY OTHER BUSINESS

Judge Hal Spain asked to shared information about “Tango Tango,” a mobile app being used in the county to improve emergency communications. The app allows users to communicate directly with the Sheriff’s Office, Fire, and EMS through their cell phones, provided there is cell service. The total cost was approximately \$5,000, with the county paying half and the Emergency Services District covering the other half. The app may serve as a cost-effective alternative to upgrading traditional radios, especially in areas with reliable cell service. It was highlighted as a valuable tool for communication during emergencies such as fires or floods.

ADJOURNMENT

There being no further business to discuss, Judge Frank Tambunga adjourned the meeting at 2:32 p.m.

Duly adopted at a meeting of the Executive Committee of the Concho Valley Council of Governments on this 11th day of March 2026.

Judge Frank Tambunga, Chairman

Judge Molly Criner, Vice-Chairman

CVCOG
 Check/Voucher Register
 From 1/1/2026 Through 1/31/2026

Docum... Number	Document Date	Name	Transaction Description	Document Amount
198056	1/6/2026	4IMPRINT, INC	Promotional items for ADRC	8,819.92
198066	1/6/2026	CVCOG TRANSIT DISTRICT	November 2025 TVC Transportation for billing period 11/01/25	12,377.15
	1/6/2026	CVCOG TRANSIT DISTRICT	Rural Trips for 11/01/25-11/30/25	54,012.00
	1/6/2026	CVCOG TRANSIT DISTRICT	Rural Trips for 11/01/25-11/30/25	15,799.00
198068	1/6/2026	TEXAS DEPARTMENT OF INFORMATION RESOURCES	911 Cstmr Code PA30000TSD ESINet AVPN Managed Circuits and M	76,650.62
198070	1/6/2026	Edna Carnine	1382847694 Rent for 2 months (December 2025 & January 2026)	3,000.00
198078	1/6/2026	NATIONWIDE RETIREMENT SOLUTIONS	NACO & Roth 457B payroll 12/15/2025	3,110.00
198079	1/6/2026	NATIONWIDE RETIREMENT SOLUTIONS	NACO & Roth 457B payroll 12/31/2025	3,110.00
198082	1/6/2026	Stand by Power Support Systems, Inc	Annual maintenance on generator at COG	2,778.78
198083	1/6/2026	Sysco West Texas	San Jacinto HS/EHS purchase of nutrition items for children	4,213.78
	1/6/2026	Sysco West Texas	Day HS/EHS purchase of nutrition items for children and kitc	4,516.53
	1/6/2026	Sysco West Texas	San Jacinto HS/EHS purchase of nutrition items for children	3,674.88
	1/6/2026	Sysco West Texas	Day HS/EHS purchase of nutrition items for children and kitc	3,904.96
198084	1/6/2026	TML INTERGOVERNMENTAL RISK POOL	11012025 Auto liability, errors & omissions, general liabili	15,276.61
198086	1/6/2026	TXU ENERGY RETAIL COMPANY LLC	Electricity usage for Head Start sites: service range 10/28/	2,600.59
198090	1/13/2026	AFLAC	J5711 Employees Premium 12/01/25-12/31/25	11,589.88
198091	1/13/2026	AMERITAS LIFE INSURANCE CORP	010-028641-00001 Employee Dental Premium 12/01/25-12/31/25	8,792.52
	1/13/2026	AMERITAS LIFE INSURANCE CORP	010-028641-00002 Employee Vision Premium 12/01/25-12/31/25	2,019.48
198096	1/13/2026	CTWP	HS copier lease and usage 11/20/25 to 12/19/25 11/60	2,646.71
198099	1/13/2026	Farmers Daughter Landscape	Installation of artificial turf on Ozona Head Start playgrou	17,909.79
198106	1/13/2026	MGT Impact Solutions LLC	911 Router and Firewall Maint Svcs 11/01/25-11/30/25	2,400.00
198110	1/13/2026	Roderick Mays dba Ready Maids Cleaning Services LLC	5430 Link - December 2025 Janitorial Srvc	12,250.00
198114	1/13/2026	Sysco West Texas	San Jacinto HS/EHS purchase of nutrition items for children	3,184.25
198117	1/13/2026	True Tex Plumbing LLC	San Jacinto HS/EHS purchase and installation of Insinkerator	2,700.00
198122	1/20/2026	CITY OF BRADY	Congregate Meals Brady 12-25	2,630.00
	1/20/2026	CITY OF BRADY	HDM Meals Brady 12-25	2,917.50
198124	1/20/2026	CITY OF SAN ANGELO AGING PROGRAM	Congregate Meals COSA 12-25	5,792.00
198126	1/20/2026	CITY OF SONORA	HDM SONORA 12-25	2,399.90
198137	1/20/2026	Mason County - Nutrition Program	Congregate Meals MASON 12-25	2,179.35
198146	1/20/2026	Sysco West Texas	Day HS/EHS purchase of nutrition items for children and kitc	3,982.41
198147	1/20/2026	TML INTERGOVERNMENTAL RISK POOL	10012025 Auto liability, errors & omissions, general liabili	15,226.61
198158	1/28/2026	CVCOG TRANSIT DISTRICT	Rural trips for billing period 12/01/25-12/31/25	14,652.00
	1/28/2026	CVCOG TRANSIT DISTRICT	Urban trips for billing period 12/01/25-12/31/25	62,216.00
	1/28/2026	CVCOG TRANSIT DISTRICT	December 2025 TVC Transportation for billing period 12/01/25	15,133.30
198169	1/28/2026	NATIONWIDE RETIREMENT SOLUTIONS	NACO & Roth 457B payroll 1/15/2026	3,090.00
198173	1/28/2026	Sysco West Texas	San Jacinto HS/EHS purchase of nutrition items for children	3,585.32
	1/28/2026	Sysco West Texas	Day HS/EHS purchase of nutrition items for children and kitc	3,621.28
	1/28/2026	Sysco West Texas	San Jacinto HS/EHS purchase of nutrition items for children	3,786.16

CVCOG
Check/Voucher Register
From 1/1/2026 Through 1/31/2026

<u>Docum... Number</u>	<u>Document Date</u>	<u>Name</u>	<u>Transaction Description</u>	<u>Document Amount</u>
	1/28/2026	Sysco West Texas	Day HS/EHS purchase of nutrition items for children and kite	3,807.96
Report Total				<u>422,357.24</u>

CYCOG
 Summary Budget Comparison - DIR-Grant H09, Head Start FY 25-26
 From 6/1/2025 Through 1/31/2026

Account Code	Account Title	YTD Budget \$ - Original	YTD Actual	Current Period Actual	YTD Budget \$ Variance - Original	Percent Total Budget Used - Original
H09	HHS Grant H09 06CH013199-01, Head Start FY 25-26					
004	Revenue					
4173000	HHS-ACF Head Start CFDA 93.600	7,413,457.00	4,715,026.52	4,715,026.52	(2,698,430.48)	63.60%
4411000	IK Contributions	1,853,365.00	740,923.79	740,923.79	(1,112,441.21)	39.97%
4523000	Local Revenue	16,310.00	16,130.14	16,130.14	(179.86)	98.89%
Total 004	Revenue	9,283,132.00	5,472,080.45	5,472,080.45	(3,811,051.55)	58.95%
400	Head Start CAN NO 9-G064122					
5110000	General Wages	2,492,873.24	1,633,886.45	1,633,886.45	858,986.79	65.54%
5119000	Holiday Work Time	270.00	266.40	266.40	3.60	98.66%
5150000	Vacation Time Allocation	31,005.00	20,237.12	20,237.12	10,767.88	65.27%
5151000	Medicare Tax	34,607.14	22,837.11	22,837.11	11,770.03	65.98%
5172000	Workers Comp Insurance	36,586.89	22,236.36	22,236.36	14,350.53	60.77%
5173000	SUTA	7,967.56	2,859.04	2,859.04	5,108.52	35.88%
5174000	Health Insurance Benefit	630,566.94	427,658.55	427,658.55	202,908.39	67.82%
5175000	Dental Insurance Benefit	24,861.65	15,707.59	15,707.59	9,154.06	63.17%
5176000	Life Insurance Benefit	16,672.26	11,421.48	11,421.48	5,250.78	68.50%
5177000	HSA Insurance Benefit	10,000.00	2,378.18	2,378.18	7,621.82	23.78%
5181000	Retirement	265,415.92	179,756.98	179,756.98	85,658.94	67.72%
5199000	Indirect Allocation	271,453.75	168,425.36	168,425.36	103,028.39	62.04%
5200000	Employee Health and Welfare	26,423.40	237.34	237.34	26,186.06	0.89%
5206000	HR Service Center	138,389.54	98,343.28	98,343.28	40,046.26	71.06%
5207000	Procurement Service Center	56,154.01	43,094.85	43,094.85	13,059.16	76.74%
5208000	Information Technology Service Center	78,104.38	55,652.62	55,652.62	22,451.76	71.25%
5291000	Contract Services	44,910.00	37,074.95	37,074.95	7,835.05	82.55%
5293000	HS Health & Disab Svc	300.00	264.53	264.53	35.47	88.17%
5294000	HS Policy Council	2,334.99	0.00	0.00	2,334.99	0.00%
5295000	HS Nutrition Service	5,330.90	0.00	0.00	5,330.90	0.00%
5296000	HS Parent Service	7,225.00	5,419.81	5,419.81	1,805.19	75.01%
5309000	Travel-In Region	5,276.48	629.90	629.90	4,646.58	11.93%
5310000	Travel-Out of Region	757.00	756.03	756.03	0.97	99.87%
5351000	Fuel	1,000.00	730.00	730.00	270.00	73.00%
5361000	Vehicle Maintenance	550.00	262.02	262.02	287.98	47.64%
5413000	HS Site Rent	104,278.80	53,441.89	53,441.89	50,836.91	51.24%
5433000	HS Site Center Utilities	75,203.39	47,117.38	47,117.38	28,086.01	62.65%
5451000	Facility Allocation	60,105.21	33,963.76	33,963.76	26,141.45	56.50%
5453000	HS Site Center Bldg Maint	125,256.74	124,021.77	124,021.77	1,234.97	99.01%
5510000	Supplies	51,445.38	37,264.21	37,264.21	14,181.17	72.43%
5512000	HS Class Room Supplies	153,897.19	52,876.71	52,876.71	101,020.48	34.35%
5514000	HS Medical Supplies	3,517.65	1,580.58	1,580.58	1,937.07	44.93%
5515000	HS Disability Supplies	3,517.65	413.67	413.67	3,103.98	11.75%

CYCOG
 Summary Budget Comparison - DIR-Grant H09, Head Start FY 25-26
 From 6/1/2025 Through 1/31/2026

Account Code	Account Title	YTD Budget \$ - Original	YTD Actual	Current Period Actual	YTD Budget \$ Variance - Original	Percent Total Budget Used - Original
5518000	HS Diapers and Wipes	7,250.00	5,075.10	5,075.10	2,174.90	70.00%
5622000	Internal Computer/Software	40,398.00	37,950.09	37,950.09	2,447.91	93.94%
5632000	Copier	32,039.23	21,210.11	21,210.11	10,829.12	66.20%
5711000	Insurance	7,769.10	4,251.04	4,251.04	3,518.06	54.71%
5721000	Printing	3,957.36	0.00	0.00	3,957.36	0.00%
5722000	Ads & Promotions	2,198.53	0.00	0.00	2,198.53	0.00%
5753000	Dues and fees	2,032.28	1,349.77	1,349.77	682.51	66.41%
5760000	HS Site Center Communications	19,380.04	12,728.24	12,728.24	6,651.80	65.67%
5762000	Postage/freight	1,319.12	470.23	470.23	848.89	35.64%
5796000	Safety	1,800.41	626.93	626.93	1,173.48	34.82%
Total 400	Head Start CAN NO 9-G064122	(4,884,402.13)	(3,184,477.43)	(3,184,477.43)	1,699,924.70	65.20%
401	Early Head Start CAN NO 9-G064122					
5110000	General Wages	1,302,904.18	875,859.60	875,859.60	427,044.58	67.22%
5150000	Vacation Time Allocation	7,100.00	3,185.09	3,185.09	3,914.91	44.86%
5151000	Medicare Tax	18,099.94	12,227.94	12,227.94	5,872.00	67.55%
5172000	Workers Comp Insurance	17,609.38	9,924.28	9,924.28	7,685.10	56.35%
5173000	SUTA	3,642.44	1,455.62	1,455.62	2,186.82	39.96%
5174000	Health Insurance Benefit	346,523.50	227,282.52	227,282.52	119,240.98	65.58%
5175000	Dental Insurance Benefit	13,727.68	8,591.58	8,591.58	5,136.10	62.58%
5176000	Life Insurance Benefit	9,243.57	6,249.54	6,249.54	2,994.03	67.60%
5177000	HSA Insurance Benefit	4,000.00	1,501.98	1,501.98	2,498.02	37.54%
5181000	Retirement	141,521.92	96,344.80	96,344.80	45,177.12	68.07%
5199000	Indirect Allocation	142,198.95	89,468.75	89,468.75	52,730.20	62.91%
5200000	Employee Health and Welfare	116,376.51	32.55	32.55	116,343.96	0.02%
5206000	HR Service Center	49,912.46	12,756.17	12,756.17	37,156.29	25.55%
5207000	Procurement Service Center	7,699.99	5,040.97	5,040.97	2,659.02	65.46%
5208000	Information Technology Service Center	28,169.62	7,208.03	7,208.03	20,961.59	25.58%
5291000	Contract Services	34,404.00	4,681.33	4,681.33	29,722.67	13.60%
5293000	HS Health & Disab Svc	50.00	36.28	36.28	13.72	72.56%
5296000	HS Parent Service	770.41	736.96	736.96	33.45	95.65%
5309000	Travel-In Region	673.52	29.93	29.93	643.59	4.44%
5351000	Fuel	150.00	101.32	101.32	48.68	67.54%
5413000	HS Site Rent	27,438.79	7,547.71	7,547.71	19,891.08	27.50%
5433000	HS Site Center Utilities	26,302.23	8,163.95	8,163.95	18,138.28	31.03%
5451000	Facility Allocation	8,241.79	4,471.55	4,471.55	3,770.24	54.25%
5453000	HS Site Center Bldg Maint	45,204.19	22,765.66	22,765.66	22,438.53	50.36%
5510000	Supplies	18,543.62	6,901.13	6,901.13	11,642.49	37.21%
5512000	HS Class Room Supplies	21,102.81	5,441.23	5,441.23	15,661.58	25.78%
5514000	HS Medical Supplies	482.35	181.49	181.49	300.86	37.62%
5515000	HS Disability Supplies	482.35	0.00	0.00	482.35	0.00%
5518000	HS Diapers and Wipes	7,500.00	5,518.63	5,518.63	1,981.37	73.58%

CYCOG

Summary Budget Comparison - DIR-Grant H09, Head Start FY 25-26
From 6/1/2025 Through 1/31/2026

Account Code	Account Title	YTD Budget \$ - Original	YTD Actual	Current Period Actual	YTD Budget \$ Variance - Original	Percent Total Budget Used - Original
5622000	Internal Computer/Software	11,139.48	10,789.02	10,789.02	350.46	96.85%
5632000	Copier	5,863.77	2,547.44	2,547.44	3,316.33	43.44%
5711000	Insurance	1,736.10	261.15	261.15	1,474.95	15.04%
5721000	Printing	2,038.49	2,038.00	2,038.00	0.49	99.97%
5753000	Dues and fees	580.97	165.78	165.78	415.19	28.53%
5760000	HS Site Center Communications	3,931.36	1,686.90	1,686.90	2,244.46	42.90%
5762000	Postage/freight	180.88	14.68	14.68	166.20	8.11%
5796000	Safety	728.69	174.03	174.03	554.66	23.88%
Total 401	Early Head Start CAN NO 9-G064122	(2,426,275.94)	(1,441,383.59)	(1,441,383.59)	984,892.35	59.41%
402	Head Start T&TA CAN NO 9-G064120					
5308000	Head Start T & T A	56,824.00	56,860.20	56,860.20	(36.20)	100.06%
Total 402	Head Start T&TA CAN NO 9-G064120	(56,824.00)	(56,860.20)	(56,860.20)	(36.20)	100.06%
403	Early Head Start T&TA CAN NO 9-G064121					
5308000	Head Start T & T A	28,858.00	15,208.37	15,208.37	13,649.63	52.70%
Total 403	Early Head Start T&TA CAN NO 9-G064121	(28,858.00)	(15,208.37)	(15,208.37)	13,649.63	52.70%
407	Head Start Nutrition					
5295000	HS Nutrition Service	4,631.56	4,631.56	4,631.56	0.00	100.00%
5513000	HS Food Serv Sup	12,465.37	12,465.37	12,465.37	0.00	100.00%
Total 407	Head Start Nutrition	(17,096.93)	(17,096.93)	(17,096.93)	0.00	100.00%
409	Head Start InKind					
6791000	InKind Other	1,853,365.00	740,923.79	740,923.79	1,112,441.21	39.97%
Total 409	Head Start InKind	(1,853,365.00)	(740,923.79)	(740,923.79)	1,112,441.21	39.98%
997	Non Project					
5291000	Contract Services	15,210.00	15,205.34	15,205.34	4.66	99.96%
5510000	Supplies	1,100.00	924.80	924.80	175.20	84.07%
Total 997	Non Project	(16,310.00)	(16,130.14)	(16,130.14)	179.86	98.90%

CYCOG

Summary Budget Comparison - DIR-Grant H09, Head Start FY 25-26
From 6/1/2025 Through 1/31/2026

Account Code	Account Title	YTD Budget \$ - Original	YTD Actual	Current Period Actual	YTD Budget \$ Variance - Original	Percent Total Budget Used - Original
		<u>BUDGETED</u>	<u>ACTUAL EXP</u>			
	Head Start (Project 400, 402)	(4,941,226.13)	(3,241,337.63)			65.60%
	Early Head Start (Project 401, 403)	(2,455,133.94)	(1,456,591.96)			59.33%
	CACFP (Project 407)	(17,096.93)	(17,096.93)			100.00%
	Total Federal	(7,413,457.00)	(4,715,026.52)			63.60%
	Total Non-Federal, includes any Local Funds	(1,869,675.00)	(757,053.93)			40.49%
	Grand Total Head Start Expenditures	(9,283,132.00)	(5,472,080.45)			58.95%
	Non-Federal Percentage of Total Expenditures	13.83%	match of 20%			
	Head Start Admin Expenditures	40,775.39				
	Administrative Indirect Expenditures	257,894.11				
	Total Administrative Costs	298,669.50				
	Administrative Percentage of Approved Budget	5.46%	max of 15%			

CVCOG

Summary Budget Comparison - DIR-Grant H10, CACFP Head Start Nutrition 25-26

From 10/1/2025 Through 1/31/2026

Account Code	Account Title	YTD Budget \$ - Original	YTD Actual	Current Period Actual	YTD Budget \$ Variance - Original	Percent Total Budget Used - Original
H10	Grant H10, CACFP Head Start Nutrition FY 25-26					
004	Revenue					
4221000	CACFP Nutrition CFDA 10.558	778,140.62	199,489.51	199,489.51	(578,651.11)	25.63%
Total 004	Revenue	778,140.62	199,489.51	199,489.51	(578,651.11)	25.64%
407	Head Start Nutrition					
5110000	General Wages	40,198.88	15,056.20	15,056.20	25,142.68	37.45%
5151000	Medicare Tax	578.64	216.33	216.33	362.31	37.38%
5172000	Workers Comp Insurance	2,025.75	670.97	670.97	1,354.78	33.12%
5173000	SUTA	17.39	35.43	35.43	(18.04)	203.73%
5174000	Health Insurance Benefit	10,697.66	4,989.99	4,989.99	5,707.67	46.64%
5175000	Dental Insurance Benefit	415.01	193.57	193.57	221.44	46.64%
5176000	Life Insurance Benefit	214.93	100.21	100.21	114.72	46.62%
5177000	HSA Insurance Benefit	161.25	76.00	76.00	85.25	47.13%
5181000	Retirement	4,422.14	1,656.22	1,656.22	2,765.92	37.45%
5199000	Indirect Allocation	4,604.62	1,655.64	1,655.64	2,948.98	35.95%
5291000	Contract Services	22,000.00	1,870.76	1,870.76	20,129.24	8.50%
5295000	HS Nutrition Service	617,304.35	135,129.35	135,129.35	482,175.00	21.89%
5513000	HS Food Serv Sup	75,000.00	21,633.87	21,633.87	53,366.13	28.84%
5761000	Communications	500.00	0.00	0.00	500.00	0.00%
Total 407	Head Start Nutrition	(778,140.62)	(183,284.54)	(183,284.54)	594,856.08	23.55%
Report Difference		0.00	16,204.97	16,204.97	16,204.97	100.00%

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

Head Start Transactions	January, 2026
Citibank P-Card	14,364.32
Dean's Dairy	5,749.46
First Financial Credit Card	5,733.26
Lowes Pay and Save	448.67
Sysco Food Services	33,313.84
LakeShore Learning	-
Kaplan Learning	-
West Texas Fire Extinguisher	3,720.66
	<u>\$ 63,330.21</u>

CVCOG
Vendor Activity - Head Start Citibank P-Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5296000	HS Parent Service	1/12/2026	086394	Day HS/EHS & San Jacinto HS/EHS purchase of snacks & drinks for pregnant moms training & parent meetings CB HS	108.66
5308000	Head Start T & T A	1/4/2026	061339	Head Start purchase of cupcakes for training/Mental Health Day CB HS2	49.44
5308000	Head Start T & T A	1/6/2026	015421	Day EHS purchase of assorted diapers, training pants, & baby wipes, and HS purchase of napkins CB HS2	12.84
5308000	Head Start T & T A	1/8/2026	16N10264600	San Jacinto HS/EHS purchase of ServSafe Texas Food Handler online course and exam CB HS	15.00
5308000	Head Start T & T A	1/13/2026	1912528	Day EHS Infant Toddler -English CDA initial application fee for J.D. USB HS2	525.00
5308000	Head Start T & T A	1/14/2026	01912Z	Head Start purchase of food for FSW training USB HS2	93.97
5351000	Fuel	1/21/2026	42292	Head Start purchase of fuel for program vehicle USB HS3	37.81
5433000	HS Site Center Utilities	12/10/2025	221727-180104 11-25	Day HS/EHS water utility service from 11/06/25 to 12/08/25 (acct# 221727-180104) CBG	321.96
5433000	HS Site Center Utilities	12/10/2025	221727-180106 11-25	Day HS/EHS water utility service from 11/06/25 to 12/08/25 (acct# 221727-180106) CBG	179.44
5433000	HS Site Center Utilities	12/31/2025	0691-001410020	Day HS/EHS trash service for acct# 3-0691-2405694 from 01/01/26 to 01/31/26 PROC1	981.12
5453000	HS Site Center Bldg Maint	1/1/2026	q5f4klwvevnu	Commercial Security Monitoring & Service Agreement and Fire Alarm Monitoring for Day site (Invoice I227445) from 01/01/26 to 01/31/26 and Commercial Security Monitoring & Service Agreement and Hosted Access Control for San Jacinto site (Invoice I227447)	195.00

CVCOG
Vendor Activity - Head Start Citibank P-Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5453000	HS Site Center Bldg Maint	1/28/2026	4834391-2560258	MN HS/EHS purchase for sidewalk safety PROC2	105.98
5510000	Supplies	12/29/2025	3719068-8504268	Head Start purchase of 12-month planner and calendar refills CBG	59.69
5510000	Supplies	1/6/2026	4947466-6302614	San Jacinto HS/EHS purchase of commercial mop head replacements CBG	37.45
5510000	Supplies	1/9/2026	7843646-0198640	Day HS purchase of office chair for HS family service worker CBG	149.99
5510000	Supplies	1/12/2026	AH6AP3R	San Jacinto HS purchase of Brother ADS-1350W portable document scanner for family service worker CBG	278.39
5510000	Supplies	1/13/2026	800000010099140	San Jacinto HS/EHS purchase of Scott rags/cleaning sheets PROC2	104.88
5510000	Supplies	1/13/2026	8072514-8142612	San Jacinto EHS purchase of infant laundry detergent CBG	149.64
5510000	Supplies	1/15/2026	8072514-8142612 CM	San Jacinto EHS credit for infant laundry detergent returned by carrier CBG	(49.88)
5510000	Supplies	1/20/2026	4410974-2161061	San Jacinto EHS purchase of infant laundry detergent PROC2	39.98
5510000	Supplies	1/22/2026	00017Z	Day HS and San Jacinto HS purchase of supplies for new family service workers USB HS2	308.57
5510000	Supplies	1/22/2026	00017Z CM	Day HS and San Jacinto HS credit for returned supplies for new family service workers USB HS2	(69.56)
5510000	Supplies	1/23/2026	94519	San Jacinto HS/EHS purchase of extension cord for vacuum USB FAC	34.98
5510000	Supplies	1/28/2026	1804179-8128200	HS Purchase of 48 mini 4x6 clipboards and 60 silver magnetic hooks PROC2	68.95
5510000	Supplies	1/29/2026	09275Z	Menard HS/EHS purchase of VTech CS5249 phone USB HS3	66.96

CVCOG
Vendor Activity - Head Start Citibank P-Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5512000	HS Class Room Supplies	1/6/2026	4947466-6302614	San Jacinto HS/EHS purchase of commercial mop head replacements CBG	37.45
5512000	HS Class Room Supplies	1/9/2026	3293540-0623423	San Jacinto HS purchase of outdoor storage boxes for sand toys (2) CBG	43.98
5512000	HS Class Room Supplies	1/9/2026	9960157-5469010	San Jacinto HS purchase of calculator for room 33 CBG	6.87
5512000	HS Class Room Supplies	1/12/2026	185778	Head Start purchase of CLASS 2008 PreK/K-3 score sheets CB HS	30.00
5512000	HS Class Room Supplies	1/12/2026	185790	Head Start purchase of CLASS 2008 PreK/K-3 score sheets CB HS	30.00
5512000	HS Class Room Supplies	1/13/2026	2117015	Head Start purchase of 10 Wish Well Boards for HS classrooms USB HS2	330.00
5512000	HS Class Room Supplies	1/13/2026	800000010099140	San Jacinto HS/EHS purchase of Scott rags/cleaning sheets PROC2	104.88
5512000	HS Class Room Supplies	1/14/2026	05357Z	San Jacinto HS purchase of masking tape and contact paper for classrooms USB HS2	110.28
5512000	HS Class Room Supplies	1/23/2026	8743871-9537804	Day HS purchase of child safety door lever locks - 4 6-packs PROC2	119.96
5514000	HS Medical Supplies	1/29/2026	7230491-1223424	HS MN Purchase of height and weight scale PROC2	119.00
5518000	HS Diapers and Wipes	1/6/2026	015421	Day EHS purchase of assorted diapers, training pants, & baby wipes, and HS purchase of napkins CB HS2	2,247.14
5518000	HS Diapers and Wipes	1/7/2026	800000010635427	San Jacinto HS/EHS purchase of training pants, diapers, and baby wipes CBG2	570.22
5518000	HS Diapers and Wipes	1/9/2026	15668975	San Jacinto EHS purchase of Pampers swaddlers diapers (4 size 4 & 4 size 5) CBG2	478.16
5518000	HS Diapers and Wipes	1/23/2026	SC 01232026	Day HS/EHS purchase of size 7 diapers - 10 boxes PROC2	399.80
5622000	Internal Computer/Software	1/8/2026	9449267933	Day HS service to repair Surface Pro tablet with cracked screen CBG2	640.00

CVCOG
Vendor Activity - Head Start Citibank P-Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5622000	Internal Computer/Software	1/8/2026	9449507823	San Jacinto HS service to repair 2 Surface Pro tablets with cracked screens CBG2	1,280.00
5753000	Dues and fees	1/2/2026	529CL006957E796	Day HS/EHS - TX HHSC yearly Child Care Licensing Fee CB HS	340.75
5753000	Dues and fees	1/6/2026	529CL00695D37DB	San Jacinto HS/EHS - TX HHSC yearly Child Care Licensing Fee CB HS	307.01
5753000	Dues and fees	1/15/2026	422-1-15-2026	Menard HS/EHS annual post office box fee - Box #422 CBG	60.00
5760000	HS Site Center Communications	12/8/2025	0708195 12-25	Head Start rural phone/internet service from 12/08/25 to 01/07/26 CBG	320.49
5760000	HS Site Center Communications	1/10/2026	07710150890010 01-26	Day HS/EHS phone service for acct# 07710-150890-01-0 from 12/25/25 to 01/24/26 CBG	265.56
5760000	HS Site Center Communications	1/12/2026	46292-71 01-26	Menard HS/EHS and Ozona HS internet service for acct# ACC-3331567-37502-10 from 01/12/26 to 02/12/26, including top-up and increased data for Menard CBG2	205.00
5760000	HS Site Center Communications	1/25/2026	07710150505015 01-26	Day HS/EHS phone/internet service for acct# 07710-150505-01-5 from 01/15/26 to 02/14/26 PROC1	426.68
5796000	Safety	1/2/2026	UZTX6HQH35	Daycare licensing (fingerprinting) for prospective Head Start employee L.D. (San Jacinto HS) CB HR	39.31
5796000	Safety	1/21/2026	UZTX6J9S6X	Daycare licensing (fingerprinting) for prospective Head Start employee H.L. (Day HS/EHS and San Jacinto HS/EHS) USB HR	39.31
5796000	Safety	1/22/2026	UZTX6JB1YQ	Daycare licensing (fingerprinting) for prospective Head Start employee J.P. (Day HS/EHS and San Jacinto HS/EHS)	39.31

CVCOG
 Vendor Activity - Head Start Citibank P-Card
 H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
 From 1/1/2026 Through 1/31/2026

<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>
5796000	Safety	1/29/2026	405SP0000730054	Criminal history search for prospective new employees on H.L., J.P., A.R., I.Z., M.O., A.S., & L.W. (Day, San Jacinto, & Menard HS/EHS) USB HR	24.80
					12,422.22
Total H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26					12,422.22

CVCOG
Vendor Activity - Head Start Citibank P-Card
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5291000	Contract Services	12/31/2025	0691-001408874	San Jacinto HS/EHS trash service for acct# 3-0691-0025459 from 01/01/26 to 01/31/26, including prorated amt. from Dec. when 5X/wk pickup was initiated PROC1	1,192.05
5295000	HS Nutrition Service	1/5/2026	028724	Day HS/EHS and San Jacinto HS/EHS purchase of plant based milk and pediatric nutrition drinks CB HS	142.09
5295000	HS Nutrition Service	1/6/2026	060032	San Jacinto EHS purchase of Pediasure CB HS2	29.98
5295000	HS Nutrition Service	1/15/2026	06618Z	San Jacinto HS/EHS purchase of breakfast nutrition items USB HS3	39.84
5295000	HS Nutrition Service	1/20/2026	01693Z	San Jacinto EHS purchase of lactose free whole milk USB HS3	13.44
5295000	HS Nutrition Service	1/22/2026	9290254-0642607	San Jacinto EHS purchase of NIDO milk beverage - 2 canisters PROC2	22.86
5295000	HS Nutrition Service	1/28/2026	02536Z	Day EHS purchase of formula - 6 canisters USB HS2	142.56
5295000	HS Nutrition Service	1/28/2026	09437Z	San Jacinto EHS purchase of Pediasure USB HS2	29.97
5513000	HS Food Serv Sup	1/6/2026	3008483-1175413	San Jacinto EHS purchase of training cups (12 sets of 3) CBG	136.80
5513000	HS Food Serv Sup	1/8/2026	6253258-5521009	San Jacinto EHS purchase of cup set, 24-pc plastic bib set, and 4 5-pc sleeved bib sets CBG	112.60
5513000	HS Food Serv Sup	1/13/2026	1974679-0615438	San Jacinto HS/EHS purchase of 2 commercial mop heads for kitchen PROC2	39.96
5513000	HS Food Serv Sup	1/16/2026	2075401-3774652	Day HS/EHS purchase of clear plastic 5 ounce scoops (30) PROC2	39.95
				Total H10 - Grant H10, CACFP Head Start Nutrition FY 25-26	1,942.10

CVCOG
Vendor Activity - Head Start Citibank P-Card
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
	Report Opening/Current Balance				
	Report Transaction Totals				14,364.32
	Report Current Balances				

CVCOG
Vendor Activity - Head Start Deans Dairy Corporate
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5295000	HS Nutrition Service	1/5/2026	652293981	Day HS/EHS purchase of milk for children - 36 whole 9/CS, 171 1% 9/CS, and 12 1% lactose free 6BX	684.44
5295000	HS Nutrition Service	1/6/2026	652095608	San Jacinto HS/EHS purchase of milk for children - 18 whole 9/CS, 196 1% 9/CS, and 24 1% lactose free 6BX	763.54
5295000	HS Nutrition Service	1/7/2026	652294028	Ozona HS purchase of milk for children - 18 1% 9/CS	55.17
5295000	HS Nutrition Service	1/8/2026	650699435	Menard HS/EHS purchase of milk for children - 2 whole 9/CS, 18 1% 9/CS, and 1 2% lactose free 6BX	65.55
5295000	HS Nutrition Service	1/12/2026	652294375	Day HS/EHS purchase of milk for children - 36 whole 9/CS, 151 1% 9/CS, and 18 1% lactose free 6BX	650.69
5295000	HS Nutrition Service	1/14/2026	650699430	Eldorado HS purchase of milk for children - 12 1% 9/CS	36.78
5295000	HS Nutrition Service	1/14/2026	650699436	Menard HS/EHS purchase of milk for children - 2 whole 9/CS and 18 1% 9/CS	61.02
5295000	HS Nutrition Service	1/14/2026	652096553	San Jacinto HS/EHS purchase of milk for children - 36 whole 9/CS, 180 1% 9/CS, and 30 1% lactose free 6BX	794.68
5295000	HS Nutrition Service	1/14/2026	652096554	San Jacinto HS/EHS credit for returned milk - 6 1% lactose free 6BX	(27.55)
5295000	HS Nutrition Service	1/14/2026	652096556	San Jacinto HS/EHS purchase of milk for children - 18 1% 9/CS	55.17
5295000	HS Nutrition Service	1/14/2026	652294421	Ozona HS purchase of milk for children - 18 1% 9/CS	55.17
5295000	HS Nutrition Service	1/19/2026	652294690	Day HS/EHS purchase of milk for children - 18 whole 9/CS, 135 1% 9/CS, and 18 1% lactose free 6BX	549.03
5295000	HS Nutrition Service	1/20/2026	650699717	Menard HS/EHS purchase of milk for children - 2 whole 9/CS, 18 1% 9/CS, and 6 1% lactose free	88.57
5295000	HS Nutrition Service	1/21/2026	650699699	Eldorado HS purchase of milk for children - 12 1% 9/CS	36.78

CVCOG
Vendor Activity - Head Start Deans Dairy Corporate
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5295000	HS Nutrition Service	1/21/2026	652096555	San Jacinto HS/EHS purchase of milk for children - 36 whole 9/CS, 162 1% 9/CS, and 6 1% lactose free 6BX	629.31
5295000	HS Nutrition Service	1/21/2026	652294731	Ozona HS purchase of milk for children - 18 1% 9/CS	55.17
5295000	HS Nutrition Service	1/26/2026	652294999	Day HS/EHS purchase of milk for children - 36 whole 9/CS, 144 1% 9/CS, and 18 1% lactose free 6BX	629.24
5295000	HS Nutrition Service	1/28/2026	652096846	San Jacinto HS/EHS purchase of milk for children - 153 1% 9/CS	468.91
5295000	HS Nutrition Service	1/28/2026	652295046	Ozona HS purchase of milk for children - 9 1% 9/CS	27.58
5295000	HS Nutrition Service	1/29/2026	650699894	Eldorado HS purchase of milk for children - 9 1% 9/CS	27.58
5295000	HS Nutrition Service	1/29/2026	650699919	Menard HS/EHS purchase of milk for children - 2 whole 9/CS and 12 1% 9/CS	42.63
					5,749.46
				Total H10 - Grant H10, CACFP Head Start Nutrition FY 25-26	5,749.46
Report Opening/Current Balance					
Report Transaction Totals					5,749.46
Report Current Balances					

CVCOG
Vendor Activity - Head Start First Financial Credit Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5308000	Head Start T & T A	12/8/2025	0010279374357	Baggage fee for flight to NHSA 2025 Parent and Family Engagement Conference for B.S. OB FF	40.00
5308000	Head Start T & T A	12/8/2025	0010279374369	Baggage fee for flight to NHSA 2025 Parent and Family Engagement Conference for E.C. SW FF	40.00
5308000	Head Start T & T A	12/8/2025	0010279374447	Baggage fee for flight to NHSA 2025 Parent and Family Engagement Conference for M.H. OB FF	40.00
5308000	Head Start T & T A	12/8/2025	0010279374453	Baggage fee for flight to NHSA 2025 Parent and Family Engagement Conference for S.W. SW FF	40.00
5308000	Head Start T & T A	12/8/2025	0010279374548	Baggage fee for flight to NHSA 2025 Parent and Family Engagement Conference for N.G. SW FF	40.00
5308000	Head Start T & T A	12/8/2025	0010279374567	Baggage fee for flight to NHSA 2025 Parent and Family Engagement Conference for O.B. OB FF	40.00
5308000	Head Start T & T A	12/8/2025	4YNZXS7RRV	National Head Start 2025 Parent and Family Engagement Conference registration fee for O.B. OB FF	675.00
5308000	Head Start T & T A	12/8/2025	Lyft 12-08-25	Head Start Lyft transportation during NHSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	48.43
5308000	Head Start T & T A	12/8/2025	Lyft 12-08-25-1	Head Start Lyft transportation during NHSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	16.15
5308000	Head Start T & T A	12/8/2025	RXNXVD8Z54M	National Head Start 2025 Parent and Family Engagement Conference registration fee for N.G. OB FF	675.00
5308000	Head Start T & T A	12/8/2025	TWNVB5VY4QT	National Head Start 2025 Parent and Family Engagement Conference registration fee for E.C.. OB FF	675.00

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Vendor Activity - Head Start First Financial Credit Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5308000	Head Start T & T A	12/9/2025	Lyft 12-09-25	Head Start Lyft transportation during NHTSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	11.60
5308000	Head Start T & T A	12/9/2025	Lyft 12-09-25-1	Head Start Lyft transportation during NHTSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	13.97
5308000	Head Start T & T A	12/9/2025	Lyft 12-09-25-2	Head Start Lyft transportation during NHTSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	28.07
5308000	Head Start T & T A	12/9/2025	Lyft 12-09-25-3	Head Start Lyft transportation during NHTSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	23.71
5308000	Head Start T & T A	12/10/2025	Lyft 12-10-25	Head Start Lyft transportation during NHTSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	17.47
5308000	Head Start T & T A	12/11/2025	0010279493338	Baggage fee for flight from NHTSA 2025 Parent and Family Engagement Conference for S.W. OB FF	40.00
5308000	Head Start T & T A	12/11/2025	0010279493341	Baggage fee for flight from NHTSA 2025 Parent and Family Engagement Conference for O.B. OB FF	40.00
5308000	Head Start T & T A	12/11/2025	0010279493343	Baggage fee for flight from NHTSA 2025 Parent and Family Engagement Conference for E.C. OB FF	40.00
5308000	Head Start T & T A	12/11/2025	0010279493345	Baggage fee for flight from NHTSA 2025 Parent and Family Engagement Conference for N.G. OB FF	40.00
5308000	Head Start T & T A	12/11/2025	0010279493348	Baggage fee for flight from NHTSA 2025 Parent and Family Engagement Conference for M.H. OB FF	40.00

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Vendor Activity - Head Start First Financial Credit Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5308000	Head Start T & T A	12/11/2025	0010279493352	Baggage fee for flight from NHSA 2025 Parent and Family Engagement Conference for B.S. OB FF	40.00
5308000	Head Start T & T A	12/11/2025	589546155	Head Start hotel stay for O.B. during NHSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	756.03
5308000	Head Start T & T A	12/11/2025	589546627	Head Start hotel stay for S.W. during NHSA 2025 Parent and Family Engagement Conference in Orlando, FL SW FF	756.03
5308000	Head Start T & T A	12/11/2025	589546824	Head Start hotel stay for B.S. & E.C. during NHSA 2025 Parent and Family Engagement Conference in Orlando, FL SW FF	756.03
5308000	Head Start T & T A	12/11/2025	Lyft 12-11-25	Head Start Lyft transportation during NHSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	44.74
5310000	Travel-Out of Region	12/11/2025	589546852	Head Start hotel stay for M.H. & N.G. during NHSA 2025 Parent and Family Engagement Conference in Orlando, FL OB FF	756.03
					5,733.26
Total H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26					5,733.26

Report Opening/Current Balance

CVCOG
Vendor Activity - Head Start First Financial Credit Card
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
	Report Transaction Totals				5,733.26
	Report Current Balances				<hr/> <hr/>

CVCOG
 Vendor Activity - Head Start Lowes Pay and Save
 H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
 From 1/1/2026 Through 1/31/2026

<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>
5295000	HS Nutrition Service	12/2/2025	251202-120-1-1-14	Eldorado HS purchase of nutrition items	7.47
5295000	HS Nutrition Service	12/4/2025	251204-210-1-1-4	Eldorado HS purchase of nutrition items	4.66
5295000	HS Nutrition Service	12/10/2025	251210-120-1-1-19	Eldorado HS purchase of nutrition items	11.92
5295000	HS Nutrition Service	12/10/2025	251210-382-3-3-28	Menard HS/EHS purchase of nutrition items	23.31
5295000	HS Nutrition Service	12/18/2025	251218-120-1-1-49	Eldorado HS purchase of nutrition items	16.03
5295000	HS Nutrition Service	1/6/2026	260106-420-1-1-43	Menard HS/EHS purchase of nutrition items	46.25
5295000	HS Nutrition Service	1/8/2026	260108-210-1-1-11	Eldorado HS purchase of nutrition items	11.56
5295000	HS Nutrition Service	1/8/2026	260108-210-1-1-2	Eldorado HS purchase of nutrition items	7.92
5295000	HS Nutrition Service	1/12/2026	260112-168-1-1-91	Eldorado HS purchase of nutrition items	11.42
5295000	HS Nutrition Service	1/12/2026	260112-326-2-2-15	Ozona HS purchase of nutrition items	55.63
5295000	HS Nutrition Service	1/13/2026	260113-420-2-2-41	Menard HS/EHS purchase of nutrition items	8.57
5295000	HS Nutrition Service	1/14/2026	260114-374-1-1-8	Menard HS/EHS purchase of nutrition items	6.49
5295000	HS Nutrition Service	1/19/2026	260119-329-2-2-13	Ozona HS purchase of nutrition items	83.77
5295000	HS Nutrition Service	1/20/2026	260120-120-1-1-10	Eldorado HS purchase of nutrition items	4.95
5295000	HS Nutrition Service	1/23/2026	260123-120-1-1-2	Eldorado HS purchase of nutrition items	4.03
5295000	HS Nutrition Service	1/27/2026	260127-239-3-3-27	Ozona HS purchase of nutrition items	88.49
5295000	HS Nutrition Service	1/28/2026	260128-420-1-1-7	Menard HS/EHS purchase of nutrition items	44.24
5295000	HS Nutrition Service	1/30/2026	260130-420-1-1-8	Menard HS/EHS purchase of nutrition items	11.96
					448.67
				Total H10 - Grant H10, CACFP Head Start Nutrition FY 25-26	448.67
Report Opening/Current Balance					

CVCOG
Vendor Activity - Head Start Lowes Pay and Save
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
	Report Transaction Totals				448.67
	Report Current Balances				<hr/> <hr/>

CVCOG
Vendor Activity - Head Start Sysco
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5295000	HS Nutrition Service	1/3/2026	378276318	Eldorado HS credit - Customer Incentive Program	(1.10)
5295000	HS Nutrition Service	1/3/2026	378276319	Menard HS/EHS credit - Customer Incentive Program	(0.76)
5295000	HS Nutrition Service	1/7/2026	378278879	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	2,817.47
5295000	HS Nutrition Service	1/8/2026	378279585	Ozona HS purchase of nutrition items for children and kitchen supplies	1,321.25
5295000	HS Nutrition Service	1/8/2026	378279588	Eldorado HS purchase of nutrition items for children and kitchen supplies	701.13
5295000	HS Nutrition Service	1/8/2026	378279590	Day HS/EHS purchase of nutrition items for children and kitchen supplies	3,540.43
5295000	HS Nutrition Service	1/8/2026	378279627	Menard HS/EHS purchase of nutrition items for children and kitchen supplies	1,045.33
5295000	HS Nutrition Service	1/10/2026	378280936	Day HS/EHS credit - Customer Incentive Program	(27.98)
5295000	HS Nutrition Service	1/10/2026	378280937	San Jacinto HS/EHS credit - Customer Incentive Program	(5.08)
5295000	HS Nutrition Service	1/13/2026	378282641	San Jacinto HS/EHS purchase of nutrition items for children	99.04
5295000	HS Nutrition Service	1/14/2026	378283587	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	3,354.39
5295000	HS Nutrition Service	1/15/2026	378284221	Menard HS/EHS purchase of nutrition items for children	39.77
5295000	HS Nutrition Service	1/15/2026	378284342	Day HS/EHS purchase of nutrition items for children and kitchen supplies	3,185.91
5295000	HS Nutrition Service	1/17/2026	378285680	San Jacinto HS/EHS credit - Customer Incentive Program	(43.14)
5295000	HS Nutrition Service	1/17/2026	378285809	San Jacinto HS/EHS purchase of nutrition items for children	215.42
5295000	HS Nutrition Service	1/19/2026	378287398	San Jacinto HS/EHS purchase of nutrition items for children	22.70

CVCOG
Vendor Activity - Head Start Sysco
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5295000	HS Nutrition Service	1/21/2026	378288284	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	3,367.23
5295000	HS Nutrition Service	1/22/2026	378289133	Eldorado HS purchase of nutrition items for children	546.51
5295000	HS Nutrition Service	1/22/2026	378289137	Day HS/EHS purchase of nutrition items for children and kitchen supplies	3,534.83
5295000	HS Nutrition Service	1/22/2026	378289697	Day HS/EHS purchase of nutrition items for children	48.74
5295000	HS Nutrition Service	1/23/2026	378289881	San Jacinto HS/EHS purchase of nutrition items for children	196.29
5295000	HS Nutrition Service	1/29/2026	378292871	Day HS/EHS purchase of nutrition items for children	153.49
5295000	HS Nutrition Service	1/29/2026	378293027	San Jacinto HS/EHS purchase of nutrition items for children	22.70
5295000	HS Nutrition Service	1/29/2026	378293146	Day HS/EHS purchase of nutrition items for children and kitchen supplies	3,387.74
5295000	HS Nutrition Service	1/29/2026	378293150	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	2,517.53
5295000	HS Nutrition Service	1/30/2026	378293869	Menard HS/EHS purchase of nutrition items for children and kitchen supplies	373.07
5295000	HS Nutrition Service	1/31/2026	378294674	Day HS/EHS credit - whole grain crackers short on truck	(63.67)
5295000	HS Nutrition Service	1/31/2026	378294763	San Jacinto HS/EHS purchase of nutrition items for children	11.86
5513000	HS Food Serv Sup	1/7/2026	378278879	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	366.78
5513000	HS Food Serv Sup	1/8/2026	378279585	Ozona HS purchase of nutrition items for children and kitchen supplies	49.14
5513000	HS Food Serv Sup	1/8/2026	378279588	Eldorado HS purchase of nutrition items for children and kitchen supplies	20.34
5513000	HS Food Serv Sup	1/8/2026	378279590	Day HS/EHS purchase of nutrition items for children and kitchen supplies	441.98

CVCOG
Vendor Activity - Head Start Sysco
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5513000	HS Food Serv Sup	1/8/2026	378279627	Menard HS/EHS purchase of nutrition items for children and kitchen supplies	46.29
5513000	HS Food Serv Sup	1/14/2026	378283587	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	230.93
5513000	HS Food Serv Sup	1/15/2026	378284342	Day HS/EHS purchase of nutrition items for children and kitchen supplies	435.37
5513000	HS Food Serv Sup	1/21/2026	378288284	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	418.93
5513000	HS Food Serv Sup	1/22/2026	378289137	Day HS/EHS purchase of nutrition items for children and kitchen supplies	273.13
5513000	HS Food Serv Sup	1/29/2026	378293146	Day HS/EHS purchase of nutrition items for children and kitchen supplies	115.55
5513000	HS Food Serv Sup	1/29/2026	378293150	San Jacinto HS/EHS purchase of nutrition items for children and kitchen supplies	493.98
5513000	HS Food Serv Sup	1/30/2026	378293869	Menard HS/EHS purchase of nutrition items for children and kitchen supplies	60.32
					33,313.84
				Total H10 - Grant H10, CACFP Head Start Nutrition FY 25-26	33,313.84
	Report Opening/Current Balance				
	Report Transaction Totals				33,313.84
	Report Current Balances				

CVCOG
Vendor Activity - Head Start West Texas Fire Extinguisher
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5510000	Supplies	1/7/2026	328390	San Jacinto HS/EHS purchase of paper & reusable towels, toilet tissue, trash can liners, broom, and dust pan	106.38
5510000	Supplies	1/7/2026	328411	Day HS purchase of paper towels, toilet tissue, trash can liners and multi-purpose cleaner	427.34
5510000	Supplies	1/8/2026	328457	Day HS/EHS purchase of nitrile gloves - 20 boxes	176.48
5510000	Supplies	1/12/2026	328457-01	Day HS/EHS purchase of nitrile gloves - 20 boxes	176.48
5510000	Supplies	1/14/2026	328712	San Jacinto HS/EHS purchase of mop bucket, sponges, reusable & paper towels, dust pans, brooms, trash can liners, dish detergent, and multi-purpose cleaner	322.12
5510000	Supplies	1/20/2026	328980	San Jacinto HS/EHS purchase of reusable towels, cleaner/disinfectant, dish detergent, air spray, and sponges (exchange)	240.12
5510000	Supplies	1/23/2026	329176	San Jacinto HS/EHS purchase of 3 brooms and 3 dust pans	47.58
5510000	Supplies	1/30/2026	328980-01	San Jacinto HS/EHS purchase of plastic cups - 3 cases	64.90
5510000	Supplies	1/30/2026	329371	Day HS purchase of paper towels, toilet tissue, nitrile gloves, trash can liners, cleaners, and hand soap	546.89
5512000	HS Class Room Supplies	1/7/2026	328390	San Jacinto HS/EHS purchase of paper & reusable towels, toilet tissue, trash can liners, broom, and dust pan	106.39
5512000	HS Class Room Supplies	1/14/2026	328712	San Jacinto HS/EHS purchase of mop bucket, sponges, reusable & paper towels, dust pans, brooms, trash can liners, dish detergent, and multi-purpose cleaner	322.13

CVCOG
Vendor Activity - Head Start West Texas Fire Extinguisher
H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5512000	HS Class Room Supplies	1/20/2026	328980	San Jacinto HS/EHS purchase of reusable towels, cleaner/disinfectant, dish detergent, air spray, and sponges (exchange)	228.24
5512000	HS Class Room Supplies	1/23/2026	329176	San Jacinto HS/EHS purchase of 3 brooms and 3 dust pans	47.58
5512000	HS Class Room Supplies	1/30/2026	328980-01	San Jacinto HS/EHS purchase of plastic cups - 3 cases	64.91
5512000	HS Class Room Supplies	1/30/2026	329371	Day HS purchase of paper towels, toilet tissue, nitrile gloves, trash can liners, cleaners, and hand soap	687.91
					3,565.45
Total H09 - HHS Grant H09 06CH013199-01, Head Start FY 25-26					3,565.45

CVCOG
Vendor Activity - Head Start West Texas Fire Extinguisher
H10 - Grant H10, CACFP Head Start Nutrition FY 25-26
From 1/1/2026 Through 1/31/2026

<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>
5513000	HS Food Serv Sup	1/7/2026	328390	San Jacinto HS/EHS purchase of paper & reusable towels, toilet tissue, trash can liners, broom, and dust pan	80.10
5513000	HS Food Serv Sup	1/8/2026	328390-01	San Jacinto HS/EHS purchase of microfiber mop head	15.30
5513000	HS Food Serv Sup	1/14/2026	328712	San Jacinto HS/EHS purchase of mop bucket, sponges, reusable & paper towels, dust pans, brooms, trash can liners, dish detergent, and multi-purpose cleaner	48.72
5513000	HS Food Serv Sup	1/20/2026	328980	San Jacinto HS/EHS purchase of reusable towels, cleaner/disinfectant, dish detergent, air spray, and sponges (exchange)	11.09
				Total H10 - Grant H10, CACFP Head Start Nutrition FY 25-26	155.21
Report Opening/Current Balance					
Report Transaction Totals					3,720.66
Report Current Balances					



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 the Concho Valley region that the Concho Valley Academy Supplemental grant be operated for the FY2026-27; and

Whereas, The Concho Valley Council of Governments agrees to provide applicable matching funds for the said project as required by the Criminal Justice Program, FY27 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 Erin Hernandez, Executive Director 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.

Whereas, the Concho Valley Council of Governments designates Michael Meek as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a 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 Concho Valley Academy Supplemental to the Office of the Governor.

Signed by

Executive Committee Chair

Executive Committee Vice-Chair

Passed and Approved this 11 of March, 2026

Grant Number: 4720704

Memo

To: Executive Committee

From: Gary Wolfe, Criminal Justice/Homeland Security Planner

Date: 03/11/2026

Re: CONSIDER AND TAKE APPROPRIATE ACTION – ITEM 10

ITEM 10

Gary Wolfe, Criminal Justice/Homeland Security Planner, is seeking consideration and approval concerning the resolution for the Criminal Justice Assistance Grant - Academy Supplemental Grant #4720704.

Approved at the Executive Committee Meeting on March 11, 2026.



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 the Concho Valley region that the Concho Valley Juvenile Justice Services grant be operated for the FY2026-27; and

Whereas, The Concho Valley Council of Governments agrees to provide applicable matching funds for the said project as required by the State Criminal Justice Planning funds- Juvenile Justice & Truancy Prevention Grant Program, FY27 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 Erin Hernandez, Executive Director 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.

Whereas, the Concho Valley Council of Governments designates Michael Meek as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a 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 Concho Valley Juvenile Justice Services to the Office of the Governor.

Signed by

Executive Committee Chair

Executive Committee Vice-Chair

Passed and Approved this 11 of March, 2026

Grant Number: 1484327

Memo

To: Executive Committee

From: Gary Wolfe, Criminal Justice/Homeland Security Planner

Date: 03/11/2026

Re: CONSIDER AND TAKE APPROPRIATE ACTION – ITEM 11

ITEM 11

Gary Wolfe, Criminal Justice/Homeland Security Planner, is seeking consideration and approval concerning the resolution for the Criminal Justice Juvenile Justice Youth Diversion Grant #1484327.

Approved at the Executive Committee Meeting on March 11, 2026.



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 the Concho Valley region that the CVCOG SERI Project FY27-28 grant be operated for the 2027-28 Fiscal Year; and

Whereas, The Concho Valley Council of Governments agrees to provide applicable matching funds for the said project as required by the Statewide Emergency Radio Infrastructure, FY27 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 Erin Hernandez, Executive Director 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.

Whereas, the Concho Valley Council of Governments designates Michael Meek as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a 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 CVCOG SERI Project FY27-28 grant to the Office of the Governor.

Signed by

Executive Committee Chair

Executive Committee Vice-Chair

Passed and Approved this 11th Day of March, 2026

Grant Number: 5201502

Print This Page

Agency Name: Concho Valley Council of Governments
Grant/App: 5201502 **Start Date:** 9/1/2026 **End Date:** 8/31/2028

Project Title: CVCOG SERI Project FY 27-28
Status: Application Pending Submission

Eligibility Information

Your organization's Texas Payee/Taxpayer ID Number:
17512795372000

Application Eligibility Certify:

Created on: 1/16/2026 9:21:08 AM By: Gary Wolfe

Profile Information

Applicant Agency Name: Concho Valley Council of Governments
Project Title: CVCOG SERI Project FY 27-28
Division or Unit to Administer the Project: Concho Valley Council of Governments
Address Line 1: 5430 Link Road
Address Line 2:
City/State/Zip: San Angelo Texas 76904-9812
Start Date: 9/1/2026
End Date: 8/31/2028

Regional Council of Governments(COG) within the Project's Impact Area: Concho Valley Council of Governments

Headquarter County: Tom Green

Counties within Project's Impact Area:

Coke, Concho, Crockett, Edwards, Irion, Kimble, McCulloch, Mason, Menard, Reagan, Schleicher, Sterling, Sutton, Tom Green

Grant Officials:

Authorized Official

Name: Erin Hernandez
Email: erinm@cvcog.org
Address 1: 5430 Link Rd.
Address 1:
City: San Angelo, Texas 76904
Phone: 325-944-9666 Other Phone:
Fax:
Title: Ms.
Salutation: Ms.
Position: Executive Director

Financial Official

Name: Michael Meek
Email: michael.meek@cvcog.org
Address 1: 5430 Link Road
Address 1:
City: San Angelo, Texas 76901
Phone: 325-944-9666 Other Phone: 325-812-3735
Fax:
Title: Mr.
Salutation: Mr.
Position: Director of Finance

Project Director

Name: Gary Wolfe
Email: gary.wolfe@cvcog.org
Address 1: 5430 Link Road
Address 1:
City: San Angelo, Texas 76904
Phone: 325-944-9666 Other Phone:
Fax:
Title: Mr.
Salutation: Mr.
Position: Criminal Justice / Homeland Security Planner

Grant Writer**Name:** Mason Wheeler**Email:** mason.wheeler@cvcog.org**Address 1:** 5430 Link Rd**Address 1:****City:** San Angelo, Texas 76904**Phone:** 325-944-9666 Other Phone: 325-234-9791**Fax:** 325-947-0847**Title:** Mr.**Salutation:** Mr.**Position:** Director of Public Safety**Grant Vendor Information****Organization Type:** Council of Government (COG)**Organization Option:** applying to provide homeland security services**Applicant Agency's State Payee Identification Number (e.g., Federal Employer's Identification (FEI) Number or Vendor ID):** 17512795372000**Unique Entity Identifier (UEI):** NESHUUJCX535**Narrative Information****Introduction**

The purpose of this funding is to support state and regional efforts to improve or sustain interoperable emergency radio infrastructure in accordance with the Texas Statewide Communication Interoperability Plan (SCIP).

Note: Do not upload attachments with further information unless specifically instructed to do so.

Program-Specific Questions

What is the applicant's overall current interoperable communications maturation level?

Enter a response:

Concho Valley region has mostly been at a Level Three (3) with two counties to have the capacity for Level Five (5)

What is the current interoperable communications maturation level for the county where the project will be primarily located?

Enter a response:

Thirteen of Concho Valley's 14 counties have been at a Level 2 for many years. This year with the change in how levels are defined, all are at Level 3 with the use of a gateway patching device. Kimble County (Level 1) Crockett County (Level 3) McCulloch County (Level 3) City of San Angelo (Level 3)

How many counties in the applicant's region are at a maturation level of 3 or less?

Enter a response:

14

Will this project fund new capabilities or sustain/maintain existing capabilities?

Select the appropriate response:

New infrastructure

Sustain/maintain

Certifications

In addition to the requirements found in existing statute, regulation, and the funding announcement, this program requires applicant organizations to certify compliance with the following:

Resolution from Governing Body

Applications from nonprofit corporations, local units of governments, and other political subdivisions must submit a fully executed resolution with the application to be considered eligible for funding. The resolution must contain the following elements (see [Sample Resolution](#)):

- Authorization by your governing body for the submission of the application to the Public Safety Office (PSO) that clearly identifies the name of the project for which funding is requested;
- A commitment to provide all applicable matching funds;
- A designation of the name and/or title of an authorized official who is given the authority to apply for, accept, reject, alter, or terminate a grant;
- A designation of the name and/or title of a financial officer who is given the authority to submit financial and/or performance reports or alter a grant; and
- A written assurance that, in the event of loss or misuse of grant funds, the governing body will return all funds to PSO

SAFECOM

All entities using grant funding to support emergency communications activities are required to comply with the SAFECOM Guidance on Emergency Communications Grants ([SAFECOM Guidance](#)). The SAFECOM Guidance provides current information on emergency communications policies, eligible costs, best practices, and technical standards for grant recipients investing in emergency communications projects. It is also designed to promote and align with the National Emergency Communications Plan (NECP). Conformance with the SAFECOM Guidance helps ensure that grant-funded activities are compatible, interoperable, resilient, and support national goals and objectives for improving emergency communications.

Overall Certification

Each applicant agency must certify to the specific requirements detailed above as well as to comply with all requirements within the PSO Funding Announcement, the *Guide to Grants*, the *Grantee Conditions and Responsibilities*, any authorizing or applicable state and federal statutes and regulations to be eligible for this program.

I certify to all of the above requirements.

Project Summary :

Briefly summarize the project, including proposed activities and intended impact.

Problem Statement :

Provide a detailed account of the issues, threats or hazards that your project will target. For federal Homeland Security Grants, include specific references to the regional or state *Threat and Hazard Identification and Risk Assessment (THIRA)*, as applicable.

Existing Capability Levels :

Describe the existing capability levels, including resources that are currently in place to support this project prior to the use of grant funds.

Capability Gaps:

Describe the capability gaps which will be addressed by the project. For federal Homeland Security Grants, include specific references to the regional or statewide State Preparedness Report (SPR).

Impact Statement :

Describe the project goals/objectives and how this project will maintain capabilities or reduce capability gaps.

Homeland Security Priority Actions:

Identify the Texas Homeland Security Priority Action most closely aligned with this project. Each Priority Action is linked with an *Objective from the Texas Homeland Security Strategic Plan (HSSP)*. List the Priority Action by number and text (e.g. *1.2.3 Expand and enhance the network of human sources that can provide detailed and relevant information on known or suspected terrorist and criminal enterprises.*)

[4.3.5 Make strategic investments in statewide communications infrastructure to strengthen operability and interoperability.](#)

Target Group :

Identify the target group and population expected to benefit from this project.

Long-Term Approach:

Describe how the applicant agency will maintain the capabilities supported by this project without additional federal or state funds. If sustainment is dependent upon federal or state grants, describe the ongoing need for future grants, as applicable.

Project Activities Information**Introduction**

This section contains questions about your project. It is very important for applicants to review their funding announcement for guidance on how to fill out this section. Unless otherwise specified, answers should be about the EXPECTED activities to occur during the project period.

Selected Project Activities:

ACTIVITY	PERCENTAGE:	DESCRIPTION
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Measures Information

Objective Output Measures

OUTPUT MEASURE	TARGET LEVEL
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Objective Outcome Measures

OUTCOME MEASURE	TARGET LEVEL
-----------------	--------------

Custom Output Measures

CUSTOM OUTPUT MEASURE	TARGET LEVEL
-----------------------	--------------

Custom Outcome Measures

CUSTOM OUTCOME MEASURE	TARGET LEVEL
------------------------	--------------

Lobbying

For applicant agencies requesting grant funds in excess of \$100,000, have any federally appropriated funds been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant loan, or cooperative agreement?

Select the appropriate response:

- Yes
- No
- N/A

For applicant agencies that selected either **No** or **N/A** above, have any non-federal funds been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress in connection with this federal contract, loan, or cooperative agreement?

Select the appropriate response:

- Yes
- No
- N/A

Debarment

Each applicant agency will certify that it and its principals (as defined in 2 CFR Part 180.995):

- Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal Court, or voluntarily excluded from participation in this transaction by any federal department or agency;
- Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; or
- Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in the above bullet; and have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Select the appropriate response:

- I Certify
- Unable to Certify

If you selected **Unable to Certify** above, please provide an explanation as to why the applicant agency cannot certify the statements.

Fiscal Capability Information

Section 1: Organizational Information

*** FOR PROFIT CORPORATIONS ONLY ***

Enter the following values in order to submit the application

Enter the Year in which the Corporation was Founded: 0

Enter the Date that the IRS Letter Granted 501(c)(3) Tax Exemption Status: 01/01/1900

Enter the Employer Identification Number Assigned by the IRS: 0

Enter the Charter Number assigned by the Texas Secretary of State: 0

Enter the Year in which the Corporation was Founded:

Enter the Date that the IRS Letter Granted 501(c)(3) Tax Exemption Status:

Enter the Employer Identification Number Assigned by the IRS:

Enter the Charter Number assigned by the Texas Secretary of State:

Section 2: Accounting System

The grantee organization must incorporate an accounting system that will track direct and indirect costs for the organization (general ledger) as well as direct and indirect costs by project (project ledger). The grantee must establish a time and effort system to track personnel costs by project. This should be reported on an hourly basis, or in increments of an hour.

Is there a list of your organization's accounts identified by a specific number (i.e., a general ledger of accounts)?

Select the appropriate response:

- Yes
- No

Does the accounting system include a project ledger to record expenditures for each Program by required budget cost categories?

Select the appropriate response:

- Yes
- No

Is there a timekeeping system that allows for grant personnel to identify activity and requires signatures by the employee and his or her supervisor?

Select the appropriate response:

- Yes
- No

If you answered 'No' to any question above in the Accounting System section, in the space provided below explain what action will be taken to ensure accountability.

Enter your explanation:

Section 3: Financial Capability

Grant agencies should prepare annual financial statements. At a minimum, current internal balance sheet and income statements are required. A balance sheet is a statement of financial position for a grant agency disclosing assets, liabilities, and retained earnings at a given point in time. An income statement is a summary of revenue and expenses for a grant agency during a fiscal year.

Has the grant agency undergone an independent audit?

Select the appropriate response:

- Yes
- No

Does the organization prepare financial statements at least annually?

Select the appropriate response:

- Yes
- No

According to the organization's most recent Audit or Balance Sheet, are the current total assets greater than the liabilities?

Select the appropriate response:

- Yes
- No

If you selected 'No' to any question above under the Financial Capability section, in the space provided below explain what action will be taken to ensure accountability.

Enter your explanation:

Section 4: Budgetary Controls

Grant agencies should establish a system to track expenditures against budget and / or funded amounts.

Are there budgetary controls in effect (e.g., comparison of budget with actual expenditures on a monthly basis) to include drawing down grant funds in excess of:

a) Total funds authorized on the Statement of Grant Award?

- Yes
- No

b) Total funds available for any budget category as stipulated on the Statement of Grant Award?

- Yes
- No

If you selected 'No' to any question above under the Budgetary Controls section, in the space provided below please explain what action will be taken to ensure accountability.

Enter your explanation:

Section 5: Internal Controls

Grant agencies must safeguard cash receipts, disbursements, and ensure a segregation of duties exist. For example, one person should not have authorization to sign checks and make deposits.

Are accounting entries supported by appropriate documentation (e.g., purchase orders, vouchers, receipts, invoices)?

Select the appropriate response:

- Yes
- No

Is there separation of responsibility in the receipt, payment, and recording of costs?

Select the appropriate response:

- Yes
- No

If you selected 'No' to any question above under the Internal Controls section, in the space provided below please explain what action will be taken to ensure accountability.

Enter your explanation:

Budget Details Information

Budget Information by Budget Line Item:

CATEGORY	SUB CATEGORY	DESCRIPTION	OOG	CASH MATCH	IN-KIND MATCH	GPI	TOTAL	UNIT/%
Personnel	Planner	2027 Gary Wolfe - Criminal Justice / Homeland Security Planner Full-time RETAIN Hourly Rate 26.78 *2088 = 55,916.64. Charged to SERI, Salary 7,977.76, Leave Time 598.33, Medicare 115.68, Worker's Comp 32.71, SUTA 13.69, Health 1451.65, Dental 55.47, Life 60.80, Pension Plan 877.55, Sub-total 11,183.64 @ approximately 15% of time charged. . . 2028 Gary Wolfe - Criminal Justice / Homeland Security Planner Full-time RETAIN Hourly Rate 27.58 *2088 = 57,587.04. Charged to SERI, Salary 8217.09, Leave Time 616.28, Medicare 119.15, Worker's Comp 33.69, SUTA 13.82, Health 1451.65, Dental 55.47, Life 62.53, Pension Plan 903.88, Sub-total	\$22,657.19	\$0.00	\$0.00	\$0.00	\$22,657.19	15

		\$11,473.55 @ approximately 15% of time charged						
Contractual and Professional Services	Consultant	Expense incurred to hire a consultant or architectural or engineering firm to provide pre-procurement guidance regarding solicitation requirements at COG digression.	\$6,572.79	\$0.00	\$0.00	\$0.00	\$6,572.79	0
Travel and Training	In-State Incidentals and/or Mileage	In-region rental and gas expense incurred to travel around 14-county region and help administer grant and manage SERI projects. Rental car expense incurred at state rate for economical or compact vehicle, as available. Mileage reimbursement is incurred at or below stage GSA rate at .67 per mile. 500/yr for 2 years	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
Equipment	Dispatch Console and Accessories	TOM GREEN COUNTY CONSOLE REPLACEMENT - 2 POSITIONS - MAX Std Workstation Bundle 1Op Position 1 PC Spkrs PS \$16,030.80, Event Replay \$4,471.20, MAX Dispatch Aux I/O Coole Feature Set \$3,945.60, MAX Dispatch Base Software License \$12,254.40, Wireless Headset Adapter Noise Cancelling US Only \$2,683.80, Headset, noise cancelling \$988.20, Dual prong headset jackbox opt \$2075.40, Desktop Microphone RJ45 Cable 6' RJ45 to \$1,980.00, Footswitch w/ 10' Cable \$601.20, 10 FT SHIELDED CABLE CAT5E for Speakers \$54.00, Max MSB Radio Gateway hardware Zetron, Order Cable separately \$13,150.80, MAX Radio Gateway to XTL	\$140,999.32	\$0.00	\$0.00	\$0.00	\$140,999.32	1

5000 10 FT \$1,159.20,
 Motorola APX7500
 Interface Lic \$109.80,
 Block of 10 Radio
 Channel Licenses
 \$816.30, AUX I/O Port
 License - 16 Port
 \$526.50, Common
 Components MAX
 Software DVD \$.90,
 Control by Web
 Ethernet I/O Unit
 \$992.70, DIN Rail
 Mounts for Control By
 Web \$16.20,
 Distribution Block for
 Control by web \$14.40,
 Redundant 12VDC
 Power System
 \$3,287.70, 12VDC
 Power Distribution
 Panel \$605.70, 3 Amp
 Fuse \$270.00, Radio
 gateway power supply
 opt \$191.70, MAX Disp
 24-Port (NON-POE)
 Managed Gigabit
 Switch \$1,688.40,
 Single Unit Rack Mount
 \$315.00, Dual unit rack
 mount option \$451.80,
 24" Widescreen Multi-
 touch Monitor reqs 802-
 0599 Adapter Product
 Warranty Package
 \$6,100.20, Zetron
 Connected Care MAX
 D Year 1 \$.90,
 INSTALLATION
 18,000.00 18,000.00
 Max-pp remote
 configuration \$5,380.00,
 Remote Configuration
 Updates \$750.00, Labor
 for Programming
 \$300.00, MAX-PSP
 Service Plan includes 1
 year Software Services,
 1 year of Advance
 Hardware replacement,
 Operator web training
 (2-4 hr sessions), Max-
 psp base service plan
 \$2.00, Zetron Connected
 Care MAXD Year 2-5
 (OPTIONAL CARE
 PLAN) \$18,338.20,
 ALL PRICING IS
 SOURCEWELL
 CONTRACT # 020625-
 ZET, Freight \$2,667.12

Equipment	Dispatch Console and Accessories	<p>Tom Green County - APX™ Console L37TSS9PW1AN MOBILE RADIO ALL BAND CONSOLETTTE 3 \$24,206.07, L998AB ADD: LIMITED FRONT PANEL W/ CLOCK/VU \$1,237.35, G851AG ADD: AES/DES-XL/DES-OFB ENCRYP APX AND ADP \$2,060.79, HA00694AA ADD: 7Y ESSENTIAL SERVICE HTM \$1,814.40, GA00580AA ADD: TDMA OPERATION 3 \$1,160.70 1e CA01598AB ADD: AC LINE CORD US 3 \$0.00, G51AT SOFTWARE LICENSE ENH: SMARTZONE \$3,867.54, GA05509AA DEL: DELETE UHF BAND 3 -\$1,752.00, G806BL SOFTWARE LICENSE ENH: ASTRO DIGITAL CAI OP APX \$1,329.33, QA09113AB ADD: BASELINE RELEASE SW \$0.00, W969BG SOFTWARE LICENSE ENH: MULTIKEY OPERATION \$849.72, G361AH SOFTWARE LICENSE ENH: P25 TRUNKING SOFTWARE APX \$773.07, HKN6233C MOBILE RADIO APX CONSOLETTTE RACK MOUNT KIT \$156.22.</p> <p>Product Services - LSV00Q00378A SYSTEM INSTALLATION-QUOTED \$2,571.43, LSV00Q00203A DEVICE INSTALLATION \$1,428.57, LSV00Q01073A DEVICE MISCELLANEOUS DEVICE PARTS/ EQUIPMENT \$9,538.46</p>	\$49,241.65	\$0.00	\$0.00	\$0.00	\$49,241.65	1
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Equipment	Repeaters	<p>SUTTON COUNTY - SITE RELOCATION, GTR ADD, GCP SOFTWARE UPGRADES & ASSR TIE IN TO AUSTIN (GATRRS). SQM01SUM0323A - ASTRO MASTER SITE, 03517AE - ADD: CORE EXPANSION, UA00153AB - ADD: ASTRO 25 FDMA SITE LICENSE, 00159AB - ADD: P25 PHASE 2 TDMA TRKNG OP SITE LIC, UA00161AA - ADD: P25 TDMA PER G-SERIES BASE RADIO, 00162AA - ADD: DYNAMIC CHAN PER G-SERIES BASE RADIO, UA00152AA - ADD:500 RADIO USER LICENSES, T7140A - SOFTWARE UPGRADE, G-SERIES SITE EQUIPMENT, CA03178AA - ADD: ASTRO SITE REPEATER SC SW UPGRADE, DLN6455R - KIT,CONFIGURATION SERVICE SOFTWARE, DS1101990 - SPD, SHIELDED RJ-45 JACK, SINGLE LINE GBE (1000MBPS) R56 COMPLIANT, DSTSJADP - RACK MOUNT GROUND BAR, 19 IN FOR TSJ AND WPH SERIES DATA SPDS, 3182602Y06 - GROUNDING BUS BAR, DSACPS6N120SN2TT - AC POWER STRIP, 6 OUTLETS, SASD PROTECTED, UL1449/R56, 12FT CORD, T7071A - GTR 8000 EXPANDABLE SITE SUB-SYSTEM CHANNEL ADDITION UPGRADE, CA03863AA - ADD: ASTRO SYSTEM</p>	\$1,172,815.00	\$0.00	\$0.00	\$0.00	\$1,172,815.00	1
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RELEASE 2022.1,
X530BG - ADD: VHF
(136-174 MHZ),
CA01953AA - ADD:
POWER EFFICIENCY
PACKAGE, X303AE -
ADD: QTY 3 GTR
8000 BASE RADIOS,
X591AE - SOFTWARE
ENHANCEMENT,
ASTRO 25 SITE
REPEATER,
CA01842AA - ADD:
P25 TDMA
SOFTWARE,
CA01902AA - ADD:
P25 DYNAMIC
CHANNEL
SOFTWARE,
DS3500072 - NEMA 5-
20 TO IEC C15 CORD,
10 FT FOR GTR
RACKS, T8492A -
SITE ROUTER &
FIREWALL- AC,
CA03445AA - ADD:
MISSION CRITICAL
HARDENING,
CA03448AA - ADD:
STATEFUL
FIREWALL,
DSCOL54160P -
OMNI, MEANDER
COLLINEAR, 6DBD,
150-160MHZ, PIM
RATED, DSEC450 -
COAXIAL CABLE,
1/2" 50 OHM
CORRUGATED
COPPER WITH
BLACK PE JACKET,
DS4310M50V12N1 -
CONNECTOR, 4.3-10
MALE INTERFACE
FOR EC4-50,
DSWKUEUPEN -
UNIVERSAL
WEATHER
PROOFING KIT, (5) 3
3/4" X 2' ROLLS OF
BUTYL MASTIC
TAPE, (2) 3/4" X 44'
ROLLS OF
ELECTRICAL TAPE,
(1) 2" X 20' ROLLS OF
ELECTRICAL TAPE,
EACH, DSEC650A -
COAXIAL CABLE,
"A" SERIES 1-1/4" 50
OHM CORRUGATED
COPPER,

DS4310F50V114N1 -
CONNECTOR, 4.3-10
FEMALE INTERFACE
FOR EC6-50-
A,DSGKC114 - CLIP
ON GROUND KIT
FOR 1 1/4" CABLES, 5'
LEAD W/
UNATTACHED 3/8"
TWO H, DSHG114 -
HG-114, LACE-UP
GRIP FOR 1-1/4
COAX, DSSHU114 -
SH-U114,
UNIVERSAL SNAP-IN
HANGER FOR 1-1/4"
AIRCELL COAX, PKG
OF 10,
DSVHF50B43MABU -
4.3-10 M/F RF SPD,
100-520MHZ, DC
BLOCK, 750W, 20KA,
BKT UP, DSEC450 -
COAXIAL CABLE,
1/2" 50 OHM
CORRUGATED
COPPER WITH
BLACK PE JACKET,
DS4310M50V12N1 -
CONNECTOR, 4.3-10
MALE INTERFACE
FOR EC4-50,
DS4310F50V12N1 -
CONNECTOR, 4.3-10
FEMALE INTERFACE
FOR EC4-50,
DS4310M50B12X -
CONNECTOR, 4.3-10
MALE INTERFACE
FOR EC4-50-HF,
DSGSAKITD - DC
POWER
SYSTEM,GROUND
STRAP KIT – DIN,
DSEC450HF -
COAXIAL CABLE,
1/2" HIFLEX, 50 OHM
WITH BLACK PE
JACKET,
DS716M50B12X -
CONNECTOR, 7/16
DIN MALE
INTERFACE FOR
EC4-50-HF,
DSCOL54160P -
OMNI, MEANDER
COLLINEAR, 6DBD,
150-160MHZ, PIM
RATED, DSEC450 -
COAXIAL CABLE,
1/2" 50 OHM

		CORRUGATED COPPER WITH BLACK PE JACKET, DS4310M50V12N1 - CONNECTOR, 4.3-10 MALE INTERFACE FOR EC4-50, DSWKUEUPEN - UNIVERSAL WEATHER PROOFING KIT, (5) 3 3/4" X 2' ROLLS OF BUTYL MASTIC TAPE, (2) 3/4" X 44' ROLLS OF ELECTRICAL TAPE, (1) 2" X 20' ROLLS OF ELEC						
Equipment	Repeaters	Reagan County Requests - GTR 8000 Base Radio X530BG ADD: VHF (136-174 MHZ) - \$5,644.80, CA01948AA - ADD: DIGITAL CONVENTIONAL SOFTWARE \$15,142.40, CA01953AA - ADD: POWER EFFICIENCY PACKAGE \$448.00, X153AW - ADD: RACK MOUNT HARDWARE \$44.80, X265AM ADD: BR PRESELECTOR, (150- 174 MHZ) \$448.00, Product Services LSV00Q00202A DEVICE PROGRAMMING \$285.71, LSV00Q00203A DEVICE INSTALLATION \$1,235.71 GTR 8000 Base Radio--X530BG ADD: VHF (136-174 MHZ) - \$5,644.80, CA01948AA - ADD: DIGITAL CONVENTIONAL SOFTWARE \$15,142.40, CA01953AA - ADD: POWER EFFICIENCY PACKAGE \$448.00, X153AW - ADD: RACK MOUNT HARDWARE \$44.80, X265AM ADD: BR	\$91,424.13	\$0.00	\$0.00	\$0.00	\$91,424.13	2

		<p>PRESELECTOR, (150-174 MHZ) 1 \$448.00, . Product Services. LSV00Q00202A DEVICE PROGRAMMING \$285.71, LSV00Q00203A DEVICE INSTALLATION \$1,235.71, LSV00Q00378A SYSTEM INSTALLATION- QUOTED \$14,875.14, LSV00Q01073A DEVICE MISCELLANEOUS DEVICE PARTS/EQUIPMENT \$28,253.85.</p>						
Equipment	Antenna and Tower Systems	<p>Sterling County Requests - HD-SST350 -Heavy Duty 350-foot Self-Support Tower complete, all materials and labor - \$332,000.0, TWR-LED - LED Tower Lighting system - \$22,950.00, GEO/Enviro - Geo Tech services and Environmental services - \$26,500.00, CM208 - 20x8 Conex Shelter, dual 3 ton Bard AC units, 4' Steel Door , basic electrical , 2" closed cell foam insulation , Painted 3/4 plywood walls - \$63,750.00, Service - Complete electrical services , includes installation of service and meter base , all wiring to building , generator and complete hookup services - \$23,875.00, Grounding - Complete Grounding Systems per R56 Includes chemical enhanced ground rods all wiring and installation - \$32,500.00, IB12-T - Ice Shields for Generators and ice bridge - \$12,950.00, Service - Labor and</p>	\$513,500.00	\$0.00	\$0.00	\$0.00	\$513,500.00	1

		service for Installation of building and site completion - \$27,500.00, G7210 - 22 KW generator , 200 amp ATS , includes slab , installation and startup - \$23,500.00 . .						
Indirect Costs	Indirect Costs - Approved Rate	Gary Wolfe- Criminal Justice / Homeland Security Planner Indirect 0.079. 883.51 for FY27 and 906.41 for FY28 = 1789.92 for both years. Letter will be uploaded.	\$1,789.92	\$0.00	\$0.00	\$0.00	\$1,789.92	0

Source of Match Information

Detail Source of Match/GPI:

DESCRIPTION	MATCH TYPE	AMOUNT
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Summary Source of Match/GPI:

Total Report	Cash Match	In Kind	GPI Federal Share	GPI State Share
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Budget Summary Information

Budget Summary Information by Budget Category:

CATEGORY	OOG	CASH MATCH	IN-KIND MATCH	GPI	TOTAL
Contractual and Professional Services	\$6,572.79	\$0.00	\$0.00	\$0.00	\$6,572.79
Equipment	\$1,967,980.10	\$0.00	\$0.00	\$0.00	\$1,967,980.10
Indirect Costs	\$1,789.92	\$0.00	\$0.00	\$0.00	\$1,789.92
Personnel	\$22,657.19	\$0.00	\$0.00	\$0.00	\$22,657.19
Travel and Training	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00

Budget Grand Total Information:

OOG	CASH MATCH	IN-KIND MATCH	GPI	TOTAL
\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00

Condition Of Fundings Information

Condition of Funding / Project Requirement	Date Created	Date Met	Hold Funds	Hold Line Item Funds
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You are logged in as **User Name:** GEWolfe

Memo

To: Executive Committee

From: Gary Wolfe, Criminal Justice/Homeland Security Planner

Date: 03/11/2026

Re: CONSIDER AND TAKE APPROPRIATE ACTION – ITEM 12

ITEM 12

Gary Wolfe, Criminal Justice/Homeland Security Planner, is seeking consideration and approval concerning the resolution for the Statewide Emergency Radio Infrastructure (SERI) Grant #5201502.

Approved at the Executive Committee Meeting on March 11, 2026.



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 the Concho Valley region that the CVCOG SHSP Regional Planning grant be operated for the FY2026-27; and

Whereas, The Concho Valley Council of Governments agrees to provide applicable matching funds for the said project as required by the Homeland Security Program, FY27 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 Erin Hernandez, Executive Director 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.

Whereas, the Concho Valley Council of Governments designates Michael Meek as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a 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 CVCOG SHSP Regional Planning grant to the Office of the Governor.

Signed by

Executive Committee Chair

Executive Committee Vice-Chair

Passed and Approved this 11 of March, 2026

Grant Number: 5904301

Print This Page

Agency Name: Concho Valley Council of Governments
Grant/App: 5904301 **Start Date:** 10/1/2026 **End Date:** 9/30/2027

Project Title: Regional Planning
Status: Application Pending Submission

Eligibility Information

Your organization's Texas Payee/Taxpayer ID Number:
17512795372000

Application Eligibility Certify:
Created on: 2/23/2026 2:41:25 PM By: Gary Wolfe

Profile Information

Applicant Agency Name: Concho Valley Council of Governments
Project Title: Regional Planning
Division or Unit to Administer the Project: Public Safety
Address Line 1: 5430 Link Rd
Address Line 2:
City/State/Zip: San Angelo Texas 76904
Start Date: 10/1/2026
End Date: 9/30/2027

Regional Council of Governments(COG) within the Project's Impact Area: Concho Valley Council of Governments
Headquarter County: Tom Green
Counties within Project's Impact Area: Coke, Concho, Crockett, Edwards, Irion, Kimble, McCulloch, Mason, Menard, Reagan, Schleicher, Sterling, Sutton, Tom Green

Grant Officials:

Authorized Official

Name: Erin Hernandez
Email: erinm@cvcog.org
Address 1: 5430 Link Rd.
Address 1:
City: San Angelo, Texas 76904
Phone: 325-944-9666 Other Phone:
Fax:
Title: Ms.
Salutation: Ms.
Position: Executive Director

Financial Official

Name: Michael Meek
Email: michael.meek@cvcog.org
Address 1: 5430 Link Road
Address 1:
City: San Angelo, Texas 76901
Phone: 325-944-9666 Other Phone: 325-812-3735
Fax:
Title: Mr.
Salutation: Mr.
Position: Director of Finance

Project Director

Name: Gary Wolfe
Email: gary.wolfe@cvcog.org
Address 1: 5430 Link Road
Address 1:
City: San Angelo, Texas 76904

Phone: 325-944-9666 Other Phone:
Fax:
Title: Mr.
Salutation: Mr.
Position: Criminal Justice / Homeland Security Planner

Grant Writer

Name: Mason Wheeler
Email: mason.wheeler@cvcog.org
Address 1: 5430 Link Rd
Address 1:
City: San Angelo, Texas 76904
Phone: 325-944-9666 Other Phone: 325-234-9791
Fax: 325-947-0847
Title: Mr.
Salutation: Mr.
Position: Director of Public Safety

Grant Vendor Information

Organization Type: Council of Government (COG)
Organization Option: applying to provide homeland security services
Applicant Agency's State Payee Identification Number (e.g., Federal Employer's Identification (FEI) Number or Vendor ID): 17512795372000
Unique Entity Identifier (UEI): NESHUJJCX535

Narrative Information

Overview

The purpose of the Homeland Security Grant Program (HSGP) is to support state and local efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States. HSGP provides funding to implement investments that build, sustain, and deliver the 32 core capabilities essential to achieving the National Preparedness Goal (the Goal) of a secure and resilient Nation. The building, sustainment, and delivery of these core capabilities are not exclusive to any single level of government, organization, or community, but rather, require the combined effort of the whole community. HSGP supports core capabilities across the five mission areas of Prevention, Protection, Mitigation, Response, and Recovery based on allowable costs.

Primary Mission and Purpose

State Homeland Security Program (SHSP): Supports state, Tribal and local preparedness activities that address high-priority preparedness gaps across all core capabilities where a nexus to terrorism exists. All investments must be consistent with capability targets set during the Threat and Hazard Identification and Risk Assessment (THIRA) process, and gaps identified in the State Preparedness Report (SPR).

Many activities which support the achievement of target capabilities related to terrorism preparedness may simultaneously support enhanced preparedness for other hazards unrelated to acts of terrorism. However, **all SHSP projects must assist grantees in achieving target capabilities related to preventing, preparing for, protecting against, or responding to acts of terrorism.**

Eligibility Requirements

Cybersecurity Training Requirement

Local units of governments must comply with the Cybersecurity Training requirements described in Section 772.012 and Section 2054.5191 of the Texas Government Code. Local governments determined to not be in compliance with the cybersecurity requirements required by Section 2054.5191 of the Texas Government Code are ineligible for OOG grant funds until the second anniversary of the date the local government is determined ineligible. Government entities must annually certify their compliance with the training requirements using the [Cybersecurity Training Certification for State and Local Government](#). A copy of the Training Certification must be uploaded to your eGrants application. For more information or to access available training programs, visit the Texas Department of Information Resources [Statewide Cybersecurity Awareness Training](#) page.

Resolution from Governing Body

Applications from nonprofit corporations, local units of governments, and other political subdivisions must submit a fully executed resolution with the application to be considered eligible for funding. The resolution must contain the following elements (see [Sample Resolution](#)):

- Authorization by your governing body for the submission of the application to the Public Safety Office (PSO) that clearly identifies the name of the project for which funding is requested;
- A commitment to provide all applicable matching funds;
- A designation of the name and/or title of an authorized official who is given the authority to apply for, accept, reject, alter, or terminate a grant;
- A designation of the name and/or title of a financial officer who is given the authority to submit financial and/or performance reports or alter a grant; and
- A written assurance that, in the event of loss or misuse of grant funds, the governing body will return all funds to PSO.

Criminal History Reporting

Entities receiving funds from PSO must be located in a county that has an average of 90% or above on both adult and juvenile dispositions entered into the computerized criminal history database maintained by the Texas Department of Public Safety (DPS) as directed in the *Texas Code of Criminal Procedure, Chapter 66*. The disposition completeness percentage is defined as the percentage of arrest charges a county reports to DPS for which a disposition has been subsequently reported and entered into the computerized criminal history system.

Counties applying for grant awards from the Office of the Governor must commit that the county will report at least 90% of convictions within five business days to the Criminal Justice Information System at the Department of Public Safety.

Uniform Crime Reporting (UCR)

Eligible applicants operating a law enforcement agency must be current on reporting complete UCR data and the Texas specific reporting mandated by 411.042 TGC, to the Texas Department of Public Safety (DPS) for inclusion in the annual Crime in Texas (CIT) publication. To be considered eligible for funding, applicants must have submitted a full twelve months of accurate data to DPS for the most recent calendar year by the deadline(s) established by DPS. Due to the importance of timely reporting, applicants are required to submit complete and accurate UCR data, as well as the Texas-mandated reporting, on a no less than monthly basis and respond promptly to requests from DPS related to the data submitted.

Entities That Collect Sexual Assault/Sex Offense Evidence or Investigate/Prosecute Sexual Assault or Other Sex Offenses

In accordance with Texas Government Code, Section 420.034, any facility or entity that collects evidence for sexual assault or other sex offenses or investigates or prosecutes a sexual assault or other sex offense for which evidence has been collected, must participate in the statewide electronic tracking system developed and implemented by the Texas Department of Public Safety. Visit DPS's [Sexual Assault Evidence Tracking Program](#) website for more information or to set up an account to begin participating. Additionally, per Section 420.042 "A law enforcement agency that receives evidence of a sexual assault or other sex offense...shall submit that evidence to a public accredited crime laboratory for analysis no later than the 30th day after the date on which that evidence was received." A law enforcement agency in possession of a significant number of Sexual Assault Evidence Kits (SAEK) where the 30-day window has passed may be considered noncompliant.

National Incident Management System (NIMS) Implementation

Grantees are required to implement NIMS. The NIMS uses a systematic approach to integrate the best existing processes and methods into a unified national framework for incident management across all homeland security activities including prevention, protection, response, mitigation, and recovery. Grantees must use standardized resource management concepts for resource typing, credentialing, and an inventory to facilitate the effective identification, dispatch, deployment, tracking and recovery of resources.

Emergency Management Plans (Intermediate Level)

Cities and counties must have a current emergency management plan or be a legally established member of an inter-jurisdictional emergency management program with a plan on file with the Texas Division of Emergency Management (TDEM). Plans must be maintained throughout the entire grant performance period. If you have questions concerning your Emergency Management Plan (preparedness) level, contact your Emergency Management Coordinator (EMC) or your regional Council of Governments (COG). For questions concerning plan deficiencies, contact TDEM at tdem.plans@tdem.texas.gov.

Program Income

Applicant agrees to comply with all federal and state rules and regulations for program income and agrees to report all program income that is generated as a result of the project's activities. Applicant agrees to report program income through a formal grant adjustment and to secure PSO approval prior to use of the program income. Applicant agrees to use program income for allowable costs and agrees to expend program income immediately after PSO's approval of a grant adjustment and prior to requesting reimbursement of funds.

Deduction Method - Program income shall be deducted from total allowable costs to determine the net allowable costs. Program income shall be used for current costs unless PSO authorizes otherwise. Program income which the grantee did not anticipate at the time of the award shall be used to reduce the PSO award and grantee match rather than to increase the funds committed to the project.

Asset Seizures and Forfeitures - Program income from asset seizures and forfeitures is considered earned when the property has been adjudicated to the benefit of the plaintiff (e.g., law enforcement entity).

Compliance with State and Federal Laws, Programs and Procedures – Local Units of Government

Local units of government, including cities, counties and other general purpose political subdivisions, as appropriate, and institutions of higher education that operate a law enforcement agency, must comply with all aspects of the programs and procedures utilized by the U.S.

Department of Homeland Security ("DHS") to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency's custody; and (2) detain such illegal aliens in accordance with requests by DHS. Additionally, counties and municipalities may NOT have in effect, purport to have in effect, or make themselves subject to or bound by, any law, rule, policy, or practice (written or unwritten) that would: (1) require or authorize the public disclosure of federal law enforcement information in order to conceal, harbor, or shield from detection fugitives from justice or aliens illegally in the United States, 8 U.S.C. § 1324(a)(1)(A)(iii); (2) impede federal officers from exercising authority under 8 U.S.C. § 1226(a), § 1226(c), § 1231(a), § 1357(a), § 1366(1), or § 1366(3); (3) encourage or induce an alien to come to, enter, or reside in the United States in violation of law, 8 U.S.C. § 1324(a)(1)(A)(iv); (4) result in the illegal transport or movement of aliens within the United States, 8 U.S.C. § 1324(a)(1)(A)(ii). Lastly, eligible applicants must comply with all provisions, policies, and penalties found in Chapter 752, Subchapter C of the Texas Government Code.

Each local unit of government, and institution of higher education that operates a law enforcement agency, must download, complete and then upload into eGrants the [CEO/Law Enforcement Certifications and Assurances Form](#) certifying compliance with federal and state immigration enforcement requirements. This Form is required for each application submitted to PSO and is active until August 31, 2027 or the end of the grant period, whichever is later.

Compliance with State and Federal Laws, Programs and Procedures – Nonprofit Organizations

Each non-profit 501(c)(3) organization must certify that it does not have, and will continue not to have any policy, procedure, or agreement (written or unwritten) that in any way encourages, induces, entices, or aids any violations of immigration laws. Additionally, the organization certifies that it does not have in effect, purport to have in effect, and is not subject to or bound by any rule, policy, or practice (written or unwritten) that would: (1) encourage the concealment, harboring, or shielding from detection of fugitives from justice or aliens who illegally came to, entered, or remained in the United States, 8 U.S.C. § 1324(a)(1)(A)(iii); (2) impede federal officers from exercising authority under 8 U.S.C. § 1226(a), § 1226(c), § 1231(a), § 1357(a), § 1366(1), or § 1366(3); (3) encourage or induce an alien to come to, enter, or reside in the United States in violation of law, 8 U.S.C. § 1324(a)(1)(A)(iv); (4) result in the illegal transport or movement of aliens within the United States, 8 U.S.C. § 1324(a)(1)(A)(ii). Lastly, the organization certifies that it will not adopt, enforce, or endorse a policy which prohibits or materially limits the enforcement of immigration laws, and will not, as demonstrated by pattern or practice, prohibit or materially limit the enforcement of immigration laws.

Each non-profit organization must download, complete and then upload into eGrants the [CEO/NGO Certifications and Assurances Form](#) certifying compliance with federal and state immigration enforcement requirements.

Program Requirements

Building and Sustaining Core Capabilities

1. All capabilities being built or sustained must have a clear link to one or more Core Capabilities in the National Preparedness Goal.
2. Many capabilities which support terrorism preparedness simultaneously support preparedness for other hazards. Grantees must demonstrate this dual-use quality for any activities implemented under this program that are not explicitly focused on terrorism preparedness. Activities implemented under SHSP must support terrorism preparedness by building or sustaining capabilities that relate to the prevention of, protection from, mitigation of, response to, and recovery from terrorism.
3. Funding should be used to sustain core capabilities. New capabilities should not be built at the expense of maintaining current and critically needed core capabilities. New capabilities must be aligned with capability targets and gaps identified through the THIRA/SPR process.

Mission Areas

The National Preparedness Goal organizes the core capabilities into the five mission areas:

- **Prevention.** Prevent, avoid or stop an imminent, threatened or actual act of terrorism.
- **Protection.** Protect our citizens, residents, visitors, and assets against the greatest threats and hazards in a manner that allows our interests, aspirations, and way of life to thrive.
- **Mitigation.** Reduce the loss of life and property by lessening the impact of future disasters.
- **Response.** Respond quickly to save lives, protect property and the environment, and meet basic human needs in the aftermath of a catastrophic incident.
- **Recovery.** Recover through a focus on the timely restoration, strengthening and revitalization of infrastructure, housing and a sustainable economy, as well as the health, social, cultural, historic and environmental fabric of communities affected by a catastrophic incident.

Overall Certification

Each applicant agency must certify to the specific requirements detailed above as well as to comply with all requirements within the PSO Funding Announcement, the *Guide to Grants*, the *Grantee Conditions and Responsibilities*, any authorizing or applicable state and federal statutes and regulations to be eligible for this program.

I certify to all of the application content and requirements.

Project Summary :

Briefly summarize the project, including proposed activities and intended impact.

This project will pay salaries of the Homeland Security staff to; develop and maintain emergency operations plans for the 14 county region area to strengthen jurisdictions against terrorist attacks, work closely with the City of San Angelo Emergency Management Coordinator and/or the District Coordinator to train individuals on NIMS/ICS to be prepared for terrorist attacks, work with the whole community of the 14 county region to update the Threat and Hazard Identification of Risk Assessment to assess terrorist attacks and be better prepared, work with the 14 county region to find the gaps needing correction and list them in the Stakeholder Preparedness Review, and work with the 14 county region to write the regional Implementation Plan to list needed equipment and plans of action in terrorist incidents.

Problem Statement :

Provide a detailed account of the issues, threats or hazards that your project will target. For federal Homeland Security Grants, include specific references to the regional or state *Threat and Hazard Identification and Risk Assessment (THIRA)*, as applicable.

In the Concho Valley Region, twelve of the fourteen counties are rural. Only four of the fourteen counties have Emergency Management Coordinators, which means this responsibility defaults to the County Judge. In order to mitigate threats from terrorism and all-hazards, planning assistance is needed from the CVCOG Homeland Security staff. Referenced in Concho Valley Council of Government's Threat and Hazard Identification and Risk Assessment (THIRA) on page 16.

Existing Capability Levels :

Describe the existing capability levels, including resources that are currently in place to support this project prior to the use of grant funds.

1. Rural jurisdictions may not have emergency management staff assigned to update and maintain emergency operations plans or coordinate jurisdiction's participation in training and exercises.

2.Complete buy-in of all agencies to ensure project success. 3.Ensure local entity emergency response personnel and leadership receive NIMS training. 4.Availability of staff for Multi-agency Coordination Center Staffing.

Capability Gaps:

Describe the capability gaps which will be addressed by the project. For federal Homeland Security Grants, include specific references to the regional or statewide State Preparedness Report (SPR). The gap addressed by this project is to work with TDEM to develop, maintain, Emergency Operation Plans for 80% of the 14 counties, 16 municipalities, as identified in the Concho Valley Council of Government's Stakeholder Preparedness Review on page five (5) in the Planning Core Capability.

Impact Statement :

Describe the project goals/objectives and how this project will maintain capabilities or reduce capability gaps.

1.The CVCOG Homeland Security staff works closely with chief elected officials to complete the necessary actions. 2.It will be crucial that the CVCOG Homeland Security Department staff and project management team provide on-going information and education regarding the regional interoperable communications system development and its value to the emergency response agencies during a disaster. 3.The CVCOG HS Staff continues to work with the jurisdictions to ensure all personnel receive the required training. 4.Close communication and coordination will continue between multi-agency coordination center leadership, the CVCOG staff, and other agencies involved as part of the MACC group to ensure the successful activation and operation of the MACC function. 5. CVCOG HS Staff provides disaster preparedness presentations and/or trainings to jurisdictions and/or agencies in the region.

Homeland Security Priority Actions:

Identify the Texas Homeland Security Priority Action most closely aligned with this project. Each Priority Action is linked with an *Objective from the Texas Homeland Security Strategic Plan (HSSP)*. List the Priority Action by number and text (e.g. 1.2.3 Expand and enhance the network of human sources that can provide detailed and relevant information on known or suspected terrorist and criminal enterprises.) 3.3.3 Expand community long-term planning programs that include strategies for supporting vulnerable populations before, during, and after an attack or disaster.

Target Group :

Identify the target group and population expected to benefit from this project. This project benefits the first responders and public safety of the fourteen counties within the Concho Valley region.

Long-Term Approach:

Describe how the applicant agency will maintain the capabilities supported by this project without additional federal or state funds. If sustainment is dependent upon federal or state grants, describe the ongoing need for future grants, as applicable. The Concho Valley Council of Governments is a voluntary organization of local governments which has no funding source other than grant funds. There is a need for federal funds for this program to continue.

Project Activities Information

HSGP Instructions for Project Activity Selection

Homeland Security Grant Program (HSGP) applicants should only select one project activity. The eGrants system will allow multiple selections, but each HSGP subrecipient project must fit into one and only one of the Investment Categories that are listed as project activities under the "Activity List".

Selected Project Activities:

ACTIVITY	PERCENTAGE:	DESCRIPTION
Planning - Homeland Security	100.00	Salaries, travel and supplies for planners for CVCOG who gather information for, attend preparedness activities, and administer disaster recovery preparedness materials, plans, and trainings for the region that will combat terrorism.

Measures Information

Objective Output Measures

OUTPUT MEASURE	TARGET LEVEL
Number of exercises conducted.	
Number of individuals participating in exercises.	
Number of people trained.	
Number of planning/coordination meetings attended.	4
Number of planning/coordination meetings conducted (including whole community as appropriate).	4
Number of plans developed or updated.	10
Number of plans reviewed.	10
Number of trainings conducted.	

Objective Outcome Measures

OUTCOME MEASURE	TARGET LEVEL
Number of individuals from stakeholder organizations participating in planning/coordination meetings.	14
Number of stakeholders participating in planning/coordination meetings.	14

Custom Output Measures

CUSTOM OUTPUT MEASURE	TARGET LEVEL
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Custom Outcome Measures

CUSTOM OUTCOME MEASURE	TARGET LEVEL
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Lobbying

For applicant agencies requesting grant funds in excess of \$100,000, have any federally appropriated funds been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant loan, or cooperative agreement?

Select the appropriate response:

- Yes
 No
 N/A

For applicant agencies that selected either No or N/A above, have any non-federal funds been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress in connection with this federal contract, loan, or cooperative agreement?

- Yes
 No
 N/A

Debarment

Each applicant agency will certify that it and its principals (as defined in 2 CFR Part 180.995):

- Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal Court, or voluntarily excluded from participation in this transaction by any federal department or agency;
- Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; or
- Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in the above bullet; and have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Select the appropriate response:

- I Certify
 Unable to Certify

Enter the debarment justification:

Homeland Security Information

FUND SOURCE INFORMATION AND REQUIREMENTS

DHS Project Type: Establish/enhance sustainable homeland security planning program*

Capabilities

Core Capability: Planning

Identify if this investment focuses on building new capabilities or sustaining existing capabilities. : Existing Capabilities (Sustain)

Are the assets or activities Deployable or Shareable: Neither Deployable or Shareable

___ Check if this Investment requires new construction or renovation, retrofitting, or modification of

existing structures

Check if these funds will support a project that was previously funded with HSGP funding

Project Management Step Involved:

Check the step that most closely resembles the phase of the project activities to be completed during the grant period.

Step:

Description:

Process:

Milestones

Milestone: Update the Threat and Hazard Identification of Risk Assessment, the Stakeholder Preparedness Review, and the Homeland Security Strategic Plan - Implementation Plan;; Completion Date: 12-31-2026

Milestone: Staff WebEOC(Lonestar) for the Multi-Agency Coordination Center;; Completion Date: 08-31-2027

Milestone: Assists regional jurisdictions in revising and updating Emergency Management Plans and Annexes, as needed;; Completion Date: 09-30-2027

NIMS Resources

Check if this project supports a NIMS typed resource

Enter the name of the typed resources from the Resource Type Library Tool:

Enter the ID of the typed resources from the Resource Type Library Tool:

Fiscal Capability Information

Section 1: Organizational Information

***** FOR PROFIT CORPORATIONS ONLY *****

Enter the following values in order to submit the application

Enter the Year in which the Corporation was Founded: 0

Enter the Date that the IRS Letter Granted 501(c)(3) Tax Exemption Status: 01/01/1900

Enter the Employer Identification Number Assigned by the IRS: 0

Enter the Charter Number assigned by the Texas Secretary of State: 0

Enter the Year in which the Corporation was Founded:

Enter the Date that the IRS Letter Granted 501(c)(3) Tax Exemption Status:

Enter the Employer Identification Number Assigned by the IRS:

Enter the Charter Number assigned by the Texas Secretary of State:

Section 2: Accounting System

The grantee organization must incorporate an accounting system that will track direct and indirect costs for the organization (general ledger) as well as direct and indirect costs by project (project ledger). The grantee must establish a time and effort system to track personnel costs by project. This should be reported on an hourly basis, or in increments of an hour.

Is there a list of your organization's accounts identified by a specific number (i.e., a general ledger of accounts)?

Select the appropriate response:

- Yes
- No

Does the accounting system include a project ledger to record expenditures for each Program by required budget cost categories?

Select the appropriate response:

- Yes
- No

Is there a timekeeping system that allows for grant personnel to identify activity and requires signatures by the employee and his or her supervisor?

Select the appropriate response:

- Yes
- No

If you answered 'No' to any question above in the Accounting System section, in the space provided below explain what action will be taken to ensure accountability.

Enter your explanation:

Section 3: Financial Capability

Grant agencies should prepare annual financial statements. At a minimum, current internal balance sheet and income statements are required. A balance sheet is a statement of financial position for a grant agency disclosing assets, liabilities, and retained earnings at a given point in time. An income statement is a summary of revenue and expenses for a grant agency during a fiscal year.

Has the grant agency undergone an independent audit?

Select the appropriate response:

- Yes
- No

Does the organization prepare financial statements at least annually?

Select the appropriate response:

- Yes
- No

According to the organization's most recent Audit or Balance Sheet, are the current total assets greater than the liabilities?

Select the appropriate response:

- Yes
- No

If you selected 'No' to any question above under the Financial Capability section, in the space provided below explain what action will be taken to ensure accountability.

Enter your explanation:

Section 4: Budgetary Controls

Grant agencies should establish a system to track expenditures against budget and / or funded amounts.

Are there budgetary controls in effect (e.g., comparison of budget with actual expenditures on a monthly basis) to include drawing down grant funds in excess of:

a) Total funds authorized on the Statement of Grant Award?

- Yes
- No

b) Total funds available for any budget category as stipulated on the Statement of Grant Award?

Yes
 No

If you selected 'No' to any question above under the Budgetary Controls section, in the space provided below please explain what action will be taken to ensure accountability.

Enter your explanation:

Section 5: Internal Controls

Grant agencies must safeguard cash receipts, disbursements, and ensure a segregation of duties exist. For example, one person should not have authorization to sign checks and make deposits. Are accounting entries supported by appropriate documentation (e.g., purchase orders, vouchers, receipts, invoices)?

Select the appropriate response:

Yes
 No

Is there separation of responsibility in the receipt, payment, and recording of costs?

Select the appropriate response:

Yes
 No

If you selected 'No' to any question above under the Internal Controls section, in the space provided below please explain what action will be taken to ensure accountability.

Enter your explanation:

Budget Details Information

Budget Information by Budget Line Item:

CATEGORY	SUB CATEGORY	DESCRIPTION	OOG	CASH MATCH	IN-KIND MATCH	GPI	TOTAL	UNIT/%
Personnel	Coordinator (Planning)	PENDING RE-HIRE - CJ Coordinator - Full-time RETAIN Hourly Rate 21.63 *2088 = 45,163.44. Hourly Rate 18,042.02, Leave Time 0.0729 1353.15 Medicare 0.0145 261.61 Worker's Comp 0.004100 73.97 SUTA (1st \$9,000) 0.0130 38.38 Health 4058.12 Dental 155.06 Life 142.89 Pension Plan 0.1100 1954.62 Sub-total 26109.83 @ 42%	\$26,109.83	\$0.00	\$0.00	\$0.00	\$26,109.83	42

Personnel	Director (Planning)	<p>Mason Wheeler- Director Public Safety- RETAIN Salary Rate \$93,180.00 Salary allocation 2,637.47 Leave Time 0.0729 197.81 Medicare 0.0145 38.24 Worker's Comp 0.004100 10.81 SUTA (1st \$9,000) 0.0130 2.80 Health 289.87 Dental 11.08 Life 17.92 Pension Plan 0.1100 290.12 Sub-total 3,496.13 @ 3%</p>	\$3,496.13	\$0.00	\$0.00	\$0.00	\$3,496.13	3
Personnel	Planner (Planning)	<p>Gary Wolfe, Criminal Justice / Homeland Security Planner - charged at approximately 57% of annual salary 55916.64 Annual Salary Hourly Rate 26.78 at 57% = 30315.50 Annual Leave Time 0.0729 2273.66 Medicare 0.0145 439.57 Worker's Comp 0.004100 124.29 SUTA (1st \$9,000) 0.0130 52.03 Health 5516.25 Dental 210.77 318.68 Life 231.04 Pension Plan 0.1100 3334.70 Sub- total 42497.83 at 57%</p>	\$42,497.83	\$0.00	\$0.00	\$0.00	\$42,497.83	57
Travel and Training	In-State Incidentals and/or Mileage (Planning)	<p>In region travel for the Public Safety Planners. In-region mileage would be incurred for rental car, fuel,</p>	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0

		or mileage rate for personal vehicle usage. Rental car at compact or economy rate. Mileage rate is currently at \$0.67 per mile per CVCOG travel policy.							
Travel and Training	In-State Incidentals and/or Mileage (Planning)	Travel to semi-annual TARC, THIRA SPR Training and annual TDEM Conferences for Public Safety Planner and Coordinator. Dates TBD	\$4,200.00	\$0.00	\$0.00	\$0.00	\$4,200.00	0	
Travel and Training	In-State Registration Fees (Planning)	Registration fees for TARC Conferences. February and September	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0	
Travel and Training	In-State Registration Fees (Planning)	Texas Division of Emergency Management Conference Registration fees.	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0	
Supplies and Direct Operating Expenses	Cost Pools (allocated as direct costs to program based on approved Cost Allocation Plan) (M&A)	Cost Pool for Procurement	\$530.00	\$0.00	\$0.00	\$0.00	\$530.00	0	
Supplies and Direct Operating Expenses	Cost Pools (allocated as direct costs to program based on approved Cost Allocation Plan) (M&A)	Cost Pool for Human Resources	\$2,874.83	\$0.00	\$0.00	\$0.00	\$2,874.83	0	
Supplies and Direct Operating Expenses	Copy/Reproduction Costs (Planning)	Copier costs for Public Safety Planners for Committee meetings and other meetings in which Homeland Security issues are discussed.	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0	

Supplies and Direct Operating Expenses	Costs for Space (lease or rental) (Planning)	Cost of Facility lease space	\$18,034.38	\$0.00	\$0.00	\$0.00	\$18,034.38	0
Supplies and Direct Operating Expenses	Office Supplies (Planning)	Office Supplies for Public Safety Planners	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0
Supplies and Direct Operating Expenses	Postage (Planning)	Postage to send letters to stakeholders.	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0
Supplies and Direct Operating Expenses	Telecommunications Costs (Planning)	Cost of Cell phones for Public Safety Planners	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0
Supplies and Direct Operating Expenses	Telecommunications Costs (Planning)	Cost for Network IT Department	\$8,765.75	\$0.00	\$0.00	\$0.00	\$8,765.75	0
Supplies and Direct Operating Expenses	Vehicle Operating Cost (e.g., fuel, lubricants, maintenance, storage) (Planning)	Vehicle insurance for CERT Truck	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0
Indirect Costs	Indirect Costs - Approved Rate (Planning)	Indirect costs for PENDING RE-HIRE, Criminal Justice Coordinator Indirect 0.0790 2062.68 Indirect rate is 7.2% currently, applying for 7.9. Letter will be uploaded.	\$2,062.68	\$0.00	\$0.00	\$0.00	\$2,062.68	0
Indirect Costs	Indirect Costs - Approved Rate (Planning)	Indirect costs for Mason Wheeler - Director of Public Safety. Indirect 0.0790 276.19 Indirect rate is 7.2% currently, applying for 7.9. Letter will be uploaded.	\$276.19	\$0.00	\$0.00	\$0.00	\$276.19	0
Indirect Costs	Indirect Costs - Approved Rate (Planning)	Indirect costs for Gary Wolfe, Criminal Justice / Homeland Security Planner.	\$3,357.33	\$0.00	\$0.00	\$0.00	\$3,357.33	0

		Indirect 0.0790 3357.33 Indirect rate is 7.2% currently, applying for 7.9. Letter will be uploaded.						
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Source of Match Information

Detail Source of Match/GPI:

DESCRIPTION	MATCH TYPE	AMOUNT
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Summary Source of Match/GPI:

Total Report	Cash Match	In Kind	GPI Federal Share	GPI State Share
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Budget Summary Information

Budget Summary Information by Budget Category:

CATEGORY	OOG	CASH MATCH	IN-KIND MATCH	GPI	TOTAL
Indirect Costs	\$5,696.20	\$0.00	\$0.00	\$0.00	\$5,696.20
Personnel	\$72,103.79	\$0.00	\$0.00	\$0.00	\$72,103.79
Supplies and Direct Operating Expenses	\$39,904.96	\$0.00	\$0.00	\$0.00	\$39,904.96
Travel and Training	\$6,450.00	\$0.00	\$0.00	\$0.00	\$6,450.00

Budget Grand Total Information:

OOG	CASH MATCH	IN-KIND MATCH	GPI	TOTAL
\$124,154.95	\$0.00	\$0.00	\$0.00	\$124,154.95

Condition Of Fundings Information

Condition of Funding / Project Requirement	Date Created	Date Met	Hold Funds	Hold Line Item Funds
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You are logged in as User Name: GEWolfe

Memo

To: Executive Committee

From: Gary Wolfe, Criminal Justice/Homeland Security Planner

Date: 03/11/2026

Re: CONSIDER AND TAKE APPROPRIATE ACTION – ITEM 13

ITEM 13

Gary Wolfe, Criminal Justice/Homeland Security Planner, is seeking consideration and approval concerning the resolution for the State Homeland Security Planning (SHSP) Grant #5904301.

Approved at the Executive Committee Meeting on March 11, 2026.

Memo

To: Executive Committee

From: Gary Wolfe, Criminal Justice/Homeland Security Planner

Date: 03/11/2026

Re: CONSIDER AND TAKE APPROPRIATE ACTION – ITEM 14

ITEM 14

Gary Wolfe, Criminal Justice/Homeland Security Planner, is seeking consideration and approval concerning of the prioritization of the regional Criminal Justice Grants, as prioritized and approved by the Criminal Justice Advisory Committee.

VOCA

1. The Family Shelter (Haven) of McCulloch County - partially funded at 49% to a total of \$150,185.75
2. The Institute of Cognitive Development, Inc. (The Family Shelter of San Angelo) – partially funded at 49% to a total of \$149,485.86
3. Open Arms & LGBT+ Services – partially funded at 49% to a total of \$73,632.18
4. City of San Angelo Police Department – VOCA Purple Ribbon Initiative partially funded at 49% to a total of \$48,609.89
5. Tom Green County/119th DA’s Office – partially funded at 49% to a total of \$22,831.06

A motion was approved to fund the 5 applicants initially at an equal percentage (49%) of their request based on the projected regional budget expectation. Any additional funds allocated to the region would be funded at an equal percentage of the grantee’s initial funding request.

JJDP

1. Boys & Girls Club of the Concho Valley funded at 100% to a total of \$66,000.00
2. Concho Valley Council of Governments – JJDP (Juvenile Justice) funded at 100% to a total of \$25,785.07

A motion was approved to fund the 2 applicants initially at 100% of their funding request. If not fully funded, applicants will split what is funded at an even 50% of regional allocation.

JAG

1. Menard County – Partially fund at 62% the total of \$71,920.00
2. Edwards County Sheriff's Office – Partially fund at 62% the total of \$ 42,470.00
3. Tom Green County Sheriff's Office – Partially fund at 62% the total of \$24,652.44
4. City of San Angelo Police Department - Partially fund at 62% the total of \$24,148.38
5. Crockett County – Partially fund at 62% the total of \$15,694.30
6. Concho Valley Council of Governments (Academy Supplemental) – Partially fund at 62%the total of \$13,633.80

A motion was approved to fund the 6 applicants initially at an equal percentage (62%) of their request based on the projected regional budget expectation. Any additional funds allocated to the region would be funded at an equal percentage of the grantee's initial request.

Approved at the Executive Committee Meeting on March 11, 2026.

This Years Request

GrantNumber	ProjectTitle	GranteeName	FundingSourceID	StartDate	EndDate	PlanningYear	CurrentOGBudgetAmount	Recommended Funding	Applied Percentage
4720703	Academy Supplemental	Concho Valley Council of Governments	DJ	10/1/2026	9/30/2027	2027	\$21,990.00	62%	\$13,633.80
4722703	Specialized Training	Tom Green County	DJ	10/1/2026	9/30/2027	2027	\$39,762.00	62%	\$24,652.44
4866403	Interdiction Project	Edwards County	DJ	10/1/2026	9/30/2027	2027	\$68,500.00	62%	\$42,470.00
5779901	Improved Response	Menard County	DJ	10/1/2026	9/30/2027	2027	\$116,000.00	62%	\$71,920.00
5721301	SAPD Special Squads Training	San Angelo, City of (SAPD)	DJ	10/1/2026	9/30/2027	2027	\$38,949.00	62%	\$24,148.38
5436101	Criminal Justice Gant Progran FY2026	Crockett County	DJ	10/1/2026	9/30/2027	2027	\$25,313.39	62%	\$15,694.30
1484326	Juvenile Justice Services	Concho Valley Council of Governments	SF	10/1/2026	9/30/2027	2027	\$25,785.07	100%	\$25,785.07
5873801	BGCCV Youth Justice Diversion Program	Boys & Girls Club of the Concho Valley	SF	10/1/2026	9/30/2027	2027	\$66,000.00	100%	\$66,000.00
2321313	Hope Haven	Family Shelter of McCulloch County	VA	10/1/2026	9/30/2027	2027	\$306,501.54	49%	\$150,185.75
2871409	Reaching Out to Hearts	Institute of Cognitive Development	VA	10/1/2026	9/30/2027	2027	\$305,073.18	49%	\$149,485.86
3329008	Victim Witness Assistant Position	Tom Green County	VA	10/1/2026	9/30/2027	2027	\$46,594.00	49%	\$22,831.06
5336101	Victim Services	Open Arms Rape Crisis Center	VA	10/1/2026	9/30/2027	2027	\$150,269.76	49%	\$73,632.18
5389601	Purpte Ribbon Initiative	San Angelo, City of (SAPD)	VA	10/1/2026	9/30/2027	2027	\$99,203.86	49%	\$48,609.89
							\$1,309,941.80		\$729,048.74

Last Years Allocations	
VOCA (VA)	\$451,639.29
JJYP (SF)	\$27,515.27
JAG (DJ)	\$193,657.00
Total	\$672,811.56

VOCA	\$907,642.34
JJYP	\$91,785.07
JAG	\$310,514.39
Total	\$1,309,941.80