



- A. **Call to Order & Declaration of a Quorum**
- B. **Invocation and Pledges**
- C. **Welcome Guests**
- D. **Public Comment**  
*Comments from the public are limited to three (3) minutes. The Governing Board may not address any issues but may receive information.*
- E. **Approval of Minutes:** Approve the Minutes for August 21, 2025 meeting.
- F. **Consent**  
*{All items on Consent are considered routine and will be acted upon with a single vote. There will not be separate discussion of these items unless a member of the Governing Board so requests, in which event the item(s) will be removed from Consent and considered in normal sequence.}*
  - 1. **TCOG Section 8 Housing Annual PHA Plan (CS):** Authorize submission of the TCOG Section 8 Housing Annual PHA Plan  
**Rayleen Bingham, Section 8 Program Manager**
- G. **Action**
  - 1. **TCOG Annual Financial Report for FYE 2025 (AF):** Accept TCOG's Annual Financial Report for Fiscal Year Ending 04/30/2025 as presented and authorize distribution of said Report to appropriate grantor agencies  
**Eric Bridges, Executive Director**
  - 2. **FY 2026-2027 Municipal Solid Waste Regional Funding Plan and Application Resolution (RS):** Approve submission of the FY 2026/2027 Municipal Solid Waste Regional Funding Plan and Application Resolution between the Texas Commission on Environmental Quality (TCEQ) and TCOG  
**Alexis Taylor-Baker, Regional Services Specialist**
  - 3. **TCOG Travel Policies (AF):** Review and possible action on the proposed changes to TCOG's Travel Policies (AF)  
**Eric Bridges, Executive Director**
  - 4. **FYE 2026 Cost Pool Report and Monthly Financial Reports (AF):** Review and accept the Cost Pool Report and monthly financial statements  
**Mindi Jones, Grants Manager**
- H. **Executive Director's Report**
- I. **President's Report**
- J. **Adjourn**

**APPROVAL**

**Eric M. Bridges, Executive Director**

AS: Aging Services Department AF: Administration & Finance Department CS: Client Services Department ES: Energy Services RS: Regional Services  
Pursuant to the Texas Open Meeting Act, Government Code Chapter 551 one or more of the above items may be considered in executive session closed to the public, including but not limited to consultation with attorney pursuant to Texas Government Code Section 551.071 and Section 551.074 arising out of the attorney's ethical duty to advise TCOG concerning legal issues arising from an agenda item. Any decision held on such matter will be taken or conducted in open session following the conclusion of the executive session.

Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services are requested to contact Administration & Finance at 903-813-3512 two (2) workdays prior to the meeting so that appropriate arrangements can be made. The above Agenda was posted online at <http://www.tcog.com> and physically posted at the TCOG offices in a place readily accessible to the public. The Agenda was also emailed to the County Clerk offices in Cooke and Fannin County, TX.

**Members Present:** Edwina Lane, Gayla Hawkins, John Roane, Mary Jo Dollar, Newt Cunningham (Zoom), Nathan Caldwell (Zoom), Scott Neu (Zoom)

**Members Absent:** Brian Eaves, Clay Barnett, Jim Atchison, Allen Sanderson, Lisa Bellows, James Thorne

**A. Call to Order & Declaration of a Quorum**

President Edwina Lane called the meeting to order at 5:30 p.m. and recognized a quorum.

**B. Invocation and Pledges**

Gayla Hawkins provided the invocation and Mary Jo Dollar led the pledges.

**C. Welcome Guests**

Guests included: Eric Bridges, Mindi Jones, Sabino Botello, Miranda Harp, Beth Eggar, Judy Fullylove, Alexis Taylor-Baker, Jan Graves, Hope Whitson, Greg Pitman, Bonnie Arrington, Vicky Hestand, Cara Lavender

**D. Public Comment**

There was no public comment.

**E. Executive Director's Report**

Cara Lavender, Aging Services Director introduced Hope Whitson, Managing Local Ombudsman who gave a presentation on TCOG's Long-Term Care Ombudsman. Eric Bridges followed with an update on the federal appropriations process and recently issued Executive Orders.

**F. Approval of Minutes**

Mary Jo Dollar made a motion to accept the meeting minutes for the July 21, 2025 meeting. Gayla Hawkins seconded the motion. Motion carried unanimously.

**G. Action**

1. A motion was made by Gayla Hawkins to approve the submission of the 2026 Community Services Block Grant Budget and Community Action Plan to the Texas Department of Housing and Community Affairs. The motion was seconded by John Roane. The motion carried unanimously.
2. A motion was made by John Roane to authorize the acceptance of the Tri-County Senior Nutrition Project Inc., Uniform Rate Negotiation Budget for FY 2025-2026. The motion was seconded by Mary Jo Dollar. The motion carried unanimously.
3. A motion was made by Gayla Hawkins to accept the offer of funding for technical assistance related to community and economic development from the Texas Department of Agriculture's Community and Economic Development Assistance Fund for the period September 1, 2025 through August 31, 2026. The motion was seconded by Mary Jo Dollar. The motion carried unanimously.
4. A motion was made by Gayla Hawkins to ratify the contract with TXU Energy Retail Company LLC to serve as our supplier of electricity for the period August 7, 2025 through May 31, 2028. The motion was seconded by John Roane. The motion carried unanimously.
5. A motion was made by Mary Jo Dollar to accept the monthly Cost Pool report and financial statements. The motion was seconded by John Roane. The motion carried unanimously.

**H. Presidents Report**

Edwina Lane thanked her fellow Members for their continued support and participation and staff for their continued great work.

**I. Adjourn**

Mary Jo Dollar made a motion to adjourn at 6:46p. Gayla Hawkins seconded the motion. The motion carried unanimously.



**TO:** TCOG Governing Board  
**THRU:** Eric Bridges, Executive Director  
**FROM:** Rayleen Bingham, Section 8 Housing Program Manager *RB*  
**DATE:** September 18, 2025  
**RE:** TCOG Section 8 Housing Annual PHA Plan

### **RECOMMENDATION**

Authorize submission of the TCOG Section 8 Housing Annual PHA Plan.

### **BACKGROUND**

The Section 8 HCV Program is designed to assist low-income households pay rent based on their income and family composition. The participant should never pay more than 40% of their adjusted income for rent and utilities. Eligible families must meet Federal Income Guidelines. The annual income limit for a family of four is currently \$49,150 in Grayson County and \$45,200 in Fannin County. The Section 8 HCV Program currently administers several sub-programs and special purpose programs designed to meet special needs within the community. The Family Self-Sufficiency (FSS) Program assists households become economically independent. The Homeownership Program allows participants to use their voucher assistance toward mortgage. The Mainstream Program assists persons with disabilities. The Family Unification Program coordinates with the Texas Department of Family and Protective Services. The HUD-VASH Program houses homeless veterans in partnership with the VA. The Money Follows the Person Demonstration coordinates with Health and Human Services to assist eligible Texans out of nursing facilities. The Section 8 HCV Tenant-Based Program provides services to 450+ households within Grayson and Fannin Counties, and the Project-Based Program administers 515 units in 19 cities across the region.

### **DISCUSSION**

HUD requires the TCOG Section 8 HCV Program to submit an Annual Plan. The plan includes HUD required policies, programs, operations, and strategies for meeting local housing needs and goals. This plan represents the period January 1, 2026, through December 31, 2026.

### **BUDGET**

No direct budget impact.

**Streamlined Annual  
PHA Plan  
(High Performer PHAs)****U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing****OMB No. 2577-0226  
Expires 9/30/2027**

**Purpose.** The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services. They also inform HUD, families served by the PHA, and members of the public of the PHA's mission, goals, and objectives for serving the needs of low-, very low-, and extremely low- income families.

**Applicability.** The Form HUD-50075-HP is to be completed annually by **High Performing PHAs**. PHAs that meet the definition of a Standard PHA, Troubled PHA, HCV-Only PHA, Small PHA, or Qualified PHA do not need to submit this form. PHAs with zero public housing units must continue to comply with the PHA Plan requirements until they closeout their Section 9 programs (ACC termination).

**Definitions.**

- (1) **High-Performer PHA** - A PHA that owns or manages more than 550 combined public housing units and housing choice vouchers (HCVs) and was designated as a high performer on both the most recent Public Housing Assessment System (PHAS) and Section Eight Management Assessment Program (SEMAP) assessments if administering both programs, SEMAP for PHAs that only administer tenant-based assistance and/or project-based assistance, or PHAS if only administering public housing.
- (2) **Small PHA** - A PHA that is not designated as PHAS or SEMAP troubled, and that owns or manages less than 250 public housing units and any number of vouchers where the total combined units exceed 550.
- (3) **Housing Choice Voucher (HCV) Only PHA** - A PHA that administers more than 550 HCVs, was not designated as troubled in its most recent SEMAP assessment and does not own or manage public housing.
- (4) **Standard PHA** - A PHA that owns or manages 250 or more public housing units and any number of vouchers where the total combined units exceed 550, and that was designated as a standard performer in the most recent PHAS or SEMAP assessments.
- (5) **Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- (6) **Qualified PHA** - A PHA with 550 or fewer public housing dwelling units and/or HCVs combined and is not PHAS or SEMAP troubled.

<b>A.</b>	<b>PHA Information.</b>				
<b>A.1</b>	<b>PHA Name:</b> <u>Texoma Council of Governments</u>	<b>PHA Code:</b> <u>TX542</u>			
	<b>PHA Plan for Fiscal Year Beginning:</b> (MM/YYYY): <u>01/2026</u>				
	<b>PHA Inventory</b> (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above)				
	<b>Number of Public Housing (PH) Units</b>	<u>0</u>	<b>Number of Housing Choice Vouchers (HCVs)</b>	<u>1211</u>	
	<b>Total Combined</b>	<u>1211</u>			
	<b>PHA Plan Submission Type:</b> <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission				
	<p><b>Public Availability of Information.</b> In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information of the PHA policies contained in the standard Annual Plan but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA and should make documents available electronically for public inspection upon request. PHAs are strongly encouraged to post complete PHA Plans on their official websites and to provide each resident council with a copy of their PHA Plans.</p> <p><b>How the public can access this PHA Plan:</b> Notice of Public Meeting for Grayson County: The public comment period for the Annual Plan of the TCOG Section 8 Housing Choice Voucher Program serving Grayson County is: June 17, 2025 – August 1, 2025, until 5:00 pm. All comments must be submitted in writing to the address listed below via US Mail or in person and must be received before the close of the comment period. All comments will be reviewed at a public meeting on August 5, 2025, at 2:00 PM at the TCOG office building located at 1117 Gallagher Drive, Suite 210, Sherman, TX 75090. Plan documents are currently available for review at this location. Notice of Public Meeting for Fannin County The public comment period for the Annual Plan of the TCOG Section 8 Housing Choice Voucher Program serving Fannin County is: June 17, 2025 – August 1, 2025, until 5:00 pm. All comments must be submitted in writing to the address listed below via US Mail or in person and must be received before the close of the comment period. All comments will be reviewed at a public meeting on August 5, 2025, at 9:00 AM at the TEAM Center/Section 8 office located at 806 W. 16th Street, Bonham, TX 75418. Plan documents are currently available for review at this location.</p> <p><input type="checkbox"/> <b>PHA Consortia:</b> (Check box if submitting a Joint PHA Plan and complete table below)</p>				
	<b>Participating PHAs</b>	<b>PHA Code</b>	<b>Program(s) in the Consortia</b>	<b>Program(s) not in the Consortia</b>	<b>No. of Units in Each Program</b>
					<b>PH</b> <b>HCV</b>

<b>B.</b>	<b>Plan Elements</b>
<b>B.1</b>	<p><b>Revision of Existing PHA Plan Elements.</b></p> <p>(a) Have the following PHA Plan elements been revised by the PHA since its last <b>Annual PHA Plan</b> submission?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Financial Resources.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Rent Determination.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Safety and Crime Prevention.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Pet Policy.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Substantial Deviation.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Significant Amendment/Modification</p> <p>(b) If the PHA answered yes for any element, describe the revisions for each element below:</p> <p>(c) The PHA must submit its Deconcentration Policy for Field Office Review.</p>
<b>B.2</b>	<p><b>New Activities.</b></p> <p>(a) Does the PHA intend to undertake any new activities related to the following in the PHA's applicable Fiscal Year?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Choice Neighborhoods Grants.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Modernization or Development.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Demolition and/or Disposition.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Tenant Based Assistance.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Project-Based Rental Assistance or Project-Based Vouchers under RAD.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Program under Section 32, 9 or 8(Y)</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Project Based Vouchers.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Units with Approved Vacancies for Modernization.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).</p> <p>(b) If any of these activities are planned for the applicable Fiscal Year, describe the activities. For new demolition activities, describe any public housing development or portion thereof, owned by the PHA for which the PHA has applied or will apply for demolition and/or disposition approval under section 18 of the 1937 Act under the separate demolition/disposition approval process. If using Project-Based Vouchers (PBVs), provide the projected number of project-based units and general locations, and describe how project basing would be consistent with the PHA Plan.</p>
<b>B.3</b>	<p><b>Progress Report.</b></p> <p>Provide a description of the PHA's progress in meeting its Mission and Goals described in the PHA 5-Year Plan.</p> <p><b>TCOG has progressed in meeting the mission and goals outlined in the 5-Year Plan. Funding for Special Purpose Programs received in past years has allowed TCOG to serve those with special needs and fill this community gap. The VASH Program has assisted with local veteran needs and strengthened TCOG's relationship with the VA including several social service agencies that work with this target population. Through Family Unification, Foster Youth Initiative, Mainstream/NED, Money Follows the Person Demonstration, Homeownership and FSS Programs funded in past years, TCOG has strengthened relationships with area agencies such as Department of Family and Protective Services (DFPS), Texoma Community Center, Health and Human Services (HHS), and Workforce Texoma. Coordination among these agencies, including those found within TCOG to assist with utility, weatherization and elderly programs have increased economic opportunities for all participants. TCOG has worked diligently</b></p>

with property owners in this area to improve the quality and choices of assisted housing. Owner participation in the HCV program has increased substantially over the last two years. Through extensive counseling with current owners, TCOG has maintained rental prices for our participants within limits set by HUD regardless of the tight market that exists in this area. Through outreach to property owners and tenants, TCOG has encouraged participation by owners of suitable units located outside of areas of low income or minority concentration. TCOG hosts a Landlord Symposium annually to provide information on basic housing processes, fair housing, Section 3 and resources for tenants in need. TCOG currently administers 515 Project-Based Vouchers through a Section 18 conversion implemented by Texoma Housing Partners (THP) effective July 1, 2022. The units are in 19 cities throughout Grayson, Fannin, Collin and Hunt counties. TCOG believes that partnering with THP to administer the Project-Based Vouchers is just another way we can better serve participants within these counties and access to neighborhoods outside of high poverty areas. It also provides additional options for our Tenant-Based Voucher participants and expands TCOG service area. TCOG strives to promote economic independence and asset development of families and individuals participating in the Section 8 Rental Assistance Program. Through the Family Self-Sufficiency Program, TCOG has been able to track an increase in employed participants over the last year. This progress is due to the coordination with Workforce agencies in the area to provide supportive services to improve participant's employability. The Homeownership Program is a wonderful segway for clients participating in the FSS program and currently we have 11 homeowners. TCOG also administers the Mainstream Program and strives to promote self-sufficiency among non-elderly participants with disabilities. Coordination with the Texoma Area on Aging, Texoma Community Center and Callie Clinic (Aids Resource Center of Texoma) has been very instrumental in providing the supportive services needed to serve this population. All TCOG Special Purpose Programs coordinate with existing agencies that provide services in our area and network with them to find solutions. TCOG has made progress over the last year in the mission and goals listed in the 5-Year Plan and continues to ensure equal opportunities and affirmatively further fair housing.

**B.4 Capital Improvements.** Include a reference here to the most recent HUD-approved 5-Year Action Plan in EPIC and the date that it was approved.

**B.5 Most Recent Fiscal Year Audit.**

(a) Were there any findings in the most recent FY Audit?

Y ☐ N ☒

(b) If yes, please describe:

**C. Other Document and/or Certification Requirements.**

**C.1 Resident Advisory Board (RAB) Comments.**

(a) Did the RAB(s) have comments to the PHA Plan?

Y ☐ N ☒

(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.

**C.2 Certification by State or Local Officials.**

Form HUD-50077-SL, *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan.

<b>C.3</b>	<b>Civil Rights Certification/Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</b>  Form 50077-ST-HCV-HP, <i>PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed</i> must be submitted by the PHA as an electronic attachment to the PHA Plan.
<b>C.4</b>	<b>Challenged Elements.</b> If any element of the PHA Plan is challenged, a PHA must include such information as an attachment with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.  (a) Did the public challenge any elements of the Plan?  Y <input type="checkbox"/> N <input checked="" type="checkbox"/>  (b) If yes, include Challenged Elements.

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the 5-Year and Annual PHA Plan. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, and informs HUD, families served by the PHA, and members of the public of the PHA's mission, goals, and objectives for serving the needs of low- income, very low- income, and extremely low- income families.

Public reporting burden for this information collection is estimated to average 5.26 hours per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions to reduce this burden, to the Reports Management Officer, REE, Department of Housing and Urban Development, 451 7th Street, SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0226. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

**Privacy Notice.** The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

**Form identification:** TX542-*Texoma Council of Governments Form HUD-50075-HP (Form ID - 5572) printed by Rayleen Bingham in HUD Secure Systems/Public Housing Portal at 09/05/2025 10:33AM EST*

**TO:** TCOG Governing Board  
**FROM:** Eric M. Bridges, Executive Director  
**DATE:** September 18, 2025  
**RE:** TCOG Audit Report for Fiscal Year Ending April 30, 2025

## **RECOMMENDATION**

Accept TCOG's Audit Report for Fiscal Year Ending 04/30/2025 as presented and authorize distribution of the Audit Report to appropriate grantor agencies.

## **BACKGROUND**

TCOG is required to engage an independent certified public accounting firm to perform an annual financial and compliance audit of its operations and the preceding fiscal year and present the resulting audit report to the Governing Board for review and approval.

## **DISCUSSION**

The Audited Financial Statement for the period May 1, 2024 through April 30, 2025, as prepared by the independent accounting firm of Whitley Penn is presented for review and acceptance.



# **TEXOMA COUNCIL OF GOVERNMENTS**

FISCAL YEAR 2025

AUDIT RESULTS

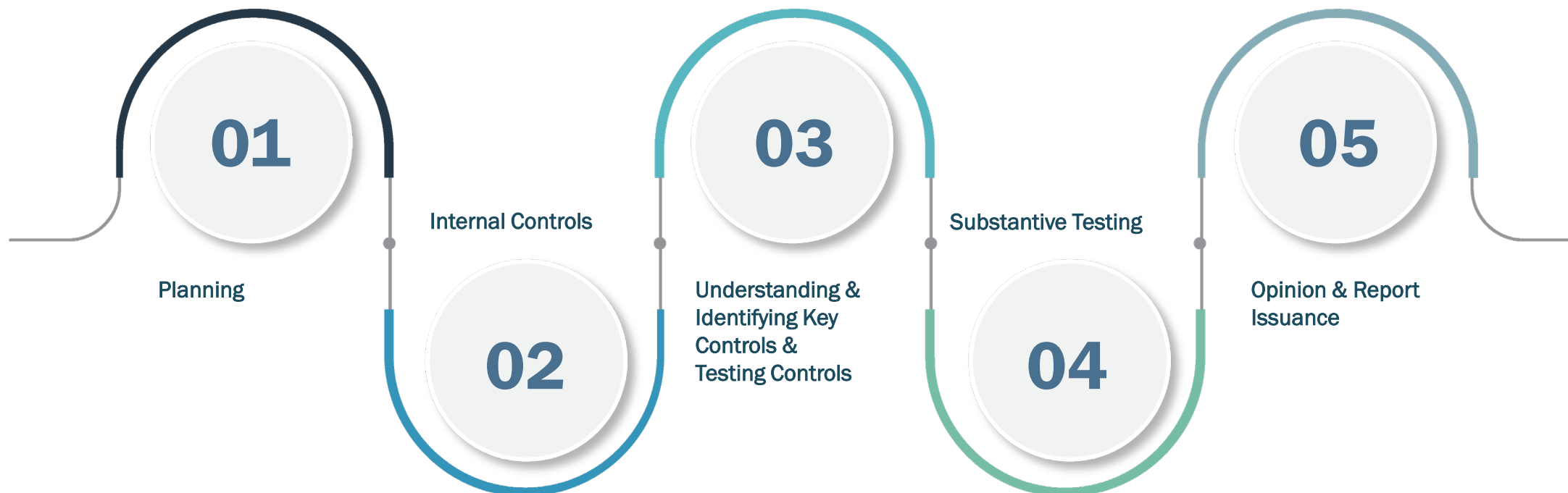
# RESPONSIBILITY FOR FINANCIAL STATEMENTS AND THE FINANCIAL STATEMENT AUDIT

Party	Role
Management	Responsible for internal control and the preparation of the financial statements.
Board of Directors	Responsible for ensuring that management meets its responsibility for internal control and financial reporting
Independent Auditors	Accumulate the evidence necessary to support an opinion on the fair presentation of the financial statements

# FINANCIAL STATEMENT AUDIT

- The purpose of a financial statement audit is to provide users of financial statements with reasonable assurance that they can rely upon those financial statements to make informed decisions.
- The independent audit is an evaluation of the reliability of TCOG's financial statements, *not* an assessment of its economic well-being.
  - The financial statement audit includes activity as of and for the year ended April 30, 2025. The audit does not opine or comment on management's financial forecast of future fiscal periods.
- The independent auditor's goal is:
  - To obtain *reasonable assurance* concerning the fair presentation of financial statements, *not* absolute certainty.
  - For the financial statements to be free from *material* misstatements (misstatements that are significant enough to *matter* to the user of the financial statements).

# THE AUDIT PROCESS



## PURPOSE OF THE AUDIT – THE OPINION ON THE REPORT

**Disclaimer**

**Qualification**  
(modification due  
to scope limitation  
or departure from  
GAAP)

**Unmodified**  
(Clean Opinion)

## AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

- Unmodified or “Clean” Opinion
- Financial statements are presented fairly, in all material respects
- Audit conducted in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*

## AUDITOR'S REPORT ON INTERNAL CONTROL AND COMPLIANCE

- Internal control over financial reporting
  - No material weakness identified
  - No significant deficiencies reported
- No instances of noncompliance material to the financial statements were noted

# SINGLE AUDIT



- Major Federal Program
  - Section 8 Housing Choice Vouchers (ALN 14.871)
  - Aging Cluster (ALN 93.044, 93.045, 93.053)
  - Weatherization Assistance for Low-Income Persons (ALN 81.042)
- Major State Program
  - Emergency 911
- Unmodified Opinion over each major federal and state program
- No findings related to compliance

## INTERNAL CONTROLS OVER CRITICAL AREAS

- Human Resources
- Payroll
- Procurement
- Accounts Payable
- Information Technology
- Revenue Sources
- Financial Close and Reporting
- Each Major Federal and State Program



## STATEMENTS OF NET POSITION

	4/30/2025	4/30/2024	\$ Change	% Change
Current assets	\$5,617,677	\$5,262,582	\$355,095	6.75%
Capital assets	3,255,210	3,522,293	(267,083)	-7.58%
<b>Total Assets</b>	<b>8,872,887</b>	<b>8,784,875</b>	<b>88,012</b>	<b>1.00%</b>
Current liabilities	3,585,231	3,384,686	200,545	5.93%
Noncurrent liabilities	1,049,199	1,204,007	(154,808)	-12.86%
<b>Total Liabilities</b>	<b>4,634,430</b>	<b>4,588,693</b>	<b>45,737</b>	<b>1.00%</b>
Def. Inflows	-	134,309	(134,309)	-100.00%
<b>Net Position</b>	<b>\$4,238,457</b>	<b>\$4,061,873</b>	<b>\$176,584</b>	<b>4.35%</b>



## CHANGES IN NET POSITION

	FY 2025	FY 2024	\$ Change	% Change
Grants and contributions	\$22,444,826	\$24,110,342	\$(1,665,516)	-6.91%
General revenue	323,213	257,321	65,892	25.61%
<b>Total Revenues</b>	<b>22,768,039</b>	<b>24,367,663</b>	<b>(1,599,624)</b>	<b>-6.56%</b>
General government	297,443	275,022	22,421	8.15%
Aging and disabilities	3,505,260	3,528,708	(23,448)	-0.66%
Community and Econ. Dev.	1,862,133	2,087,892	(225,759)	-10.81%
Housing and client services	16,896,954	17,673,084	(776,130)	-4.39%
Interest on debt	29,665	13,830	15,835	114.50%
<b>Total Expenses</b>	<b>22,591,455</b>	<b>23,578,536</b>	<b>(987,081)</b>	<b>-4.19%</b>
<b>Change in Net Position</b>	<b>\$176,584</b>	<b>\$789,127</b>		

# FUND BALANCE

## Nonspendable

- Amounts that are either not in a spendable form or are legally or contractually required to remain intact

## Restricted

- Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation

## Committed

- Amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by TCOG's Board prior to the end of the fiscal year

## Unassigned

- Residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned

**UNASSIGNED  
FUND BALANCE  
– GENERAL  
FUND**

	2021	2022	2023	2024	2025
Unassigned Fund Balance	\$621,392	\$657,347	\$377,648	\$672,694	\$601,158
Operating Expenses	304,453	321,085	1,132,402	423,388	313,317
%	204%	205%	33%	159%	192%
Days	745	747	122	580	700

# FUND BALANCE – ALL FUNDS

	General	US Department of Housing and Urban Development	Commission on State Emergency Communications	Texas Department of Housing and Community Affairs	Texas Department of Health and Human Services	Other Programs	Total
<b>Nonspendable</b>	\$ 88,228	\$ -	\$ 75,848	\$ -	\$ -	\$ -	\$ 164,076
<b>Restricted</b>	-	1,117,986	-	122,392	20,589	109,597	1,370,564
<b>Committed</b>	82,524	-	-	-	-	-	82,524
<b>Unassigned</b>	601,158	-	(185,876)	-	-	-	415,282
	<u>\$ 771,910</u>	<u>\$ 1,117,986</u>	<u>\$ (110,028)</u>	<u>\$ 122,392</u>	<u>\$ 20,589</u>	<u>\$ 109,597</u>	<u>\$ 2,032,446</u>

# FUND BALANCE – CSEC

	Commission on State Emergency Communications	Amount Received Subsequent to Year-End	Expense of to be recognized in future (Prepays)	Total
<b>Nonspendable</b>	\$ 75,848	\$ -	\$ (75,848)	\$ -
<b>Restricted</b>	-	-	-	-
<b>Committed</b>	-	-	-	-
<b>Unassigned</b>	(185,876)	110,028	75,848	-
	<u>\$ (110,028)</u>	<u>\$ 110,028</u>	<u>\$ -</u>	<u>\$ -</u>

- Total deficit of \$110K is due to timing of payments and expenditures exceeding revenue. The \$110K has been reimbursed by the grantor as of the date of the report
- The remaining deficit is driven by the nonspendable amount related to prepaid expenses (AT&T Contract)
  - 6-year contract that will be expensed over 6 years
  - Grantor reimbursed TCOG for the full amount when TCOG entered into the contract
  - Amount of the contract was reflected as unearned revenue and will be recognized over the term of the contract (6 years)
  - At year-end:
    - Prepaid: \$75,848
    - Unearned Revenue: \$204,237

# REQUIRED COMMUNICATIONS

## Our Responsibility in Relation to the Financial Statement Audit

- Our responsibility is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- Our audit of the financial statements does not relieve you or management of your respective responsibilities.

## Audit Plan Was Designed to Address the Following Risks:

- Management override of internal controls
- Revenue recognition

## Significant Accounting Policies

- Entity's accounting policies and methods are appropriate and in accordance with industry standards

## Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management. We did not identify any significant estimates.

# REQUIRED COMMUNICATIONS

## Difficulties Encountered in Performing the Audit

- We encountered no difficulties in dealing with management in performing and completing our audit

## Corrected or Uncorrected Misstatements

- There were no material uncorrected misstatements that were identified by us that required management's correction

## Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates

# REQUIRED COMMUNICATIONS

## Management Representations

- We have requested certain representations from management

## Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters

## Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards, however, our responses were not a condition to our retention

## RECOMMENDATIONS

- Procurement policy (PY recommendation)
  - Track spending across all departments in the aggregate to meet state and federal procurement requirements
- Two approvals on journal entries (PY recommendation)
  - Addressed as of year-end

QUESTIONS?





**TO:** TCOG Governing Board  
**THRU:** Eric M. Bridges, Executive Director  
**FROM:** Alexis Taylor-Baker, Regional Services Specialist  
**DATE:** September 18, 2025  
**RE:** FY 2026/2027 Municipal Solid Waste Regional Funding Plan and Application Resolution

#### **RECOMMENDATION**

Approve submission of the FY 2026/2027 Municipal Solid Waste Regional Funding Plan and Application Resolution between the Texas Commission on Environmental Quality (TCEQ) and TCOG

#### **BACKGROUND**

The Municipal Solid Waste (MSW) Grant Program provides funding and technical assistance to regional city and county governments, school districts, and law enforcement districts within Cooke, Fannin, and Grayson counties. Funding is provided by pass-through grants from the Texas Commission on Environmental Quality (TCEQ) to combat illegal dumping, promote recycling, and ultimately reduce the amount of waste introduced to local landfills.

#### **DISCUSSION**

Funding Plan and Application approval will enable Texoma Council of Governments to continue the Municipal Solid Waste Grant Program. The program funding supports the Regional Solid Waste Management Plan. As endorsed by the Natural Resources Advisory Committee (NRAC), TCOG proposes to host Household Hazardous Waste (HHW) events during the 2026/2027 biennia. NRAC voted to hold an HHW in Grayson and either Cooke or Fannin each year, followed by miscellaneous events such as tire, paint, electronics, or battery collections.

NRAC met on August 14, 2025 and voted to recommend the approval of the FY 2026/2027 Funding Plan and Application.

#### **BUDGET**

The FY 2026/2027 Regional Funding Plan and Application totaling \$230,000 is for a two-year period and supports the current Texoma Council of Governments approved budget.

## Form 5. Budget

TEXOMA COUNCIL OF GOVERNMENTS - #22

FY 26/27

Budget Category	Proposed Budget	Proposed Budget	Biennium Total Budget
	FY 26	FY 27	FY 26/27
1. Personnel/Salary ( Form 5 A)	\$ 44,936.10	\$ 44,936.10	\$ 89,872.20
2. Travel (Form 5 B)	\$ 2,260.00	\$ 2,260.00	\$ 4,520.00
3. Equipment (Form 5 C)	\$ -	\$ -	\$ -
4. Contractual (Form 5 D)	\$ -	\$ -	\$ -
5. Other (Form 5 E)	\$ 5,004.20	\$ 5,004.20	\$ 10,008.40
6. Implementation Projects (Form 5 F)	\$ 26,966.64	\$ 26,254.08	\$ 53,220.72
7. Supplies (Form 5 G)	\$ 75.00	\$ 75.00	\$ 150.00
8. Fringe Benefits (Form 5 H)	\$ 16,719.44	\$ 17,051.35	\$ 33,770.79
<b>9. Total Direct Costs (sum of 1-8)</b>	\$ 95,961.38	\$ 95,580.73	\$ 191,542.12
10. Indirect Costs (Form 5 H)	\$ 19,038.61	\$ 19,419.27	\$ 38,457.88
<b>11. Total Costs (sum of 9-10)</b>	\$ 115,000.00	\$ 115,000.00	\$ 230,000.00
12. Fringe Benefit Rate:	0.000%	0.000%	0.000%
13. Indirect Cost Rate:	30.880%	30.880%	30.880%
Authorized Signature: <i>(only needed for revisions and must be an authorized representative listed on Form 4)</i>			
Date:			

**RESOLUTION OF THE TEXOMA COUNCIL OF GOVERNMENTS GOVERNING BOARD TO  
RECOGNIZE THE APPLICATION FOR THE REGIONAL SOLID WASTE GRANTS PROGRAM  
THROUGH THE TEXAS COMMISSION ON ENVIRONMENTAL QUALITY.**

**WHEREAS**, the Texoma Council of Governments provides pass-through funding and regional coordination for the Regional Solid Waste Management Plan; and,

**WHEREAS**, the Texoma Council of Governments has reviewed the grant application in accordance with requirements and guidelines set forth by the Texas Commission on Environmental Quality (TCEQ) and authorizes its submittal; and,

**WHEREAS**, the Texoma Council of Governments finds all related activities and expenses in this application to be directly supportive of the goals, objectives and recommendations of the current Regional Solid Waste Management Plan and the State Municipal Solid Waste Management Plan; and,

**WHEREAS**, the Texoma Council of Governments will comply all state and local laws and regulations pertaining to the use of state funds, including laws concerning the procurement of goods and services, competitive purchasing requirements and financial and reporting requirements; and,

**WHEREAS**, the grant funds will be used only for the purposes for which they are provided.

**NOW, THEREFORE, BE IT RESOLVED** BY THE TEXOMA COUNCIL OF GOVERNMENTS GOVERNING BOARD TO AUTHORIZE THE SUBMISSION OF THE REGIONAL SOLID WASTE GRANTS PROGRAM APPLICATION AND FUNDING PLAN.

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Edwina Lane  
Texoma Council of Governments

PASSED AND APPROVED by the Honorable Edwina Lane, Texoma Council of Governments President, in Sherman, Texas, on this the 18th day of September, 2025.



**TO:** TCOG Governing Board  
**FROM:** Eric Bridges, Executive Director  
**DATE:** September 18, 2025  
**RE:** TCOG's Generalized Accounting Policies and Procedures – Travel

## **RECOMMENDATION**

Amend Section 13 of our Generalized Accounting Policies and Procedures.

## **BACKGROUND**

A recent program monitoring conducted by HHSC identified some inconsistencies between our M&IE policy and how they were being implemented (e.g. meals were being charged on a per diem basis instead of an actual cost basis as per State regulation)

## **DISCUSSION**

TCOG's Travel Policy (Section 13.2(11)) states that, "*State of Texas daily per diem rates and regulations will be applies for meals and incidentals.*" Texas regulations state that, "*State travel expense reimbursement is not a per diem. An employee must claim the actual expenses incurred for meals and lodging, not to exceed the maximum allowable rates. The maximum should not be claimed unless the actual expenditures equal or exceed the maximum allowable rate.*" Because meals and incidentals were being reimbursed on a per diem basis and not based on actual expenses, the expenses reviewed during the monitoring were disallowed.

**Management discussed the issue with the Audit & Finance Committee who reinforced its support for reimbursing eligible travel expenses based on actual documented costs.**

## **BUDGET**

\$73.71 in disallowed costs to be paid by using Local Funds.

## Section 11. Purchasing

11.1. ~~REFER TO TCOG PROCUREMENT POLICY AND PROCEDURES MANUAL~~

Commented [EB7]: Have a separate policy

## Section 12. Protests

12.1. ~~REFER TO TCOG PROCUREMENT POLICY AND PROCEDURES MANUAL~~

Commented [EB8]: Moot. Included in separate policy

## Section 13. Travel

### 13.1. CONTROL

Travel Policies of the Council provide requirements for travel limitation and administrative procedures. All payments for travel by employees, consultants and others must be authorized in advance and must be supported by properly approved invoices and reports. Travel expenses ~~should be incurred only where there can be shown to be a direct relation between the project and the travel must have a direct relation to the project or officials business.~~ Travel costs are paid in accordance with the Council's Policies and Procedures. ~~It shall be the~~ The Council's Policy to conserve public funds while and to treating employees and officials fairly ~~in regard to~~ payment for necessary, allowable, and properly documented expenses, directly required to conduct official public business. ~~Ensure that all reimbursed travel expenses are allowable per Grant agreements and contracts, reasonable, necessary, and supported by proper approvals and documentation. All reimbursed travel expenses must be allowable under applicable grant agreements and contracts.~~

Commented [EB9]: See Section 13.2 1)

### 13.2. POLICY

#### ~~1) Policy~~

~~1) This Policy is followed in absence of a detailed Travel Policy as dictated by a Funding Agency Grant contract. Where there is a Travel Policy outlined in a Grant Contract, that is followed as opposed to the Council's Travel Policy.~~

#### ~~1)~~

- 2) A Travel Advance is not allowed for Local Travel.
- 3) An Out of Region Approval Form is required for all out of region travel prior to the travel. Out of region travel is described as any travel outside the jurisdictional boundaries of Grayson, Fannin and Cooke counties of Texas.
- 4) Proper documentation for travel and travel advances has to be completed ~~and submitted prior~~ to a check being issued.
- 5) Any unspent travel advances must be returned to the Council.
- 6) All payments for travel by all Council employees, consultants, board members (who attend at least 75% of the Council's monthly meetings during the past twelve months or 75% of the Council's monthly meetings since their appointment to the Governing Board), and others must be authorized in advance and must be supported by properly approved invoices and reports. In order for approval to be granted, the travel should be shown to be a direct relation between the project and the travel.
- ~~7) It shall be the Council's Policy to conserve public funds and to treat employees and officials fairly in regard to payment for expense directly required to conduct official public business.~~
- ~~8) 7) Coordination of travel to the same location at the same time by two or more Council representatives, considering the point of origin for traveling parties, difference in travel times, etc., will be done whenever possible.~~
- ~~9) 8) Mileage for the use of personal vehicles will be reimbursed at the State of Texas mileage reimbursement rate.~~

~~10)9) Rental cars should be used when determined to be the most cost effective option. Vehicle rental rates will be negotiated by the Finance Department and used when anyone travels on behalf of the Council.~~

~~11) State of Texas daily per diem rates and regulations will be applied for meals and incidentals. Refer to For per diem, see applicable FTR Per Diem Bulletins issued periodically by the Office of Government-Wide Policy, Office of Transportation and Personal Property, Travel Management Policy, and available on the Internet at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem) for actual expense, see 41 CFR 301-11.300 and 301-11.306~~

~~12)10) The Council follows the State of Texas policy for meals and incidental per diem reimbursements as follows: 301-11-101 will reimburse employees for meals and incidental expenses (M&IE) based on actual, documented expenses, up to but not to exceed the maximum amount set by the General Services Administration (GSA).~~

- a. Except as provided in paragraph (b) of this section, ~~your~~ allowances ~~are~~ is as shown in the following table:

When travel is	Your Allowance is
<b>More than 12 but less than 24 hours</b>	75 percent of the applicable M&IE rate for each calendar day you are in a travel status
<b>24 hours or more</b>	The day of departure 75 percent of the applicable M&IE rate.
	Full days of travel 100 percent of the applicable M&IE rate.
<b>on</b>	The last day of travel 75 percent of the applicable M&IE rate.

- b. If you travel by ship, either commercial or Government, your Agency will determine an appropriate M&IE rate within the applicable maximum rate allowable.

~~13)11) For travel outside the region requiring an overnight stay, the Council will pay the lower of actual cost or the State of Texas per diem rate for hotels. If the State of Texas rate is not available, the Council will reimburse the actual preapproved cost of the hotel.~~

~~14)12) For travel outside the State of Texas, Federal daily per diem allowances will apply for meals and incidental costs. Actual expenses reimbursements will apply to rental car expenses, flight, and hotel costs. The Council will reimburse employees for rental car, flight, and hotel based on actual, documented expenses.~~ It should be noted that all costs should stay below the Federal per diem rates when possible. If not possible, clear documentation should be provided and preapproved before committing to the travel arrangements.

~~15)13) Travel Reimbursement Forms must be submitted no less than monthly and no later than the 10th day of the month and will be processed within the normal Accounts Payable processing time frame.~~

~~16)14) Any vehicles owned by the Council will be used strictly for Council-related business and will not be driven to an employee's place a residence or for any other personal-non-business-related purpose or location under any circumstances. The fleet will always be on the Council's premises when not in use. Travel vouchers will be maintained in each vehicle to enable proper coding and classification of the charges associated with the vehicle.~~

~~17)15) The following categories of expense are not allowable:~~

- Personal entertainment
- Spouse expenses
- Alcoholic beverages
- Any expense that does not relate to official public business
- Coffee, soda, snacks at other than normal meal times
- Individual services such as dry cleaning or laundry
- Any personal use of a personally owned or leased vehicle

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- h) Any unlawful activity
- i) Any expense that is being reimbursed from another public jurisdiction or private source
- j) Any expense that was compensated for initially through a per diem or a group purchase
- k) Any expense being reimbursed through other means, or paid for as a part of the travel, such as meals at a conference
- l) Other than coach class airfare unless coach class fares are unavailable.

~~m) Tips~~

### 13.2.13.3. PROCEDURES

~~Travel Policies of the Council provide requirements for travel limitation and administrative procedures. All payments for travel by employees, consultants and others must be authorized in advance and must be supported by properly approved invoices and reports. Travel expenses should be incurred only where there can be shown to be a direct relation between the project and the travel. Travel costs are paid in accordance with the Council's Policies and Procedures. It shall be the Council's Policy to conserve public funds and to treat employees and officials fairly in regard to payment for expense directly required to conduct official public business.~~

Specifically, the Council's ~~Policies and Practices~~ Procedures will assure:

- 1) Payment or reimbursement for only authorized reasonable travel expenses;
- 2) ~~Payment or reimbursement subject to~~ Written documentation of actual expense(s) incurred ~~claims including receipts when obtainable and available;~~
- 3) Coordination of travel to the same location at the same time by two or more Council representatives, considering the point of origin for traveling parties, difference in travel times, etc.;
- 4) Mileage reimbursement for use of a ~~privately owned or leased~~ personal vehicle in official business travel that can be less than but shall not be more than the maximum fixed mileage allowance specified by the State of Texas;
- 5) Guidelines for use of rental automobiles that exclude payment or reimbursement for luxury automobile rates.
- 6) ~~For Employees (except the Council's Executive Director), Members of the Council's Governing Board, consultants and others, the Council will pay State of Texas daily per diem for meals and incidentals based on actual, documented expenses, up to but not to exceed the maximum amount set by the GSA.~~
- 6) No reimbursement for meals will be paid to employees when travel is within the confines of the Council's Region or for travel outside the Region for fewer than six (6) consecutive hours.
- 7) ~~For Members of the Council's Governing Board and the Council's Executive Director, the Council will pay:~~
- 8) ~~State of Texas daily per diem for meals, or~~
- 9) ~~Actual authorized and documented expenses.~~
- 10) ~~For travel outside the region requiring an overnight stay, the Council will pay up to the State of Texas rate for hotels or the actual cost of the hotel if the State of Texas applicable rate is not available.~~
- 11) ~~For travel outside the Region for six (6) or more consecutive hours, reimbursement for meal expense will be allowed subject to the following limitations:~~
- 11) ~~\$30.00 per day per diem or other amount set by State of Texas for travel outside the Texas Region but within the State of Texas~~
- 11) ~~Federal daily per diem allowances outside the state.~~

~~11) Receipts for meals are not required to be attached to the travel voucher to be eligible for reimbursement.~~

~~11) The daily meal per diem is reduced by 17% for breakfast, 33% for lunch and 50% for dinner for those times of the day an employee is not in travel status for at least six (6) hours and for those meals that are included in the registration fee or other invoice.~~

~~8)~~

~~11)1) No reimbursement for meals will be paid to employees when travel is within the confines of the Council's Region or for travel outside the Region for fewer than six (6) consecutive hours.~~

#### 13.3-13.4. TRANSPORTATION

1) The most cost-effective mode of transportation should be utilized after evaluating all expense factors.

2) ~~Cost of flying~~ – which includes mileage to and from the airport, parking fees, taxis, and shuttle fares, etc. – will be compared with mileage for personal auto or rental car. Coach fares or excursion rates will be used in lieu of "first class" or "business class" or other fares that are more expensive than coach.

~~3) Prior to actual travel, a decision regarding rental car use should be discussed with the Executive Director. Consideration of taxi usage, number of people traveling together, location of meeting vs accommodations, and the availability of shuttle vans, etc., should be included in these deliberations.~~

~~4)3) If rental car usage is determined to be the most cost-effective option, anticipated, reservations should be made prior to travel through the Council offices. Cost effectiveness and discounts that may be available for government organizations should be utilized.~~

~~5)4) The Council has a rental car charge account with Enterprise Rent-A-Car. Use of this account needs to be compared with other rental companies for cost effectiveness.~~ The size and type of car to be rented should be determined by cost and number of people traveling together. Insurance on rental cars should include the acceptance of the Physical Damage Waiver. Rental of luxury cars is prohibited.

~~6)5) Use of personal cars to and from an airport or meeting destination is a reimbursable item with odometer readings recorded at origin and destination of the trip. The Council's Governing Board policy authorizes mileage reimbursement in accordance with IRS rates.~~

#### 13.4-13.5. HOTELS

1) Cost for hotel rooms, including all taxes will be reimbursed by the Council. Government and/or Conference Rates should be used, whichever is less.

2) Additional charges for extra people staying in a room are not reimbursable by the Council.

3) Tips are allowable and should be itemized on the travel voucher.

4) Personal telephone calls should be deducted from hotel/motel bills prior to requesting reimbursement from the Council. Preferably these should be billed to home telephone numbers or personal calling cards.

#### 13.5-13.6. MEALS

~~1) Per Diem for meals are for the individual only who is traveling for the Council.~~

~~2)1) If meals are provided with the cost of the conference, the corresponding M&IE allowance per diem cost will not be reimbursed.~~

~~3)2) Alcoholic beverages of any kind will not be reimbursed. If alcoholic beverages are included on a receipt, such costs should be deducted from the amount before submitting for reimbursement.~~

3) Tips ~~up to but not to exceed 20%~~ are allowable ~~and should be itemized on the Travel Voucher.~~

#### 13.6-13.7. LOCAL TRAVEL REIMBURSEMENTS

- 1) Each employee will complete the proper Travel Request Form
  - a) **Out of Region Travel Approval Form** – approved by individual traveling, Program Manager, and Executive Director (or appropriate Designees)
  - b) **Out of Region Travel Advance Form** – form must be complete with appropriate documentation attached, including, but not limited to:
    - i) Meeting Agenda
    - ii) ~~City Location applicable~~ per diem rates
    - iii) ~~H~~hotel registration
- 2) **Local Travel** – This is provided on a reimbursement basis only and will be reimbursed only upon the completion and approval of the Travel Reimbursement Form.
- 3) Submit the above Forms for approval.
- 4) Once approvals are received, the Reimbursement Request goes through the normal Accounts Payable processing system. Refer to [Accounts Payable – Check Processing](#) for details on this process.

#### 13.7-13.8. OUT OF REGION TRAVEL ADVANCES AND PAYMENTS

- 1) Employee will prepare an Out of Region Travel Request Form, whether or not an advance is being requested. Employee will obtain all prior proper approvals for out of region travel and submit the approved form to the Finance Department for filing.
- 2) To receive Out of Region Travel Advance, the Out of Region Travel Request Form should be completed and also include a copy of the meeting agenda, a copy of the State of Texas per diem rates for the city being traveled to, and estimated hotel costs. The form is to be submitted to the Finance Department after the proper approvals have been obtained on the form. The Travel Advance must be coded to the Travel Advance general ledger account. Only those items that are anticipated to be out of pocket by the employee can be advanced. Anything paid on a ~~the Council-issued's cCredit cCard~~ is not eligible for an advance.
- 3) Once received in the Finance Department, the Out of Region Travel Request Form is processed in accordance with Accounts Payable – Check Disbursements Policies and Procedures.
- ~~4) During the travel, the employee is to track all expenses and per diems on a Travel Voucher and attach receipts as incurred. Expenses covered by a per diem rate are not required to be supported by receipts. All other expenses are required to have supporting documentation attached. The following receipts would be required:~~
- ~~5) Transportation ticket stubs for public transportation or cab receipts~~
- ~~6) If a personal automobile is used, beginning and ending speedometer readings and related mileage must be shown on the back of the form with personal mileage deducted.~~
- ~~7) Hotel detailed billing~~
- ~~8) 5) The completed travel voucher, with all receipts attached, is to be submitted to the Finance Department within fifteen (15) days from the completion of the trip.~~
- ~~9) 6) If the employee owes the Council for an overpaid advance, a check must accompany the Travel Voucher.~~
- ~~10) 7) If the Council owes the employee additional travel costs, the Travel Voucher will be processed within the normal Accounts Payable – Check Disbursement Policy.~~
- ~~11) 8) The Accounting Specialist will process the request based on the following three categories:~~

- a) The Council owes the employee – treat the statements as a Check Request remitting amount to the employee. Clear the employee advance account and distributed the full cost of the travel to the project(s) as provided in the “Cost Distribution” section.
- b) Employee owes TCOG
  - i) Treat the payment from the employee as a cash receipt and deposit the check to the employee advance account.
  - ii) A journal entry from the travel voucher will be recorded to move the remaining amount of the advance from the advance account to the proper general ledger expense accounts.
- c) The advance zeros out and the Travel Advance equals the amount of the Travel Voucher - a Journal Entry from the Travel Voucher will be recorded to move the remaining amount of the advance from the advance account to the proper General Ledger expense accounts.

12)9) The Out of Region Travel Request Form and the Travel Voucher should be attached together and filed appropriately by the Accounting Specialist.

13)10) At the end of the month, the Accounting Specialist will pull a detailed General Ledger for the Travel Advance account will be pulled and reconciled showing the outstanding advances that have not been cleared out of the account. All advances not clearing the account will be matched to the outstanding Out of Region Travel Request Forms not filed.

29 CFR 785.39, which states: “As an enforcement policy the Divisions will not consider as worktime that time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile.” Although it clearly states only those hours “outside of regular working hours” would not be considered hours worked, this statement is often misinterpreted to mean any time a Nonexempt Employee spends as a passenger is not considered hours worked. In fact, the only travel time as a passenger that is not compensable is:

- ✓ Travel to overnight stays when such travel occurs outside of the employee's normal work schedule, regardless of the day of the week, and when no work is being performed while traveling. Therefore, if an employee who usually works 9 a.m. to 5 p.m. travels from 5 p.m. to 7 p.m. for an overnight stay, an employee does not have to be compensated for travel from 5 p.m. to 7 p.m. However, if that employee travels from 3 p.m. to 9 p.m. for an overnight stay, the employee would need to be paid for the hours from 3 p.m. to 5 p.m., as those are the employee's normal work hours. Conversely, if an employee works while traveling (reading and responding to work e-mails, preparing work materials, etc.), all time spent working while traveling as a passenger must be paid.
- ✓ Any meal breaks of 20 minutes or longer during the travel time.

Any other time spent as a passenger—be it during the normal work hours, in travel that's all in a day's work (CFR 785.38), or travel to special one-day assignments in another city (785.37)—is all paid time.

As for drivers, any driving done at the direction of the Employer must be paid time. Therefore, all driving in a day's work, driving to another city for a one-day assignment, driving him/herself or others to an overnight stay or around the area all day must all be paid time. However, when an employee is traveling to an overnight stay and has the option to use public transportation (airplane, train, bus, etc.) but chooses to drive his or her own personal vehicle instead, the employer can either choose to pay for all time spent in travel or pay only the travel time that occurs during normal work hours, regardless of what day of the week the travel occurs (CFR 785.40). If an employee voluntarily chooses to drive others in his or her own vehicle to the overnight stay, an employee's time could be unpaid for those travel hours outside the normal work hours.

### ~~13.8.13.9.~~ BOARD MEMBER POLICY

The Council's Governing Board approved on December 15, 1994, the following guidelines to explain and/or clarify travel policies for the Council's Governing Board Members. Exceptions to these guidelines should be discussed with the Executive Director prior to incurring the expense. The Executive Office of the Council is available for any questions regarding Travel Policies.

#### ~~13.8.1.13.9.1.~~ TRAVEL ARRANGEMENTS

- 1) Governing Board Members who volunteer to travel to Local, State, and National meetings on behalf of the Council are expected to attend and participate in the meetings to which they have traveled.
- 2) In order to be eligible to travel on behalf of the Council, Governing Board Members must have attended at least 75% of the Council's monthly meetings during the past twelve months or 75% of the Council's monthly meetings since their appointment to the Governing Board, if their appointment occurred less than twelve months previous.
- 3) Governing Board Members desiring to attend Local, State, or National meetings as a representative of the Council, shall complete and sign a Travel Commitment Form indicating the desired dates of their travel and submit it to the Council's Executive Office prior to announced travel reservation deadline date.
- 4) Upon receipt of a Travel Commitment Form from Governing Board Members, the Council's staff will make appropriate travel reservations, taking advantage of early registration savings whenever possible. Appropriate travel reservations may include, but shall not be limited to:
  - a) Conference registration/payment
  - b) Hotel reservations
  - c) Airline reservations. As a convenience to Members of the Governing Board, the Council's staff may make airline reservations for family members accompanying Members of the Governing Board. Payment for such airline tickets must be made directly to the Travel Agent by the Governing Board Member.
- 5) Governing Board Members who submit a Travel Commitment Form to the Council's Executive Office indicating their intention to travel and who do not travel will be held financially responsible for all non-refundable expenses incurred by the Council on their behalf unless an emergency exists.
- 6) Information concerning Local, State, and National meetings will be provided to Governing Board Members in the Council's monthly agenda, mailbag or other appropriate means.

#### ~~13.8.2.13.9.2.~~ GUESTS/FAMILY

- 1) As a convenience to Governing Board Members, the Council staff may make travel reservations for any guest/family member(s) who may accompany the Governing Board Member. Governing Board Members shall be responsible for prepayment of guest/family member(s) travel reservations by the announced reservation deadline date by one of the following: personal credit card, personal check, or direct bill from travel agent. Reservations for guests/family member(s) not prepaid by reservation deadline date will be automatically cancelled.
- 2) The Council will not pay any direct or incidental expenses associated with travel by a guest/family member traveling with Governing Board Members.

#### ~~13.8.3.13.9.3.~~ REIMBURSEMENT

- 1) Upon return from a trip, the Governing Board Member will submit appropriate receipts to the Council's Administrative Assistant for reimbursement and/or settlement of balance due within thirty (30) days after return.

# TCOG Travel Policy

# General Policy

- Travel must directly relate to TCOG business.
- Expenses must be allowable under grant/contract rules.
- TCOG conserves funds while reimbursing fairly.
- Funding agency rules supersede TCOG policy if stricter.

# Authorization

- All travel requires advance approval.
- Out-of-Region travel needs signed approval form.

# Advances

- No advances for local travel.
- Out-of-Region advances require approved form, agenda, per diem rate, hotel estimates.
- Covers only out-of-pocket expenses (not credit card).
- Unused advances must be repaid within 15 days.

# Documentation

- Reimbursement requires receipts or vouchers.
- Forms due monthly by the 10th.
- Board Members must submit within 30 days.

# Reimbursable Costs - Transportation

- Mileage reimbursed at State of Texas rate (IRS rate for Board).
- Coach class airfare only; no upgrades.
- Rental cars allowed if most cost-effective; luxury prohibited.
- TCOG vehicles for official use only.

# Reimbursable Costs - Lodging

- Inside of Texas, reimbursed at lower of actual or State of Texas rate or actual cost if no rate available.
- Outside of Texas, reimbursed at actual cost. Cost should stay below Federal rates when possible.
- Spouse and/or extra guest charges not reimbursable.
- Reasonable tips reimbursable.

# Reimbursable Costs - Meals & Incidentals

- Based on actual documented costs, capped at GSA/State rates.
- Departure/return days reimbursed at 75%, full days 100%.
- Conference-provided meals are not reimbursable.
- Local travel meals reimbursable only if >6 hours.
- Alcohol not reimbursable
- Tips capped at 20%.

# Reimbursable Costs - Other

- Reasonable tips, tolls, parking fees, and baggage charges.

# Non-Reimbursable Costs

- Personal entertainment, alcoholic beverages, spouse/extra guest(s) expenses.
- Snacks, laundry/dry cleaning, personal phone calls.
- Unlawful activities or costs covered elsewhere.

# TCOG Credit Card

- May be used for airfare, rental cars, lodging, registration fees, and meals
- Purchases for meals must not exceed applicable State or Federal rates
- May not be used for any non-reimbursable costs
- Itemized receipts for all transactions submitted no later than 8<sup>th</sup> of the month
- Where use covers anticipated costs, travel advances will not be issued.

TO: TCOG Governing Board  
FROM: Mindi Jones, Grant Manager *mj*  
DATE: September 18, 2025  
RE: FYE 2026 Cost Pool Report and Financial Statements

#### RECOMMENDATION

Review and accept TCOG's FYE 2026 Cost Pool Report and Monthly Financial Statements

#### BACKGROUND

Each month the Governing Board is presented with a status update of the prior month and current (unreconciled) fiscal year budgets for the indirect cost allocation pool and the central service IT pool as well as a prior and current month Balance Sheet and Statement of Revenues and Expenditures report.

#### DISCUSSION

The following documents are attached: (1) Statement of Authorized Indirect Costs for FYE 4/30/2026 and status report depicting fiscal year budget with fiscal year to date expense and budget balance; (2) Balance Sheet; (3) Statement of Revenues and Expenditures; (4) Status report of General Funds depicting fiscal year budget with fiscal year to date expense and budget balance; and (5) Scorecard.

**100 - General - 75.0%**  
 10 - Finance and Administration  
 10000 - Indirect Pool  
 07/01/2025 - 07/31/2025

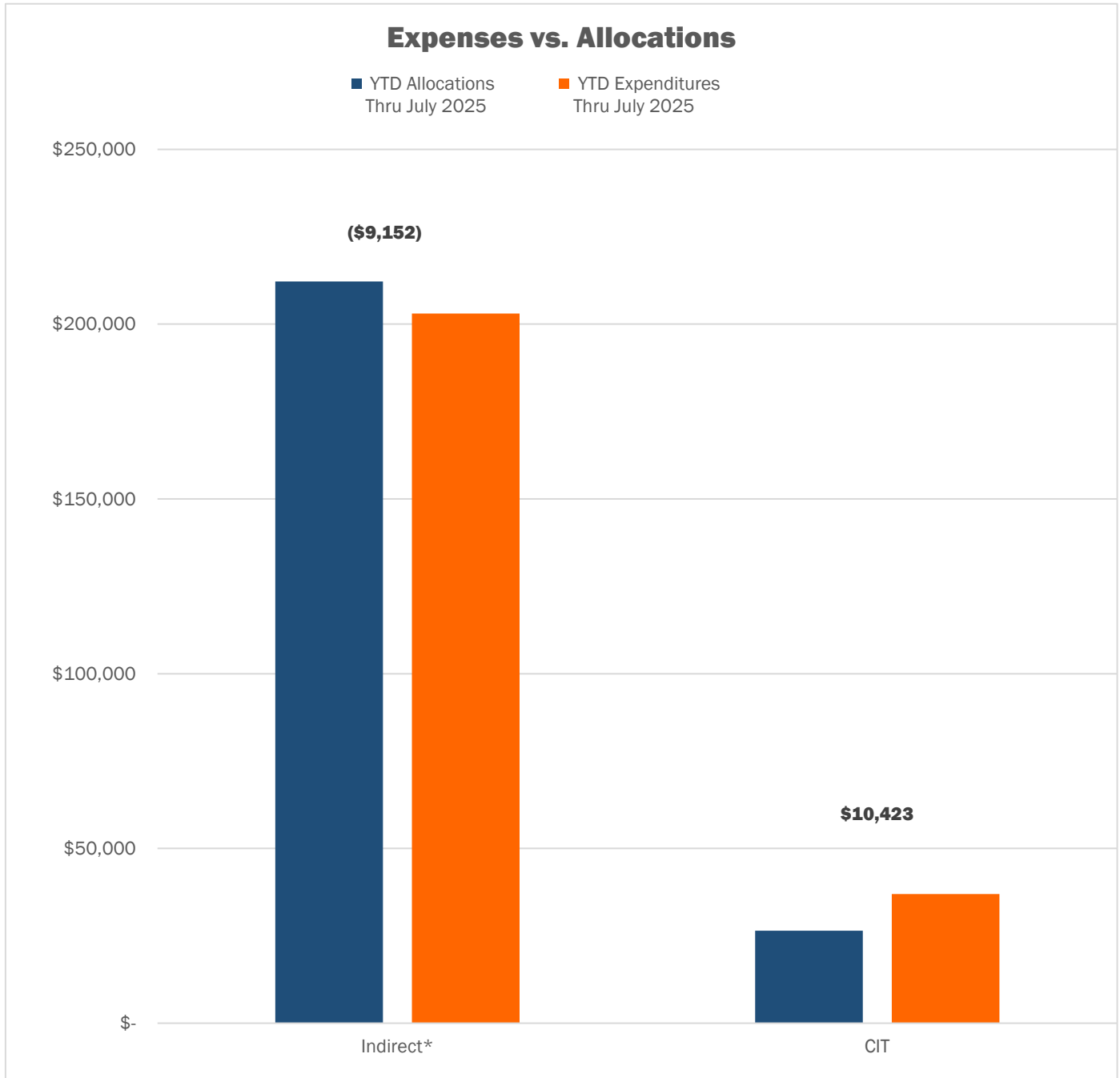
	<b>Current Month</b>				<b>% of Budget</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Year-to-Date</b>	<b>Budget Balance</b>	<b>Remaining</b>	
<b>INDIRECT SALARY</b>						
Indirect Salary						
Salaries	\$ 428,977.10	\$ 31,223.10	\$ 93,669.30	\$ 335,307.80		78.16%
FICA/Medicare	\$ 32,816.75	\$ 2,378.51	\$ 7,128.51	\$ 25,688.24		78.28%
Unemployment Insurance	\$ 276.23	\$ -	\$ -	\$ 276.23		100.00%
Workers Compensation	\$ 1,669.96	\$ 128.02	\$ 384.06	\$ 1,285.90		77.00%
Insurance Health HDHP	\$ 17,701.08	\$ 1,623.08	\$ 4,388.16	\$ 13,312.92		75.21%
Insurance Health Copay Medical	\$ 399.83	\$ -	\$ -	\$ 399.83		100.00%
Insurance Health HMO Medical	\$ 8,914.68	\$ 685.74	\$ 2,057.22	\$ 6,857.46		76.92%
Dental	\$ 1,631.60	\$ 114.48	\$ 343.44	\$ 1,288.16		78.95%
Health Savings Account	\$ 7,265.97	\$ 468.76	\$ 1,406.28	\$ 5,859.69		80.65%
Health Reimbursement Account	\$ 161.54	\$ -	\$ -	\$ 161.54		100.00%
Health Reimbursement HMO Accou	\$ 1,555.32	\$ 119.64	\$ 358.92	\$ 1,196.40		76.92%
Limited FSA	\$ 500.04	\$ 17.76	\$ 53.28	\$ 446.76		89.34%
Life Insurance	\$ 316.22	\$ 24.00	\$ 72.00	\$ 244.22		77.23%
Fraud Hotline	\$ 60.73	\$ -	\$ 56.40	\$ 4.33		7.13%
Retirement	\$ 30,028.20	\$ 2,175.92	\$ (1,164.17)	\$ 31,192.37		103.88%
FSA Admin Fee	\$ 85.80	\$ 11.54	\$ 34.62	\$ 51.18		59.65%
HSA Admin Fee	\$ 130.20	\$ 8.40	\$ 25.20	\$ 105.00		80.65%
HRA Admin Fee	\$ 48.00	\$ 3.70	\$ 11.10	\$ 36.90		76.88%
COBRA Admin Fee	\$ 39.80	\$ 3.84	\$ 11.52	\$ 28.28		71.06%
HRA No Med Admin Fee	\$ 1.85	\$ -	\$ -	\$ 1.85		100.00%
<b>Total INDIRECT SALARY</b>	<b>\$ 532,580.90</b>	<b>\$ 38,986.49</b>	<b>\$ 108,835.84</b>	<b>\$ 423,745.06</b>		<b>79.56%</b>
<b>CONTRACTED SERVICES</b>						
Janitorial	\$ 15,836.00	\$ 1,319.65	\$ 3,958.95	\$ 11,877.05		75.00%
Lawn Service	\$ 3,466.00	\$ 288.98	\$ 866.94	\$ 2,599.06		74.99%
Pest Control	\$ 1,689.00	\$ -	\$ 410.00	\$ 1,279.00		75.73%
<b>Total CONTRACTED SERVICES</b>	<b>\$ 20,991.00</b>	<b>\$ 1,608.63</b>	<b>\$ 5,235.89</b>	<b>\$ 15,755.11</b>		<b>75.06%</b>
<b>PROFESSIONAL SERVICES</b>						
Audit	\$ 52,500.00	\$ -	\$ 25,650.00	\$ 26,850.00		51.14%
Financial Consultant	\$ 23,000.00	\$ -	\$ 593.75	\$ 22,406.25		97.42%
Legal	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00		100.00%
<b>Total PROFESSIONAL SERVICES</b>	<b>\$ 80,500.00</b>	<b>\$ -</b>	<b>\$ 26,243.75</b>	<b>\$ 54,256.25</b>		<b>67.40%</b>
<b>UTILITIES</b>						
Electric	\$ 43,500.00	\$ 3,765.72	\$ 10,613.10	\$ 32,886.90		75.60%
Natural Gas	\$ 24,000.00	\$ 1,286.67	\$ 3,786.23	\$ 20,213.77		84.22%
Sanitation	\$ 1,720.00	\$ 139.40	\$ 418.20	\$ 1,301.80		75.69%
Water	\$ 3,400.00	\$ 283.85	\$ 851.15	\$ 2,548.85		74.97%
<b>Total UTILITIES</b>	<b>\$ 72,620.00</b>	<b>\$ 5,475.64</b>	<b>\$ 15,668.68</b>	<b>\$ 56,951.32</b>		<b>78.42%</b>
<b>OTHER</b>						
Advertising	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00		100.00%
Bank Fee	\$ -	\$ -	\$ 604.93	\$ (604.93)		0.00%
Copier Expense	\$ 2,500.00	\$ 122.30	\$ 509.75	\$ 1,990.25		79.61%
Depreciation	\$ 119,840.00	\$ 9,986.67	\$ 29,960.00	\$ 89,880.00		75.00%
Dues/Subscriptions	\$ 12,300.00	\$ 60.65	\$ 60.65	\$ 12,239.35		99.51%
Equipment Lease	\$ 1,764.00	\$ 440.41	\$ 440.41	\$ 1,323.59		75.03%
Insurance	\$ 14,000.00	\$ -	\$ -	\$ 14,000.00		100.00%

	Current Month				% of Budget
	Budget	Actual	Year-to-Date	Budget Balance	Remaining
Postage	\$ 500.00	\$ 55.50	\$ 141.75	\$ 358.25	71.65%
Supplies	\$ 13,000.00	\$ 754.18	\$ 2,933.52	\$ 10,066.48	77.43%
Telephone	\$ 2,320.00	\$ 190.70	\$ 572.07	\$ 1,747.93	75.34%
Travel	\$ 4,700.00	\$ 74.00	\$ 1,096.95	\$ 3,603.05	76.66%
Building Maintenance	\$ 32,800.00	\$ (14,104.32)	\$ 3,741.58	\$ 29,058.42	88.59%
Elevator Maintenance	\$ 7,100.00	\$ 626.96	\$ 1,881.12	\$ 5,218.88	73.51%
HVAC Interest	\$ 11,396.00	\$ -	\$ 3,159.41	\$ 8,236.59	72.28%
ED Travel	\$ 8,400.00	\$ 646.16	\$ 1,938.48	\$ 6,461.52	76.92%
<b>Total OTHER</b>	<b>\$ 231,620.00</b>	<b>\$ (1,146.79)</b>	<b>\$ 47,040.62</b>	<b>\$ 184,579.38</b>	<b>79.69%</b>
<b>Total INDIRECT</b>	<b>\$ 938,311.90</b>	<b>\$ 44,923.97</b>	<b>\$ 203,024.78</b>	<b>\$ 735,287.12</b>	<b>78.36%</b>
<b>YTD Budget</b>			<b>\$ 234,577.98</b>		
<b>REIMBURSEMENT</b>					
Allocation Indirect Expense	\$ 938,311.90	\$ 70,339.28	\$ 212,176.44	\$ 726,135.46	77.39%
<b>Total REIMBURSEMENT</b>	<b>\$ 938,311.90</b>	<b>\$ 70,339.28</b>	<b>\$ 212,176.44</b>	<b>\$ 726,135.46</b>	<b>77.39%</b>
<b>YTD Budget</b>			<b>\$ 234,577.98</b>		
<b>CENTRAL IT</b>					
IT-Voice & Data Service	\$ 9,840.00	\$ 806.69	\$ 2,420.07	\$ 7,419.93	75.41%
IT-Hardware	\$ 3,000.00	\$ 2,489.61	\$ 2,489.61	\$ 510.39	17.01%
Network Professional Services	\$ 83,737.00	\$ 7,244.00	\$ 19,162.18	\$ 64,574.82	77.12%
Software-Licensing-Maint	\$ 22,187.00	\$ 10,856.15	\$ 12,847.31	\$ 9,339.69	42.10%
<b>Total EXPENSES</b>	<b>\$ 118,764.00</b>	<b>\$ 21,396.45</b>	<b>\$ 36,919.17</b>	<b>\$ 81,844.83</b>	<b>68.91%</b>
<b>YTD Budget</b>			<b>\$ 29,691.00</b>		
<b>REIMBURSEMENT</b>					
Allocation CIT Expense	\$ 118,764.00	\$ 8,818.07	\$ 26,496.26	\$ 92,267.74	77.69%
<b>Total REIMBURSEMENT</b>	<b>\$ 118,764.00</b>	<b>\$ 8,818.07</b>	<b>\$ 26,496.26</b>	<b>\$ 92,267.74</b>	<b>77.69%</b>
<b>YTD Budget</b>			<b>\$ 29,691.00</b>		



## FYE 2026 YTD Indirect and CIT Budgets

	FY 2026 Approved Budget	YTD Allocations Thru July 2025	YTD Expenditures Thru July 2025	Budget Balance	% of Budget Remaining	Under/(Over)
Indirect*	\$ 938,312	\$ 212,176	\$ 203,025	\$ 735,287	78.36%	\$ (9,152)
CIT	118,764	26,496	36,919	81,845	68.91%	10,423
<b>Total</b>	<b>\$ 1,057,076</b>	<b>\$ 238,673</b>	<b>\$ 239,944</b>	<b>\$ 817,132</b>	<b>77.30%</b>	<b>\$ 1,271</b>



\*Includes Year-to-Date Depreciation Expense Estimate

**Texoma Council of Governments**  
Financial Information  
Balance Sheet for the Fiscal Years Ended: 2026

	Prior Year 7/31/2024)	Prior Month 7/31/2025	Year-to-Date Change (\$)	Change (%)	Current Month Not Reconciled (08/31/2025)	Notes
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash in Bank General	316,396.00	772,108.00	455,712.00	144.03%	338,793.00	CASH UP REC DOWN
Cash in Bank TCEQ	3,563.00	30.00	(3,533.00)	-99.16%	30.00	SPENT ALL FUNDS ON HHW
Cash in Bank Local	132,084.00	10,516.00	(121,568.00)	-92.04%	5,011.00	MOVED TO TEXPOOL
Cash in Bank 911	373,900.00	633,830.00	259,930.00	69.52%	537,458.00	
Cash in Bank FSS	163,419.00	180,536.00	17,117.00	10.47%	188,837.00	
Cash in Bank Section 8	1,038,528.00	1,403,560.00	365,032.00	35.15%	1,302,480.00	
Cash in Bank FSS Forfeiture	27,980.00	41,237.00	13,257.00	47.38%	41,237.00	
Texpool Investment Acct	21,353.00	341,228.00	319,875.00	1498.03%	347,995.00	RECEIVED FROM LOCAL
Accounts Receivable	1,114,916.00	891,986.00	(222,930.00)	-20.00%	223,946.00	CASH UP REC DOWN
Travel Advance	1,289.00	322.00	(967.00)	-75.02%	1,389.00	
Prepaid Items	217,236.00	99,281.00	(117,955.00)	-54.30%	99,281.00	
Due From	1,920,756.00	1,154,208.00	(766,548.00)	-39.91%	1,253,263.00	
Lease Receivable	145,415.00	145,415.00	0.00	0.00%	145,415.00	
Other Assets	(10,312.00)	49,983.00	60,295.00	-584.71%	49,983.00	YEAR END (OVER) UNDER
<u>Total Current Assets</u>	<u>5,466,523.00</u>	<u>5,724,240.00</u>	<u>257,717.00</u>	<u>4.71%</u>	<u>4,535,118.00</u>	
<b>Fixed Assets</b>						
Building & Improvements	3,819,747.00	3,830,607.00	10,860.00	0.28%	3,830,607.00	BOILER ROOM AU
Furniture, Vehicles & Other	4,069,764.00	4,069,764.00	0.00	0.00%	4,069,764.00	NO ACTIVITY
Accumulated Depreciation	(4,466,744.00)	(4,733,528.00)	(266,784.00)	5.97%	(4,733,528.00)	
Leased Assets	123,271.00	123,271.00	0.00	0.00%	123,271.00	YE ENTRY NOT YET MADE
Leased Assets Amortization	(23,743.00)	(23,743.00)	0.00	0.00%	(23,743.00)	YE ENTRY NOT YET MADE
<u>Total Fixed Assets</u>	<u>3,522,295.00</u>	<u>3,266,371.00</u>	<u>(255,924.00)</u>	<u>-7.27%</u>	<u>3,266,371.00</u>	
Total ASSETS	<u>8,988,818.00</u>	<u>8,990,611.00</u>	<u>1,793.00</u>	<u>0.02%</u>	<u>7,801,489.00</u>	
<b>LIABILITIES</b>						
Accounts Payable	591,302.00	940,414.00	349,112.00	59.04%	146,918.00	
Payroll Liability	38,473.00	(16,089.00)	(54,562.00)	-141.82%	(19,081.00)	
FSS Escrow Liability	287,312.00	314,845.00	27,533.00	9.58%	323,146.00	
Due To	1,920,756.00	1,154,208.00	(766,548.00)	-39.91%	1,253,263.00	
Deferred Local Revenue	200,222.00	146,483.00	(53,739.00)	-26.84%	148,483.00	
Accrued Compensated Absences	119,796.00	126,091.00	6,295.00	5.25%	126,091.00	YEAR END ENTRY
ACC Payroll	111.00	111.00	0.00	0.00%	111.00	
Long Term Debt Building Payable	1,084,211.00	927,968.00	(156,243.00)	-14.41%	927,968.00	HVAC/SECO LOAN
<u>Total LIABILITIES</u>	<u>4,242,183.00</u>	<u>3,594,031.00</u>	<u>(648,152.00)</u>	<u>-15.28%</u>	<u>2,906,899.00</u>	
Fund Balance	<u>4,746,635.00</u>	<u>5,396,580.00</u>	<u>649,945.00</u>	<u>13.69%</u>	<u>4,894,590.00</u>	
Total Liabilities & Fund Balance	<u>8,988,818.00</u>	<u>8,990,611.00</u>	<u>1,793.00</u>	<u>0.02%</u>	<u>7,801,489.00</u>	

## Texoma Council of Governments

## Financial Information

## Statement of Revenue and Expenditures for the Fiscal and Month-to-Date Periods

	Prior Year Thru 7/31/2024	Current Year Thru 7/31/2025	Change (\$)	Change (%)	Current Year Not Reconciled (08/31/2025)	Notes
<b>OPERATION REVENUE</b>						
Grant Revenue	5,587,668.91	6,389,572.08	801,903.17	14.35%	5,744,047.58	
Program Revenue <sup>1</sup>	365,181.59	428,256.83	63,075.24	17.27%	428,256.83	
Investment Income	327.74	10,705.70	10,377.96	3166.52%	10,705.70	Moved to commercial so interest is higher and moved more to Texpool
<u>Total OPERATING REVENUE</u>	<u>5,953,178.24</u>	<u>6,828,534.61</u>	<u>875,356.37</u>	<u>14.70%</u>	<u>6,183,010.11</u>	
Total Revenue	5,953,178.24	6,828,534.61	875,356.37	14.70%	6,183,010.11	
<b>EXPENDITURES</b>						
Personnel Expenses	840,484.59	881,585.30	41,100.71	4.89%	881,585.30	
Program Expenses	81,574.96	74,502.38	(7,072.58)	-8.67%	74,295.87	
Direct Services	4,145,339.41	4,522,123.32	376,783.91	9.09%	4,529,452.67	
Professional Fees	29,169.75	26,243.75	(2,926.00)	-10.03%	26,243.75	
Interest Expense	6,025.44	4,455.77	(1,569.67)	-26.05%	4,455.77	SECO loan
Occupancy	88,523.26	76,323.25	(12,200.01)	-13.78%	76,323.25	Contracted Serv down and maint down
Conferences, Conventions, & Meetings	35,532.03	51,757.19	16,225.16	45.66%	51,608.79	
Printing & Publications	15,512.81	21,009.47	5,496.66	35.43%	21,009.47	
Dues & Subscriptions	1,132.50	707.65	(424.85)	-37.51%	697.00	
Operations	12,103.43	53,100.13	40,996.70	338.72%	53,100.13	Software Licensing
Equipment	12,109.92	0.00	(12,109.92)	-100.00%	0.00	
<u>Total EXPENDITURES</u>	<u>5,267,508.10</u>	<u>5,711,808.21</u>	<u>444,300.11</u>	<u>8.43%</u>	<u>5,718,772.00</u>	
Net Revenue Over Expenditures	<u>685,670.14</u>	<u>1,116,726.40</u>	<u>431,056.26</u>	<u>62.87%</u>	<u>464,238.11</u>	
Depreciation	<u>31,154.25</u>	<u>29,960.01</u>	<u>(1,194.24)</u>	<u>-3.83%</u>	<u>39,946.68</u>	
	<u>654,515.89</u>	<u>1,086,766.39</u>	<u>432,250.50</u>	<u>66.70%</u>	<u>424,291.43</u>	

<sup>1</sup> All sources of Local Revenue, Inkind Match

**Texoma Council of Governments**  
**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**

100 - General  
From 7/1/2025 Through 7/31/2025

		Total Budget - Original	Current Month Actual	Year-To-Date	Total Budget Variance - Original
	REVENUE				
4020	Local Revenue	319,088.00	17,147.58	52,695.08	(266,392.92)
4040	Interest Income	0.00	1,257.14	3,312.76	3,312.76
	Total REVENUE	319,088.00	18,404.72	56,007.84	(263,080.16)
	REIMBURSEMENT				
9050	Copy Center Reimbursement	14,500.00	1,657.55	4,052.85	(10,447.15)
	Total REIMBURSEMENT	14,500.00	1,657.55	4,052.85	(10,447.15)
	TOTAL REVENUE	333,588.00	20,062.27	60,060.69	(273,527.31)
	INDIRECT SALARY				
5000	Salaries	51,950.34	3,996.16	11,988.48	39,961.86
5090	FICA/Medicare	3,974.20	305.70	917.10	3,057.10
5100	Unemployment Insurance	63.00	0.00	0.00	63.00
5110	Workers Compensation	211.15	16.38	49.14	162.01
5115	Insurance Health	7,422.96	571.00	1,713.00	5,709.96
5120	Dental	372.12	28.62	85.86	286.26
5200	Insurance Health Savings Account	3,047.04	234.38	703.14	2,343.90
5201	Insurance Heath Reimbursement Account	129.20	0.00	0.00	129.20
5210	Insurance Life	72.00	6.00	18.00	54.00
5231	Fraud Hotline	13.85	0.00	16.78	(2.93)
5240	Retirement	3,636.52	279.74	839.22	2,797.30
5910	Indirect G&A	21,868.41	1,680.84	5,042.52	16,825.89
5943	HSA Admin	54.60	4.20	12.60	42.00
5945	Cobra Admin	11.76	0.96	2.88	8.88
5946	HRA NO MED ADMIN FEE	1.85	0.00	0.00	1.85
	Total INDIRECT SALARY	92,829.00	7,123.98	21,388.72	71,440.28
	CONTRACTED SERVICES				
6130	Contracted Services	4,610.00	353.12	1,149.36	3,460.64
	Total CONTRACTED SERVICES	4,610.00	353.12	1,149.36	3,460.64

**Texoma Council of Governments**  
**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**

100 - General  
From 7/1/2025 Through 7/31/2025

		Total Budget - Original	Current Month Actual	Year-To-Date	Total Budget Variance - Original
	UTILITIES				
6625	Utilities	16,150.00	1,201.95	3,439.42	12,710.58
	Total UTILITIES	16,150.00	1,201.95	3,439.42	12,710.58
	OTHER				
6083	Cash Match	43,333.00	0.00	0.00	43,333.00
6135	Copier Expense	18,000.00	1,613.86	4,740.08	13,259.92
6153	Depreciation	26,306.00	0.00	0.00	26,306.00
6160	Dues/Subscriptions	100.00	0.00	0.00	100.00
6201	Equipment/Lease	396.00	96.67	96.67	299.33
6307	Insurance	3,000.00	0.00	0.00	3,000.00
6314	IT Direct Bill	7,000.83	395.50	1,176.30	5,824.53
6325	Maintenance	8,700.00	(2,958.45)	1,234.25	7,465.75
6450	Property Tax	15,500.00	0.00	0.00	15,500.00
6530	Service & Recognition Awards	2,750.00	(245.50)	205.82	2,544.18
6540	Software-Licensing-Ma...	11,000.00	9,121.09	9,121.09	1,878.91
6570	Supplies	6,000.00	61.43	190.19	5,809.81
6572	SUPPLIES - JANITORIAL	0.00	100.64	475.32	(475.32)
6590	Telephone-Internet	840.00	67.54	207.54	632.46
6595	Training	3,500.00	0.00	0.00	3,500.00
6614	Travel	4,878.39	0.00	10.00	4,868.39
8500	Interest Expense	3,391.00	162.06	1,296.36	2,094.64
8510	Principle Payments	112,419.00	8,855.28	40,052.95	72,366.05
	Total OTHER	267,114.22	17,270.12	58,806.57	208,307.65
	TOTAL EXPENSES	380,703.22	25,949.17	84,784.07	295,919.15
	NET INCOME/LOSS	(47,115.22)	(5,886.90)	(24,723.38)	22,391.84

STATUS AS OF: JULY 2025

CFDA	PROGRAM	Federal Revenue	State Revenue	Local Revenue	Non-Cash Inkind	Total Revenue	Performance Period		Period Length (Months)	Months into Period	\$ Expended (Target)	% Expended (Target)	\$ Expended (Actual)	% Expended (Actual)	\$ Remaining for Expenditure	% Difference (Actual / Target)	Notes
14.871	SECTION 8	\$ 10,318,032				\$ 10,318,032	1/1/2025	12/31/2025	12	7	\$ 6,018,852	58.33%	\$ 5,899,560	57.18%	\$ 4,418,472.26	-1.16%	ON TRACK
93.791	ADRC	\$ 69,723	\$ 100,282			\$ 170,005	9/1/2024	8/31/2025	12	11	\$ 155,838	91.67%	\$ 143,202	84.23%	\$ 26,802.89	-7.43%	ON TRACK BASED ON ACTIVITIES
MULT.	211 TIRN	\$ 212,521	\$ 212,778			\$ 425,299	9/1/2024	8/31/2025	12	11	\$ 389,858	91.67%	\$ 364,934	85.81%	\$ 60,365.16	-5.86%	ON TRACK
93.568	CEAP	\$ 6,140,655				\$ 6,140,655	1/1/2025	12/31/2025	12	7	\$ 3,582,049	58.33%	\$ 4,603,936	74.97%	\$ 1,536,718.59	16.64%	ON TRACK BASED ON ACTIVITIES
93.568	CEAP SUPPLEMENTAL	\$ 236,190				\$ 236,190	1/1/2025	12/31/2025	12	7	\$ 137,778	58.33%	\$ -	0.00%	\$ 236,190.00	-58.33%	ON TRACK. NEED TO EXPEND ALL CEAP 2025 FUNDS FIRST
93.569	CSBG 2025	\$ 242,515				\$ 242,515	1/1/2025	12/31/2025	12	7	\$ 141,467	58.33%	\$ 118,881	49.02%	\$ 123,633.75	-9.31%	ON TRACK BASED ON ACTIVITIES
93.569	CSBG DISC	\$ 1,428				\$ 1,428	8/1/2024	7/31/2025	12	12	\$ 1,428	100.00%	\$ 1,359	95.16%	\$ 69.05	-4.84%	GRANT CLOSED
93.568	LIHEAP 2025	\$ 851,042				\$ 851,042	1/1/2025	12/31/2025	12	7	\$ 496,441	58.33%	\$ 416,683	48.96%	\$ 434,358.59	-9.37%	ON TRACK
81.042	DOE	\$ 556,630				\$ 556,630	7/1/2024	6/30/2025	12	13	\$ 603,016	108.33%	\$ 545,522	98.00%	\$ 11,108.12	-10.33%	GRANT CLOSED. \$11,108.12 LEFT ON THE TABLE.
81.042	DOE BIL	\$ 1,558,047				\$ 1,558,047	7/1/2023	6/30/2026	36	25	\$ 1,081,977	69.44%	\$ 357,818	22.97%	\$ 1,200,229.07	-46.48%	ON TRACK BASE ON ACTIVITIES. DOE GRANT ENDED 7/31 ADDITIONAL EXPENSES WILL NOW BE CHARGED TO THIS GRANT
94.011	FGP	\$ 229,546			\$ -	\$ 229,546	7/1/2024	6/30/2025	12	13	\$ 248,675	108.33%	\$ 219,873	95.79%	\$ 9,672.94	-12.55%	ON TRACK
94.002	RSVP	\$ 125,000			\$ -	\$ 125,000	5/29/2025	4/30/2026	12	3	\$ 31,250	25.00%	\$ 19,751	15.80%	\$ 105,249.26	-9.20%	ON TRACK BASED ON ACTIVITIES.
N/A	FGP STATE		\$ 5,316			\$ 5,316	9/1/2024	8/31/2025	12	11	\$ 4,873	91.67%	\$ 5,316	100.00%	\$ -	8.33%	ALL SPENT
N/A	RSVP STATE		\$ 24,937		\$ 16,500	\$ 41,437	9/1/2024	8/31/2025	12	11	\$ 37,984	91.67%	\$ 41,437	100.00%	\$ 0.01	8.33%	ALL SPENT
11.303	EDA PLANNING	\$ 70,000		\$ 15,000	\$ 55,000	\$ 140,000	1/1/2024	12/31/2026	36	19	\$ 73,889	52.78%	\$ 34,763	24.83%	\$ 105,236.58	-27.95%	ON TRACK BASED ON ACTIVITIES. MOST OF THE TIME/SALARIES ARE BEING CHARGED TO EDA PUBLIC WORKS
11.303	EDA PW	\$ 200,000		\$ 10,000	\$ 200,000	\$ 410,000	3/1/2023	2/28/2026	36	29	\$ 330,278	80.56%	\$ 306,203	74.68%	\$ 103,796.55	-5.87%	ON TRACK BASED ON ACTIVITIES
N/A	MSW		\$ 130,673			\$ 130,673	9/1/2024	8/31/2025	12	11	\$ 119,783	91.67%	\$ 106,216	81.28%	\$ 24,456.32	-10.38%	ON TRACK - YEAR 2
N/A	TXCDBG		\$ 14,898			\$ 14,898	9/1/2024	8/31/2025	12	11	\$ 13,657	91.67%	\$ 8,568	57.51%	\$ 6,329.95	-34.15%	ON TRACK - ROLLS OVER
N/A	CJD		\$ 71,427	\$ 23,113		\$ 94,541	9/1/2024	8/31/2025	12	11	\$ 86,662	91.67%	\$ 77,934	82.43%	\$ 16,606.87	-9.23%	ON TRACK BASED - ROLLS OVER
N/A	911-2025		\$ 1,183,695			\$ 1,183,695	9/1/2024	8/31/2025	12	11	\$ 1,085,054	91.67%	\$ 868,379	73.36%	\$ 315,316.43	-18.30%	ON TRACK - ROLLS OVER
N/A	HSGD IL		\$ 18,375	\$ 12,434		\$ 30,809	9/1/2024	8/31/2025	12	11	\$ 28,241	91.67%	\$ 16,970	55.08%	\$ 13,839.38	-36.59%	ON TRACK-ROLLS OVER
97.067	HLSEC PLANNING	\$ 50,000				\$ 50,000	1/1/2025	12/31/2025	12	7	\$ 29,167	58.33%	\$ 34,424	68.85%	\$ 15,575.66	10.52%	ON TRACK BASED ON ACTIVITIES
MULT.	AAA	\$ 1,751,329	\$ 130,228	\$ 446,487	\$ 35,000	\$ 2,363,044	10/1/2024	9/30/2025	12	10	\$ 1,969,203	83.33%	\$ 2,119,098	89.68%	\$ 243,946.08	6.34%	ON TRACK BASED ON ACTIVITIES
Total		\$ 22,612,658	\$ 1,892,611	\$ 677,585	\$ 306,500	\$ 25,489,353						\$ 4,228,365	\$ 16,310,829	\$ 9,178,524			