

AGENDA
Texoma Council of Governments
Governing Board Meeting
Thursday, August 15, 2013 – 5:30 p.m.

A. Call to Order & Declaration of a Quorum

B. Invocation and Pledges

C. Welcome Guests

D. Approval of Minutes: Approve Meeting Minutes for July 2013 – **page 3**

E. Executive Director's Report

- a. NADO Innovation Awards
- b. Texoma Regional Development Foundation
- c. August 30 Poverty Simulation Exercise
- d. THP Property Purchase
- e. Accounting Software Conversion
- f. Finance Director Position
- g. CMS Breathe Well Live Well Grant
- h. CDBG and Regional Review Committee
- i. Summer Food Drive Results
- j. Annual Event
- k. Program Presentation: Section 8 Housing Choice Voucher and Family Self-Sufficiency Programs, Rayleen Bingham

F. Consent

All items on Consent Agenda are considered to be routine by the Council of Governments and will be enacted with one motion. There will not be separate discussion of these items unless a member of the governing body or a citizen so requests, in which event these items will be removed from the general order of business and considered in normal sequence.

- 1. July 2013 Liabilities (AF):** Authorize the Secretary/Treasurer to make payments in the amounts as listed.

Terrell Culbertson, Finance Director – page 5

G. Action

- 1. TCOG Audit Report for fiscal year ended 04/30/2013 (AF):** Accept TCOG's Audit Report for Fiscal Year Ended 04/30/2013:

- a. Accept the Audit Report as presented
- b. Authorize staff to make payment to the audit firm in accordance with the terms of the engagement letter
- c. Authorize distribution of the Audit Report to appropriate grantor agencies.

Terrell Culbertson, Finance Director – page 18

- 2. Amendment to Comprehensive Energy Assistance Program (CEAP) Contract (CS):** Authorize Executive Director to execute an amendment to the current CEAP contract with the Texas Department of Housing and Community Affairs (TDHCA).

Brenda Smith, Energy Services Program Manager – page 88

3. **Amendment to Community Services Block Grant (CSBG) Contract (CS):** Authorize Executive Director to execute amendment to current CSBG contract with the Texas Department of Housing and Community Affairs (TDHCA).
Brenda Smith, Energy Services Program Manager – page 93
4. **Amendment to Current Low Income Home Energy Assistance Weatherization Program (LIHEAP) Contract (CS):** Authorize Executive Director to execute an amendment to the current LIHEAP contract with the Texas Department of Housing and Community Affairs (TDHCA).
Brenda Smith, Energy Services Program Manager – page 96
5. **Public Safety, 9-1-1 Customer Premise Equipment Solution (GS):** Authorize the TCOG 9-1-1 Customer Premise Equipment (CPE) Solution Vendor Selection.
C.J. Durbin-Higgins, Public Safety Program Manager – page 106
6. **Homeland Security Grant Program Additional Allocation for 2013 (GS):** Approve the additional allocation and project as attached for utilization of the U.S. Department of Homeland Security FY2013 Homeland Security Grant Program.
C.J. Durbin-Higgins, Public Safety Program Manager – page 107
7. **FY2011 Project Changes for Homeland Security (GS):** Authorize the approval of FY2011 Homeland Security Projects for Fannin County.
C.J. Durbin-Higgins, Public Safety Program Manager – page 112
8. **TCOG FYE 2014 Budget Status Update (AF):** Accept recommendation, if any, regarding TCOG FYE 2014 Budget.
Terrell Culbertson, Finance Director – page 114

H. President's Report

I. Adjourn

Texoma Council of Governments
Minutes
Governing Board Meeting
Thursday, July 18, 2013 – 5:30 p.m.

Members Present: Spanky Carter, Cary Wacker, Bill Lindsay, Harold Roberts, Jeffrey Stanley, Bart Lawrence, Roy Floyd, Keith Clegg, Robert Adams, Patsy Wilson, John Roane, Cecil Jones, Marquin Payne

- A. Judge Carter called the meeting to order and a quorum was declared at 5:30 p.m.
- B. Cecil Jones provided an invocation and Bart Lawrence led the pledges.
- C. Welcome Guests and Staff: Rodrigo Muyschondt, Janet Karam, Heather Barnes, Brenda Smith, Linda Burleson, Sean Norton, Mindi Jones, Trish Jennings, Jonathan Cannon
- D. Keith Clegg was officially installed for the 2013-2014 fiscal year.
- E. A motion was made by Cecil Jones to approve the meeting minutes for June 2013. This motion was seconded by Roy Floyd. Motion carried.
- F. Executive Director's Report
 - 1. NADO notified us that TCOG was awarded two Innovation Awards for the Summertastic! Texoma Summer Youth Guide and the SEPA (Social Entrepreneurship for Poverty Alleviation) project.
 - 2. Rodrigo Muyschondt provided a presentation on the Data Management Program.
 - 3. Linda Burleson provided a presentation on the Foster Grandparents Program.
- G. A motion was made by Roy Floyd to approve the Consent Items. This motion was seconded by John Roane. Motion carried.
 - 1. Authorize the Secretary/Treasurer to make payments in the amounts as listed.
- H. Action
 - 1. A motion was made by Bill Lindsay to authorize release of the TCOG 9-1-1 Customer Premise Equipment (CPE) Request for Proposal (RFP). This motion was seconded by Cecil Jones. Motion carried.
 - 2. A motion was made by Cary Wacker to authorize submission of revised 2013 CSBG budget to Texas Department of Housing & Community Affairs (TDHCA). This motion was seconded by Patsy Wilson. Motion carried.
 - 3. A motion was made by John Roane to approve application for, and acceptance if awarded, grant funding in the amount of \$807,228 from Centers for Medicare and Medicaid Services (CMS) for the purpose of expanding and innovating services for seniors in the Texoma area through TCOG's Elder Watch Program. This motion was seconded by Bill Lindsay. Motion carried.
 - 4. A motion was made by Jeffrey Stanley to authorize adopting the Automated External Defibrillation (AED) Internal Emergency Response Plan. This motion was seconded by Robert Adams. Motion carried.
 - 5. No recommendation was made regarding TCOG FYE 2014 Budget. Therefore, no action was taken.
- I. President's Report.
- J. Judge Carter adjourned the meeting at 6:03 p.m.

AF: Administration & Finance Department
AS: Aging Services Department
CS: Client Services Department
GS: Government Services Department

Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services are requested to contact Jeannette Phillips at 903-813-3510 two (2) work days 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 Texoma Council of Governments offices in a place readily accessible to the public. The Agenda was also faxed to the County Clerk offices in Cooke, Fannin and Grayson Counties, Texas on Friday, July 12, 2013.

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0017 - SECT 8 CASH IN BANK CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
ABLE ESTATE / DIAMOND PLACE APT.	77980	7/1/2013	G-01183	403.00
ABLE ESTATE / DIAMOND PLACE APT.	78007	7/1/2013	various clients	1,809.00
ABLE ESTATE / DIAMOND PLACE APT.	78059	7/1/2013	G-01171	420.00
ALBANNA, REBECCA G.	78018	7/1/2013	G-00954	291.00
AMBIT ENERGY LP	78019	7/1/2013	various clients	232.00
AMBIT ENERGY LP	78160	7/1/2013	various clients	168.00
AMLIN, MARSHALL D.	78161	7/1/2013	F-00275	266.00
ARROW WOOD APTS.	77977	7/1/2013	various clients	1,259.00
ARROW WOOD APTS.	78013	7/1/2013	G-01231	272.00
ARROW WOOD APTS.	78020	7/1/2013	various clients	3,269.00
ATKIN, VERNA	78162	7/1/2013	F-00714	251.00
ATMOS ENERGY CO	78021	7/1/2013	various clients	116.00
ATMOS ENERGY CO	78163	7/1/2013	various clients	94.00
ATNIP, JULIE M. / JULIE ATNIP PROPER...	78022	7/1/2013	G-00322	198.00
BA RESIDENTIAL, L.L.C.	78166	7/1/2013	F-00778	400.00
BACON, JAMES L.	78164	7/1/2013	F-00720	310.00
BARRETT, CARMAN M.	78023	7/1/2013	G-01146	520.00
BARRIER, JEFF N.	78024	7/1/2013	G-01122	740.00
BEALL, DAVID M.	78026	7/1/2013	G-01072	328.00
BEALL, DAVID W.	78025	7/1/2013	G-01205	800.00
BERUBE, LINDA MARIE	78165	7/1/2013	F-00095	162.00
BILLY JOE NELMS	78215	7/1/2013	F-00723	400.00
BLUESTONE PARTNERS LLC	78028	7/1/2013	G-00939	830.00
BOHNANNAN, RONALD DION	78029	7/1/2013	G-00710	225.00
BONHAM APARTMENTS LTD	78167	7/1/2013	various clients	4,232.00
BONHAM VILLAGE APARTMENTS, LTD.	78168	7/1/2013	various clients	719.00
BOOTH, BRUCE	77988	7/1/2013	G-01031	339.00
BOOTH, BRUCE	78011	7/1/2013	G-01226	255.00
BOOTH, BRUCE	78092	7/1/2013	various clients	769.00
BOOTH, BRUCE / BOOTHE FAMILY TR...	78038	7/1/2013	various clients	1,076.00
BORJAS, BASILISA	78169	7/1/2013	F-00031	493.00
BOUNCE ENERGY INC.	78030	7/1/2013	#1378430	24.00
BOYD, QUENTON	78031	7/1/2013	G-00808	525.00
BRANDANI, JOE	78170	7/1/2013	various clients	697.00
BRANDMAN, JOHN D.	78032	7/1/2013	G-01143	379.00
BRISTOL SQUARE APARTMENTS	78171	7/1/2013	various clients	688.00
BROWN, WILLIAM	78033	7/1/2013	G-00940	241.00
BUCHANAN, MARK. A	78172	7/1/2013	F-00108	375.00
BUCKNER, KELVIN	78034	7/1/2013	G-00572	276.00
BURNETT, JOHN W.	78173	7/1/2013	F-00762	275.00
BURT, WILLIAM RUSSELL	78174	7/1/2013	various clients	1,488.00
BURTON, GREGORY P.	78035	7/1/2013	G-00838	766.00
BUTLER, BOBBY L.	78175	7/1/2013	F-00318	275.00
CABRERA, VALENTINA	78036	7/1/2013	G-00959	398.00
CAL SHERM PARTNERS L.P.	77996	7/1/2013	various clients	1,192.00
CAL SHERM PARTNERS L.P.	78130	7/1/2013	various clients	1,690.00
CAL SHERM PARTNERS L.P.	78243	7/16/2013	G-01234	81.00
CALIX PROPERTIES	77978	7/1/2013	G-00683	269.00
CALIX PROPERTIES	78037	7/1/2013	various clients	3,328.00
CARAWAY, ROBERT	78176	7/1/2013	F-00239	339.00
CARLILE, JANET	78039	7/1/2013	G-01211	429.00
CARR, SANDRA GAIL	78040	7/1/2013	G-00788	293.00
CARTER II, CRETA LYNN	78042	7/1/2013	G-00406	616.00
CARTER, BOBBIE J.	78041	7/1/2013	various clients	696.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0017 - SECT 8 CASH IN BANK CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
CARY, JOSEPH	78177	7/1/2013	F-00701	331.00
CASTLE PROPERTIES	78178	7/1/2013	various clients	1,392.00
CHAFFIN, CHRISTEN AND GUILD MORT...	78248	7/16/2013	G-HO-00006	197.00
CHEN, DONNY Y.	78043	7/1/2013	G-00789	675.00
CHICAGO LEGACY GROUP LP	78044	7/1/2013	various clients	645.00
CHOI, JOHN H.	78045	7/1/2013	G-01074	114.00
CITY OF DENISON	78047	7/1/2013	various clients	75.00
CITY OF DENISON	78252	7/16/2013	#511270-011	6.00
CITY OF SHERMAN	78072	7/1/2013	#406-1520-02	157.00
CITY OF SHERMAN	78257	7/16/2013	#105-2740-15	48.00
CLOKEY, JASON	78209	7/1/2013	F-00707	210.00
CLONTZ, LOIS A.	78046	7/1/2013	G-01036	330.00
CONCORD VILLAGE APTS	78048	7/1/2013	G-00277	176.00
COTTRELL, WILLIE	78050	7/1/2013	G-01004	575.00
COUNTRY VILLAGE OF BONHAM	78179	7/1/2013	various clients	1,961.00
COX, LAWRENCE D.	78027	7/1/2013	G-01105	725.00
COX, WILLIAM P.	78180	7/1/2013	F-00783	433.00
CREW, JACK	78051	7/1/2013	G-01029	393.00
CROCKER, JIM I.	78053	7/1/2013	various clients	947.00
CUPID PROPERTIES LLC	78054	7/1/2013	various clients	1,016.00
DAVIS SUZANNE	78181	7/1/2013	F-00661	417.00
DAVIS, JOSEPH	78055	7/1/2013	various clients	855.00
DEAN GILBERT REALTORS	77979	7/1/2013	various clients	1,001.00
DEAN GILBERT REALTORS	78056	7/1/2013	various clients	1,012.00
DEAN GILBERT REALTORS	78057	7/1/2013	G-00075	377.00
DENISON LAKEVIEW PARK	77987	7/1/2013	various clients	1,347.00
DENISON LAKEVIEW PARK	78091	7/1/2013	various clients	2,295.00
DGR MGT CO. INC.	77990	7/1/2013	various clients	819.00
DGR MGT CO. INC.	78012	7/1/2013	G-01179	525.00
DGR MGT CO. INC.	78106	7/1/2013	various clients	923.00
DIRECT ENERGY	78006	7/1/2013	#3961758	32.00
DIRECT ENERGY	78008	7/1/2013	#3305080	43.00
DIRECT ENERGY	78058	7/1/2013	various clients	199.00
DIRECT ENERGY	78183	7/1/2013	various clients	322.00
DIRECT ENERGY	78253	7/16/2013	#6-11328414	19.81
DIXON JR, GENE	77982	7/1/2013	various clients	1,392.00
DIXON JR, GENE	78010	7/1/2013	various clients	620.00
DIXON JR, GENE	78076	7/1/2013	various clients	2,441.00
DNJ REAL ESTATE	78182	7/1/2013	F-00606	277.00
DNJ REAL ESTATE	78265	7/16/2013	F-00606	277.00
DOYLE, GARRY D.	78184	7/1/2013	F-00743	425.00
DULANEY, JERRY M.	78185	7/1/2013	F-00706	208.00
DUNCAN CLIFTON WINRIGHT	78186	7/1/2013	F-00726	298.00
DUNLAP, KIM	78060	7/1/2013	various clients	1,548.00
EAST COAST MANAGEMENT LLC	78009	7/1/2013	G-01096	337.00
EAST COAST MANAGEMENT LLC	78061	7/1/2013	various clients	1,358.00
ENLOW GROUP LLC	78187	7/1/2013	various clients	2,086.00
EVANS, JESSICA M.	78188	7/1/2013	F-00740	336.00
F.L RAINTREE LTD	78014	7/1/2013	G-01046	378.00
FIRST CHOICE POWER	78063	7/1/2013	various clients	579.00
FIRST CHOICE POWER	78189	7/1/2013	#671959724	48.00
FL COUNTRY VILLAGE LTD	78049	7/1/2013	G-01224	192.00
FRANKS, HELEN	78064	7/1/2013	G-01013	79.00
FREDERICKSON, JAMES R.	78065	7/1/2013	G-01010	237.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0017 - SECT 8 CASH IN BANK CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
FRICKE, JUNE	78190	7/1/2013	F-00503	319.00
FULLER, DANNY G.	78066	7/1/2013	G-00680	334.00
GARZA, PAMELA AND THE FIRST NATIO...	78262	7/16/2013	F-HO-00005	443.83
GILSTER INC. DBA GILSTER PROPERT...	78067	7/1/2013	G-01066	267.00
GLASER, GREG	78191	7/1/2013	F-00781	573.00
GLASER, JUDITH	78192	7/1/2013	various clients	773.00
GOODE, RHONDA	78068	7/1/2013	G-00896	213.00
GOODE, RHONDA	78249	7/16/2013	G-00896	135.00
GRAYSON-COLLIN ELECTRIC	78069	7/1/2013	#6294300	7.00
GREEN MOUNTAIN ENERGY CO.	78070	7/1/2013	#41118421	9.00
GREENE, DAVID P.	78071	7/1/2013	G-00042	427.00
GREER, FRANCES AND USDA RURAL D...	78260	7/16/2013	F-HO-00002	194.00
GRIJALVA, SAUL	78194	7/1/2013	F-00704	552.00
GVD RIDGEVIEW LLC	78004	7/1/2013	G-01202	475.00
GVD RIDGEVIEW LLC	78121	7/1/2013	various clients	997.00
GVD RIDGEVIEW LLC	78254	7/16/2013	G-01235	595.00
HALLFORD, LOUIE A.	78073	7/1/2013	G-01007	1,400.00
HARDWICK, RANDY	77981	7/1/2013	G-01203	593.00
HARDWICK, RANDY	78074	7/1/2013	various clients	1,525.00
HARDY, RUSSELL DON	78195	7/1/2013	various clients	795.00
HARVEY, JOHN MILTON	78241	7/1/2013	F-00698	150.00
HERNANDEZ, ANTONIO	78196	7/1/2013	F-00282	550.00
HIGGS, BOBBY L.	78197	7/1/2013	F-00638	350.00
HILLTOP VILLAGE APARTMENTS	77984	7/1/2013	various clients	962.00
HILLTOP VILLAGE APARTMENTS	78078	7/1/2013	various clients	6,222.00
HILLTOP VILLAGE APARTMENTS	78250	7/16/2013	G-00091	848.00
HOBSON, JOE W.	78079	7/1/2013	G-00958	541.00
HOFMANN MRAZ CARE HOME	78198	7/1/2013	various clients	2,224.00
HOGENSON, REGINA COX	78052	7/1/2013	G-01102	416.00
HOLLON, LARRY BRET	78080	7/1/2013	G-01056	241.00
HOMESTEAD ESTATES MHP/ JUSTICE P...	78203	7/1/2013	various clients	1,603.00
HORNER, MELISSA ANN	77986	7/1/2013	G-00458	384.00
HOUSING ASSOICIATES OF HERITAG	78075	7/1/2013	various clients	4,763.00
HUNT, JOE G.	78199	7/1/2013	F-00043	247.00
IOLA DBA TAPPAN ZEE	78081	7/1/2013	G-01219	628.00
JACOBS, RICHARD	78082	7/1/2013	G-00952	750.00
JAYNES, LONNIE J.	78200	7/1/2013	F-00477	396.00
JOHNSON, G.F.	77985	7/1/2013	G-01130	170.00
JONSE, TOM	78083	7/1/2013	G-01220	850.00
JPL FAMILY LTD PARTNERSHIP	78201	7/1/2013	F-00771	495.00
JSBR INC.	78084	7/1/2013	G-00984	750.00
JUST ENERGY TEXAS I CORP.	78090	7/1/2013	various clients	169.00
JUST ENERGY TEXAS I CORP.	78202	7/1/2013	#6182043	48.00
JUST ENERGY TEXAS I CORP.	78259	7/16/2013	#4938619	224.00
KARAM, GEORGE	78085	7/1/2013	G-00350	532.00
KATY CREEK RETIREMENT VILLAGE	78204	7/1/2013	various clients	2,215.00
KEENER, ANDREW	78086	7/1/2013	G-01223	462.00
KING, GARY	78087	7/1/2013	G-01201	64.00
KINGSTON PROPERTIES	78206	7/1/2013	F-00730	650.00
KIRKPATRICK, JAMES	78088	7/1/2013	G-01190	600.00
LAMB, BILLY J	78093	7/1/2013	G-00321	350.00
LANCET COURT APARTMENTS	78207	7/1/2013	various clients	414.00
LATIMER, JAY	77989	7/1/2013	G-01006	388.00
LATIMER, JAY	78094	7/1/2013	G-01148	508.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0017 - SECT 8 CASH IN BANK CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
LAUGHLIN, GLEN	78095	7/1/2013	various clients	838.00
LEAK, KENNETH	78096	7/1/2013	G-01028	90.00
LIPSCOMB, CHAD CARLTON	78208	7/1/2013	F-00243	287.00
LITTLEFIELD, WILLIAM	78097	7/1/2013	G-00783	422.00
LJUNGKULL, JOEL	78098	7/1/2013	various clients	691.00
MAGGI, DENO TAYLOR	78099	7/1/2013	G-01228	522.00
MALMAY , MICHELLE LYNN	78100	7/1/2013	various clients	3,000.00
MARTINEZ SR., RICARDO A.	78264	7/16/2013	F-00690	400.00
MC CORD, KENNETH R.	78101	7/1/2013	G-01196	179.00
MC CORMICK, LARRY W	78211	7/1/2013	FV-XXX-0042	543.00
MCBROOM, DAVID R.	78210	7/1/2013	F-00724	296.00
MCDONNELL, DEE JUANITA	78102	7/1/2013	G-00036	265.00
MILLSAP, BOB L	78103	7/1/2013	various clients	2,857.00
MITCHELL, SYLVIA	78104	7/1/2013	G-00737	163.00
MITCHELL, SYLVIA	78251	7/16/2013	G-00737	487.00
MOHAMMED, ABDUL	78105	7/1/2013	various clients	1,208.00
MONROE, MARLENE	77983	7/1/2013	G-01178	389.00
MONROE, MARLENE	78077	7/1/2013	G-01141	345.00
MOORE, CECELIA F	78212	7/1/2013	F-00125	417.00
MORRIS, MARY L.	78107	7/1/2013	G-00864	646.00
MORRIS, RANDY K.	78213	7/1/2013	varius clients	1,436.00
MURPHY PROPERTIES	78214	7/1/2013	various clients	1,246.00
NATAYENA L.L.C	78108	7/1/2013	G-00661	403.00
NIBLET, WILLIAM C.	78109	7/1/2013	G-00848	635.00
NORMANDY MANOR APARTMENTS	78110	7/1/2013	various clients	4,643.00
NORTH TEXAS RENT HOMES	78111	7/1/2013	G-00487	603.00
NUNNELEE, ROBERT M	78217	7/1/2013	various clients	1,505.00
NUNNELEE, ROBERT M	78216	7/1/2013	varius clients	1,149.00
NUNNELEE, ROBERT M	78218	7/1/2013	various clients	1,798.00
NUNNELEE, ROBERT M	78219	7/1/2013	various clients	2,518.00
NUNNELEE, ROBERT M	78220	7/1/2013	F-00284	191.00
OAKVIEW RENTALS LP	77991	7/1/2013	various clients	660.00
ODOM, RODNEY LEE	78112	7/1/2013	G-00066	398.00
OHC/PARK MANOR LTD	77993	7/1/2013	various clients	1,074.00
OHC/PARK MANOR LTD	78114	7/1/2013	various clients	3,814.00
OSCAR MARTINEZ	78158	7/1/2013	F-00460	411.00
OTTMO, WANDA J	78221	7/1/2013	F-00246	181.00
OWENS, MONA N.	78113	7/1/2013	G-00082	282.00
PADILLA, RAYMOND JR AND NATION ST...	78261	7/16/2013	F-HO-00003	154.00
PAGE, JOHN	77992	7/1/2013	G-00938	237.00
PAGE, PETER C	78222	7/1/2013	various clients	457.00
PATTERSON, DAVID R.	78115	7/1/2013	g-00953	725.00
PENDERGRASS, RANDY	78223	7/1/2013	F-00562	230.00
PERKINS, GLEN	78116	7/1/2013	various clients	953.00
PETERSON, TRAVIS AND BANK OF TEX...	78245	7/16/2013	G-HO-00003	502.00
PHILLIPS, ROBBIE F.	78224	7/1/2013	V-F-VII-0048	210.00
PIERCE, JAMES DEAN	78240	7/1/2013	various clients	1,652.00
PIERCE, WILBURN L.	78117	7/1/2013	G-01099	600.00
POLLARD, TROY LYNN	78118	7/1/2013	G-01133	501.00
PUGH, MELTON D.	78225	7/1/2013	F-00495	324.00
R&M PROPERTIES	77994	7/1/2013	G-00820	499.00
R&M PROPERTIES	78119	7/1/2013	various clients	2,101.00
RELIANT ENERGY	78120	7/1/2013	various clients	132.00
RELIANT ENERGY	78159	7/1/2013	#7144172-9	112.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0017 - SECT 8 CASH IN BANK CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
RELIANT ENERGY	78226	7/1/2013	various clients	125.00
REYNOSO, HECTOR M.	77995	7/1/2013	G-00948	368.00
ROGERS, JOHNNY AND WELLS FARGO ...	78246	7/16/2013	G-HO-00004	340.00
ROSS, NORA F.	78227	7/1/2013	F-00717	263.00
ROSS, RONNIE D.	78122	7/1/2013	G-00415	470.00
ROW, BILLY F.	78123	7/1/2013	G-00074	266.00
ROWLAND, DANIEL E.	78124	7/1/2013	G-00181	398.00
RUMSEY, ROBERT	78125	7/1/2013	various clients	1,865.00
S.S. PARTNERS MGMT. L.L.C.	77998	7/1/2013	various clients	431.00
S.S. PARTNERS MGMT. L.L.C.	78015	7/1/2013	various clients	3,277.00
S.S. PARTNERS MGMT. L.L.C.	78137	7/1/2013	various clients	1,362.00
S.S. PARTNERS MGMT. L.L.C.	78138	7/1/2013	various clients	862.00
S.S. PARTNERS MGMT. L.L.C.	78139	7/1/2013	G-01049	515.00
S.S. PARTNERS MGMT. L.L.C.	78255	7/16/2013	G-01236	200.00
SANDIA NORTH APARTMENTS INC	78228	7/1/2013	various clients	4,619.00
SCHILLI, RICHARD R.	78126	7/1/2013	G-01194	702.00
SCHLEY, MARK AND WELLS FARGO HO...	78247	7/16/2013	G-HO-00005	376.00
SCULLY, MICHAEL C.	78127	7/1/2013	G-00438	529.00
SHANNON, DELBRA	78128	7/1/2013	G-00448	595.00
SHARP, MICHAEL L.	78129	7/1/2013	various clients	670.00
SHEEHAN, CINDY	78157	7/1/2013	G-01168	508.00
SHER DEN REALTY INC	78131	7/1/2013	various clients	4,762.00
SHIRLEY, NANCY S.	78005	7/1/2013	g-00836	800.00
SKIPWORTH, BILLY JACK	78132	7/1/2013	G-01180	575.00
SKYLINE WESTWOOD MANOR LTD	78153	7/1/2013	G-01073	310.00
SMITH, BENNIE S.	78133	7/1/2013	G-01192	444.00
SMITH, MARK A.	78134	7/1/2013	G-00072	419.00
SOUTHERN URBANE PROPERTIES, LLC	78135	7/1/2013	G-00584	332.00
SOUTHWEST MANAGEMENT	77997	7/1/2013	G-00880	719.00
SOUTHWEST MANAGEMENT	78136	7/1/2013	various clients	1,745.00
ST.AMOUR, AARON	78017	7/1/2013	G-01152	303.00
STANLEY, JUDY F.	78140	7/1/2013	G-00884	771.00
STEEPLE CHASE FARMS SUMMIT, LP	77999	7/1/2013	various clients	469.00
STEEPLE CHASE FARMS SUMMIT, LP	78016	7/1/2013	various clients	958.00
STEEPLE CHASE FARMS SUMMIT, LP	78141	7/1/2013	various clients	4,942.00
STERZER, DALE P	78229	7/1/2013	various clients	2,895.00
STEVENS, PAMELA J.	78143	7/1/2013	G-01123	650.00
STOLL, JOEL	78144	7/1/2013	G-01043	433.00
STREAM GAS & ELECTRIC LTD	78142	7/1/2013	various clients	227.00
STREAM GAS & ELECTRIC LTD	78230	7/1/2013	#1161585700	39.00
STREAM GAS & ELECTRIC LTD	78258	7/16/2013	#1127995849	80.00
SUDDERTH, JACK W.	78231	7/1/2013	F-00221	244.00
SUDDERTH, JOE T.	78232	7/1/2013	various clients	652.00
SWANNER, MELVIN B.	78145	7/1/2013	G-01174	640.00
SWANNER, MELVIN B.	78256	7/16/2013	G-01174	640.00
T-PAG LLC	78062	7/1/2013	various clients	1,025.00
TAUBE, RICHARD P.	78146	7/1/2013	various clients	1,005.00
TEXOMA COUNCIL OF GOVERNMENTS	78239	7/1/2013	Escrow Payment	1,978.00
TEXOMA COUNCIL OF GOVERNMENTS	78242	7/12/2013	ADMIN CHARGES 6/1-30/13	32,656.36
TEXOMA COUNCIL OF GOVERNMENTS	78266	7/25/2013	ADMIN CHARGES 7/1-15/13	13,033.65
TIP, TENG	78234	7/1/2013	various clients	1,008.00
TURNER, MARCIA D.	78235	7/1/2013	F-00780	498.00
TXU ELECTRIC	78000	7/1/2013	#900030683119	26.00
TXU ELECTRIC	78147	7/1/2013	various clients	291.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0017 - SECT 8 CASH IN BANK CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
TXU ELECTRIC	78233	7/1/2013	various clients	744.00
TXU ELECTRIC	78263	7/16/2013	Various clients	65.00
UNDERWOOD, BILLY MACK	78236	7/1/2013	various clients	761.00
VILLAS OF SHERMAN LIMITED	78001	7/1/2013	G-00894	271.00
VILLAS OF SHERMAN LIMITED	78148	7/1/2013	various clients	3,341.00
VIRGINIA COOK REALTORS LLC	78149	7/1/2013	G-01115	238.00
W&W RENTAL PROPERTIES, LLC	78155	7/1/2013	G-01015	343.00
WATERFORD APTS LTD	78150	7/1/2013	G-00104	94.00
WATSON, MICHAEL L.	78002	7/1/2013	G-00578	292.00
WATSON, MICHAEL L.	78151	7/1/2013	G-00161	404.00
WEEDEN, SUE G.	78152	7/1/2013	G-00038	162.00
WHITWORTH, WANDA	78237	7/1/2013	F-00514	255.00
WILLIAMS, MYRTIS BRENEK	78238	7/1/2013	F-00476	500.00
WILSON CHILDRENS TRUST UTD 5/26/06	78003	7/1/2013	G-00555	325.00
WILSON, LAQUETA AND CHASE MANH...	78244	7/16/2013	G-HO-00001	587.19
WINDSCAPE APARTMETNS, LTD.	78154	7/1/2013	G-00996	403.00
WOOD, KIDNEY WILLIAM	78205	7/1/2013	F-00152	135.00
YOUNG, JENNIFER LYN	78089	7/1/2013	various clients	1,227.00
ZIPPER, CHARLES E.	78156	7/1/2013	G-01033	927.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0111 - CASH IN BANK GENERAL CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
3-H ELECTRICAL DESIGN INC.	78342	7/3/2013	INV 5722	289.30
ABLE ESTATE / DIAMOND PLACE APT.	78554	7/25/2013	ENERGY ASSISTANCE	2,210.00
ACCENT ENERGY TEXAS LP	78572	7/25/2013	ENERGY ASSISTANCE	89.33
AFLAC	78346	7/3/2013	ACCT MZ685- INV 328360	909.77
ALERT RESPONSE INC.	78419	7/12/2013	31725 - MED DISPENSORS	175.00
AMBIT ENERGY LP	78363	7/3/2013	ENERGY ASSISTANCE	762.57
AMBIT ENERGY LP	78551	7/25/2013	ENERGY ASSISTANCE	1,416.51
AMBIT ENERGY LP	78552	7/25/2013	ENERGY ASSISTANCE	2,163.22
AMERICAN EXPRESS	78410	7/9/2013	3787 56410 51002	2,770.44
AMERICAN EXPRESS		7/9/2013	CONFERENCE REGISTRATION	199.00
AMERICAN EXPRESS	78411	7/9/2013	acct 3791 106550 51001	4,025.52
AMERICAN EXPRESS	78435	7/12/2013	3787 506410 51002	1,438.19
AMERICAN EXPRESS	78498	7/18/2013	ACCT 3791 106550 51001	8,251.82
AT&T	78329	7/3/2013	940 668 1858 6164	168.50
AT&T	78445	7/18/2013	acct 214091703352013208	1,292.54
AT&T	78449	7/18/2013	ACCT 214 132 0705 452 9	18.20
AT&T	78518	7/25/2013	ACCT 214 503 4040 179 5	1,226.55
AT&T	78519	7/25/2013	acct 214130 1237791	71.40
AT&T MOBILITY	78425	7/12/2013	Inv 833832090x06282013	44.39
AT&T MOBILITY	78468	7/18/2013	acct 257107993705	1,860.53
ATMOS ENERGY	78372	7/3/2013	ENERGY ASSISTANCE	2,139.77
ATMOS ENERGY	78560	7/25/2013	ENERGY ASSISTANCE	688.65
ATMOS ENERGY	78561	7/25/2013	ENERGY ASSISTANCE	2,017.00
ATMOS ENERGY CO	78454	7/18/2013	3031917997	1,612.99
AYERS, LINDA	78386	7/3/2013	FGP STIPEND	72.90
AYERS, LINDA	78487	7/18/2013	FGP STIPEND	95.35
BAGBY ELEVATOR COMPANY INC.	78528	7/25/2013	INVOICE SCHED00000146986	326.41
BDA ADMINISTRATORS	78461	7/18/2013	MOOP DEDUCTIONS	3,582.24
BEST IMAGES SYSTEMS INC.	78465	7/18/2013	inv 10109512	638.12
BEST IMAGES SYSTEMS INC.	78466	7/18/2013	Inv 10168345	482.02
BINGHAM, RAYLEEN	DD000...	7/12/2013	TRAVEL EXPENSE	230.76
BONHAM HOUSING AUTHORITY	78512	7/25/2013	ENERGY ASSISTANCE	1,368.28
BOOKER, PATSY	78364	7/3/2013	FGP STIPEND	116.60
BOOKER, PATSY	78477	7/18/2013	FGP STIPEND	53.00
BOOTH, BRUCE / BOOTHE FAMILY TR...	78330	7/3/2013	ENERGY ASSISTANCE	104.97
BOOTH, BRUCE / BOOTHE FAMILY TR...	78523	7/25/2013	ENERGY ASSISTANCE	308.35
BOOTH, HOLLY	78437	7/12/2013	TRAVE ADVANCE DALLAS	250.00
BOOTH, HOLLY	78438	7/12/2013	TRAVEL EXPENSE	136.16
BOUNCE ENERGY INC.	78369	7/3/2013	ENERGY ASSISTANCE	44.27
BOUNCE ENERGY INC.	78555	7/25/2013	ENERGY ASSISTANCE	62.81
BRANNUM, JESSIE A.	78405	7/3/2013	FGP STIPEND	240.10
BRANNUM, JESSIE A.	78500	7/18/2013	FGP STIPEND	241.15
BRAY KAREN	78384	7/3/2013	TRAVEL EXPENSE	469.58
BRAY KAREN	78573	7/25/2013	travel advance	265.00
BREATH OF LIFE MEDICAL	78548	7/25/2013	J.CAMPBELL	92.00
BROWN & HOFMEISTER, L.L.P	78458	7/18/2013	BILL NUMBER 0153 001 26900 MEG	507.50
BROWN, FREDDIE	78392	7/3/2013	FGP STIPEND	135.10
BROWN, FREDDIE	78490	7/18/2013	FGP STIPEND	123.00
BUNCH, RUBY	78362	7/3/2013	FGP STIPEND	11.15
BURLESON, LINDA	78353	7/3/2013	travel expense	36.80
CAMERON, FRANCES	78479	7/18/2013	FGP STIPEND	102.30
CAMERON, FRANCES	78480	7/18/2013	FGP STIPEND	106.00
CARTER II, CRETA LYNN	78544	7/25/2013	ENERGY ASSISTANCE	600.00
CHALLENGER, GRAY & CHIRSTMAS, INC.	78436	7/12/2013	INV 20130619429	4,000.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0111 - CASH IN BANK GENERAL CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
CHAPMAN, ROBERT	78359	7/3/2013	FGP STIPEND	210.85
CHAPMAN, ROBERT	78471	7/18/2013	FGP STIPEND	92.65
CHAPPELL, KAREN	78368	7/3/2013	TRAVEL EXPENSE	315.77
CHASE MASTER CARD	78475	7/18/2013	acct 5567 0879 0003 8911	749.01
CIRRO GROUP INC.	78338	7/3/2013	ENERGY ASSISTANCE	86.98
CIRRO GROUP INC.	78537	7/25/2013	ENERGY ASSISTANCE	146.46
CITY OF GAINESVILLE	78323	7/3/2013	COOKE COUNTY HHW ROLLOFF	252.93
CITY OF SHERMAN	78439	7/18/2013	ACCT 200 0021 00	21.18
CITY OF SHERMAN	78440	7/18/2013	ACCT 200 0021 00	457.64
CITY OF WHITESBORO	78324	7/3/2013	ENERGY ASSISTANCE	73.27
CITY OF WHITESBORO	78513	7/25/2013	ENERGY ASSISTANCE	127.99
CITY OF WHITESBORO	78514	7/25/2013	ENERGY ASSISTANCE	1,059.59
COLEY, ALICE E.	78404	7/3/2013	FGP STIPEND	129.85
COLEY, ALICE E.	78499	7/18/2013	FGP STIPEND	116.60
COLEY, CHARLES	78382	7/3/2013	FGP STIPEND	164.45
COLEY, CHARLES	78485	7/18/2013	FGP STIPEND	135.60
CONEY, VIRGIE	78335	7/3/2013	FGP STIPEND	184.30
CONEY, VIRGIE	78451	7/18/2013	FGP STIPEND	221.35
CONNER, JUDY	78352	7/3/2013	TRAVEL / HOUSTON CONFERENCE	658.66
CONNER, JUDY	78464	7/18/2013	program fee reimbursment	177.00
COOKE COUNTY ELECTRIC CO-OP	78379	7/3/2013	ENERGY ASSISTANCE	226.27
COOKE COUNTY ELECTRIC CO-OP	78568	7/25/2013	ENERGY ASSISTANCE	1,815.87
COOKE COUNTY ELECTRIC CO-OP	78590	7/25/2013	ENERGY ASSISTANCE	160.51
CROSS, TOMMIE	78383	7/3/2013	FGP STIPEND	217.00
CROSS, TOMMIE	78486	7/18/2013	FGP STIPEND	213.35
CULPEPPER PLBG & A/C INC.	78389	7/3/2013	inv 6515 80535	405.00
D R PARTNERS DBA	78418	7/12/2013	INV 00213834 JAS	51.94
D R PARTNERS DBA	78444	7/18/2013	HHW ADVERTISEMENT	799.50
D R PARTNERS DBA	78516	7/25/2013	63962	234.00
D R PARTNERS DBA	78517	7/25/2013	INV 0214868 JAS	204.56
DARLING, BARBARA	78492	7/18/2013	ALZ TIME OUT SESSIONS	72.00
DEBORAH S. HERRON O.D.	78391	7/3/2013	12161	190.00
DENISON LAKEVIEW PARK	78541	7/25/2013	ENERGY ASSISTANCE	2,725.00
DENISON VACUUM & JANITORIAL	78515	7/25/2013	INVOICE 23202	239.93
DENTON COUNTY ELELCTRIC COOPER...	78592	7/25/2013	ENERGY ASSISTANCE	180.35
DEPARTMENT OF INFORMATION RES	78420	7/12/2013	INV 13050388 N/T	4,433.98
DIRECT ENERGY	78361	7/3/2013	ENERGY ASSISTANCE	565.49
DIRECT ENERGY	78549	7/25/2013	ENERGY ASSISTANCE	966.52
DIRECT ENERGY	78550	7/25/2013	ENERGY ASSISTANCE	5,667.56
DIRECT ENERGY BUSINESS-DALLAS	78536	7/25/2013	ACCT 10179669	7,858.47
DIRECT ENERGY MARKETING INC.	78408	7/3/2013	ENERGY ASSISTANCE	187.90
DIRECT ENERGY MARKETING INC.	78585	7/25/2013	ENERGY ASSISTANCE	241.19
EGNER D.D.S, PAMELA S.	78360	7/3/2013	4094 4097 4061	4,200.00
EGNER D.D.S, PAMELA S.	78472	7/18/2013	4093 4105 4102 4106	5,600.00
ENDERBY GAS INC	78569	7/25/2013	ENERGY ASSISTANCE	548.00
ENERGY CONSERVATORY INC	78326	7/3/2013	INVOICE 114922	225.00
ENTERPRISE RENT-A-CAR	78328	7/3/2013	ENTERPRISE RENTAL CAR	172.44
ENTRUST ENERGY INC.	78398	7/3/2013	ENERGY ASSISTANCE	162.86
ENTRUST ENERGY INC.	78577	7/25/2013	ENERGY ASSISTANCE	258.97
EXXON CORPORATION	78507	7/25/2013	inv. 7187328263361367307	55.49
FANNIN CO ELECTRIC CO-OP INC	78380	7/3/2013	ENERGY ASSISTANCE	608.97
FANNIN CO ELECTRIC CO-OP INC	78571	7/25/2013	ENERGY ASSISTANCE	5,197.09
FANNIN CO ELECTRIC CO-OP INC	78591	7/25/2013	ENERGY ASSISTANCE	99.30
FEAGLEY, EVA	78336	7/3/2013	FGP STIPEND	114.75

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0111 - CASH IN BANK GENERAL CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
FEAGLEY, EVA	78452	7/18/2013	FGP STIPEND	60.43
FEDERAL EXPRESS CORPORATION	78508	7/25/2013	INV 2 244 43607	22.73
FIDELITY SECURITY LIFE INSURANCE C...	78347	7/3/2013	SISLINK ACCT 20056 7/1/13	4,878.06
FIELDS, MARY LOU	78365	7/3/2013	FGP STIPEND	22.95
FIELDS, MARY LOU	78478	7/18/2013	FGP STIPEND	46.80
FIRST CHOICE POWER	78331	7/3/2013	ENERGY ASSISTANCE	1,033.55
FIRST CHOICE POWER	78526	7/25/2013	ENERGY ASSISTANCE	2,280.98
FIRST CHOICE POWER	78527	7/25/2013	ENERGY ASSISTANCE	5,650.36
FIRST INSTANT PRINTING INC.	78533	7/25/2013	RSVP HANDBOOKS	426.13
FREDERICKSON, JAMES R.	78535	7/25/2013	ENERGY ASSISTANCE	2,600.00
FUGETT, SHARON	78402	7/3/2013	FGP STIPEND	207.87
FUGETT, SHARON	78497	7/18/2013	FGP STIPEND	151.23
FULCRUM RETAIL ENERGY LLC.	78385	7/3/2013	ENERGY ASSISTANCE	249.48
FULCRUM RETAIL ENERGY LLC.	78575	7/25/2013	ENERGY ASSISTANCE	120.83
FULLYLOVE, JUDY	78345	7/3/2013	TRAVEL EXPENSE	10.65
GARY R. GREALLY DBA TEXOMA TRUCK ...	78394	7/3/2013	ENERGY ASSISTANCE	4,350.00
GEXA ENERGY LP	78553	7/25/2013	ENERGY ASSISTANCE	209.94
GRAYSON COUNTY COLLEGE	78506	7/25/2013	ENERGY ASSISTANCE	573.00
GRAYSON-COLLIN ELECTRIC	78377	7/3/2013	ENERGY ASSISSTANCE	971.22
GRAYSON-COLLIN ELECTRIC	78564	7/25/2013	ENERGY ASSISTANCE	8,101.14
GREEN MOUNTAIN ENERGY CO.	78332	7/3/2013	ENERGY ASSISTANCE	313.35
GREEN MOUNTAIN ENERGY CO.	78529	7/25/2013	ENERGY ASSISTANCE	149.85
GREEN MOUNTAIN ENERGY CO.	78530	7/25/2013	ENERGY ASSISTANCE	2,596.81
HAMILTON, MARY	78366	7/3/2013	FGP STIPEND	84.80
HERNANDEZ, MARGARITA S.	78538	7/25/2013	JANITORIAL SERVICES AND MOWING	1,300.00
HIGGINS-DURBIN, CARRIEJO	78356	7/3/2013	TRAVE EXPENSE	286.33
INTRADO INC.	78448	7/18/2013	INV 113889	2,486.12
JENNINGS, TRISH	78395	7/3/2013	TRAVEL EXPENSE	130.00
JOHNSTON, SANDRA	78387	7/3/2013	FGP STIPEND	27.20
JOHNSTON, SANDRA	78488	7/18/2013	FGP STIPEND	90.80
JONES, MINDI	DD000...	7/3/2013	cell phone reimb for june 2013	70.00
JONES, MINDI	DD000...	7/25/2013	CELL PHONE REIMB FOR JULY 2013	70.00
JUST ENERGY TEXAS I CORP.	78373	7/3/2013	ENERGY ASSISTANCE	820.14
JUST ENERGY TEXAS I CORP.	78562	7/25/2013	ENERGY ASSISTANCE	640.50
JUST ENERGY TEXAS I CORP.	78563	7/25/2013	ENERGY ASSISTANCE	2,977.97
KARAM, JANET	DD000...	7/25/2013	TRAVEL EXPENSE	258.52
KREBS, MANDY	DD000...	7/12/2013	TRAVEL ADVANCE DALLAS	250.00
KREBS, MANDY	DD000...	7/12/2013	TRAVEL EXPENSE	141.82
LAFOLLETT & COMPANY PLLC	78583	7/25/2013	AUDIT 4/30/13	12,225.00
LANGUAGE LINE SERVICE, INC.	78522	7/25/2013	ACCT 902 0904036	20.11
LINDELL, CHARLES W.	78447	7/18/2013	RR & HLTH MTNS	120.00
LOWE'S HOME CENTER INC	78443	7/18/2013	9900 129419 0	409.53
LUPER, BARBARA	78367	7/3/2013	FGP STIPEND	21.28
LUPER, BARBARA	78481	7/18/2013	FGP STIPEND	53.75
LUPER, GLORIA	78424	7/12/2013	FGP STIPEND	84.80
LUPER, GLORIA	78457	7/18/2013	FGP STIPEND	95.40
MARJEN TECHNOLOGY GROUP LLC	DD000...	7/25/2013	INV 2011426 20114265 2011427 2011428	17,477.89
MATTHEWS, MARGARET JEAN	78340	7/3/2013	FGP STIPEND	130.40
MATTHEWS, MARGARET JEAN	78459	7/18/2013	FGP STIPEND	135.20
MC BROOM, JAMES RANDY	78406	7/3/2013	TRAVEL EXPENSE	20.34
MC QUEEN, SUSIE	78463	7/18/2013	TRAVEL EXPENSE	111.00
MCCRAW OIL CO. INC	78539	7/25/2013	ENERGY ASSISTANCE	1,425.00

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0111 - CASH IN BANK GENERAL CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
MCCULLOUGH, DORIS	78375	7/3/2013	FGP STIPEND	114.75
MCCULLOUGH, DORIS	78483	7/18/2013	FGP STIPEND	125.35
MILLER, INA	78426	7/12/2013	TRAVEL ADVANCE DALLAS/TRAINING	368.00
MILLSAP, BOB L	78521	7/25/2013	ENERGY ASSISTANCE	625.00
MONARCH UTILITIES, INC.	78397	7/3/2013	ENERGY ASSISTANCE	60.00
MONARCH UTILITIES, INC.	78576	7/25/2013	ENERGY ASSISTANCE	540.00
MUENSTER TELEPHONE CORP OF TX	78415	7/12/2013	ACCT BUS 70000049	440.46
MURRAY, MARIAN	78396	7/3/2013	FGP STIPEND	21.20
MURRAY, MARIAN	78493	7/18/2013	FGP STIPEND	58.30
NATIONAL ASSOCIATION OF AREA	78325	7/3/2013	MEMEBERSHIP DUES	1,065.00
NAUTILUS SPORT CENTER	78350	7/3/2013	MEMBERSHIP DUES JUNE	323.04
NETSPAN CORPORATION FOREMOST ...	78565	7/25/2013	acct 00057800	78.00
NEWSPAPER HOLDINGS INC DBA	78505	7/25/2013	ACCT 10928	41.60
NORTON, SEAN	DD000...	7/12/2013	TRAVEL EXPENSE	55.31
NUTTER, ROBERT C.	78586	7/25/2013	ENERGY ASSISTANCE	1,950.00
OFFICE DEPOT	78341	7/3/2013	SUPPLIES	156.12
OFFICE OF ATTORNEY GENERAL	78348	7/3/2013	CHILD SUPPORT	339.94
OFFICE OF ATTORNEY GENERAL	78462	7/18/2013	CHILD SUPPORT	339.94
OHC/PARK MANOR LTD	78542	7/25/2013	ENERGY ASSISTANCE	571.00
OKLAHOMA MUNICIPAL LEAGUE	78429	7/12/2013	position vacancy ad	20.00
OWEN, IMOGENE	78374	7/3/2013	FGP STIPEND	23.20
OWEN, IMOGENE	78482	7/18/2013	FGP STIPEND	50.85
PENNYWISE POWER, LLC	78403	7/3/2013	ENERGY ASSISTANCE	577.03
PENNYWISE POWER, LLC	78582	7/25/2013	ENERGY ASSISTANCE	121.29
PERRY, RATA	78431	7/12/2013	FGP STIPEND	29.95
PHELPS, LOIS	78393	7/3/2013	FGP STIPEND	22.70
PHELPS, LOIS	78491	7/18/2013	FGP STIPEND	57.65
PHILLIPS MARVA	DD000...	7/3/2013	NT752-0000116668	587.50
PRESTON, MARGARET	78339	7/3/2013	FGP STIPEND	218.40
PRESTON, MARGARET	78455	7/18/2013	FGP STIPEND	211.60
PROSPERITY BANK	78543	7/25/2013	ACCOUNT 0090340970	15,798.74
PUBLICDATA.COM.AI LTD	78524	7/25/2013	INV 009456352 TX 20130701	9.95
QUILL CORPORATION	78344	7/3/2013	inv 3265785	129.59
QUILL CORPORATION	78460	7/18/2013	INVOICE 3648061	67.95
RATLIFF, JILL	78593	7/25/2013	ALZ TIME OUT SESSIONS	504.00
RED RIVER FARM CO-OP INC	78525	7/25/2013	ENERGY ASSISTANCE	822.00
RELIANT ENERGY	78334	7/3/2013	ENERGY ASSISTANCE	1,148.93
RELIANT ENERGY	78531	7/25/2013	ENERGY ASSISTANCE	1,022.57
RELIANT ENERGY	78532	7/25/2013	ENERGY ASSISTANCE	6,405.99
RIDEOUT, DALE	78376	7/3/2013	FGP STIPEND	118.40
RIDEOUT, DALE	78484	7/18/2013	FGP STIPEND	116.90
ROBERTS, JENNIE	78501	7/18/2013	TRAVEL EXPENSE	10.17
SAMS CLUB DIRECT	78416	7/12/2013	ACCT 0402 55440503 5	775.49
SANTICOLA & COMPANY DBA US GOV...	78430	7/12/2013	TRAVEL EXPENSES FOR WORKSHOP	381.46
SCHMITZ, MICHAEL	DD000...	7/3/2013	TRAVE ADVANCE SAN DIEGO	426.00
SCHMITZ, MICHAEL	DD000...	7/25/2013	TRAVEL EXPENSE	1,172.05
SEAMSTER, BARBARA	78337	7/3/2013	FGP STIPEND	85.38
SEAMSTER, BARBARA	78453	7/18/2013	FGP STIPEND	161.63
SHER DEN REALTY INC	78588	7/25/2013	ENERGY ASSISTANCE	800.00
SHIPMAN COMMUNICATIONS	78446	7/18/2013	EQUIPMENT MAINTENANCE	2,855.00
SMITH, DELANO	78433	7/12/2013	TRAVEL EXPENSE	396.64
SRADER, MICHAEL CHARLES	78427	7/12/2013	ENERGY ASSISTANCE	4,957.95

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0111 - CASH IN BANK GENERAL CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
SRADER, MICHAEL CHARLES	78428	7/12/2013	ENERGY ASSISTANCE	3,736.40
SRADER, MICHAEL CHARLES	78476	7/18/2013	110 GR 12	827.00
STAPLES BUSINESS ADVANTAGE	78545	7/25/2013	SUPPLIES	392.14
STAR ELECTRICITY INC.	78579	7/25/2013	ENERGY ASSISTANCE	373.57
STREAM GAS & ELECTRIC LTD	78371	7/3/2013	ENERGY ASSISTANCE	2,269.13
STREAM GAS & ELECTRIC LTD	78558	7/25/2013	ENERGY ASSISTANCE	935.00
STREAM GAS & ELECTRIC LTD	78559	7/25/2013	ENERGY ASSISTANCE	3,572.95
SUPERMEDIA	78557	7/25/2013	390001378895	34.10
SWANG & ASSOCIATES INC. DBA HOME...	78432	7/12/2013	RESPIRE CAR IN HOME	1,588.50
TATE, THERESA	78388	7/3/2013	FGP STIPEND	119.68
TATE, THERESA	78489	7/18/2013	FGP STIPEND	234.35
TAYLOR APPLIANCES INC.	78421	7/12/2013	ENERGY ASSISTANCE	3,690.00
TAYLOR APPLIANCES INC.	78422	7/12/2013	ENERGY ASSISTANCE	6,940.10
TAYLOR APPLIANCES INC.	78423	7/12/2013	ENERGY ASSISTANCE	160.00
TAYLOR APPLIANCES INC.	78456	7/18/2013	ENERGY ASSISTANCE	475.00
TAYLOR APPLIANCES INC.	78540	7/25/2013	ENERGY ASSISTANCE	475.00
TCOG GIS	78390	7/3/2013	PAYMENT FOR DIRECTIONAL SIGNS	50.00
TEXAS WORKFORCE COMMISSION	78327	7/3/2013	99 880658 5 2ND QTR	55.89
TEXOMA AREA PARATRANSIT SYSTEM	78589	7/25/2013	6062013TCOG	28.50
TEXOMA COUNCIL OF GOVERNMENTS	78412	7/12/2013	ENERGY ASSISTANCE	1,260.00
TEXOMA COUNCIL OF GOVERNMENTS	78503	7/25/2013	RESPIRE CARE-INSTITUTIONAL	200.00
TEXOMA COUNCIL OF GOVERNMENTS	78504	7/25/2013	TRAVEL EXPENSE	226.00
TEXOMA PROPANE LLC	78574	7/25/2013	ENERGY ASSISTANCE	217.80
TEXOMACARE	78409	7/3/2013	INVOICE JUN 13	35.00
THOMAS JOHN KENNEDY OF TEXAS DD...	78370	7/3/2013	21770	110.00
THOMAS JOHN KENNEDY OF TEXAS DD...	78556	7/25/2013	6018	1,400.00
TML-IEBP	78343	7/3/2013	GROUP PTEXOMCO 7/1/13	31,536.20
TOWNSEND, LINDA	78400	7/3/2013	FGP STIPEND	96.90
TOWNSEND, LINDA	78495	7/18/2013	FGP STIPEND	53.00
TRENTON LPG GAS CO INC	78520	7/25/2013	ENERGY ASSISTANCE	548.00
TRI COUNTY SENIOR NUTRITION	78502	7/18/2013	NUTRITION SERVICES APRIL 2013	35,513.66
TROUT, DAVID	78547	7/25/2013	CELL PHONE REIMBURSEMENT	49.99
TRUE ELECTRIC, LLC	78584	7/25/2013	ENERGY ASSISTANCE	71.21
TXU ELECTRIC	78378	7/3/2013	ENERGY ASSISTANCE	4,765.64
TXU ELECTRIC	78566	7/25/2013	ENERGY ASSISTANCE	1,856.14
UNITED WAY OF GRAYSON COUNTY	78349	7/3/2013	CONTRIBUTIONS P/R 6/1-30/13	157.70
UNITED WAY OF GREATER HOUSTON	78546	7/25/2013	INV IR211 TE 06 13	500.00
UNUM LIFE INSURANCE	78351	7/3/2013	ACCT 05783570014	1,006.48
VAN ALSTYNE DENTAL	78407	7/3/2013	HEALTH MTNS; P. JAEGER	1,400.00
VERIZON	78587	7/25/2013	acct 000131831012 30y	6.33
VERIZON CONFERENCING	78473	7/18/2013	02 00069038080 0	28.01
VERIZON CONFERENCING	78474	7/18/2013	01 00068027070 03326	6.49
VERIZON SOUTHWEST	78413	7/12/2013	ACCT 10 9000 2899163604 04	4,451.60
VERIZON SOUTHWEST	78414	7/12/2013	acct 10 5680 2817717457 10	2,459.09
VERIZON SOUTHWEST	78441	7/18/2013	ACCT 10 5680 2854140193 10	91.32
VERIZON SOUTHWEST	78442	7/18/2013	ACCT 10 5680 2878079303 00	153.13
VERIZON SOUTHWEST	78509	7/25/2013	acct 10 5610 2800267918 06	109.02
VERIZON SOUTHWEST	78510	7/25/2013	ACCT 6000014653X26	37.69
VERIZON SOUTHWEST	78511	7/25/2013	ACCT 10 5680 2881016074 10	1,023.17
VERNELL, ISABELL	78381	7/3/2013	FGP STIPEND	65.10
VICKREY, CHRIS A.	78580	7/25/2013	ENERGY ASSISTANCE	1,050.00
VOIGHT, NATHAN	78399	7/3/2013	TRAVEL ADVANCE SAN DIEGO	426.00
VOIGHT, NATHAN	78578	7/25/2013	TRAVEL EXPENSE	173.19
WALDRUM, PAULINE	78333	7/3/2013	FGP STIPEND	114.78

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0111 - CASH IN BANK GENERAL CHASE
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
WALDRUM, PAULINE	78450	7/18/2013	FGP STIPEND	134.60
WHITE, FRANCES	78354	7/3/2013	FGP STIPEND	24.70
WHITE, FRANCES	78467	7/18/2013	FGP STIPEND	61.80
WILLIAMS, BARBARA	78401	7/3/2013	FGP STIPEND	37.10
WILLIAMS, BARBARA	78434	7/12/2013	VOLUNTEER STIPEND BARBARA WILLIAMS	15.90
WILLIAMS, BARBARA	78496	7/18/2013	FGP STIPEND	68.90
WILLIAMS, SANDRA	78357	7/3/2013	FGP STIPEND	101.10
WILLIAMS, SANDRA	78469	7/18/2013	FGP STIPEND	163.73
WOOD, KIDNEY WILLIAM	78534	7/25/2013	ENERGY ASSISTANCE	1,500.00
WORKFORCE SOLUTIONS TEXOMA	78355	7/3/2013	INV RUF0624132	100.00
WYATT, RUTHIE	78358	7/3/2013	FGP STIPEND	216.50
WYATT, RUTHIE	78470	7/18/2013	FGP STIPEND	194.15

TEXOMA COUNCIL OF GOVERNMENTS
Check/Voucher Register - LIABILITY LISTING
0121 - CASH TRANSFER ACCOUNT AMEX
From 7/1/2013 Through 7/31/2013

Vendor Name	Check Number	Check Date	Transaction Description	Check Amount
CABLE ONE	AE00046	7/3/2013	ACCT 23404 397776 02 2	378.33
VERIZON SOUTHWEST	AE00047	7/18/2013	ACCT 6000014653 X26	40.83
VERIZON SOUTHWEST	AE00048	7/18/2013	ACCT 60000014653X26	39.62
Report Total				608,760.78



TO: TCOG Governing Board
FROM: Terrell Culbertson, Finance Director 
DATE: August 5, 2013
RE: TCOG Audit Report for fiscal year ended 04/30/2013

RECOMMENDATION

Accept TCOG's Audit Report for Fiscal Year Ended 04/30/2013:

1. Accept the Audit Report as presented
2. Authorize staff to make payment to the audit firm in accordance with the terms of the engagement letter
3. 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 for the preceding fiscal year and present the resulting audit report to the Governing Board for review and approval.

DISCUSSION

The Audited Financial Statements for the period of May 1, 2012, through April 30, 2013, as prepared by the independent accounting firm of LaFollett and Company of Tom Bean, Texas, is presented for review and acceptance. A complete copy of the audit report is attached for review by each member of the Governing Board.

BUDGET

The not-to-exceed maximum fee for FYE2013 audit report preparation is \$29,450 and is included in the Indirect Cost Allocation Plan budget.



Susan B. Thomas, Ph.D., Executive Director



August 15, 2013

To the Board of Directors
Texoma Council of Governments

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Texoma Council of Governments (the Council) for the year ended April 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 6, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Council's financial statements was:

Management's estimates related to the allocation of indirect costs and employee benefits to grant programs. We evaluated the key factors and assumptions used to develop the estimates for these cost allocations in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: See separate listing of audit adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 15, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issue

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of the Texoma Council of Governments and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

LaFollett and Company PLLC

TEXOMA COUNCIL OF GOVERNMENTS

**FINANCIAL STATEMENTS WITH
SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED APRIL 30, 2013

TEXOMA COUNCIL OF GOVERNMENTS
TABLE OF CONTENTS
APRIL 30, 2013

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i-iv
Member Governments	v
Organization Chart	vi
FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Balance Sheet – Governmental Funds	9
Statement of Revenues, Expenditures, and Changes in Fund Balances - Government Funds	10
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	11
Notes to Financial Statements	12
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures by Object – Special Revenue Funds	23
Schedule of Indirect Costs	26
Comparison of Budgeted Vs. Actual Indirect Costs	27

TEXOMA COUNCIL OF GOVERNMENTS
TABLE OF CONTENTS
APRIL 30, 2013

	<u>Page</u>
Schedule of Employee Benefits	28
Comparison of Budgeted Vs. Actual Employee Benefits	29
Schedule of Central Service IT Costs	30
Comparison of Budgeted Vs. Actual Central Service IT Costs	31
SINGLE AUDIT SECTION	
Independent Auditors' 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	32
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and the State of Texas Uniform Grant Management Standards	34
Schedule of Expenditures of Federal and State Awards	36
Notes to the Schedule of Expenditures of Federal and State Awards	39
Schedule of Findings and Questioned Costs	40
Summary Schedule of Prior Audit Findings	42
STATISTICAL SECTION	
Grant Register	44
Membership Profile	46
Schedule of Membership Dues	47
Revenues by Source and Authorized Staff	49
Total Governmental Expenditures	50
Schedule of Insurance in Force	51

INTRODUCTORY SECTION

Hon. Creta L. Carter II
President
Governing Body

Susan B. Thomas, PhD
Executive Director



Administration & Finance
1117 Gallagher Dr
Suite 470
Sherman, TX 75090

Phone: (903) 813-3510
Fax: (903) 813-3511
www.texoma.cog.tx.us

August 15, 2013

The Honorable Creta L. Carter II
President of the Governing Body
Texoma Council of Governments
1117 Gallagher Drive, Suite 470
Sherman, Texas 75090

Dear Judge Carter
and Members of the Governing Body:

Texoma Council of Governments Comprehensive Annual Financial Report for fiscal year ended April 30, 2013, is submitted for your review and acceptance. This report was prepared in accordance with TCOG's bylaws. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of TCOG operations as measured by the financial activity of its various grants and contracts; and, that all disclosures necessary to enable the reader to gain maximum understanding of TCOG's financial affairs and to satisfy Federal and State requirements of applicable grants are included. Standards issued by the Office of Management and Budget (Circulars A-87 and A-133) and GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended and interpreted, as of April 30, 2013, were followed in the operation and audit of TCOG.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

TCOG's accounting records are maintained on a modified accrual basis, with revenues recorded when susceptible to accrual and expenditures recorded when liabilities are incurred, if measurable. This policy is implemented by generally accepted accounting principles and the Common Rule.

Budgetary amounts reported on the schedule of revenues and expenditures in memorandum form are monitored monthly for variances by TCOG staff. Variances are dealt with on an individual basis according to contractual requirements of the specific grant or contract.

INTERNAL CONTROLS

In developing and improving TCOG's accounting system, consideration is given to the adequacy of internal controls. Internal controls are designed to protect TCOG assets, prevent fraud and to insure economy and efficiency of operations within limitations. Internal controls are developed to assure management and funding sources of the integrity of the accounting and reporting systems.

REPORTING ENTITY AND SERVICES

TCOG operations are controlled by grant or contract arrangements with the United States of America and the State of Texas. For the fiscal year ended April 30, 2013, the largest subgrantee of TCOG is Tri-County Senior Nutrition Project (Tri-County). Tri-County contracts with an independent public accounting firm for an annual audit of its operations. The resulting audit report has been received and presented to the Governing Body for review and approval.

FUNCTIONAL ACTIVITIES

During the fiscal year ended April 30, 2013, TCOG, through grants and contracts, operated the Area Agency on Aging of Texoma, Community and Economic Development and Planning Activities, Criminal Justice Planning, Homeland Security Planning, Emergency 911, Weatherization Assistance Program, Comprehensive Energy Assistance Program, Section 8 Housing, Public Housing Authorities of eighteen cities, and other programs for the Texoma Region.

CASH MANAGEMENT

Cash maintained in the general account is not invested in interest bearing instruments because of the restrictions placed on federal funds by the United States Treasury. Funds received from local units of government for matching grants are deposited into an interest bearing account and TexPool, a division of the Texas State Treasury. The interest earned on local funds is used to match grant requirements, reduce future local government contributions, and satisfy any costs not allowed by grant conditions.

FIXED ASSETS

Fixed assets are recorded at cost from grant funds or local funds. Fixed assets purchased from local funds are depreciated and grants are charged accordingly in conformity with Office of Management and Budget Circular A-87.

ANNUAL AUDIT

TCOG's bylaws require that an annual audit be made of its financial accounts and transactions for the preceding fiscal year. In 1997, the Office of Management and Budget revised Circular A-133 to include units of local government. This circular requires that grantors of the United States of America perform audits which meet the requirements of the Single Audit Act Amendments of 1996.

In accordance with these requirements, the Annual Audit Report is contained herein for your review and consideration.

CERTIFICATION OF INDIRECT COST PERCENTAGE

The undersigned Executive Director and Finance Director hereby certify that based upon the enclosed audited financial data, TCOG's indirect cost for fiscal year ended April 30, 2013, did not exceed 15 percent of total expenditures, as defined by The Local Government Code, Chapter 391, 586.(f)(1).

OVERVIEW

The Annual Audit Report contains an unmodified opinion from the auditors. There is one (1) audit report finding that is addressed below. There are no questioned or disallowed costs, instances of noncompliance, or other reportable conditions. The audit firm has not issued a separate management letter.

Audit Findings:

Item 2013-1. The General Fund trial balances provided by Management contained both full-accrual and modified accrual basis balances. Balance sheet balances for TCOG's long-term debt and capital assets should be separated into separate funds within the accounting system. Management agrees with the recommendation to separate these balances and has already taken action to implement this change.

Members of the Governing Body
August 15, 2013
Page 4

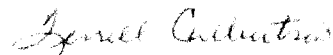
We would like to express our appreciation to everyone associated with the preparation of this Annual Audit Report. We would also like to thank the Members of the Governing Body for their interest and support in planning and conducting the financial operations of Texoma Council of Governments in a responsible and progressive manner.

Sincerely,



Susan B. Thomas, Ph.D.
Executive Director

Sincerely,



Terrell Culbertson
Finance Director

Enclosure

TEXOMA COUNCIL OF GOVERNMENTS

MEMBER GOVERNMENTS

COUNTIES (3)

Cooke

Grayson

Fannin

CITIES (29)

Bells

Bonham

Callisburg

Denison

Dodd City

Ector

Gainesville

Gunter

Honey Grove

Howe

Knollwood

Ladonia

Leonard

Lindsay

Muenster

Oak Ridge

Pottsboro

Ravenna

Sadler

Savoy

Sherman

Southmayd

Tioga

Tom Bean

Valley View

Van Alstyne

Whitesboro

Whitewright

Windom

SCHOOL DISTRICTS (17)

Bells

Bonham

Collinsville

Denison

Dodd City

Ector

Era

Fannindell

Gainesville

Honey Grove

Leonard

Muenster

Pottsboro

Sam Rayburn

Sherman

Tom Bean

Van Alstyne

COMMUNITY COLLEGE DISTRICTS (2)

North Central Texas College

Grayson County College

ASSOCIATE MEMBERS (25)

Denison COC

Celeste Public Housing

Ector Public Housing

Farmersville Public Housing

Gunter Public Housing

Honey Grove Public Housing

Howe Public Housing

Ladonia Public Housing

Bonham Public Housing

Princeton Public Housing

Savoy Public Housing

Tom Bean Public Housing

Trenton Public Housing

Van Alstyne Public Housing

Whitewright Public Housing

Windom Public Housing

Pottsboro Public Housing

Gainesville Area COC

Muenster COC

Sherman COC

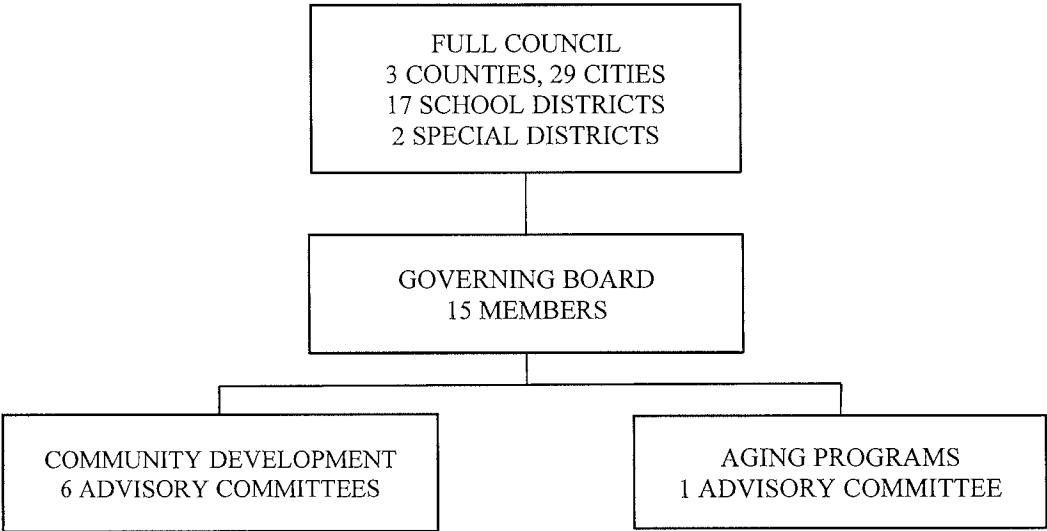
Tom Bean COC

Whitewright COC

Bells Public Housing

Tioga Public Housing

TEXOMA COUNCIL OF GOVERNMENTS
ORGANIZATION CHART



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Texoma Council of Governments
Sherman, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Texoma Council of Governments (the Council), as of and for the year ended April 30, 2013, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of April 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Management has omitted budgetary comparison information for the General Fund and major Special Revenue Fund's that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The introductory section, supplementary schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State of Texas Uniform Grant Management Standards*, and is also not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2013, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

LaFollett and Company PLLC

Tom Bean, Texas
August 15, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

TEXOMA COUNCIL OF GOVERNMENTS
Management's Discussion and Analysis
Fiscal Year Ended April 30, 2013

This discussion and analysis of Texoma Council of Governments (TCOG) financial performance provides an overview of TCOG financial activities for the fiscal year ended April 30, 2013, and should be read in conjunction with TCOG financial statements.

Financial Highlights

For the fiscal year ended April 30, 2013, total assets were \$3,603,862 compared to \$4,706,380 for the prior year; total liabilities were \$1,982,053 compared to \$2,108,137 for the prior year; total net position was \$1,621,809 compared to \$2,598,243 for the prior year. Of this amount, \$39,956 may be used to meet TCOG's ongoing obligations to funding agencies, vendors, and other creditors; prior year amount was \$970,092. The substantial reduction to total assets and net position are the direct result of a change in the funding methodology imposed by U.S. Department of Housing and Urban Development (HUD). Beginning in calendar year 2012, HUD required that TCOG as well as other grantees within the nation to spend down cash reserves that had been allowed to accumulate for several years. This spend down did not affect the service level of programs and activities but did reduce total assets (cash) and net position.

For the fiscal year ended April 30, 2013, total revenues were \$10,395,915 compared to \$14,813,975 for the prior year; total expenses were \$11,372,349 compared to \$14,787,218 for the prior year. This reduction in revenues and expenses was the result of the completion of ARRA Weatherization spending.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to TGOG's basic financial statements which are comprised of: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information, in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of TCOG's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of TCOG's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of TCOG's financial position.

The statement of activities presents information showing how TCOG's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected grant revenues and earned but unused leave).

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. TCOG, like state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

TEXOMA COUNCIL OF GOVERNMENTS
Management's Discussion and Analysis
Fiscal Year Ended April 30, 2013

Notes to the financial statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12-22 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also contains certain required supplementary information concerning TCOG's funding resources. This information begins on page 23 of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of TCOG, assets exceeded liabilities by \$1,621,809 at April 30, 2013, compared to \$2,598,243 for the prior year. This \$976,434 decrease in net position is mostly attributable to a change in grant funding from HUD which resulted in TCOG having to spend down cash reserves that had HUD has allowed to be accumulated over several years. This spend down was required by HUD for grantees across the nation and was not unique to TCOG's situation.

The most significant portion of TCOG's net position (94%) reflects its investment in capital assets (e.g. land, buildings, equipment), less any related debt used to acquire those assets that are still outstanding. TCOG uses these capital assets to carry out its mission; consequently, these assets are not available for future spending. Although TCOG's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following table reflects the condensed statement of net assets of TCOG for April 30, 2013, compared to the prior year:

Texoma Council of Government's Statement of Net Position

	Total		Percent
	2013	2012	Change
Assets:			
Current and Other Assets	\$ 1,409,212	\$ 2,267,060	-38%
Capital Assets	2,194,650	2,439,320	-10%
Total Assets	<u>3,603,862</u>	<u>4,706,380</u>	<u>-23%</u>
Liabilities:			
Current Liabilities	1,424,719	1,373,865	4%
Noncurrent Liabilities	557,334	734,272	-24%
Total Liabilities	<u>1,982,053</u>	<u>2,108,137</u>	<u>-6%</u>
Net Position:			
Invested in Capital Assets	1,529,115	1,628,151	-6%
Restricted	52,738	-	100%
Unrestricted	<u>39,956</u>	<u>970,092</u>	<u>-96%</u>
Total Net Position	<u>\$ 1,621,809</u>	<u>\$ 2,598,243</u>	<u>-38%</u>

TEXOMA COUNCIL OF GOVERNMENTS
Management's Discussion and Analysis
Fiscal Year Ended April 30, 2013

For the fiscal year ended April 30, 2013, total revenues were \$10,395,915 compared to \$14,813,975 for the prior year; total expenses were \$11,372,349 compared to \$14,787,218 for the prior year. The decrease in revenues and expenses is mostly attributable to a decrease in federal grant funding. Fiscal year 2012 was the final year TCOG received temporary funding increases awarded from the American Reinvestment and Recovery Act.

The following table compares the revenue and expenses for the current and previous fiscal year:

Texoma Council of Government's Changes in Net Position

	Total		Percent
	2013	2012	Change
Revenues:			
Program Revenues:			
Operating Grants and Contributions	\$ 9,985,314	\$ 14,359,489	-30%
General Revenues:			
Grants and Contributions Not Restricted to Specific Programs	410,003	452,696	-9%
Interest Income	598	1,790	-67%
Total Revenue	<u>10,395,915</u>	<u>14,813,975</u>	<u>-30%</u>
Expenses:			
General Government	184,765	223,384	-17%
Aging and Disabilities	2,611,395	3,075,133	-15%
Community and Economic Development	2,004,548	1,845,328	9%
Housing and Client Services	6,497,201	9,495,696	-32%
Interest on Long-Term Debt	12,623	53,303	-76%
Loss on Disposal of Capital Assets	61,817	94,374	-34%
Total Expenses	<u>11,372,349</u>	<u>14,787,218</u>	<u>-23%</u>
Change in Net Position	(976,434)	26,757	-3749%
Net Position, Beginning	<u>2,598,243</u>	<u>2,571,486</u>	<u>1%</u>
Net Position, Ending	<u>\$ 1,621,809</u>	<u>\$ 2,598,243</u>	<u>-38%</u>

Financial Analysis of TCOG's Funds

During 2013, the U.S. Department of Housing and Urban Development required that TCOG "spend down" cash balances in this major fund in lieu of full reimbursement for current year HUD expenditures. This policy resulted in a significant decrease the fund balance for the HUD fund. HUD fund results are presented on pages 9 and 10.

TEXOMA COUNCIL OF GOVERNMENTS
Management's Discussion and Analysis
Fiscal Year Ended April 30, 2013

As noted earlier, TCOG uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In addition to this Annual Audit Report, TCOG is monitored by various grantor funding agencies throughout the year.

TCOG Budget and Economic Factors

TCOG's annual budget is a management tool that assists users in analyzing financial activity for the fiscal year ending April 30. TCOG's primary funding sources are federal, state and local grants, which have grant periods that may or may not coincide with TCOG's fiscal year. These grants normally are for a 12-month period; however, they can be awarded for periods shorter or longer than 12 months. Because of TCOG's dependency on grant funding, greater emphasis is placed on complying with individual grant budgets.

Since TCOG is primarily dependent of federal, state and local grant funding for operations, it is affected more by the federal and state budget than local economic conditions. The demand for TCOG services to the public is dependent on local economic conditions.

Capital Asset and Debt Administration

Capital Assets. TCOG's investment in capital assets for its governmental and business type activities as of April 30, 2013, amounts to \$2,194,650 compared to \$2,439,320 for the prior year (both amounts are net of accumulated depreciation). This investment in capital assets includes the office building in Sherman, Texas, together with improvements and other grant and non-grant related equipment. Details of TCOG's capital assets are continued in the notes to the financial statements.

Long-Term Debt. At April 30, 2013, TCOG had total long-term liabilities of \$757,374 compared to \$905,052 for the prior year. Of this amount, \$665,535 comprises debt secured by the office building located at 1117 Gallagher Drive, Sherman, Texas. The prior year amount was \$811,169. Additional information on TCOG's long-term debt can be found in the notes to the financial statements.

Requests for Information

This financial report is designed to provide the Governing Board as well as citizens, taxpayers, and creditors with a general overview of TCOG's finances and to show TCOG's accountability for the money it receives. To request additional information, please contact Dr. Susan B. Thomas, TCOG's Executive Director, or Mr. Terrell Culbertson, TCOG's Finance Director, at 1117 Gallagher Drive, Suite 470, Sherman, Texas 75090, phone (903) 813-3516.

BASIC FINANCIAL STATEMENTS

Texoma Council of Governments
Statement of Net Position
April 30, 2013

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Investments	\$ 641,482
Accounts Receivable	506,548
Under Allocated Employee Benefits & Central Service IT	208,813
Prepaid Expenses	52,369
Total Current Assets	<u>1,409,212</u>
Noncurrent Assets:	
Capital Assets net of Accumulated Depreciation:	
Buildings and Improvements	1,602,467
Furniture, Vehicles and Other Equipment	592,183
Total Noncurrent Assets	<u>2,194,650</u>
Total Assets	<u>3,603,862</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable and Accrued Liabilities	337,245
Unearned Revenue	871,854
Over Allocated Indirect Costs	15,580
Accrued Compensated Absences	22,960
Notes Payable	163,698
Total Current Liabilities	<u>1,411,337</u>
Noncurrent Liabilities:	
Notes Payable	501,837
Accrued Compensated Absences	68,879
Total Noncurrent Liabilities	<u>570,716</u>
Total Liabilities	<u>1,982,053</u>
NET POSITION	
Investment in Capital Assets, Net of Related Debt	1,529,115
Restricted	52,738
Unrestricted	39,956
Total Net Position	<u>\$ 1,621,809</u>

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

Texoma Council of Governments
Statement of Activities
Year Ended April 30, 2013

		Program Revenues	Net (Expense) Revenue and Change in Net Assets
	Expenses	Operating Grants and Contributions	Total Governmental Activities
General Government	\$ 184,765	\$ -	\$ (184,765)
Aging and Disabilities	2,611,395	2,482,459	(128,936)
Community and Economic Development	2,004,548	1,137,090	(867,458)
Housing and Client Services	6,497,201	6,365,765	(131,436)
Interest on Long-term Debt	12,623	-	(12,623)
Loss on Disposal of Capital Assets	61,817	-	(61,817)
	<u>11,372,349</u>	<u>9,985,314</u>	<u>(1,387,035)</u>
Total Governmental Activities			
General Revenues			
Grants and Contributions not Restricted to			
Specific Programs			410,003
Unrestricted Investment Income			598
Total General Revenues			<u>410,601</u>
Change in Net Position			(976,434)
Net Position, Beginning			<u>2,598,243</u>
Net Position, Ending			<u>\$ 1,621,809</u>

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

Texoma Council of Governments
Balance Sheet
Governmental Funds
April 30, 2013

	US Department of Housing and Urban Development		Texas Department of Housing and Community Affairs		Texas Department of Aging and Disability Services		Other Programs		Total Governmental Funds	
	General		Commission on State Emergency Communications							
ASSETS										
Cash and Pooled Investments	\$ -	\$ 25,063	\$ 133,660	\$ 52,433	\$ 203,010	\$ 227,316	\$	\$	\$	\$ 641,482
Accounts Receivable	14,074	92,146	-	23,745	145,435	231,148				506,548
Due From Other Funds	-	-	-	-	-	91,500				91,500
Under Allocated Empl. Benefits & Central Service IT	208,813	-	-	-	-	-				208,813
Prepaid Items	52,369	-	-	-	-	-				52,369
Total Assets	\$ 275,256	\$ 117,209	\$ 133,660	\$ 76,178	\$ 348,445	\$ 549,964	\$	\$	\$	\$ 1,500,712
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts Payable and Accrued Liabilities	\$ 35,781	\$ 14,451	\$ 33,911	\$ 28,124	\$ 79,806	\$ 145,172	\$	\$	\$	\$ 337,245
Due to Other Funds	91,500	-	-	-	-	-				91,500
Deferred Revenue	600	50,020	99,749	48,054	268,639	404,792				871,854
Over Allocated Indirect Costs	15,580	-	-	-	-	-				15,580
Total Liabilities	143,461	64,471	133,660	76,178	348,445	549,964				1,316,179
Fund Balances										
Non-Spendable	52,369	-	-	-	-	-				52,369
Restricted	-	52,738	-	-	-	-				52,738
Unassigned, Reported in:										
Special Revenue Funds	-	-	-	-	-	-				-
General Fund	79,426	-	-	-	-	-				79,426
Total Fund Balances	131,795	52,738	-	-	-	-				184,533
Total Liabilities and Fund Balances	\$ 275,256	\$ 117,209	\$ 133,660	\$ 76,178	\$ 348,445	\$ 549,964	\$	\$	\$	\$ 1,500,712

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental fund financial statements.

Long-term liabilities are not due and payable in the current period and therefore are not reported in governmental funds.

Net Assets of Governmental Activities

2,194,650

(757,374)

\$ 1,621,809

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

Texoma Council of Governments
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended April 30, 2013

	General	US Department of Housing and Urban Development	Commission on State Emergency Communications	Texas Department of Housing and Community Affairs	Texas Department of Aging and Disability Services	Other Programs	Total Governmental Funds
REVENUES							
Federal	\$ -	\$ 2,237,023	\$ -	\$ 2,323,710	\$ 1,277,205	\$ 392,379	\$ 6,230,317
State	-	-	508,248	-	123,629	628,525	1,260,402
Local and In-kind	180,672	-	-	-	737,073	1,986,852	2,904,597
Investment Income	191	248	44	-	-	115	598
Total Revenues	<u>180,863</u>	<u>2,237,271</u>	<u>508,292</u>	<u>2,323,710</u>	<u>2,137,907</u>	<u>3,007,871</u>	<u>10,395,914</u>
EXPENDITURES							
Current:							
General Government	36,149	-	-	-	-	-	36,149
Aging and Disabilities	-	-	-	-	2,137,907	463,263	2,601,170
Community and Economic Development	-	-	508,292	-	-	1,471,013	1,979,305
Housing and Client Services	-	3,063,361	-	2,310,452	-	1,060,244	6,434,057
Capital Outlay	52,802	-	-	11,788	-	1,828	66,418
Debt Service:							-
Principal	145,634	-	-	-	-	-	145,634
Interest	12,623	-	-	-	-	-	12,623
Total Expenditures	<u>247,208</u>	<u>3,063,361</u>	<u>508,292</u>	<u>2,322,240</u>	<u>2,137,907</u>	<u>2,996,348</u>	<u>11,275,356</u>
Excess of Revenues Over Expenditures	<u>(66,345)</u>	<u>(826,090)</u>	<u>-</u>	<u>1,470</u>	<u>-</u>	<u>11,523</u>	<u>(879,442)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In (Out)	<u>(144,499)</u>	<u>157,492</u>	<u>-</u>	<u>(1,470)</u>	<u>-</u>	<u>(11,523)</u>	<u>-</u>
Net Change in Fund Balances	<u>(210,844)</u>	<u>(668,598)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(879,442)</u>
Fund Balances, Beginning	<u>342,639</u>	<u>721,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,063,975</u>
Fund Balances, Ending	<u>\$ 131,795</u>	<u>\$ 52,738</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,533</u>

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

Texoma 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 April 30, 2013

Net Change in Fund Balances - Total Governmental Funds	\$ (879,442)
--	--------------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.	(181,669)
---	-----------

Losses on capital asset disposals are not recorded in the governmental funds.	(61,817)
---	----------

Other amounts, including the change in liability for accrued vacation leave payable is not reported under the modified accrual basis of accounting utilized by governmental funds.	860
--	-----

Current year long-term debt principal payments reported as expenditures in the governmental fund financial statements are shown as a reduction in debt in the government-wide financial statements.	145,634
	145,634

Change in Net Position of Governmental Activities - Statement of Activities	\$ <u>(976,434)</u>
---	---------------------

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

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Texoma Council of Governments (the “Council”) relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for the Council are prescribed by the Governmental Accounting Standards Board (GASB).

A. Description of the Reporting Entity

The Council is a voluntary association of the local governmental units located within Cooke, Fannin, and Grayson Counties, in the State of Texas. The Council was organized January 23, 1968, under Article 1011 (m) of Vernon’s (Texas) Annotated Revised Civil Statutes (subsequently revised to Chapter 391 of the Texas Local Government Code) to encourage and permit local units of governments to join and cooperate with one another to improve the health, safety and general welfare of their citizens, and to plan for the future development of the communities, area and regions serviced by the Council.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information on all of the activities of the Council. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or identifiable activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program; and 2) operating or capital grants and contributions that are restricted to meeting the operations or capital requirements of a particular program. Other items not properly included among program revenue are reported instead as general revenue.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant revenue, membership dues and interest are susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Council.

The Council reports the following major governmental funds:

The *General Fund* is the general operating fund of the Council. It is used to account for all financial resources except those that are required to be accounted for in other funds.

The *U.S. Department of Housing and Urban Development Fund* is used to account for the federal grants awarded to the Council by the U.S. Department of Housing and Urban Development.

The *Commission on State Emergency Communications* is used to account for the state grants awarded to the Council by the Commission on State Emergency Communications.

The *Texas Department of Housing and Community Affairs Fund* is used to account for the federal grants awarded by the U.S. Department of Energy passed through from the Texas Department of Housing and Community Affairs and the U.S. Department of Health and Human Services passed through from the Texas Department of Housing and Community Affairs.

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The *Texas Department of Aging and Disability Services Fund* is used to account for the federal and state grants awarded to the Council by the U.S. Department of Health and Human Services and the Texas Department of Aging and Disability Services.

The *Other Programs Fund* is used to account for all other federal, state, local grants, and other contributions related to these programs.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. Assets, Liabilities and Net Assets or Equity

Cash

Cash includes amounts in demand deposits and certificates of deposits. Interest earned is based on the amount of funds invested.

State statutes authorize the Council to invest in obligations of the United States, its agencies, certificates of deposits with banks and savings and local associations, banker's acceptances, commercial paper, mutual funds, investment pools and repurchase agreements with underlying collateral of government securities. Investments for the Council are reported at fair value.

Accounts Receivable

Accounts receivable represent amounts due from federal and state agencies for the various programs administered by the Council. The receivable includes amounts due on programs closed-out and those in progress as of April 30, 2013. The Council considers all grants as fully collectible. Therefore, no allowance for doubtful accounts has been recorded.

Interfund Receivables, Payables, and Transfers

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." The Council had no long-term interfund loans (noncurrent portion) that are generally reported as "advances from and to other funds." Interfund receivables and payables between governmental funds result from temporary assistance between funds. These balances, along with transfers, are eliminated in the government-wide financials.

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Position or Equity (Continued)

Deferred Revenue

Deferred revenue represents amounts received from grantors in excess of expenditures for programs in progress as of April 30, 2013.

Capital Assets

Capital assets, which include building, furniture and equipment, are reported in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Donated capital assets are recorded at estimated fair market value on the date received.

Assets capitalized have an original cost of \$500 or more and over one year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line methods. Estimated useful lives are as follows:

<u>Assets</u>	<u>Years</u>
Furniture and Equipment	3 – 15
Building Improvements	15
Buildings	39

Depreciation on assets purchased with local funds is included in the computation of the indirect cost allocation rate.

Compensated Absences

Accrued vacation represents the estimated liability for accumulated and unpaid vacation. Accumulated unpaid vacation leave is accrued when incurred. Fulltime regular Council employees accumulate and vest in vacation leave on a sliding scale rate based on length of service and/or position in the organization up to a maximum of 21 days per year. Vacation Accrual at calendar year-end is limited to 120 hours.

Council employees accumulate sick leave at the rate of one day per month of service up to a maximum of 80 days. Sick leave is vested only to the extent that an employee actually uses it while employed by the Council. Part-time regular employees earn vacation and sick leave based upon the number of hours worked per week. The Council does not accrue for such leave benefits in accordance with GASB No. 16, "Accounting for Compensated Absences."

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Position or Equity (Continued)

Net Position

Net position represents the difference between assets and liabilities. Investments in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Council or through external restrictions imposed by creditors, grantors, or laws or regulation of other governments.

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Balance

Beginning with fiscal year 2012, the Council implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

As of April 30, 2013, fund balances of the governmental funds are classified as follows:

Non-spendable – Amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact. The Council had \$52,369 of prepaid assets classified as a non-spendable fund balance at April 30, 2013.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. The Council's U.S. Department of Housing and Urban Development Fund had \$52,738 of fund balance restricted by its federal grantor at April 30, 2013.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the Board of Directors. The Board of Directors is the highest level of decision making authority for the Council. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purpose. Under the Council's policy, only the Board may assign amounts for specific purposes.

Unassigned – All other spendable amounts.

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Position or Equity (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Council considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Council considers amounts to have been spent first out of committed funds, the assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

Indirect Costs

Employee benefits, indirect costs, and central service IT costs are allocated to the grants in accordance with Office of Management and Budget Circular A-87 and the operating manuals of the various funding agencies. Employee benefits are allocated to the grants as a percentage of direct salary costs charged to the grant. Indirect costs and central service IT costs are allocated to the grants as a percentage of total direct personnel costs. The percentage rates used to apply employee benefits, indirect costs, and central service IT costs are determined by the Council's "Statement of Employee Benefit Program," "Statement of Proposed Indirect Cost," and "Statement of Central Service IT Cost." These rates are based upon estimated costs and may result in over or under-application of employee benefit, indirect costs, and central service IT costs when compared with actual costs versus audited costs. The cumulative balance of over or under-applied costs is used in the calculation of the employee benefit cost rate, the indirect cost rate, and the central service IT cost rate for future years.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental fund* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Capital Outlay	\$ 66,418
Depreciation Expense	<u>(248,087)</u>
Net adjustments to increase <i>net change in fund balance - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ (181,669)</u>

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

3. BUDGETARY INFORMATION

The Council's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending April 30th. The Board approves the financial plan for revenue and expenditures in all funds. The financial plan for the Special Revenue Funds is made on a project (grant) basis, spanning more than one year. Appropriations for all projects in the Special Revenue funds lapse at the end of a contract period which may not coincide with the fiscal year-end of the Council. The appropriations for the General Fund lapse at the fiscal year-end. Although the financial plans are reviewed and approved by the Council's Board, they are not considered legally adopted annual budgets or appropriations. Accordingly, comprehensive budget and actual results are not presented in this report.

4. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of April 30, 2013, the primary government had the following investment:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
TexPool	\$ 974	50

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

The Council's investment pool is 2a7-like pool. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Interest Rate Risk. In accordance with its investment policy, the Council manages its exposure to declines in fair values by limiting the maximum allowable stated maturity of any individual investment to one year, unless otherwise provided in a specific investment strategy that complies with current law.

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

4. DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Council's deposits may not be returned to it. As of April 30, 2013, the Council's \$641,482 deposits carrying value was fully-collateralized with securities held by the pledging financial institution above the \$250,000 of FDIC insurance.

Credit Risk. It is the Council's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The Council's investment pool was rated AAAM by Standard and Poor's Investors Service.

Concentration of Credit Risk. The Council's policy is to diversify its portfolio to eliminate the risk of loss resulting from overconcentration of assets in a specific maturity, a specific issuer, or a specific class of investments.

Capital Assets

Below is a summary of capital assets and related depreciation as of April 30, 2013:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets, being Depreciated				
Buildings	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000
Buildings and Improvements	1,089,519	40,715	-	1,130,234
Furniture, Vehicles, and Other	<u>1,356,371</u>	<u>25,702</u>	<u>(147,065)</u>	<u>1,235,008</u>
Total Capital Assets being Depreciated	<u>3,995,890</u>	<u>66,417</u>	<u>(147,065)</u>	<u>3,915,242</u>
Less Accumulated Depreciation:				
Buildings	433,868	39,744	-	473,612
Buildings and Improvements	491,331	73,039	-	564,370
Furniture, Vehicles, and Other	<u>631,371</u>	<u>135,304</u>	<u>(84,065)</u>	<u>682,610</u>
Total Accumulated Depreciation	<u>1,556,570</u>	<u>248,087</u>	<u>(84,065)</u>	<u>1,720,592</u>
Governmental Activities Capital Assets, Net	<u>\$ 2,439,320</u>	<u>\$ (181,670)</u>	<u>\$ (63,000)</u>	<u>\$ 2,194,650</u>

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 148,616
Aging and Disabilities	11,085
Community and Economic Development	57,667
Housing and Client Services	<u>30,719</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 248,087</u>

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

4. DETAILED NOTES ON ALL FUNDS (Continued)

Allocation of Indirect Costs and Employee Benefits to Grant Programs

The allocation of indirect costs and employee benefits creates an over or under-applied amount based on the actual costs incurred each year.

A detail of the costs allocated for the year ended April 30, 2013, is as follows:

	Indirect Costs	Employee Benefits	Central Service IT	Total
Under (Over) Applied Costs at April 30, 2012	\$ (118,882)	\$ 348,650	\$ 38,165	\$ 267,933
Costs Allocated During the Year	(687,223)	(1,175,409)	(196,386)	(2,059,018)
Actual Costs	<u>790,525</u>	<u>1,001,536</u>	<u>192,257</u>	<u>1,984,318</u>
Under (Over) Applied Costs at April 30, 2013	\$ (15,580)	\$ 174,777	\$ 34,036	\$ 193,233

Long-Term Debt

The following changes in general long-term debt occurred during the fiscal year ended April 30, 2013, as reported in the financial statements:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Note Payable	\$ 811,169	\$ -	\$ (145,634)	\$ 665,535	\$ 163,698
Compensated Absences	<u>93,883</u>	<u>124,263</u>	<u>(126,307)</u>	<u>91,839</u>	<u>22,960</u>
Governmental Activities					
Long-term Liabilities	<u>\$ 905,052</u>	<u>\$ 124,263</u>	<u>\$ (271,941)</u>	<u>\$ 757,374</u>	<u>\$ 186,658</u>

Note Payable and Subsequent Events

A \$1,800,000 original balance note payable to Prosperity Bank (formerly Guaranty National Bank) was issued June 1, 2001, with a fixed interest rate of 8.0%, due in 180 monthly installments of \$17,202 beginning March 2002. Interest only was due monthly through February 2002. The note is secured by a building. The balance due at April 30, 2013, is \$665,535. The note matures February 1st of 2017.

Subsequent to year-end, this note was refinanced on May 29, 2013. The total after refinancing was \$653,438. After this loan modification agreement, the fixed interest rate is 4.5% and is due in 44 monthly installments of \$15,799, with a final payment \$14,488. The note remains secured by a building. The note matures February 1st of 2017.

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

4. DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Debt (Continued)

After the fiscal year 2014 refinancing, future requirements for the note payable are as follows:

Fiscal Year				
<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	
2014	\$ 163,698	\$ 25,534	\$ 189,232	
2015	170,208	19,377	189,585	
2016	178,115	11,470	189,585	
2017	153,514	3,163	156,677	
	<u>\$ 665,535</u>	<u>\$ 59,544</u>	<u>\$ 725,079</u>	

Retirement Plan

At April 30, 2013, substantially all employees were participants in the Texoma Council of Governments Employee Retirement Plan (the "Plan") administered by a corporate trustee, International City Management Association Retirement Corporation (ICMA-RC). The Plan is a defined contribution plan, which has been approved by the Internal Revenue Service for qualification under IRC Section 401(a), and provides retirement and death benefits based on a participant's vested interest. The Plan has a fiscal year-end of September 30.

Employer contributions are 7% of participants' defined compensation, and participants are required to contribute 3% of their defined compensation. Employees may make voluntary after-tax contributions subject to certain limitations.

Participants immediately vest in mandatory contributions, plus actual earnings thereon. Vesting in Council contributions is based on years of continuous service according to a schedule, which provides full vesting at the end of seven years.

The Plan investments are stated at fair value. Investments in securities traded on a national securities exchange are valued daily at the last quoted sales price on the day valuations are made. Other equity securities which are not traded on a particular day are reported at the last reported bid price. Debt securities are valued at a price deemed to best reflect fair value.

The Council's total payroll in fiscal year 2013 was \$2,454,531 and the Council's contributions were based on a payroll of \$2,230,785. Total contributions of \$223,080 were made for the year, which consisted of \$156,156 employer contributions and \$66,924 of required employee contributions.

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013

4. DETAILED NOTES ON ALL FUNDS (Continued)

Deferred Compensation Plan

The Council has an agreement with the ICMA-RC to provide a deferred compensation plan in accordance with the Internal Revenue Code, Section 457, on a voluntary basis to fulltime employees. The Plan permits employees to defer a portion of their salary until future years. The deferred compensation is only available to participants at employment termination, retirement, or for an unforeseeable emergency. The Council makes no contributions to the plan. In accordance with federal law, a trust fund was established for the deposit of Section 457 assets. The trust fund is for the exclusive benefit of plan participants and beneficiaries. Because the assets are not owned by the Council but are held in a trust, the deferred compensation assets and related liabilities are not reported in the Council's financial statements. The Council's fiduciary responsibilities are to submit participant payroll deductions and enrollment change forms to the plan administrator (ICMA-RC). Other than reviewing quarterly statements for accuracy, the Council has no other fiduciary responsibility. Investments are managed by the Plan's trustee with various investment options available. The choice of the investment option is made by the employee.

TCOG employees contributed total amount of \$17,584 into the Plan during fiscal year 2013.

Commitments and Contingencies

Certain expenditures in the Aging Programs are contracted out to other governments or local agencies to perform the specific services set forth in the grant agreements. The Council disburses grant funds to the subcontractors based on monthly expenditures and performance reports received from each agency.

Subcontractors are required to have an annual independent audit. The Council requires each agency to submit a copy of the audit reports. If such audits disclose expenditures not in accordance with terms of the grants, the grantor agency could disallow the costs and require reimbursement of the disallowed or questioned cost either from the Council or the delegate agency. The Council generally has the right of recovery from the subcontractors.

The Council participates in numerous federal and state assisted grant programs. Under the terms of these grants, the Council is subject to program compliance audits by the grantors or their representatives. Accordingly, the Council's compliance with applicable grant requirements will be established at some future date. If future program compliance audits result in questioned or disallowed costs, reimbursements would have to be made to the grantor agencies. Accordingly, the amounts, if any, of expenditures that might be disallowed by the grantor agencies cannot be determined at this time; however, Council management believes such amounts, if any, would be immaterial.

Subsequent Events

Management has evaluated subsequent events through the date of the independent auditor's report, which is the date on which the financial statements were available to be issued. Other than the matter discussed for long-term debt refinancing in Note 4, there are no subsequent events to disclose.

SUPPLEMENTARY INFORMATION

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES BY OBJECT -
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED APRIL 30, 2013

	U.S. Department of Housing and Urban Development	Corporation for National and Community Service	Economic Development Administration	Governor's Office Criminal Justice Division	Commission on State Emergency Communications
REVENUES					
Local and In-kind	\$ -	\$ 119,945	\$ 48,823	\$ -	\$ -
Federal	2,237,023	242,977	60,670	-	-
State	-	13,722	-	35,773	508,248
Interest Income	248	-	-	-	44
Total Revenues	<u>2,237,271</u>	<u>376,644</u>	<u>109,493</u>	<u>35,773</u>	<u>508,292</u>
EXPENDITURES					
Operational					
Direct Salaries	151,510	55,769	44,891	16,125	68,369
Benefit Program Costs	83,321	30,629	24,836	8,894	37,647
Indirect Costs	80,805	29,730	23,993	8,609	36,480
Travel	7,629	1,815	3,815	363	12,651
Supplies	17,679	16,182	4,958	1,782	3,458
Contracted Services	2,054	-	7,000	-	-
Capital Outlay	-	-	-	-	-
Other Direct Costs	-	9,240	-	-	3,084
Client Services					
Subcontracts	-	-	-	-	-
In-kind Services	-	80,558	-	-	-
Other	<u>2,720,363</u>	<u>152,721</u>	<u>-</u>	<u>-</u>	<u>346,603</u>
Total Expenditures	<u>3,063,361</u>	<u>376,644</u>	<u>109,493</u>	<u>35,773</u>	<u>508,292</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (826,090)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES BY OBJECT -
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED APRIL 30, 2013

	Texas Department of Housing and Community Affairs	Governor's Office Division of Emergency Management	Texas Department of Aging and Disability Services	Texas Health and Human Services Commission	Texas Department of Health/UNT
REVENUES					
Local and In-kind	\$ -	\$ -	\$ 737,074	\$ 6,525	\$ -
Federal	2,323,710	87,305	1,277,205	-	-
State	-	-	123,629	393,700	12,805
Interest Income	-	-	-	115	-
Total Revenues	<u>2,323,710</u>	<u>87,305</u>	<u>2,137,908</u>	<u>400,340</u>	<u>12,805</u>
EXPENDITURES					
Operational					
Direct Salaries	273,403	38,798	393,267	176,848	-
Benefit Program Costs	150,311	21,289	215,895	97,264	-
Indirect Costs	145,800	20,676	197,829	94,322	-
Travel	47,307	3,689	34,335	6,746	-
Supplies	36,994	4,912	3,366	21,553	3,847
Contracted Services	800	-	73,288	6,239	7,184
Capital Outlay	11,788	-	-	505	-
Other Direct Costs	1,176,530	5,440	34,533	9,565	899
Client Services					
Subcontracts	479,307	-	1,166,318	-	-
In-kind Services	-	-	19,077	-	-
Other	-	-	-	-	875
Total Expenditures	<u>2,322,240</u>	<u>94,804</u>	<u>2,137,908</u>	<u>413,042</u>	<u>12,805</u>
Excess Revenues Over (Under) Expenditures	<u>\$ 1,470</u>	<u>\$ (7,499)</u>	<u>\$ -</u>	<u>\$ (12,702)</u>	<u>\$ -</u>

(continued)

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES BY OBJECT -
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED APRIL 30, 2013

	Office of Rural Community Affairs	Texas Commission on Environmental Quality	Local Funds	Total
REVENUES				
Local and In-kind	\$ -	\$ -	\$ 1,811,559	\$ 2,723,926
Federal	1,427	-	-	6,230,317
State	-	172,524	-	1,260,401
Interest Income	-	-	-	407
Total Revenues	<u>1,427</u>	<u>172,524</u>	<u>1,811,559</u>	<u>10,215,051</u>
EXPENDITURES				
Operational				
Direct Salaries	623	39,545	626,413	1,885,561
Benefit Program Costs	342	21,755	344,664	1,036,847
Indirect Costs	332	21,093	223,940	883,609
Travel	-	552	423	119,325
Supplies	130	-	26,570	141,431
Contracted Services	-	-	256,018	352,583
Capital Outlay	-	-	1,323	13,616
Other Direct Costs	-	746	172,243	1,412,280
Client Services				
Subcontracts	-	88,833	128,241	1,862,699
In-kind Services	-	-	-	99,635
Other	-	-	-	3,220,562
Total Expenditures	<u>1,427</u>	<u>172,524</u>	<u>1,779,835</u>	<u>11,028,148</u>
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,724</u>	<u>\$ (813,097)</u>

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS
FOR THE YEAR ENDED APRIL 30, 2013

	2013 Actual	2012 Actual
Indirect Salaries	\$ 252,291	\$ 253,568
Employee Benefits	138,562	103,202
Advertising	29	0
Audit Services	43,925	39,025
Data Processing Services	6,000	5,735
Contracted Services	11,986	10,286
Depreciation Expense	103,092	107,047
Insurance & Bonding General	5,384	7,344
Legal Services	5,030	2,201
Postage	7,872	5,003
Printing	3,435	3,357
Mortgage Interest	46,333	43,697
Repair & Maintenance Building	35,798	34,902
Copy Center Expense	6,065	2,575
Sanitation Services	696	1,398
Supplies Office	4,848	6,940
Telephone Service	17,098	20,354
Travel Indirect Staff	10,689	17,237
Utilities	94,956	123,131
Total Indirect Costs	<u>794,088</u>	<u>787,000</u>
Less: Contributions To Indirect Costs	<u>(5,400)</u>	<u>(5,700)</u>
Net Indirect Costs	<u><u>\$ 788,688</u></u>	<u><u>\$ 781,300</u></u>
Basis For Allocation:		
Net Indirect Costs	\$ 788,688	\$ 781,300
Direct Salaries And Benefits	<u>\$ 2,922,408</u>	<u>\$ 3,156,773</u>
Indirect Cost Rate	<u><u>26.99%</u></u>	<u><u>24.75%</u></u>

TEXOMA COUNCIL OF GOVERNMENTS
COMPARISON OF BUDGETED VS ACTUAL INDIRECT COSTS
FOR THE YEAR ENDED APRIL 30, 2013

	2013 Budget	2013 Actual
Indirect Salaries	\$ 237,304	\$ 252,291
Employee Benefits	127,907	138,562
Advertising	1,000	29
Audit Services	42,925	43,925
Data Processing Services	4,996	6,000
Contracted Services	11,808	11,986
Depreciation Expense	119,968	103,092
Insurance & Bonding General	6,153	5,384
Legal Services	1,400	5,030
Postage	3,550	7,872
Printing	2,965	3,435
Mortgage Interest	48,026	46,333
Repair & Maintenance Building	39,074	35,798
Copy Center Expense	4,500	6,065
Sanitation Services	1,230	696
Supplies Office	6,000	4,848
Telephone Service	13,800	17,098
Travel Indirect Staff	17,400	10,689
Utilities	96,196	94,956
Total Indirect Costs	<u>786,202</u>	<u>794,088</u>
Less: Contributions To Indirect Costs	<u>(5,160)</u>	<u>(5,400)</u>
Net Indirect Costs	<u>\$ 781,042</u>	<u>\$ 788,688</u>
Basis For Allocation:		
Net Indirect Costs	\$ 781,042	\$ 788,688
Direct Salaries And Benefits	<u>\$ 2,886,221</u>	<u>\$ 2,922,408</u>
Indirect Cost Rate	<u>27.06%</u>	<u>26.99%</u>

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF EMPLOYEE BENEFITS
FOR THE YEAR ENDED APRIL 30, 2013

	2013 Actual	2012 Actual
Sick Leave	\$ 83,231	\$ 99,848
Annual Leave	124,263	143,240
Holidays	104,343	115,903
Funeral Leave	1,448	4,624
Admin Leave	2,166	3,523
Crisis Leave	1,229	621
	<u>316,680</u>	<u>367,761</u>
Payroll Taxes	181,950	214,359
Retirement	131,165	151,580
Workers Comp Insurance	6,852	9,749
Unemployment Insurance	4,227	17,931
Group Insurance	356,473	426,806
Employee Assistance Program	1,488	1,920
Air Ambulance Membership	2,700	3,160
	<u>684,855</u>	<u>825,505</u>
Total Benefits	<u>1,001,536</u>	<u>1,193,266</u>
Basis For Allocation:		
Total Employee Benefits	1,001,536	1,193,266
Chargeable Time (See Below)	2,996,581	3,145,782
Employee Benefit Rate	33.42%	37.93%
Computation Of Chargeable Time		
Personnel Costs:		
Indirect Salaries And Benefits	390,853	356,770
Direct Salaries And Benefits	2,922,408	3,156,773
Total Personnel Costs	<u>3,313,261</u>	<u>3,513,543</u>
Less: Fringe Benefit Costs Per Schedule Of Employee Benefits Which Are Not Included In Chargeable Time	<u>(316,680)</u>	<u>(367,761)</u>
Chargeable Time For Basis Of Allocation Of Employee Benefits	<u>\$ 2,996,581</u>	<u>\$ 3,145,782</u>

TEXOMA COUNCIL OF GOVERNMENTS
COMPARISON OF BUDGETED VS ACTUAL EMPLOYEE BENEFITS
FOR THE YEAR ENDED APRIL 30, 2013

	2013 Budget	2013 Actual
Sick Leave	\$ 62,543	\$ 83,231
Annual Leave	127,794	124,263
Holidays	105,842	104,343
Funeral Leave	4,000	1,448
Admin Leave	5,003	2,166
Crisis Leave	0	1,229
	<u>305,182</u>	<u>316,680</u>
 Payroll Taxes	 191,381	 181,950
Retirement	117,850	131,165
Workers Comp Insurance	8,500	6,852
Unemployment Insurance	6,200	4,227
Group Insurance	379,227	356,473
Employee Assistance Program	1,860	1,488
Air Ambulance Membership	2,480	2,700
	<u>707,498</u>	<u>684,855</u>
 Total Benefits	 <u>1,012,680</u>	 <u>1,001,536</u>
 Basis For Allocation:		
Total Employee Benefits	1,012,680	1,001,536
Chargeable Time (See Below)	3,286,332	2,996,581
 Employee Benefit Rate	 30.81%	 33.42%
 Computation Of Chargeable Time		
Personnel Costs:		
Indirect Salaries And Benefits	338,517	390,853
Direct Salaries And Benefits	3,252,997	2,922,408
Total Personnel Costs	<u>3,591,514</u>	<u>3,313,261</u>
 Less: Fringe Benefit Costs Per Schedule Of Employee Benefits Which Are Not Included In Chargeable Time	 <u>(305,182)</u>	 <u>(316,680)</u>
 Chargeable Time For Basis Of Allocation Of Employee Benefits	 <u><u>\$ 3,286,332</u></u>	 <u><u>\$ 2,996,581</u></u>

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF CENTRAL SERVICE I.T. COSTS
FOR THE YEAR ENDED APRIL 30, 2013

	<u>2013 Actual</u>	<u>2012 Actual</u>
Contracted Services	\$ 177,599	\$ 208,535
Supplies	1,014	2,527
Telephone Service	13,645	14,983
Total Costs	<u>\$ 192,258</u>	<u>\$ 226,045</u>
Basis For Allocation:		
Net CIT Costs	192,258	226,045
Direct Salaries And Benefits	<u>2,922,408</u>	<u>3,156,773</u>
CIT Cost Rate	<u>6.58%</u>	<u>7.16%</u>

TEXOMA COUNCIL OF GOVERNMENTS
COMPARISON OF BUDGETED VS ACTUAL CENTRAL SERVICE I.T. COSTS
FOR THE YEAR ENDED APRIL 30, 2013

	<u>2013 Budget</u>	<u>2013 Actual</u>
Contracted Services	\$ 184,424	\$ 177,599
Supplies	4,980	1,014
Telephone Service	<u>4,500</u>	<u>13,645</u>
Total Costs	<u><u>\$ 193,904</u></u>	<u><u>\$ 192,258</u></u>
 Basis For Allocation:		
Net CIT Costs	193,904	192,258
Direct Salaries And Benefits	<u>2,886,221</u>	<u>2,922,408</u>
 CIT Cost Rate	<u><u>6.72%</u></u>	<u><u>6.58%</u></u>

SINGLE AUDIT SECTION



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

To the Board of Directors
Texoma Council of Governments
Sherman, Texas

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 aggregate remaining fund information of the Texoma Council of Governments (the Council), as of and for the year ended April 30, 2013, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated August 15, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. See findings 2013-1 and 2013-2.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

The Council's Response to Findings

The Council's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

LaFollett and Company PLLC

Tom Bean, Texas
August 15, 2013



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133
AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

To the Board of Directors
Texoma Council of Governments
Sherman, Texas

Report on Compliance for Each Major Federal Program

We have audited the Texoma Council of Government's (the Council) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Council's major federal and state programs for the year ended April 30, 2013. The Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Uniform Grant Management Standards*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and State Program

In our opinion, Texoma Council of Governments complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended April 30, 2013.

Report on Internal Control Over Compliance

Management of the Council, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

LaFollett and Company PLLC

Tom Bean, Texas
August 15, 2013

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED APRIL 30, 2013

Federal Grantor/Pass- Through Grantor	Program Title	Federal CFDA Number	Direct or Pass-Through Grantor's Number	Expenditures
U.S. Department of Homeland Security				
Passed Through From:				
Governor's Division of Emergency Management				
	Hazard Mitigation Grant	97.039	2010SHSP	\$ 1,579
	Hazard Mitigation Grant	97.039	2011SHSP	\$ 9,997
	Subtotal			<u>\$ 11,576</u>
	State Homeland Security Program	97.073	09-SR 99023-02	\$ 1,080
	State Homeland Security Program	97.073	2010-SS-T0-0008	\$ 41,480
	Subtotal			<u>\$ 42,560</u>
	Interoperable Emergency Communications Program	97.055	2010-IP-TO-0005	<u>\$ 40,668</u>
Total U.S. Department of Homeland Security				<u>\$ 94,803</u>
U.S. Department of Energy				
Passed Through From:				
Texas Department of Housing & Community Affairs				
	Weatherization Assistance for Low-Income Persons - ARI	81.042	16090000679	\$ 60
	Weatherization Assistance for Low-Income Persons	81.042	56120001491	<u>\$ 52,030</u>
Total U.S. Department of Energy				<u>\$ 52,090</u>
U.S. Department of Housing & Urban Development				
Direct Programs:				
	Section 8 Housing Choice Vouchers 2012	14.871	TX542	\$ 2,021,008
	Section 8 Housing Choice Vouchers 2013	14.871	TX542	<u>\$ 1,042,353</u>
	Total Direct Programs:			<u>\$ 3,063,361</u>
Passed Through From:				
Texas Department of Rural and Community Affairs				
	Community Development Block Grant	14.228	C710211	\$ 978
	Community Development Block Grant	14.228	C710212	<u>\$ 449</u>
	Total Pass-Through Programs:			<u>\$ 1,426</u>
Total U.S. Department of Housing & Urban Development				<u>\$ 3,064,787</u>
Corporation for National and Community Services				
Direct Programs:				
	Retired Senior Volunteer Program	94.002	10SRWTX007	\$ 56,453
	Retired Senior Volunteer Program	94.002	10SRWTX007	<u>\$ 47,600</u>
	Subtotal			<u>\$ 104,053</u>
	Foster Grandparent Program	94.011	12SFWTX001	\$ 127,162
	Foster Grandparent Program	94.011	11FZWTX006	\$ 5,000
	Foster Grandparent Program	94.011	09SFWTX001	<u>\$ 140,430</u>
	Subtotal			<u>\$ 272,592</u>
Total Corporation for National and Community Services				<u>\$ 376,645</u>

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED APRIL 30, 2013

Federal Grantor/Pass- Through Grantor	Program Title	Federal CFDA Number	Direct or Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Commerce</u>				
	Direct Programs:			
	Investments for Public Works and Economic Developmen	11.300	08-83-04752	\$ 109,493
Total U.S. Department of Commerce				\$ 109,493
<u>U.S. Department of Health and Human Services</u>				
	Passed Through From:			
	Texas Department of Housing & Community Affairs			
	LIHEAP Weatherization 2012/2013	93.568	81120001413	\$ 729,807
	LIHEAP Weatherization 2013/2014	93.568	81130001736	\$ 23,745
	Comprehensive Energy Assistance 2012	93.568	58100000823	\$ 1,029,064
	Comprehensive Energy Assistance 2012	93.568	58130001650	\$ 197,463
	Subtotal			1,980,079
	Community Services Block Grant 2012	93.569	61000001453	\$ 14,382
	Community Services Block Grant 2012	93.569	61130001600	\$ 67,870
	Community Services Block Grant 2012	93.569	61120001318	\$ 207,818
	Subtotal			\$ 290,070
	Total Texas Department of Housing & Community Affairs			\$ 2,270,149
	Texas Department on Aging & Disability Services			
	Special Program for the Aging - Title III Part D	93.043	539-11-0025-00001	\$ 967
	CMS Research, Demonstrations, and Evaluations	93.779	539-11-0025-00001	\$ 57,032
	Special Program for the Aging - Title III Part B	93.044	539-11-0025-00001	\$ 244,512
	Special Program for the Aging - Title III Part B	93.044	539-11-0025-00001	\$ 262,034
	Subtotal			\$ 506,546
	Special Program for the Aging - Title III Part C	93.045	539-11-0025-00001	\$ 98,121
	Special Program for the Aging - Title III Part C	93.045	539-11-0025-00001	\$ 140,185
	Special Program for the Aging - Title III Part C	93.045	539-11-0025-00001	\$ 125,149
	Special Program for the Aging - Title III Part C	93.045	539-11-0025-00001	\$ 135,170
	Subtotal			\$ 498,625
	Nutrition Services Incentive Program	93.053	539-11-0025-00001	\$ 74,602
	Nutrition Services Incentive Program	93.053	539-11-0025-00001	\$ 30,021
	Subtotal			\$ 104,623
	Special Program for the Aging - Title VII Chapter 3	93.041	539-11-0025-00001	\$ 2,304
	Special Program for the Aging - Title VII Chapter 3	93.041	539-11-0025-00001	\$ 505
	Subtotal			\$ 2,809
	National Family Caregiver Support - Title III Part E	93.052	539-11-0025-00001	\$ 39,885
	National Family Caregiver Support - Title III Part E	93.052	539-11-0025-00001	\$ 55,299
	Subtotal			\$ 95,184
	Special Program for the Aging - Title VII Chapter 2	93.042	539-11-0025-00001	\$ 12,179
	Special Program for the Aging - Title VII Chapter 2	93.042	539-11-0025-00001	\$ 2,931
	Subtotal			\$ 15,110
	Total Texas Department on Aging & Disability Services			\$ 1,280,896
Total U.S. Department of Health and Human Services				\$ 3,551,045
Total Expenditures of Federal Awards				\$ 7,248,863

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED APRIL 30, 2013

Federal Grantor/Pass- Through Grantor	Program Title	Federal CFDA Number	Direct or Pass-Through Grantor's Number	Expenditures
<u>Commission on State Emergency Communications</u>				
	Emergency 911		N/A	\$ 291,423
	Emergency 911		N/A	\$ 216,869
Total Commission on State Emergency Communications				<u>\$ 508,292</u>
<u>Texas Commission on Environmental Quality</u>				
	Solid Waste Plan Implementation		582-12-10164	\$ 172,524
Total Texas Commission on Environmental Quality				<u>\$ 172,524</u>
<u>Texas Department on Aging & Disability Services</u>				
	Direct Programs			
	Guardianship Services		539-07-0002-00001	\$ 37,275
	General Revenue		N/A	\$ 11,777
	General Revenue		N/A	\$ 40,558
	Subtotal			<u>\$ 89,610</u>
	Passed Through From Corporation for National and Community Services			
	Retired Senior Volunteer Program		11RZWTX011	\$ 4,704
Total Texas Department on Aging & Disability Services				<u>\$ 94,314</u>
<u>Texas Health and Human Services Commission</u>				
	211 Area Information Center Operations		529-11-0001-00004	\$ 257,099
	211 Area Information Center Operations		529-11-0063-00006A	\$ 136,601
	Subtotal			<u>\$ 393,700</u>
	TDH University of North Texas - UNT Immunization 2012		NT752-0000116668	\$ 5,473
	TDH University of North Texas - UNT Immunization 2013		NT752-0000133198	\$ 7,332
	Subtotal			<u>\$ 12,805</u>
Total Texas Health and Human Services Commission				<u>\$ 406,505</u>
Total Expenditures of State Awards				<u>\$ 1,181,636</u>
Total Expenditures of Federal and State Awards				<u><u>\$ 8,430,499</u></u>

TEXOMA COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
APRIL 30, 2013

1. Fund Accounting

The accounts of Texoma Council of Governments (the Council) are organized on the basis of funds with each being considered a separate accounting group. All federal and state programs are accounted for in Special Revenue Funds. These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

2. Basis of Accounting

Both the federal and state programs are accounted for using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note 1 of the basic financial statements.

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED APRIL 30, 2013

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's reports issued: Unmodified

Internal control over financial reporting:

- Significant deficiencies identified? Yes
- Significant deficiencies identified that are considered to be a material weakness? No

Noncompliance material to the financial statements noted? No

Federal and State Awards

Internal control over major programs:

- Significant deficiencies identified? No
- Significant deficiencies identified that are considered to be a material weakness? No

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 Section 510(a) of Circular A-133 and state awards as defined by the State of Texas Uniform Grant Management Standards? No

Dollar threshold to distinguish between Type A and Type B programs:	Federal	\$300,000
	State	\$300,000

Auditee qualified as a low-risk auditee? No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.871	Section 8 Housing Choice Vouchers
93.568	Low-Income Home Energy Assistance Program
93.044, 93.045, 93.053	Aging Cluster

Identification of major state programs:

Name of State Program
Emergency 911
211 Area Information Center Operations

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED APRIL 30, 2013

Findings Related to the Financial Statements Which are Required to be
Reported in Accordance with Generally Accepted Auditing Standards (continued)

Item 2013-1

<u>Condition:</u>	The General Fund trial balances provided by Management contained both full-accrual and modified accrual basis balances.
<u>Criteria:</u>	The General Fund should be maintained solely on the modified accrual basis of accounting.
<u>Cause:</u>	Accounting system controls were not properly designed.
<u>Effect:</u>	The control objective of reporting governmental-type fund financials on the modified accrual basis is compromised.
<u>Recommendation:</u>	Balance sheet balances for the Council's long-term debt and capital assets should be separated into separate funds within the accounting system. Debt principal payments should also be expensed in the General Fund, while depreciation expense should only be recorded in the separate capital asset fund.
<u>Management's Response:</u>	TCOG Management understands the need to separate long-term debt and capital assets into separate funds within the accounting system. This is easily accomplished and has already been completed.

TEXOMA COUNCIL OF GOVERNMENTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED APRIL 30, 2013

Item 2012-1

<u>Condition:</u>	Although the Council reports six funds in its financial statements, the general ledger is not designed in this format. Revenue and expenditure account numbers are maintained in this manner, but balance sheet accounts must be manually separated into funds.
<u>Criteria:</u>	A fund should be a self-balancing set of accounts recording assets, together with all related liabilities and equities, and changes therein, which are segregated.
<u>Cause:</u>	Controls were not properly designed.
<u>Effect:</u>	The control objective of segregating and reporting specific activities is compromised. The accounting system does not segregate the balance sheet accounts into separate funds which results in more than a remote possibility that a material misstatement of the financial statements will not be prevented or detected.
<u>Recommendation:</u>	The general ledger should be designed in a manner that facilitates reporting those funds required by grants or sound financial administration.
<u>Management's Response:</u>	<p>Prior Year Response - Management has provided the desired segregation of funds via exporting the accounting data into an excel spreadsheet file. While this methodology is effective in the short term, it does not provide the level of financial accounting system integrity desired by Management or the audit firm. Management is pursuing software and/or account coding modifications that should resolve this finding in the current or future fiscal year.</p> <p>Fiscal Year 2013 Update - For 2013, Management changed the account coding structure such that the accounting software does produce individual trial balances for each grant program thus providing an efficient and effective means to produce appropriate financial statements for each fund reported.</p>

Item 2012-2

<u>Condition:</u>	There is limited segregation of duties in the accounting system.
<u>Cause:</u>	Limited number of personnel.
<u>Effect:</u>	Possibility of material misstatement of the financial statements.

TEXOMA COUNCIL OF GOVERNMENTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED APRIL 30, 2013

Recommendation: Continued segregation of duties when possible and continue proper oversight by the Board of Directors.

Management's Response: Prior Year Response - Management continues to assign duties in a "step" fashion to the degree possible so that no one individual has complete control over any accounting process. Management does present financial data to the Full Governing Body each month for review and discussion. This allows for continuing financial oversight at the highest levels of the organization. Adding new staff positions is cost prohibitive at this time.

Fiscal Year 2013 Update - It is neither prudent nor economical to hire additional Finance Department staff simply in order to provide absolute segregation of duties. Therefore, Management will continue to assign job task in an alternating step fashion so as to preclude any one individual from having total control over any accounting process. Management will continue to provide monthly and other periodic financial reports to all levels of TCOG internal management as well as the Governing Board.

Item 2012-3

Condition: The Council does not prepare the financial statements nor control the period-end financial reporting process including controls over procedures used to analyze transactions compromising general ledger activity; controls over recording recurring and non-recurring adjustments to the financial statements; and, controls over the adequacy of note disclosures to the financial statements.

Management's Response: Prior Year Response - The Council does not prepare the financial statements nor control the period-end financial reporting process to a satisfactory degree. Management will endeavor to identify continuing educational opportunities for the Financial Department staff during the fiscal year so as to enable preparation of required financial statements at fiscal year-end.

Fiscal Year 2013 Update - Although TCOG's Finance Department staff does not prepare the actual audit report, they do prepare year-end closing entries and generate financial reports that are provided to the audit firm in electronic and paper copies as requested. In addition, Finance Department staff prepares most, if not all, of the statistical information that goes into the audit report and they provide must, if not all, of the information that forms the basis for the financial data contained within the notes.

STATISTICAL SECTION
(Unaudited)

TEXOMA COUNCIL OF GOVERNMENTS
GRANT REGISTER
YEAR ENDED APRIL 30, 2013
(UNAUDITED)

CFDA No.	Fund Source	ACCT NO.	TYPE OF PROGRAM	CONTRACT NO.	GRANT PERIOD	AGENCY FUNDS	LOCAL FUNDS	TOTAL	FYE2013 Expenditures
STATE FUNDS AND FEDERAL FUNDS PASSED THROUGH STATE AGENCIES									
Governor's Division of Emergency Management									
97.039 Federal		30371	Homeland Security Manual Printing	2010SHSP	01/01/13 TO 04/30/13	1,578.68		1,578.68	1,578.68
98.039 Federal		30380	Homeland Security 2011	2011SHSP	03/16/13 TO 11/30/13	47,192.94		47,192.94	9,997.24
97.039 Federal		30387	Hazard Mitigation Planning	DR-1709-001	02/20/08 TO 08/20/11	146,216.00		146,216.00	-
97.073 Federal		30393	Homeland Security 2009	09-SR 99023-02	08/01/09 TO 04/15/12	128,446.48		128,446.48	1,080.22
97.073 Federal		30396	Homeland Security 2010	2010-SS-TO-0008	08/01/10 TO 02/28/13	120,545.00		120,545.00	41,479.69
97.055 Federal		30397	IECGP Program	2010-IP-TO-0005	06/01/10 TO 08/31/12	127,100.00		127,100.00	40,667.62
			Agency Total			571,079.10	0.00	571,079.10	94,803.45
Commission on State Emergency Communications									
State		30330	Emergency 911	None	09/01/12 TO 08/31/13	659,365.08		659,365.08	291,423.18
State		30339	Emergency 911	None	09/01/11 TO 08/31/12	746,430.00	0.00	746,430.00	216,869.21
			Agency Total			1,405,795.08	0.00	1,405,795.08	508,292.39
Texas Commission on Environmental Quality									
State		30327	Solid Waste Plan Implementation	582-12-10164	09/01/11 TO 08/31/13	230,000.00		230,000.00	172,524.18
			Agency Total			230,000.00	0.00	230,000.00	172,524.18
Texas Department of Housing & Community Affairs									
81.042 Federal		20200	DOE Weatherization 2011/2012	56120001491	04/01/12 TO 03/31/13	59,206.00		59,206.00	52,030.01
93.568 Federal		20201	LIHEAP Weatherization 2012/2013	81120001413	04/01/12 TO 03/31/13	800,128.00		800,128.00	729,806.76
93.569 Federal		20203	Community Services Block Grant 2012	61000001453	05/01/12 TO 07/31/12	14,382.00		14,382.00	14,382.00
93.568 Federal		20208	Comprehensive Energy Assistance 2012	58130001650	01/01/12 TO 12/31/12	699,264.00		699,264.00	197,462.83
93.569 Federal		20209	Community Services Block Grant 2012	61130001600	01/01/12 TO 12/31/13	222,453.00		222,453.00	67,869.87
93.568 Federal		20214	LIHEAP Weatherization 2013/2014	81130001736	04/01/13 TO 03/31/14	806,060.00		806,060.00	23,745.34
81.042 Federal		20262	DOE ARRA	16090000679	09/01/09 TO 12/31/11	7,063,409.00		7,063,409.00	60.00
93.568 Federal		20295	Comprehensive Energy Assistance 2012	58100000823	01/01/12 TO 12/31/12	1,156,166.00		1,156,166.00	1,029,064.01
93.569 Federal		20297	Community Services Block Grant 2012	61120001318	01/01/12 TO 12/31/12	222,453.00		222,453.00	207,818.28
			Agency Total			11,043,521.00		11,043,521.00	2,322,239.10
Texas Department on Aging & Disability Services									
State		50546	Guardianship Services	539-07-0002-00001	09/01/11 TO 08/31/13	54,456.00		54,456.00	37,275.25
State		50545	General Revenue		09/01/11 TO 08/31/12	90,436.00		90,436.00	11,777.00
State		50551	General Revenue		09/01/12 TO 08/31/13	89,669.00		89,669.00	40,558.00
93.043 Federal		50551	Texoma AAA Title IID	VARIOUS NFA	10/01/12 TO 09/30/13	11,348.00		11,348.00	
93.043 Federal		50545	Texoma AAA Title IID	VARIOUS NFA	10/01/11 TO 09/30/12	11,348.00		11,348.00	967.00
93.052 Federal		50545	Texoma AAA Title HIE	VARIOUS NFA	10/01/11 TO 09/30/12	87,191.00		87,191.00	39,885.00
93.042 Federal		50545	Texoma AAA Title VII-OAG	VARIOUS NFA	10/01/11 TO 09/30/12	18,381.00		18,381.00	2,931.00
93.041 Federal		50545	Texoma AAA Title VII-EAP	VARIOUS NFA	10/01/11 TO 09/30/12	2,834.00		2,834.00	2,304.00
93.779 Federal		50545	CMS HCFA	VARIOUS NFA	10/01/11 TO 09/30/12	89,861.00		89,861.00	57,031.77
93.779 Federal		50545	MIPPA	VARIOUS NFA	04/01/11 TO 03/31/12	28,601.00		28,601.00	(4,781.00)
93.044 Federal		50551	Texoma AAA Title IIB	VARIOUS NFA	10/01/12 TO 09/30/13	274,900.00	759,916.04	1,034,816.04	244,512.00
93.044 Federal		50545	Texoma AAA Title IIB	VARIOUS NFA	10/01/11 TO 09/30/12	294,114.00	230,228.00	524,342.00	262,033.98
93.045 Federal		50545	Texoma AAA Title IIC1	VARIOUS NFA	10/01/11 TO 09/30/12	321,525.00		321,525.00	98,120.64
93.045 Federal		50545	Texoma AAA Title IIC2	VARIOUS NFA	10/01/11 TO 09/30/12	136,587.00		136,587.00	140,185.37
93.053 Federal		50545	Texoma AAA NSIP	VARIOUS NFA	10/01/11 TO 09/30/12	146,910.00		146,910.00	30,021.00
93.045 Federal		50551	Texoma AAA Title IIC1	VARIOUS NFA	10/01/12 TO 09/30/13	221,180.00		221,180.00	125,149.00
93.045 Federal		50551	Texoma AAA Title IIC2	VARIOUS NFA	10/01/12 TO 09/30/13	168,942.00		168,942.00	135,170.07
93.053 Federal		50551	Texoma AAA NSIP	VARIOUS NFA	10/01/12 TO 09/30/13	89,164.00		89,164.00	74,602.00

TEXOMA COUNCIL OF GOVERNMENTS
GRANT REGISTER
YEAR ENDED APRIL 30, 2013
(UNAUDITED)

CFDA No.	Fund Source	ACCT NO.	TYPE OF PROGRAM	CONTRACT NO.	GRANT PERIOD	AGENCY FUNDS	LOCAL FUNDS	TOTAL	FYE2013 Expenditures
93.052 Federal		50551	Texoma AAA Title IIIE	VARIOUS NFA	10/01/12 TO 09/30/13	88,810.00		88,810.00	55,299.00
93.042 Federal		50551	Texoma AAA Title VII-OAG	VARIOUS NFA	10/01/12 TO 09/30/13	18,381.00		18,381.00	12,179.00
93.041 Federal		50551	Texoma AAA Title VII-EAP	VARIOUS NFA	10/01/12 TO 09/30/13	2,834.00		2,834.00	505.00
93.779 Federal		50551	CMS HCFA	VARIOUS NFA	10/01/12 TO 09/30/13	48,188.00		48,188.00	-
			Agency Total			2,295,660.00	990,144.04	3,285,804.04	1,365,725.01
			<u>Texas Health and Human Services Commission</u>						
State		20204	211 Area Information Center Operations	529-11-0001-00004	09/01/12 TO 08/31/13	397,511.11		397,511.11	257,098.71
State		20293	211 Area Information Center Operations	529-11-0063-00006A	09/01/11 TO 08/31/12	397,716.00		397,716.00	136,601.18
			Agency Total			795,227.11	0.00	795,227.11	393,699.89
			<u>Texas Department of Rural Affairs</u>						
14.228 Federal		30328	CEDA	C710211	09/01/11 TO 08/31/12	8,468.00	0.00	8,468.00	977.70
14.228 Federal		30350	CEDA	C710212	09/01/12 TO 08/31/13	7,569.00	0.00	7,569.00	448.76
			Agency Totals			16,037.00	0.00	16,037.00	1,426.46
			<u>TDH/University of North Texas</u>						
State		50547	UNT Immunization 2012	NT752-0000116668	09/01/11 TO 08/31/12	10,364.55	0.00	10,364.55	5,473.28
State		50552	UNT Immunization 2013	NT752-0000133198	09/01/12 TO 08/31/13	10,364.55	0.00	10,364.55	7,331.94
			Agency Total			20,729.10	0.00	20,729.10	12,805.22
			<u>STATE FUNDS PASSED THROUGH FEDERAL AGENCY</u>						
State		50543	RSVP 2011-2012	11RZWTX011	09/01/11 TO 08/31/12	24,621.00	0.00	24,621.00	4,704.20
			Total			24,621.00	0.00	24,621.00	4,704.20
			<u>DIRECT FEDERAL FUNDS</u>						
14.871 Federal		20253	Section 8 Voucher 2012	TX542	01/01/12 TO 12/31/12	2,031,384.00		2,031,384.00	2,021,008.03
14.871 Federal		20254	Section 8 Voucher 2013	TX542	01/01/13 TO 12/31/13	2,925,984.00		2,925,984.00	1,042,352.61
11.300 Federal		30329	Public Works & Economic Development Act of 1965 (Section 301B)	08-83-04752	01/01/11 TO 12/31/13	120,000.00	120,000.00	240,000.00	109,492.85
94.011 Federal		50549	Foster Grandparent 2012-2013	12SFWTX001	09/30/12 TO 09/29/13	207,284.00	45,686.00	252,970.00	127,162.11
94.011 Federal		50549	Foster Grandparent 2012-2013	11FZWTX006	09/30/12 TO 09/29/13	5,000.00		5,000.00	5,000.00
94.002 Federal		50550	RSVP 2012-2013	10SRWTX007	09/30/12 TO 09/29/13	57,479.00	27,509.00	84,988.00	56,452.78
94.011 Federal		50542	Foster Grandparent 2011-2012	09SFWTX001	09/30/11 TO 09/29/12	207,284.00	42,622.00	249,906.00	140,430.29
94.002 Federal		50543	RSVP 2010-2011	10SRWTX007	09/30/11 TO 09/29/12	43,109.00	31,919.00	75,028.00	47,599.84
			Direct Federal Funding Total			5,597,524.00	267,736.00	5,865,260.00	3,549,498.51

TEXOMA COUNCIL OF GOVERNMENTS
MEMBERSHIP PROFILE
(UNAUDITED)

<u>Fiscal Year</u>	<u>County Members</u>	<u>City Members</u>	<u>Other Members</u>	<u>Total Membership</u>
2004	3	31	44	78
2005	3	29	44	76
2006	3	31	43	77
2007	3	31	42	76
2008	3	29	44	76
2009	3	31	46	80
2010	3	30	45	78
2011	3	32	40	75
2012	3	31	44	78
2013	3	29	38	70

<u>Fiscal Year</u>	<u>County Dues</u>	<u>City Dues</u>	<u>Other Dues</u>	<u>Total Dues</u>
2004	\$ 13,220	\$ 22,046	\$ 9,327	\$ 44,593
2005	11,898	20,716	8,926	41,540
2006	12,800	23,342	10,712	46,854
2007	12,800	23,465	10,712	46,977
2008	12,800	23,191	11,012	47,003
2009	12,800	23,529	9,607	45,936
2010	12,800	23,365	10,172	46,337
2011	13,455	24,917	10,078	48,450
2012	13,134	24,964	9,625	47,723
2013	\$ 13,193	\$ 23,919	\$ 9,916	\$ 47,028

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF MEMBERSHIP DUES
YEAR ENDED APRIL 30, 2013 and 2012

<u>Member Entity</u>	<u>2013</u>	<u>2012</u>
Cooke County, balance	\$ 3,748	\$ 3,701
Fannin County, balance	2,992	3,025
Grayson County, balance	6,453	6,408
City of Bailey	-	-
City of Bells	262	259
City of Bonham	2,089	2,122
City of Callisburg	100	100
City of Collinsville	-	317
City of Denison	4,840	4,847
City of Dodd City	100	100
City of Ector	135	138
City of Gainesville	3,310	3,350
City of Gunter	352	357
City of Honey Grove	366	372
City of Howe	582	577
City of Knollwood	100	100
City of Ladonia	140	143
City of Leonard	394	395
City of Lindsay	200	188
City of Muenster	334	334
Town of Oak Ridge	100	100
City of Pottsboro	452	445
City of Ravenna	100	100
City of Sadler	100	100
City of Savoy	171	173
City of Sherman	7,738	7,637
City of Southmayd	215	213
City of Tioga	190	185
City of Tom Bean	203	200
City of Trenton	-	142
City of Valley View	175	157
City of Van Alstyne	555	546
City of Whitesboro	826	829
City of Whitewright	333	338
Town of Windom	100	100
Bells ISD	150	156
Bonham ISD	378	402
Collinsville ISD	112	-
Denison ISD	880	863
Dodd City ISD	100	100

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF MEMBERSHIP DUES (CONTINUED)
YEAR ENDED APRIL 30, 2013 and 2012

<u>Member Entity</u>	<u>2013</u>	<u>2012</u>
Ector ISD	\$ 100	\$ 100
Era ISD	100	100
Fannindell ISD	100	-
Gainesville ISD	588	-
Grayson County College	746	746
Honey Grove ISD	118	127
Leonard ISD	175	164
Muenster ISD	100	109
Muenster Sacred Heart	-	100
North Central Tx College	451	1,282
Pottsboro ISD	252	254
Sam Rayburn ISD	100	100
Savoy ISD	-	100
Sherman ISD	1,333	1,254
Tom Bean ISD	154	167
Van Alstyne ISD	266	270
Whitesboro ISD	-	326
Denison Chamber of Commerce	100	100
Associate Memberships Texoma Housing Ptnrs	2,970	2,805
TOTALS	\$ 47,028	\$ 47,723

TEXOMA COUNCIL OF GOVERNMENTS
REVENUES BY SOURCE AND AUTHORIZED STAFF
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Fiscal Year</u>	<u>Member Government Dues</u>	<u>Local Govt Income/In-Kind Contributions</u>	<u>Interest Income</u>	<u>State Funds</u>	<u>State Administered Grants</u>	<u>Federal Grants</u>	<u>Totals</u>	<u>Authorized Full-Time Positions</u>
2004	\$ 44,596	\$ 2,600,254	\$ 143	\$ 1,331,348	\$ 2,907,088	\$ 3,379,971	\$ 10,263,400	78
2005	41,402	1,550,984	239	1,190,705	2,929,672	3,287,936	9,000,938	77
2006	46,854	1,402,716	1,592	1,554,795	2,877,185	3,375,359	9,258,501	77
2007	46,977	1,371,191	1,420	1,837,362	2,774,263	3,513,869	9,545,082	76
2008	47,003	2,269,921	1,397	1,932,824	3,307,267	2,550,917	10,109,329	68
2009	45,936	2,132,838	3,485	2,407,434	2,858,907	3,243,396	10,691,996	66
2010	46,337	2,490,098	3,640	2,141,700	5,526,117	4,607,334	14,815,226	68
2011	48,450	3,892,293	1,899	1,440,445	8,548,810	4,191,292	18,123,189	84
2012	47,723	2,899,507	1,790	1,726,466	6,879,902	3,258,587	14,813,975	80
2013	\$ 47,028	\$ 2,857,569	\$ 598	\$ 1,260,402	\$ 3,689,647	\$ 2,540,670	\$ 10,395,914	62

TEXOMA COUNCIL OF GOVERNMENTS
TOTAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Fiscal Year</u>	<u>Amount</u>
2004	\$ 9,945,943
2005	\$ 9,150,562
2006	\$ 9,232,191
2007	\$ 9,399,667
2008	\$ 9,659,356
2009	\$ 10,824,295
2010	\$ 14,290,954
2011	\$ 17,906,877
2012	\$ 14,889,053
2013	\$ 11,275,356

TEXOMA COUNCIL OF GOVERNMENTS
SCHEDULE OF INSURANCE IN FORCE
APRIL 30, 2013
(UNAUDITED)

<u>Insurance Carrier & Policy Number</u>	<u>Coverage</u>	<u>Limits of Liability</u>	<u>Deductibles</u>
Texas Municipal League 5208-13	General Liability	\$1,000,000 each occurrence \$1,000,000 sudden events involving pollution - each occurrence \$2,000,000 annual aggregate	None
Texas Municipal League 5208-13	Automobile Liability & Physical Damage	\$1,000,000 liability (hired, owned and non-owned), \$2500 medical payments Actual cash value comprehensive & collision	Comprehensive & collision: \$250 per vehicle
Texas Municipal League 5208-13	Public Officials Errors & Omissions	\$1,000,000 each occurrence \$2,000,000 annual aggregate 7/24/88 retroactive date Covers Governing Body & staff	\$5,000 each claim
Texas Municipal League 5208-13	Property	\$3,634,661 real and personal property \$1,000,000 newly acquired property \$1,000,000 transit \$100,000 valuable papers \$10,000 accounts receivable \$50,000 loss of revenues, extra expense, & rents \$10,000 Outdoor Trees & Shrubs \$5,000 Personal Property of Employees & Officials \$5,000 Leasehold Interest	\$500 each loss
Texas Municipal League 5208-13	Crime Coverage	\$100,000 Employee Dishonesty including "Faithful Performance"	\$250
Texas Municipal League 5208-13	Workers Compensation 5208	Workers compensation statutory employer's liability: \$500,000	None
Beazley Furlong Ltd 0623/2623	Contractor's Pollution Liability	Contractor's Pollution Liability Claims made policy \$1,000,000 liability	\$2,500 each claim



TO: TCOG Governing Board
THRU: Allison Minton, Client Services Department Director *AM*
FROM: Brenda Smith, Energy Services Program Manager *BS*
DATE: August 9, 2013
RE: Amendment to Comprehensive Energy Assistance Program Contract (CEAP)

RECOMMENDATION

Authorize Executive Director to execute an amendment to the current CEAP contract with the Texas Department of Housing and Community Affairs (TDHCA).

BACKGROUND

The CEAP program year runs January 1 through December 31 and is funded by the Low-Income Home Energy Assistance Program (LIHEAP). The program supports direct services for low-income residents of Cooke, Fannin and Grayson Counties (families at or below 125% of current federal poverty guidelines). These direct services include the Energy Assistance Payment Program (utility bill assistance). In program year 2012, TCOG served 1,400 households with LIHEAP funding of \$1,012,121. Another 320 households were served with TXU, Atmos and Reliant Energy funds in the amount of \$60,000.

DISCUSSION

Amendment to Contract includes-

- Record Keeping Requirements: all associated documentation must be readily available, whether stored electronically or hard copy, to justify compliance with program rules and regulations.
- Audit services will be procured through an open, competitive process at least once every five years.

Amendment to Budget includes-

- Addition of \$69,147, bringing the contract total to \$767,211.00.

BUDGET

Additional CEAP funds of \$69,147 brings the total CEAP contract to \$767,211.

APPROVALS

A handwritten signature in blue ink that reads "Terrell Culbertson".

Terrell Culbertson, Finance Director

A handwritten signature in blue ink that reads "SMT" or "Susan B. Thomas".

Susan B. Thomas, Ph.D., Executive Director

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
CONTRACT NO. 58130001650 FOR THE
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP)
(CFDA # 93.568)
AMENDMENT NUMBER: 1

SECTION 1.

This Amendment Number 1 to 58130001650 (the First Amendment) is made by and between the Texas Department of Housing and Community Affairs, a public and official agency of the State of Texas (hereinafter the "Department") and [Texoma Council of Governments](#), a political subdivision of the State of Texas (the "Subrecipient"), (hereinafter, collectively the "Parties").

SECTION 2.

Subrecipient and Department executed that certain CEAP Contract No. 58130001650 ("Contract") to be effective on 6/15/2013.

SECTION 3.

Under the authority described in Section 12 of the Contract and for valuable consideration, the receipt and sufficiency which are hereby acknowledged, the Parties hereby agree to [further] amend the Contract in the manner provided herein below:

1. Section 9 A, Record Keeping Requirements, to the Contract is amended by replacing in its entirety

Subrecipient shall maintain fiscal and programmatic records and supporting documentation for all expenditures of funds made under this Contract in accordance with the UGMS, Section III, Common Rule: State Uniform Administrative Requirements for Grants and Cooperative Agreements, Subpart C -Post Award Requirements, _42. For purposes of compliance, all associated documentation must be ready available, whether stored electronically or hard copy to justify compliance with program rules and regulations.

2. Section 18 F, Audit, to the Contract is amended by replacing in its entirety

Subrecipient shall procure audit services through an open, competitive process at least once every five years. The auditor shall retain working papers and reports for a minimum of the three years after the date of directive of the auditor's report to the Subrecipient. Audit working papers shall be made available upon request to Department at the completion of the audit, as part of a quality review, to resolve audit findings, or to carry out oversight responsibilities consistent with the purposes of this Section. Access to working papers includes the right to obtain copies of working papers, as is reasonable and necessary.

3. Exhibit B, BUDGET, to the Contract is amended by replacing in its entirety with the amended Exhibit B, BUDGET, attached hereto (consisting of two (2) pages).

SECTION 4.

The Parties hereto agree that all other terms of the Contract shall be and remain in full force and effect as therein set forth and shall continue to govern except to the extent that said terms conflict with the terms of this [First](#) Amendment. In the event this [First](#) Amendment and the terms of the Contract [as amended by the [First](#) Amendment] are in conflict, this [First](#) Amendment shall govern, unless it would make the Contract void by law.

SECTION 5.

Each capitalized term not expressly defined herein shall have the meaning given to such term in the Contract.

SECTION 6.

This [First](#) Amendment may be executed in several counterparts, each of which shall be deemed to be an original copy, and all of which together shall constitute one agreement binding on Parties, notwithstanding that all the Parties shall not have signed the same counterpart.

SECTION 7.

If any of the Parties returns this copy by facsimile machine or electronic transmission, the signing party intends the copy of its authorized signature printed by the receiving machine or the electronic transmission to be its original signature.

SECTION 8.

By signing this [First](#) Amendment, the Parties expressly understand and agree that its terms shall become a part of the Contract as if it were set forth word for word therein.

SECTION 9.

This [First](#) Amendment shall be binding upon the Parties hereto and their respective successors and assigns.

SECTION 10.

This [First](#) Amendment is executed to be effective on the date of execution by the authorized representative for the Department.

AGREED TO AND EXECUTED BY:

[Texoma Council of Governments](#)
a political subdivision of the State of Texas

By:

Title:

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
a public and official agency of the State of Texas

By:

Title: Its duly authorized officer or representative

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

CONTRACT NO. 58130001650 FOR THE FY 2013
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP)
(CFDA # 93.568)

EXHIBIT B
BUDGET

Texoma Council of Governments,
a political subdivision

DEPARTMENT FINANCIAL OBLIGATIONS

\$ 768,411.00 CEAP FUNDS CURRENTLY AVAILABLE

\$ 1,200.00 TRAINING TRAVEL ALLOWANCE FUNDS CURRENTLY AVAILABLE

BUDGET FOR AVAILABLE ALLOCATIONS

BUDGET CATEGORY	FUNDS	%
Administration	\$ 47,951.00	-
Assurance 16	\$ 50,176.00	-
Direct Services	\$ 669,084.00	-
TOTAL CEAP BUDGET	\$ 767,211.00	-

BUDGET CATEGORY	FUNDS	%
Household Crisis	\$ 334,542.00	50.00
Utility Assistance	\$ 334,542.00	50.00
TOTAL DIRECT SERVICES	\$ 669,084.00	100.00

Subrecipient's service area consists of the following Texas counties:

COOKE, FANNIN, GRAYSON

Administrative costs, salaries, fringe benefits, non-training travel, equipment, supplies, audit and office space are limited to 6.2% of the contract expenditures, excluding Training/Travel costs. All other administrative costs, exclusive of administrative costs for Assurance 16 Activities, must be paid with nonfederal funds.

Assurance 16 Activities costs will be the maximum allowable under the total State of Texas LIHEAP award but not more than 6.6% of the contract expenditures excluding Training and Travel costs.

Subrecipient may incur costs associated with the closeout of this Contract. These activities include but are not limited to: payment of invoices, and quality assurance activities for a period not to exceed 45 days from the end of the Contract Term defined in Section 2 of this Contract.

These costs shall be reported on the final report described in Section 10 of this Contract.



Department's prior written approval for purchase or lease of equipment with an acquisition cost of \$5,000 and over is required. Approval of this budget does not constitute prior approval for such purchases.

Funds may not be used for the purchase or improvement of land, or the purchase, construction, or permanent improvement of any building or facility.

Subrecipient is limited to only one budget revision request during the first 6 months of the Contract Term. A second and final budget revision must be received by the Department no later than 45 days prior to the end of the Contract Term.

Subrecipient shall provide outreach services under all components in this category. Failure to do so may result in contract termination. Subrecipient must document outreach, whether the outreach is conducted with CEAP funds or other funds.



TO: TCOG Governing Board
THRU: Allison Minton, Client Services Department Director 
FROM: Brenda Smith, Energy Services Program Manager 
DATE: August 9, 2013
RE: Amendment to Community Services Block Grant (CSBG) Contract

RECOMMENDATION

Authorize Executive Director to execute amendment to current CSBG contract with the Texas Department of Housing and Community Affairs (TDHCA)

BACKGROUND

The Community Services Block Grant (CSBG) program provides support for a range of services and activities which address the causes of poverty. TCOG provides services and activities addressing employment, education, better use of available income, housing, nutrition, emergency services and/or health.

DISCUSSION

Amendment to Contract includes-

- Record Keeping Requirements: all associated documentation must be readily available, whether stored electronically or hard copy, to justify compliance with program rules and regulations

Amendment to Budget includes-

- Contract to show full PY2013 funding level of \$211,761.

BUDGET

N/A

APPROVALS



Terrell Culbertson, Finance Director



Susan B. Thomas, Ph.D., Executive Director

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
AMENDMENT NO. 3 TO CONTRACT NO. 61130001600
COMMUNITY SERVICES BLOCK GRANT PROGRAM
CFDA#93.569

SECTION 1. PARTIES TO THE CONTRACT

The Texas Department of Housing and Community Affairs, a public and official agency of the State of Texas, and **Texoma Council of Governments** a political subdivision of the State of Texas agree to amend Contract no. **61130001600** executed by the Department on or about January 1, 2013 (herein the "Contract").

SECTION 2. DEPARTMENT OBLIGATIONS

This Contract is amended by revising Section 4 A to read:

- A. In consideration of Subrecipient's full and satisfactory performance of this Contract, Department shall reimburse the actual allowable costs for administrative expenditures incurred by Subrecipient during the Contract Term and for the actual allowable costs for non-administrative expenditures incurred by Subrecipient on or after January 7, 2013 in an amount up to **\$211,761.00** in accordance with the budget as approved by the Department and the terms of this Contract.

SECTION 3. RECORD KEEPING REQUIREMENTS

This Contract is amended by revising Section 9 A to read:

- A. Subrecipient shall maintain fiscal and programmatic records and supporting documentation for all expenditures made under this Contract in accordance with the UGMS and Section III, Common Rule: State Uniform Administrative Requirements for Grants and Cooperative Agreements, Subpart C -Post Award Requirements, _42. For purposes of compliance review, all associated documentation must be readily available, whether stored electronically or hard copy to justify compliance with program rules and regulations.

SECTION 4.

The Parties hereto agree that all other terms of the Contract shall be and remain in full force and effect as therein set forth and shall continue to govern except to the extent that said terms conflict with the terms of this Amendment. In the event this Amendment and the terms of the Contract are in conflict, this Amendment shall govern, unless it would make the Contract void by law.

SECTION 5.

Each capitalized term not expressly defined herein shall have the meaning given to such term in the Contract.

SECTION 6.

Amendment may be executed in several counterparts, each of which shall be deemed to be an original copy, and all of which together shall constitute one agreement binding on Parties, notwithstanding that all the Parties shall not have signed the same counterpart.

SECTION 7.

If any of the Parties returns a copy by facsimile machine or electronic transmission, the signing party intends the copy of its authorized signature printed by the receiving machine or the electronic transmission to be its original signature.

SECTION 8.

By signing this Amendment, the Parties expressly understand and agree that its terms shall become a part of the Contract as if it were set forth word for word therein.

SECTION 9.

This Amendment shall be binding upon the Parties hereto and their respective successors and assigns.

SECTION 10.

This Amendment is executed to be effective on the date of execution by the authorized representative for the Department.

EXECUTED to be effective on **July 01, 2013**



Texoma Council of Governments
a political subdivision of the State of Texas

By:
Title:
Date:

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS, a public and official agency of the State of Texas

By:
Title: Its duly authorized officer or representative
Date:



TO: TCOG Governing Board
THRU: Allison Minton, Client Services Department Director 
FROM: Brenda Smith, Energy Services Program Manager 
DATE: August 9, 2013
RE: Amendment to Current Low Income Home Energy Assistance Weatherization Program (LIHEAP) Contract

RECOMMENDATION

Authorize Executive Director to execute an amendment to the current LIHEAP contract with the Texas Department of Housing and Community Affairs (TDHCA).

BACKGROUND

The Weatherization Assistance Program (WAP) provides for repairs which reduce utility costs by minimizing the infiltration of air. The program can be provided to both owner-occupied and renter-occupied units and provides such energy improvements as insulation in the attic, walls, and floors, caulking, weather-stripping, and repair or replacement of heating and air-conditioning units. All improvements must be verified as necessary in accordance with the required WAP energy audit. The WAP program serves the following 15 counties: Bowie, Camp, Cass, Cooke, Delta, Fannin, Franklin, Grayson, Hopkins, Lamar, Marion, Morris, Rains, Red River, and Titus.

DISCUSSION

Amendment to Contract includes-

- Weatherization costs to be included per housing unit, and to specify the time frame for completion of Weatherization work.
- Inclusion of Personal Responsibility and Work Opportunity Act of 1996 (PRWORA): this legislation provides for alienage status and prevents unqualified applicants from receiving federal benefits.
- Removal of Texas LIHEAP Priority List.

BUDGET

N/A



Terrell Culbertson, Finance Director



Susan B. Thomas, Ph.D., Executive Director

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
AMENDMENT NO. 1 TO CONTRACT NO. 81130001736
FY 2013 LOW-INCOME HOME ENERGY ASSISTANCE ACT WEATHERIZATION ASSISTANCE PROGRAM
(CFDA# 93.568)

SECTION 1. PARTIES TO THE CONTRACT

The Texas Department of Housing and Community Affairs, a public and official agency of the State of Texas, and **Texoma Council of Governments** a political subdivision of the State of Texas agree to amend contract no. **81130001736** executed by the Department on or about April 1, 2013 (herein the "Contract").

SECTION 2. AMENDMENT OF THE BUDGET AND PERFORMANCE STATEMENT

This Contract is amended by deleting Exhibit A Budget and Performance Statement, in its entirety and substituting in lieu thereof the new Exhibit A, Budget and Performance Statement, which is attached.

SECTION 3. AMENDMENT OF THE PRWORA REQUIREMENTS

This Contract is amended by deleting Exhibit C PRWORA Requirements, in its entirety and substituting in lieu thereof the new Exhibit C PRWORA Requirements which is attached.

SECTION 4. AMENDMENT OF THE LIHEAP PRIORITY LIST

This Contract is amended by deleting Exhibit E LIHEAP Priority List, in its entirety and substituting in lieu thereof the new Exhibit E, LIHEAP Priority List, which is attached.

EXECUTED to be effective on: **7/1/2013**

Texoma Council of Governments
a political subdivision of the State of Texas

By:
Title:
Date:

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS,
a public and official agency of the State of Texas

By:
Title: Its duly authorized officer or representative
Date:

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
AMENDMENT NO. 1 TO CONTRACT NO. 81130001736
FY 2013 LOW-INCOME HOME ENERGY ASSISTANCE ACT WEATHERIZATION ASSISTANCE PROGRAM
(CFDA# 93.568)

EXHIBIT A

BUDGET AND PERFORMANCE STATEMENT

**Texoma Council of Governments,
a political subdivision of the State of Texas**

DEPARTMENT FINANCIAL OBLIGATIONS

<u>\$ 804,060.00</u>	LIHEAP FUNDS CURRENTLY AVAILABLE
<u>\$ 2,000.00</u>	TRAINING & TECHNICAL ASSISTANCE FUNDS CURRENTLY AVAILABLE
<u>\$ 804,060.00</u>	TOTAL ANTICIPATED LIHEAP FUNDS
<u>\$ 2,000.00</u>	TOTAL ANTICIPATED TRAINING & TECHNICAL ASSISTANCE FUNDS

Additional funds may be obligated via Amendment(s). Funds may only be obligated and expended during the current Contract Term. Unexpended fund balances will be recaptured.

BUDGET FOR AVAILABLE ALLOCATIONS

¹

CATEGORIES	FUNDS
² Administration	\$ 50,254.00
³ Materials / Program Support / Labor	\$ 603,045.00
⁴ Health and Safety	\$ 150,761.00
SUB-TOTAL	\$ 804,060.00
⁵ Training and Technical Assistance	\$ 2,000.00
TOTAL	\$ 806,060.00

FOOTNOTES TO BUDGET FOR AVAILABLE ALLOCATIONS:

¹ Denotes that the Subrecipient must request in writing any adjustment needed to a budget category before the Department will make any adjustments to the budget categories. The only categories that can be reduced are the Administration, Training and Technical Assistance and/or the Health and Safety categories. Subrecipient is limited to two (2) requested budget revisions during the current Contract Term. **Only those written request(s) from the Subrecipient received at least forty-five (45) days before the termination of the Contract Term will be reviewed. Department may decline to review written requests received during the final 45 days of the Contract Term.**

² Denotes maximum for administration based on **6.00%** of total allowable expenditures.

³ Expenses incurred under Roof Repair will come out of your Materials / Program Support / Labor budget.

⁴ Denotes the maximum allowed for Health and Safety expenditures.

⁵ Department approved training / travel only.

PERFORMANCE

Subrecipient's service area consists of the following Texas counties:

**BOWIE, CAMP, CASS, COOKE, DELTA, FANNIN, FRANKLIN, GRAYSON, HOPKINS, LAMAR,
MARION, MORRIS, RAINS, RED RIVER, TITUS**

Work orders must be submitted to weatherization contractors no later than March 31, 2014 for any weatherization activities to be completed under this Contract. All weatherization activities including final inspection must be completed no later than April 30, 2014.

Subrecipient may incur costs associated with the closeout of this Contract. These activities include but are not limited to: payment of invoices, and quality assurance activities for a period no to exceed 60 days from the end of the Contract Term defined in Section 2 of this Contract.

These costs shall be reported on the final report described in Section 10 of this Contract.

Subrecipient shall provide weatherization program services sufficient to expend the Contract funds during the Contract Term. WAP costs per unit (materials, labor, and program support), excluding health and safety expenses, shall not exceed \$5,000.00 per unit without prior written approval from the Department. The cumulative total cost per unit (materials, labor, and program support), shall not exceed the maximum allowable by end of the Contract Term.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
AMENDMENT NO. 1 TO CONTRACT NO. 81130001736
FY 2013 LOW-INCOME HOME ENERGY ASSISTANCE ACT WEATHERIZATION ASSISTANCE PROGRAM
(CFDA# 93.568)

EXHIBIT C

PRWORA REQUIREMENTS

**Texoma Council of Governments ,
a political subdivision of the State of Texas**

If an individual is applying for LIHEAP funds, a subrecipient must verify that the individual applying for LIHEAP funds is a qualified recipient for funding under the Personal Responsibility and Work Opportunity Act of 1996, ("PRWORA"), Pub. L. 104-193, 110 Stat. 2105, codified at 8 U.S.C. §1601 et. seq., as amended by the Omnibus Appropriations Act, 1997, Pub. L. 104-208.

To ensure that a non-qualified applicant does not receive "federal public benefits," a unit of general purpose government that administers "federal public benefit programs" is required to determine, and to verify, the individual's alienage status before granting eligibility. 8 U.S.C. §1642 (a) and (b). Subrecipient must use the SAVE verification system to verify and document qualified alien eligibility once access to the system is provided by the Department.

An exception to the requirement of verification of alienage status applies when the applicant's eligibility is determined by a non-profit charitable organization. To be eligible for this exemption, an organization must be both "nonprofit" and "charitable." An organization is "nonprofit" if it is organized and operated for purposes other than making gains or profits for the organization, its member or its shareholders, and is precluded from distributing any gains or profits to its members or shareholders. An organization is "charitable" if it is organized and operated for charitable purposes. The term "charitable" should be interpreted in its generally accepted legal sense as developed by judicial decisions. It includes organizations dedicated to relief of the poor and distressed or the underprivileged, as well as religiously-affiliated organizations and educational organizations.

**CERTIFICATION REGARDING USE OF THE SYSTEMATIC ALIEN VERIFICATION FOR
ENTITLEMENTS (SAVE) SYSTEM**

Subrecipient agrees to:

(1) System Use.

(a) Establish the identity of the applicants and require each applicant to present the applicant's immigration or naturalization documentation that contains the information (e.g., alien registration number) required by the SAVE Program;

(b) Physically examine the documentation presented by the applicant and determine whether the document(s) reasonably appear(s) to be genuine and to relate to the individual;

(c) Provide to the SAVE Program the information the SAVE Program requires to respond to Subrecipient requests for verification of immigration or naturalized or derived citizenship status information, including (1) information from the applicant's immigration or naturalization documentation for initial automated verification, (2) additional information obtained from the alien's immigration or naturalization documentation for automated additional verification, and (3) completed Forms G-845 and other documents and information required for manual additional verification. For manual only verification, ensure that Forms G-845 and other documents and information required for manual verification are provided;

d) Ensure that, prior to using VIS, all Users performing verification procedures complete SAVE required training including: reading the SAVE Program Guide, taking the latest version of Web tutorial(s) (<http://www.uscis.gov/portal/site/uscis/menuitem.eb1d4c2a3e5b9ac89243c6a7543f6d1a/?vgnextoid=9065d50d811b8210VgnVCM100000082ca60aRCRD&vgnnextchannel=9065d50d811b8210VgnVCM100000082ca60aRCRD>), and maintaining a working knowledge of requirements contained therein and in this Contract as updated. Documentation of training must be maintained by the Subrecipient for monitoring review;

- (e) Ensure that Users are provided with and maintain User Ids only while they have a need to perform verification procedures;
- (f) Ensure all Users performing verification procedures comply with all requirements contained in the SAVE Program Guide, web-based tutorial, this Contract, and updates to these requirements;
- (g) Ensure that all Users performing verification procedures have contact information for the SAVE Program and SAVE Monitoring and Compliance. Contact information can be found at <http://www.uscis.gov/portal/site/uscis/menuitem.eb1d4c2a3e5b9ac89243c6a7543f6d1a/?vgnextoid=0d37dff79029310VgnVCM100000082ca60aRCRD&vgnextchannel=0d37dff79029310VgnVCM100000082ca60aRCRD>
- (h) Ensure all Users perform any additional verification procedures the SAVE Program requires and/or the applicant requests after the Subrecipient initiates a request for verification;
- (i) Use any information provided by DHS-USCIS under this Contract solely for the purpose of determining the eligibility of persons applying for the benefit issued by the Subrecipient and limit use of such information in accordance with this and all other provisions of this Contract;
- (j) Comply with the requirements of the Federal Information Security Management Act (FISMA (PL-107-347), Title III, Section 301) and OMB guidance as applicable to electronic storage, transport of records between agencies, and the internal processing of records received by either agency under the terms of this Contract;
- (k) Safeguard such information and access methods to ensure that it is not used for any other purpose than described in this Contract and protect its confidentiality; including ensuring that it is not disclosed to any unauthorized person(s) without the prior written consent of DHS-USCIS. Each applicant seeing access to information regarding him/herself may do so by submitting a written signed request to DHS-USCIS. Instructions for submitting request may be found at http://www.uscis.gov/USCIS/Verification/SAVE/SAVE_Native_Documents/Fact_Sheet_HowToCorrectYourRecordswithUSCIS.pdf (subject to revision and reposting on the SAVE Website and Online Resources);
- (l) Comply with the Privacy Act, 5 U.S.C. Section 552a, and other applicable laws, regulations, and policies, including but not limited to all OMB and DHS privacy guidance, in conducting verification procedures pursuant to this Contract, and in safeguarding, maintaining, and disclosing any data provided or received pursuant to the Contract;
- (m) Comply with federal laws prohibiting discrimination against applicants and discriminatory use of the SAVE Program based upon the national origin, color, race, gender, religion, or disability of the applicant;
- (n) Provide all benefit-applicants who are denied benefits based solely or in part on the SAVE response with adequate written notice of the denial and the information necessary to contact DHS-USCIS so that such individual may correct their records in a timely manner, if necessary. A Fact Sheet that includes the process by which applicants may contact DHS-USCIS is posted at http://www.uscis.gov/USCIS/Verification/SAVE/SAVE_Native_Documents/Fact_Sheet_HowToCorrectYourRecordswithUSCIS.pdf, (subject to revision and reposting on the SAVE Website and Online Resources);
- (o) Provide all benefit-applicants who are denied benefits based solely or in part on the SAVE response with the opportunity to use the Subrecipient's existing process to appeal the denial and to contact DHS-USCIS to correct their records prior to a final decision, if necessary; and
- (p) Refrain from using SAVE, or assisting any person or entity, to comply with the employment eligibility verification requirements of section 274A of the Immigration and Nationality Act, 8 U.S.C. Section 1324a.

(2) Monitoring and Compliance.

- (a) Allow SAVE Monitoring and Compliance to monitor and review all records and documents related to the use, abuse, misuse, fraudulent use or improper use of SAVE by the Subrecipient, including, but not limited to original applicant consent documents required by the Privacy Act, 5 U.S.C. Section 552a or other applicable authority;
- (b) Notify the Department's Compliance Division immediately whenever there is reason to believe a violation of this agreement has occurred;
- (c) Notify the Department's Compliance Division immediately whenever there is reason to believe an information breach has occurred as a result of User Agency action or inaction pursuant to Office of Management and Budget (OMB) Memorandum M-07-16, "Safeguarding Against and Responding to the Breach of Personally Identifiable Information;"

- (d) Allow Department and SAVE Monitoring and Compliance to monitor and review all records and documents related to the use, abuse, misuse, fraudulent use or improper use of SAVE by any User and the User Agency, including, but not limited to original applicant consent documents required by the Privacy Act, 5 U.S.C. Section 552a or other applicable authority;
- (e) Allow Department and SAVE Monitoring and Compliance to conduct desk audits and/or site visits to review Subrecipient's compliance with this Exhibit C and all other SAVE-related policy, procedures, guidance and law applicable to conducting verification and safeguarding, maintaining, and disclosing any data provided or received pursuant to this Contract;
- (f) Allow Department and SAVE Monitoring and Compliance to perform audits of Subrecipient's User Ids use and access, SAVE Training Records, SAVE financial records, SAVE biographical information, system profiles and usage patterns and other relevant data;
- (g) Allow Department and SAVE Monitoring and Compliance to interview any and all Subrecipient SAVE system users and any and all contact persons or other personnel within the User Agency regarding any and all questions or problems which may arise in connection with the Subrecipient's participation in SAVE;
- (h) Allow Department and SAVE Monitoring and Compliance to monitor system access and usage and to assist SAVE users as necessary to ensure compliance with the terms of this Exhibit C and the SAVE Program requirements by its authorized agents or designees; and
- (i) Take corrective measures in a timely manner to address all lawful requirements and recommendations on every written finding including but not limited to those of SAVE Monitoring and Compliance regarding waste, fraud, and abuse, and discrimination or any misuse of the system, non-compliance with the terms, conditions and safeguards of this Exhibit C, SAVE Program procedures or other applicable law, regulation or policy.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
AMENDMENT NO. 1 TO CONTRACT NO. 81130001736
FY 2013 LOW-INCOME HOME ENERGY ASSISTANCE ACT WEATHERIZATION ASSISTANCE PROGRAM
(CFDA# 93.568)

EXHIBIT E

LIHEAP PRIORITY LIST

**Texoma Council of Governments ,
a political subdivision of the State of Texas**

An energy conservation measure (ECM) may include contributory items necessary for the proper installation of that ECM. The installed cost of all contributory items, associated with the proper installation, cannot exceed the cost of the individual ECM cost. Both the contributory and ECM costs are to be wrapped for the total ECM cost.

Contributory items, as defined by the Department, means items required by WAP field standards to achieve a final product in a typical installation. Contributory items must be necessary to complete the proper installation and ensure proper performance of the ECM.

Incidental Repairs, as defined by the Department, means those repairs necessary on items for the effective preservation of weatherization materials.

1. Health & Safety Items

- Refer to H&S guidance located on the Department website at the following link:
<http://www.tdhca.state.tx.us/community-affairs/wap/guidance.htm#healthsafety>
- To include cook stoves - refer to Chapter 8 of the MISIM
<http://www.tdhca.state.tx.us/community-affairs/wap/docs/WAP-MISM.pdf>

2. Infiltration Measures, Maximum Cost

- \$750, maximum cost
- Must follow Material Installation Standards Manual located on the Department's website at the following link:
<http://www.tdhca.state.tx.us/community-affairs/wap/docs/WAP-MISM.pdf>
- Home must have final blower door reading above Building Tightness Limit
- When solely utilizing the LIHEAP Priority List, minimum CFM reduction is not required
- All cost (labor and materials) must be detailed on the Building Weatherization Report (BWR)
- No window or door replacements allowed
- Complete Blower Door Data Sheet as instructed

3. Duct Sealing

- \$750, maximum cost
- All return ducts to be sealed regardless of location
- All supply ducts to be sealed when in un-conditioned space

4. Attic Insulation

- Follow current code
- Block all heat sources & attic hatches
- If no insulation is added but ventilation needed, install ventilation under H&S

5. Compact Florescent Lighting (CFLs), water savers, and pipe and water heater insulation

- Install maximum of 10 CFLs per house
- Water savers consist of kitchen, bath, and shower

6. Sidewall Insulation
 - Dense pack all exterior wall cavities including above and below all windows and doors if no insulation exists
7. Smart Thermostat
 - Install only after consultation/training with client
8. Refrigerator Replacement
 - Meter for minimum of 30 minutes
 - Pre-1993 units can be replaced without metering, as long as manufactured year is documented
 - Replaced units must be de-manufactured properly, materials must be recycled and refrigerant properly disposed of to E.P.A. regulations
9. Solar Screens/Window Film
 - Install in the following order:
 - West, South, East, then North side of house
 - If overhang/eaves are 18" in depth or greater, or if the windows are covered by porches, garages, or any other permanent shading structure, then solar screens/window film cannot be installed on that window
10. Floor Insulation
 - Follow current code
 - Follow OSHA accessibility standards
11. Incidental Repairs
 - Maximum expenditure allowed is \$500
 - Must be related to weatherization measure
 - No window or door replacements allowed
 - Materials could include: lumber, shingles, flashing, siding, drywall, masonry supplies, minor window and door repair, gutters, downspouts, paint, stains, and sealants
 - Regarding mobile homes, could include mobile home skirting and overhangs to protect mobile home doors
 - Could also include carpentry work to protect water heaters located outside to protect DWH from weather elements
 - Could include roof, wall, and floor repair; excluding leveling
 - Repair of "essential wiring"
 - Essential wiring defined as any wiring going directly to an appliance that is being addressed by the WX program
12. HVAC/Evaporative Cooler System Service
 - Complete replacement of furnace/AC/HVAC as energy efficiency measure is a possibility
 - i. Must meet current Energy Star rating
 - ii. Must document accurate Manual J and Manual S in client file
 - iii. HVAC units with a SEER or downgraded SEER of 10 or less should be replaced. Documentation of the downgraded formula should be in the client file as part of the assessment.
 - Clean and tune
 - Clean Evaporative and Condensing coils
 - Check/adjust gas pressure
 - Clean blower wheel (squirrel cage)
 - Check all controls, set heat anticipator if applicable

- Change and leave up to twelve new air filters
- No replacement of window air-conditioners if a central system is repaired/replaced
- Replacement of window air-conditioners:
 - Maximum of three (3) window units can be replaced
 - Must be Energy Star Rated and sized according to manufacturer's room sizing specifications



TO: TCOG Governing Board
THRU: Dr. Randy McBroom, Government Services Director
FROM: CJ Durbin-Higgins, Public Safety Program Manager
DATE: August 8, 2013
RE: Public Safety, 9-1-1 Customer Premise Equipment Solution

A handwritten signature in blue ink, appearing to read "CJ Durbin-Higgins", is written over a light blue rectangular stamp.

RECOMMENDATION

Authorize the TCOG 9-1-1 Customer Premise Equipment (CPE) Solution Vendor Selection

BACKGROUND

The Texoma Council of Governments 9-1-1 Program provides administration and support on behalf of six 9-1-1 Public Safety Answering Points (PSAPs). The program works to ensure compliance with rules and regulations set forth by the Commission on State Emergency Communications. Through a commitment for anticipating and meeting the needs of the Public Safety Answering Points, the program provides coordination between local and state agencies. Projects include strategic planning, compliance, contracts, 9-1-1 call taker training, capital equipment, database maintenance, new technology implementation.

DISCUSSION

The TCOG 9-1-1 Program seeks to purchase a new 9-1-1 Customer Premise Equipment (CPE) Solution. The new equipment will replace the current system for the six PSAPs in the TCOG 9-1-1 Program. The PSAPs include: Bonham Police Department, Gainesville Police Department, Whitesboro Police Department, Cooke County Sheriff's Office, Fannin County Sheriff's Office, and Grayson County Sheriff's Office.

On August 7/8, 2013 the TCOG 9-1-1 Advisory Committee reviewed and recommended AT&T as the vendor for the purchase of the 9-1-1 Customer Premise Equipment (CPE). Each voting member submitted a score sheet. AT&T scored highest on 8 of 9 voting, with a mean score of 92.89 out of 100.

BUDGET

There are sufficient 911 funds available for this equipment purchase. Final price will be negotiated with vendor.

APPROVALS

A handwritten signature in blue ink, appearing to read "Terrell Culbertson", is written over a light blue rectangular stamp.

Terrell Culbertson, Finance Director

A handwritten signature in blue ink, appearing to read "Susan B. Thomas", is written over a light blue rectangular stamp.

Susan B. Thomas, Ph.D., Executive Director



TO: TCOG Governing Board
THRU: Randy McBroom, Ph.D., Government Services Director
FROM: CJ Durbin-Higgins, Public Safety Program Manager
DATE: August 7, 2013
RE: Homeland Security Grant Program Additional Allocation for 2013

RECOMMENDATION

Approve the additional allocation and project as attached for utilization of the U.S. Department of Homeland Security FY2013 Homeland Security Grant Program.

BACKGROUND

TCOG staff and the TCOG Homeland Security Advisory Committee facilitate and execute the Homeland Security Funding Process with the Texas Department of Public Safety, Texas Homeland Security Administrative Agency. This process includes stakeholders from the counties of Cooke, Fannin, and Grayson. Using state priority guidance, the TCOG HSAC plans and prioritizes projects for the Texoma region. Department of Homeland Security Funding includes the following funding streams: State Homeland Security Program (General use), Law Enforcement & Terrorism Prevention Activities (LETPA).

The TCOG Homeland Security Advisory Committee (HSAC) membership is made up of the three county judges in our region, the mayors of Bonham, Denison, Gainesville, and Sherman, and the emergency management coordinators from these seven jurisdictions. Committee activities and actions are conducted pursuant to published by-laws. The current chair of the committee is Fannin County Judge, Creta Carter.

DISCUSSION

Texoma Council of Governments has received notice from the Texas Department of Public Safety, Texas Homeland Security State Administrative Agency that the region has been allocated the following amount range for the FY2013 Homeland Security Grant Program (HSGP) (*see attached letters*)

State Homeland Security Program (SHSP)	\$125,189.00
SHSP/Law Enforcement & Terrorism Prevention Activities (SHSP/LETPA)	\$52,162.00
COG Planning and M&A Grant	\$31,297.00
Total Minimum Amount	\$208,648.00

Additional Project:	
Risk Assessment, Cooke, Fannin, Grayson and Cities of Bonham, Denison, Gainesville, & Sherman	\$14,600
Total Allocation for the Region	\$223,248.00

The TCOG Homeland Security Advisory Committee met on August 6, 2013 to discuss a regional project for the additional allocation of FY 2013 Homeland Security Grant Program funds in the amount of \$14,601. The TCOG HSAC recommends the release of an RFP for a Region Wide Threat, Hazard, Vulnerability and Risk Assessment.

BUDGET

No budget impact.

APPROVALS



Terrell Culbertson, Finance Director



Susan B. Thomas, Ph.D., Executive Director

TEXAS DEPARTMENT OF PUBLIC SAFETY

5805 N LAMAR BLVD • BOX 4087 • AUSTIN, TEXAS 78773-0001

512/424-2000

www.dps.texas.gov



STEVEN C. McCRAW
DIRECTOR
DAVID G. BAKER
CHERYL MacBRIDE
DEPUTY DIRECTORS



COMMISSION
A. CYNTHIA LEON, CHAIR
CARIN MARCY BARTH
ADA BROWN
ALLAN B. POLUNSKY
RANDY WATSON

July 22, 2012

Susan B. Thomas, Ph.D.
Executive Director
Texoma COG
1117 Gallagher Drive, Suite 100
Sherman, Texas 75090

Dear Ms. Thomas:

The purpose of this letter is to communicate the amount allocated to Texoma Council of Governments (Texoma) for the 2013 Homeland Security Grant Program (HSGP). Per Congressional mandate (9/11 Act), 25% of funds must be spent on Law Enforcement Terrorism Prevention Activities (LETPA). Please review the 2013 HSGP Funding Opportunity Announcement for activities that are recognized as LETPA. The allocations by program are below:

State Homeland Security Program (SHSP)	\$156,273
State Homeland Security Program/Law Enforcement Terrorism Prevention Activities (SHSP LETPA)	\$55,813
State Homeland Security Grant Administration (SHSP M&A)	\$11,162

The following projects are conditionally approved:

- P01 TCOG Denison Sustaining and Improving Local Communications Capabilities - \$20,818
- P02 TCOG Bonham Communications Interoperability Upgrade Project - \$9,295
- P03LE TCOG Fannin Law Enforcement Communications Project - \$21,833
- P04 LE TCOG Cooke Interoperable Communications First Responder Radios - \$20,591
- P05LE TCOG Sherman Tactical EMS Response Team - \$35,356
- P06 TCOG Grayson Regional JECO DDC Communication Project - \$54,770

Prior to award, these projects must be entered into SPARS. At that time the grant coordinator may require additional information to assure conformance with federal grant requirements. Periods of performance are limited to 16 months (1/31/15) for jurisdictions and 20 months (5/31/15) for COGS. Additional detail regarding the entry of projects, timelines, and required interoperable communication training and exercises will be provided in subsequent correspondence.

The following projects are pending and require additional information as detailed below. The information requested must be submitted to the SAA at the SAA@dps.texas.gov by July 26, 2013:

- P07 TCOG Gainesville Laptop Computers for EOC - \$14,687

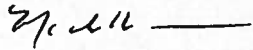
- Provide current number of desktop and laptop computers. Clarify if request is for new or replacement computers.
- P08 TCOG Regional Planning and M&A Project - \$31,297
 - Please clarify how Texoma will meet all the minimum required planning activities within the \$20,865.
- S01 TCOG Countywide and Local Risk Assessment – \$14,601
 - Reduced to fit regional allocation

The approved and pending projects total \$223,248. The regional allocation is \$223,248.

Activities implemented under SHSP must support terrorism preparedness by building or enhancing capabilities that relate to the prevention of, protection against, mitigation of, response to, and recovery from terrorism in order to be considered eligible. However, 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.

Please contact me at 377-0029 if you have any questions.

Sincerely,



Machelle Pharr
Deputy Assistant Director
Texas Homeland Security State Administrative Agency

Hon. Creta L. Carter II
President
Governing Body

Susan B. Thomas, PhD
Executive Director



Emergency Planning
1117 Gallagher Drive
Suite 300
Sherman, Texas 75090

Phone: (903) 813-3552
Fax: (903) 813-3539
www.texoma.cog.tx.us

To: THSSAA

From: Texoma Council of Governments

Date: August 8, 2013

RE: Response to FY13 Pending Project: **S01 TCOG Countywide and Local Risk Assessment - \$14,601**

S01 TCOG Countywide and Local Risk Assessment - \$14,601- Texoma Regional Management Coordinator (EMC) Working Group met on July 30 to discuss the additional \$14,601 that was funded to the region. It was discussed and decided that although the amount anticipated to conduct an assessment may be higher than the amount allocated, the Texoma Regional EMC Working Group requests that the region be allowed to release an RFP in September and awarding a contract in January.

In the event that a contract for the project cannot be awarded, a project change would be requested to the governing bodies to fund the continuation of the regional Web EOC Project.

For further information please contact CJ Durbin-Higgins at 903-813-3552 or chiggins@texoma.cog.tx.us

Thank you,

CJ Durbin-Higgins,
Public Safety Program Manager



TO: TCOG Governing Board
THRU: Randy McBroom, Ph.D., Government Services Director
FROM: CJ Durbin-Higgins, Public Safety Program Manager
DATE: August 7, 2013
RE: FY2011 Project Changes for Homeland Security

Handwritten signatures and initials in blue ink, including "CJ Durbin-Higgins" and "Randy McBroom".

RECOMMENDATION

Authorize the approval of FY2011 Homeland Security Projects for Fannin County.

BACKGROUND

TCOG staff and the TCOG Homeland Security Advisory Committee facilitate and execute the Homeland Security Funding Process with the Texas Department of Public Safety, Texas Homeland Security Administrative Agency. This process includes stakeholders from the counties of Cooke, Fannin, and Grayson. Using state priority guidance, the TCOG HSAC plans and prioritizes projects for the Texoma region. Department of Homeland Security Funding includes the following funding streams: State Homeland Security Program (General use), Law Enforcement & Terrorism Prevention Activities (LETPA).

The TCOG Homeland Security Advisory Committee (HSAC) membership is made up of the three county judges in our region, the mayors of Bonham, Denison, Gainesville, and Sherman, and the emergency management coordinators from these seven jurisdictions. Committee activities and actions are conducted pursuant to published by-laws. The current chair of the committee is Fannin County Judge, Creta Carter.

DISCUSSION

Please find attached FY2011 Project Change requests by Texoma Regional award recipient. In order for the Texas Department of Public Safety to approve the changes the TCOG HSAC must review and approve the changes. (See attached information.)

The TCOG Homeland Security Advisory Committee met on August 6, 2013 and recommends the approval of the project change. Vote was unanimous in the affirmative.

BUDGET

No budget impact.

APPROVALS

Handwritten signature of Terrell Culbertson in blue ink.

Terrell Culbertson, Finance Director


Handwritten signature of Susan B. Thomas in blue ink.

Susan B. Thomas, Ph.D., Executive Director

FY11 Project Change for Fannin County

Funding	Project Title	Project Amount		Project Change	Project Amount
FY11 SHSP	Fannin County CIKR Protection - Courthouse	\$14,876.94		Fannin County Early Warning System Project	\$12,836.66
				Fannin County Sheriff's Office Interoperable communications Equipment Upgrade	\$2,040.34



TO: TCOG Governing Board
FROM: Terrell Culbertson, Finance Director 
DATE: August 6, 2013
RE: TCOG FYE 2014 Budget Status Update

RECOMMENDATION

Accept recommendation, if any, regarding TCOG FYE 2014 Budget.

BACKGROUND

Each month the Governing Body is presented with a status update of the current fiscal year budgets for the indirect cost allocation pool, the employee benefit pool, and the central service IT pool and afforded the opportunity to make desired changes to the employee benefit rate, the general and administrative indirect cost allocation rate, the on-site indirect cost allocation rate, or the central service IT rate as conditions warrant.

DISCUSSION

The following documents are attached: updated Statement of Proposed Indirect Cost for FYE 4/30/2014 Status Report depicting fiscal year budget with fiscal year to date expense and budget balance, updated Statement of Employee Benefit Programs for FYE 4/30/2014 Status Report depicting fiscal year budget with fiscal year to date expense and budget balance, updated Statement of Central Service IT Costs for FYE 4/30/2014 Status Report depicting fiscal year budget with fiscal year to date expense and budget balance, Status Report of YTD utility expense, and Status of Local Membership Dues paid fiscal year to date.

BUDGET

Fiscal year- to-date expenses are in line with year to date budget for Indirect Cost Pool, Employee Benefit Pool, and Central Service IT costs. No rate changes are requested from staff at this time.



Susan B. Thomas, Ph.D., Executive Director

TEXOMA COUNCIL OF GOVERNMENTS
Statement of Revenues and Expenditures
From 7/1/2013 Through 7/31/2013

10 - FINANCE AND ADMINISTRATION
100 - INDIRECT COST POOL 5/1/13 TO
4/30/14

	Budget	July 2013 Current Month Actual	Year-to-Date	Budget Balance
EXPENSES				
INDIRECT SALARIES	237,349.00	19,900.16	62,131.55	175,217.45
EMPLOYEE BENEFITS	132,915.00	11,144.09	34,793.67	98,121.33
ADVERTISING	1,000.00	20.00	20.00	980.00
AUDIT SERVICES	25,775.00	12,225.00	14,350.00	11,425.00
DATA PROCESSING SERVICES	9,400.00	0.00	0.00	9,400.00
CONTRACTED SERVICES	11,808.00	820.00	2,436.00	9,372.00
DEPRECIATION EXPENSE	119,968.00	9,997.33	29,991.99	89,976.01
INSURANCE & BONDING GENERAL	6,153.00	0.00	3,896.06	2,256.94
LEGAL SERVICES	2,500.00	0.00	980.92	1,519.08
POSTAGE	5,354.00	575.45	1,075.45	4,278.55
PRINTING	2,600.00	0.00	0.00	2,600.00
MORTGAGE INTEREST	37,963.00	2,090.25	11,380.55	26,582.45
REPAIR & MAINTENANCE BUILDING	31,694.00	689.50	4,202.35	27,491.65
COPY CENTER EXPENSE	4,500.00	173.75	594.05	3,905.95
SANITATION SERVICES	1,230.00	116.12	116.12	1,113.88
SUPPLIES OFFICE	8,000.00	173.32	286.27	7,713.73
TELEPHONE SERVICE	13,800.00	1,311.03	4,135.97	9,664.03
TRAVEL INDIRECT STAFF	25,400.00	2,921.45	4,592.63	20,807.37
UTILITIES	<u>96,107.00</u>	<u>8,046.93</u>	<u>17,119.21</u>	<u>78,987.79</u>
YTD EXPENSES	<u>773,516.00</u>	<u>70,204.38</u>	<u>192,102.79</u>	<u>581,413.21</u>
YTD BUDGET			193,379.00	
REIMBURSEMENT				
OTHER INDIRECT POOL REIMBURSEMENT	(5,160.00)	(6,030.40)	(7,380.40)	2,220.40
INDIRECT COST ALLOCATION	(649,474.00)	(52,913.74)	(166,245.53)	(483,228.47)
YTD REIMBURSEMENT	<u>(654,634.00)</u>	<u>(58,944.14)</u>	<u>(173,625.93)</u>	<u>(481,008.07)</u>
YTD BUDGET			(163,658.50)	
NET INCOME/LOSS	<u>(118,882.00)</u>	<u>(11,260.24)</u>	<u>(18,476.86)</u>	<u>100,405.14</u>

TEXOMA COUNCIL OF GOVERNMENTS
Statement of Revenues and Expenditures
From 7/1/2013 Through 7/31/2013

10 - FINANCE AND ADMINISTRATION
101 - EMPLOYEE BENEFITS 5/1/13 TO
4/30/14

	Budget	Current Month Actual	Year-to-Date	Budget Balance
PAID LEAVE				
SICK LEAVE	76,321.00	5,027.67	20,217.31	56,103.69
ANNUAL LEAVE	124,521.00	15,756.00	37,636.38	86,884.62
HOLIDAYS	107,632.00	9,255.07	18,363.10	89,268.90
FUNERAL LEAVE	4,000.00	784.62	1,427.12	2,572.88
ADMIN LEAVE	5,088.00	263.84	331.57	4,756.43
TOTAL PAID LEAVE	<u>317,562.00</u>	<u>31,087.20</u>	<u>77,975.48</u>	<u>239,586.52</u>
OTHER BENEFIT EXPENSE				
PAYROLL TAXES	194,619.00	15,104.62	46,053.24	148,565.76
RETIREMENT	130,374.00	5,648.64	20,182.84	110,191.16
WORKERS COMP INSURANCE	8,500.00	0.00	4,813.79	3,686.21
UNEMPLOYMENT INSURANCE	12,250.00	55.89	55.89	12,194.11
GROUP MEDICAL INSURANCE	368,333.00	24,642.21	88,510.27	279,822.73
GROUP LIFE INSURANCE	5,832.00	444.14	1,349.18	4,482.82
GROUP DENTAL INSURANCE	22,490.00	1,597.42	4,852.54	17,637.46
GROUP VISION INSURANCE	6,264.00	477.00	1,449.00	4,815.00
EMPLOYEE ASSISTANCE PROGRAM	1,830.00	0.00	1,488.00	342.00
AIR AMBULANCE MEMBERSHIP	2,440.00	0.00	2,473.34	(33.34)
TOTAL OTHER BENEFIT EXPENSE	<u>752,932.00</u>	<u>47,969.92</u>	<u>171,228.09</u>	<u>581,703.91</u>
YTD EXPENSE	<u>1,070,494.00</u>	<u>79,057.12</u>	<u>249,203.57</u>	<u>821,290.43</u>
YTD BUDGET			267,623.50	
REIMBURSEMENT				
EMPLOYEE BENEFITS ALLOCATION	(1,247,452.00)	(97,539.24)	(306,628.78)	(940,823.22)
YTD REIMBURSEMENT	(1,247,452.00)	(97,539.24)	(306,628.78)	(940,823.22)
YTD BUDGET			(311,863.00)	
NET INCOME/LOSS	<u>176,958.00</u>	<u>18,482.12</u>	<u>57,425.21</u>	<u>(119,532.79)</u>

TEXOMA COUNCIL OF GOVERNMENTS
Statement of Revenues and Expenditures
From 7/1/2013 Through 7/31/2013

10 - FINANCE AND ADMINISTRATION

104 - CENTRAL SERVICE IT 5/1/13 TO 4/30/14

	Budget	July 2013 Current Month Actual	Year-to-Date	Budget Balance
EXPENSES				
CONTRACTED SERVICES	175,608.00	14,736.25	44,751.25	130,856.75
REPAIR & MAINTENANCE BUILDING	25,000.00	2,083.83	6,251.49	18,748.51
SUPPLIES OFFICE	5,000.00	0.00	0.00	5,000.00
TELEPHONE SERVICE	15,564.00	1,117.79	1,503.63	14,060.37
YTD EXPENSE	<u>221,172.00</u>	<u>17,937.87</u>	<u>52,506.37</u>	<u>168,665.63</u>
YTD BUDGET			55,293.00	
REIMBURSEMENT				
INDIRECT COST ALLOCATION	(221,172.00)	(17,881.98)	(56,264.10)	(164,907.90)
TOTAL REIMBURSEMENT	(221,172.00)	(17,881.98)	(56,264.10)	(164,907.90)
YTD BUDGET			(55,293.00)	
NET INCOME/LOSS	<u>0.00</u>	(55.89)	<u>3,757.73</u>	<u>3,757.73</u>

FYE
4/30/2014

	<u>Electric</u>	<u>Gas</u>	<u>Water & Sewer</u>	<u>Recycle</u>	<u>Sanitation</u>	<u>Total</u>	<u>Cumulative</u>
May-13	6,768.61	2,858.50	304.64	16.60	125.00	10,073.35	10,073.35
Jun-13	7,858.47	1,881.19	316.04	16.60	125.00	10,197.30	20,270.65
Jul-13		1,612.99	303.25	16.60	125.00	2,057.84	22,328.49
Aug-13						-	22,328.49
Sep-13						-	22,328.49
Oct-13						-	22,328.49
Nov-13						-	22,328.49
Dec-12						-	22,328.49
Jan-14						-	22,328.49
Feb-14						-	22,328.49
Mar-14						-	22,328.49
Apr-14						-	22,328.49
Total	14,627.08	6,352.68	923.93	49.80	375.00	22,328.49	-
Budget	80,000.00	32,000.00	5,000.00	204.00	1,500.00	118,704.00	
Budget Bal YTD	65,372.92	25,647.32	4,076.07	154.20	1,125.00	96,375.51	
Average Estimate	7,313.54	2,117.56	307.98	16.60	125.00	9,755.68	
Bal of Yr	73,135.40	19,058.04	2,771.82	149.40	1,125.00	95,114.66	
Total	87,762.48	25,410.72	3,695.75	199.20	1,500.00	117,443.15	
Budget Bal	(7,762.48)	6,589.28	1,304.25	4.80	-	1,260.85	

TEXOMA COUNCIL OF GOVERNMENTS LOCAL DUES FYE2014

Member Entity	Proposed FYE2014 Dues 0.1964	Amount Paid	Balance Due	Check #	Deposit Date
Cooke County, balance	\$3,748.00	3748	\$0.00	99813	5/17/2013
Fannin County, balance	\$2,992.00	2992	\$0.00	105409	5/9/2013
Grayson County, balance	\$6,453.00	6453	\$0.00	172585	6/14/2013
* City of Bailey	\$100.00		\$100.00		
City of Bells	\$262.00	262	\$0.00	1545	6/7/2013
City of Bonham	\$2,089.00	2089	\$0.00	25637	5/9/2013
City of Callisburg	\$100.00	100	\$0.00	1903	5/9/2013
City of Collinsville	\$320.00	320	\$0.00	22735	5/9/2013
City of Denison	\$4,840.00	4840	\$0.00	103013	5/15/2013
City of Dodd City	\$100.00		\$100.00		
City of Ector	\$135.00	135	\$0.00	6772	5/15/2013
City of Gainesville	\$3,310.00	3310	\$0.00	139212	5/21/2013
City of Gunter	\$352.00	352	\$0.00	20991	5/17/2013
City of Honey Grove	\$366.00	366	\$0.00	111868	5/21/2013
City of Howe	\$582.00	582	\$0.00	34351	5/17/2013
City of Knollwood	\$100.00	100	\$0.00	1070	5/31/2013
City of Ladonia	\$140.00	140	\$0.00	5648	5/21/2013
City of Leonard	\$394.00	394	\$0.00	30406	5/9/2013
Town of Lindsay	\$200.00	200	\$0.00	13307	5/3/2013
City of Muenster	\$334.00	334	\$0.00	64936	5/17/2013
Town of Oak Ridge	\$100.00		\$100.00		
City of Pottsboro	\$452.00	452	\$0.00	26702	5/9/2013
Town of Ravenna	\$100.00	100	\$0.00	1147	5/9/2013
City of Sadler	\$100.00	100	\$0.00	7387	5/9/2013
City of Savoy	\$171.00	171	\$0.00	8770	5/31/2013
City of Sherman	\$7,738.00		\$7,738.00		
City of Southmayd	\$215.00	215	\$0.00	101430	5/9/2013
City of Tioga	\$190.00	190	\$0.00	25574	5/17/2013
City of Tom Bean	\$203.00		\$203.00		
* City of Trenton	\$223.00		\$223.00		
City of Valley View	\$175.00		\$175.00		
City of Van Alstyne	\$555.00	555	\$0.00	23576	5/21/2013
City of Whitesboro	\$826.00	826	\$0.00	71946	5/15/2013
City of Whitewright	\$333.00	333	\$0.00	32730	5/21/2013
Town of Windom	\$100.00	100	\$0.00	3895	5/17/2013
Subtotal Municipalities	\$38,398.00	\$29,759.00	\$8,639.00		

*Did not pay FYE2013 Dues

TEXOMA COUNCIL OF GOVERNMENTS LOCAL DUES FYE2014

	Proposed FYE2014 Dues	Amount Paid	Balance Due	Check #	Deposit Date
<u>Independent School Districts</u>					
Bells ISD	\$155.00		\$155.00		
Bonham ISD	\$378.00	378	\$0.00	66699	5/21/2013
* Callisburg ISD	not paid 3 yrs				
Collinsville ISD	\$112.00		\$112.00		
Denison ISD	\$880.00	880	\$0.00	70762	6/28/2013
Dodd City ISD	\$100.00		\$100.00	will pay after 9/1/13	
Ector ISD	\$100.00	100	\$0.00	21350	5/21/2013
Era ISD	\$100.00	100	\$0.00	42480	7/25/2013
Fannindell ISD	\$100.00	100	\$0.00	6831	5/17/2013
Gainesville ISD	\$632.00		\$632.00		
Grayson County College	\$746.00	746	\$0.00	5/17/2013	
* Gunter ISD	not paid 3 yrs				
Honey Grove ISD	\$120.00	120	\$0.00	25568	5/15/2013
* Howe ISD	not paid 3 yrs				
Leonard ISD	\$176.00	176	\$0.00	40998	5/13/2013
* Lindsay ISD	not paid 3 yrs				
Muenster ISD	\$100.00		\$100.00		
Muenster Sacred Heart	\$100.00		\$100.00		
No Central Tx College (CC Campus only)	\$451.00	451	\$0.00	627682	5/9/2013
Pottsboro ISD	\$246.00		\$246.00	will pay after 9/1/13	
Sam Rayburn ISD	\$100.00		\$100.00		
* Sadler-Southmayd ISD	does not wish to be member				
Savoy ISD	\$100.00		\$100.00		
Sherman ISD	\$1,333.00		\$1,333.00		
* Sivells Bend ISD	not paid 3 yrs				
* Tioga ISD	not paid 3 yrs				
Tom Bean ISD	\$156.00	156	\$0.00	64630	5/31/2013
* Trenton ISD			\$0.00		
* Valley View ISD	not paid 3 yrs				
Van Alstyne ISD	\$267.00		\$267.00		
Walnut Bend ISD	not paid 3 yrs				
* Whitesboro ISD	\$305.00		\$305.00		
* Whitewright ISD	not paid 3 yrs				
* Bonham Chamber of Commerce	\$175.00		\$175.00		
Denison Chamber of Commerce	\$100.00	100	\$0.00	15809	
Associate Memberships Texoma Housing Ptnrs	\$2,970.00		\$0.00		
Subtotal ISD, Assoc	\$10,002.00	\$3,307.00	\$3,725.00		
	\$48,400.00	\$33,066.00	\$12,364.00		
	=====	=====	=====		

1. State Data Center for Texas Cities 1/1/2010 0.73
2. State Data Center for Texas Counties 1/1/2010
3. Enrollment figures furnished by school district offices as of 01/2013