

ALAMO AREA COUNCIL OF GOVERNMENTS

SAN ANTONIO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2024

Prepared by:

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

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INTRODUCTORY SECTION



2025 Board of Directors

Mary Dennis, Chair

Mayor, City of Live Oak

Wade Hedtke, Vice Chair

County Judge, Karnes County

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Commissioner, Bexar County

Rebeca Clay-Flores

Commissioner, Bexar County

Weldon Cude

County Judge, Atascosa County

Donna Dodgen

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Ryan Guillen

State Representative, District 31

James Hasslocher

Board Member, University Health System

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Hank Whitman

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Suzanne de Leon (Ex-Officio)

Former Board of Directors Chair

Brian Hoffman (Ex-Officio)

Joint Base San Antonio

Judith Zaffirini (Ex-Officio)

State Senator, District 21

August 15, 2025

Mayor Mary Dennis, Chair
Members of the Board of Directors
Alamo Area Council of Governments
San Antonio, Texas

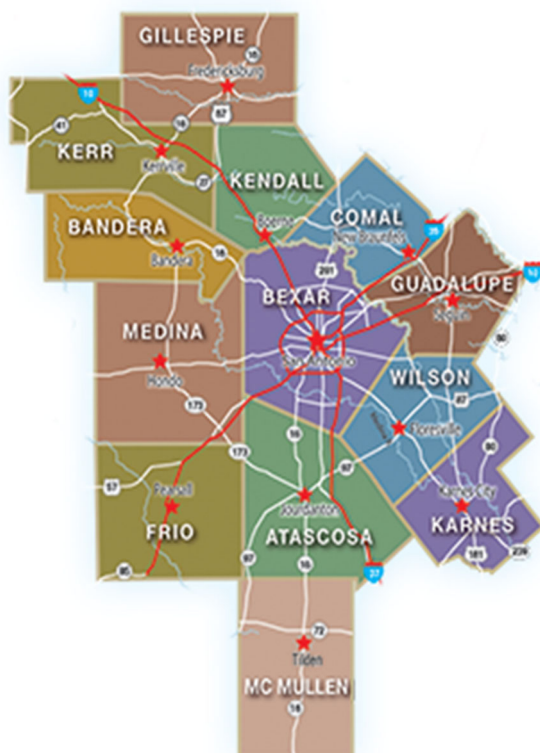
Dear Chair Mary Dennis, Members of the Board of Directors and Citizens of the Alamo Area:

The Annual Comprehensive Financial Report (ACFR) of the Alamo Area Council of Governments ("the Council" or "AACOG") for the fiscal year ended December 31, 2024, is hereby submitted. This report was prepared by the Department of Accounting, which accepts responsibility for the accuracy, completeness, and fairness of the data presented. To provide a reasonable basis for making these representations, the AACOG team has established a comprehensive framework of internal controls that is designated to protect AACOG from loss and allow the compilation of reliable information to prepare the attached financial statements in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governments. It should be noted that reasonable internal control measures weigh the cost of those procedures against their benefits and AACOG's internal control measures provide reasonable, but not absolute, assurance that the financial statements are free of material misstatement. We believe the data, as presented, is accurate in all material respects, that it properly reflects the financial position and the results of operation of AACOG, and that all disclosures have been made to enable the reader to acquire the maximum understanding of the financial affairs of the Council.

These financial statements are presented annually in compliance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the State of Texas Uniform Grant Management Standards, the Governmental Accounting Standards Board (GASB) financial reporting principles, as well as Article X of the Council's bylaws. AACOG notes that during 2024 the agency implemented GASB Statement No. 101, which establishes standards for accounting and financial reporting of compensated absences and associated salary-related payments. Arledge & Associates, P.C., Certified Public Accountants have issued an unmodified opinion, sometimes referred to as a "clean" opinion, on the AACOG financial statements included herein. This report is located on pages 1-3 at the front of the financial section of the report.

AACOG has prepared Management's Discussion and Analysis (MD&A) which immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is intended to complement this letter of transmittal and should be read in conjunction with it.

Defined as a political subdivision of the State of Texas, the Alamo Area Council of Governments (AACOG) was established in 1967 under Chapter 391 of the Texas Local Government Code as a voluntary association of local governments and organizations that serves its members through planning, information, and coordination activities. AACOG serves the Alamo Area/State Planning Region 18, which covers 13 counties and 12,582 square miles in South-central Texas, as illustrated below.



Texas Economic Condition and Outlook:

Texas' \$2.6 trillion economy is the 2nd largest in the United States and 8th in the world. In 2024, Texas led the nation with the most companies in the Fortune 500 with 54 in total. Texas produces 23% of U.S. GDP, and accounts for 22% of U.S. exports, and has been named the Best State for Business 21 years in a row. Texas is projected to have a 1.5% job growth rate for 2025. The average unemployment rate for Texas in 2024 was 4.2%, and is expected to remain at 4.2% for 2025, which is slightly lower than the U.S. rate at 4.4%. San Antonio and Bexar County continue to see accelerated growth in its population. In 2024, San Antonio had the highest population growth in Texas. It is estimated that the San Antonio metropolitan area will top 4 million by 2050, an increase of 1 million over current numbers. Overall, the state is in very good economic health.

ALAMO REGION

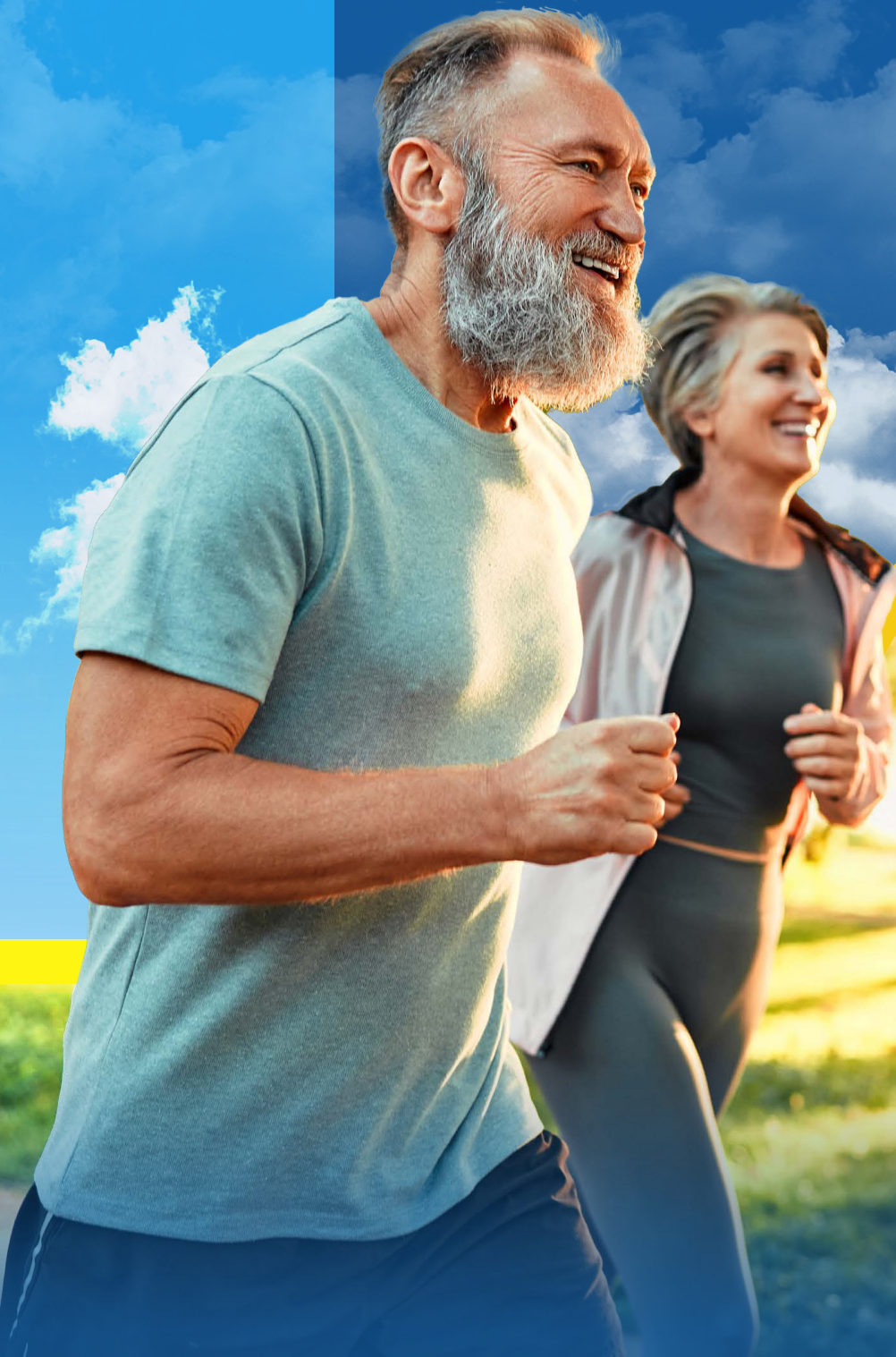
ALAMO AREA COUNCIL OF GOVERNMENTS

ANNUAL REPORT

2024



AGING SERVICES



AREA AGENCIES
ON AGING

AACOG

Aging, Disability and Veterans Resource Center Alamo Service Connection

The newly designated Aging, Disability and Veterans Resource Center (ADVRC) also known as the Alamo Service Connection is the center where information and referrals are provided to older adults, people with disabilities, veterans, and their families in the Alamo Area.

The ADVRC operates as the primary resource center for individuals seeking guidance and support in navigating the myriad of long term services offered by government agencies, non-profits, and other providers.

Ombudsman Program

The Long-Term Care (LTC) Ombudsman program is dedicated to developing both new and current Ombudsmen to ensure that long term care residents receive the quality of care they deserve. The recruitment and retention of volunteers are critical to the program's continued success. In 2024, program staff alongside 65 committed Ombudsman volunteers who contributed over 2,500 hours of service visited more than 1,460 nursing homes and 1,600 assisted living communities. Their efforts are truly vital in safeguarding the quality of care for individuals residing in these facilities across the region.

The program ensures that residents have direct access to their LTC Ombudsman, are fully informed of their rights as community residents, and receive mediation assistance to resolve any concerns they may have with their long term care community.

The LTC Ombudsman Program provided information through over 60 public education events and delivered over 2,450 instances of information and assistance to individuals and long term care staff on topics including the Ombudsman Program, Resident Rights, and Resident Care across the AACOG region.

CALLS RECEIVED:

34,710

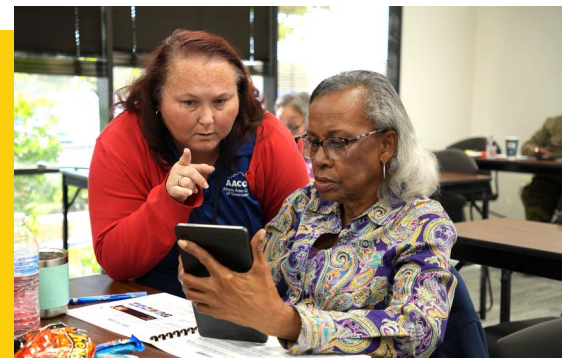
BEXAR: 31,933

ALAMO: 2,777

Senior Companion Program

The Senior Companion Program addresses social isolation among veterans and older adults by fostering companionship and providing general assistance. Participants are paired with Senior Corps companions, aged 55 or older, who assist with tasks such as checking the mail, light housekeeping, running errands, providing snacks, and accompanying clients to medical appointments.

Companions also offer respite services to family caregivers helping to prevent burnout. The success of the program relies on the recruitment and retention of volunteers. **In 2024, 32 dedicated Senior Companion volunteers contributed 37,702 service hours, significantly reducing social isolation among older adults in the Alamo Area.**



BENEFITS COUSELING

The Benefits Counseling program, also known as the State Health Insurance Assistance Program (SHIP), provides comprehensive information, counseling, direct enrollment assistance, and advocacy to Medicare beneficiaries of all ages. Adopting a proactive approach, counselors travel to key community locations like food distribution centers and senior centers, ensuring direct outreach. In 2024, counselors supported over 3,088 beneficiaries and participated in more than 160 community events, often collaborating with other government agencies to coordinate specialized benefits counseling. In partnership with local attorneys, the program offers free legal services for clients aged 60 and older, assisting with simple wills, advanced directives, Transfer of Death Deed (TODD), probate alternatives, and adult guardianship.

TOTAL CLIENTS:

3,088

TOTAL OUTREACH: 160

CARE COORDINATION SUPPORT SERVICES

The National Family Caregiver Support Program, in collaboration with the Care Coordination Program, provides a comprehensive range of services, support, and training. The services include homemaking, basic personal assistance, respite care, income support, residential repair, health maintenance, emergency response, chore maintenance, mental health services, and social reassurance support.

In partnership with the Gonzaba Foundation and United Healthcare the Area Agencies on Aging (AAA) distributed over 600 box fans through the "Kool Neighbor Program" and over 200 space heaters through the "Warm Hearts Warm Home Program" to assist aging adults.

In 2024, through a partnership with Enable Dental and the University of Texas Health San Antonio School of Dentistry, the AAA provided dental related care to 74 older adults totaling \$44,000 in services. This partnership earned accolades at the state level and was featured at the Aging in Texas Conference in August 2024.

CARE COORDINATION TOTALS:

3,881

BEXAR: 3,248 | ALAMO: 633



NUTRITION

AACOG and its partner nutrition providers have realigned regional operations to prioritize healthy meals and nutritional education. The reopening of larger public dining facilities in 2024 caused a decline in the demand for home-delivered meals while congregate meal services at distribution centers, especially in rural areas, increased. The congregate meals provide nutritious food and help reduce social isolation while fostering community engagement. AACOG's adaptive nutrition services demonstrate its commitment to meeting the evolving needs of residents.

NUTRITION FOR CALENDAR 2024:

BEXAR: \$6,890,587
Units: 1,445,163

ALAMO: \$2,213,192
Units: 438,195

HEALTH AND WELLNESS

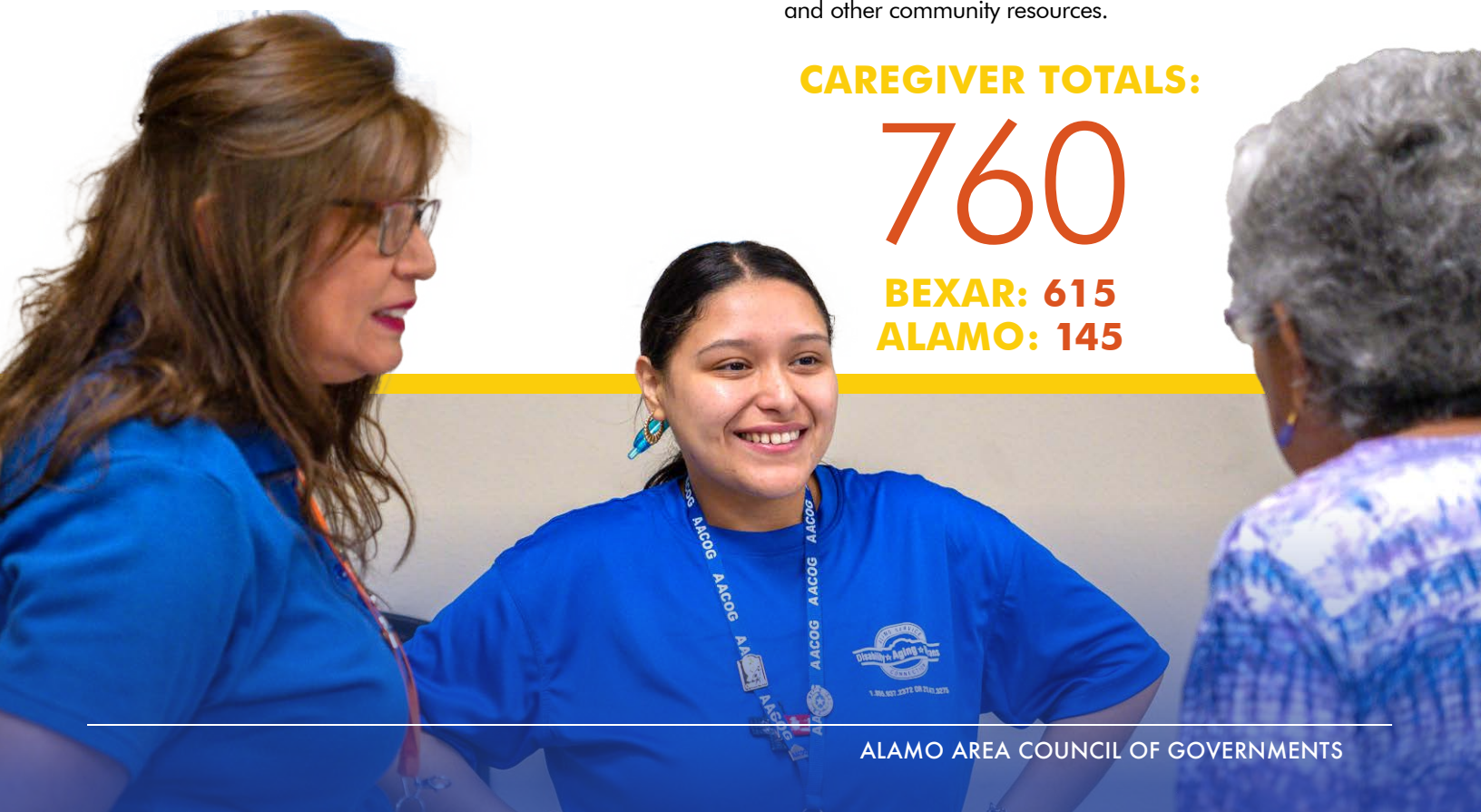
In 2024, the Evidence-Based Intervention class curriculum designed to enhance independence, increase mobility, foster socialization, promote healthy living, and improve the overall quality of life for older adults, continued offering courses both in person and virtually. The program engaged 760 participants in various essential areas including fall prevention techniques, nutrition planning, and enhanced mobility skills.

Recognizing the significant impact of falls on the aging population, the Health & Wellness program established a strategic partnership with the South Texas Regional Advisory Council, a network of fire, EMS, and trauma agencies, to offer additional training classes focused on physical balance, known as "A Matter of Balance." These courses were prioritized for facilities with frequent 9-1-1 calls related to falls. During the National Council on Aging's National Falls Prevention Week, the Health & Wellness program distributed over 2,500 educational packets, including AACOG services and other community resources.

CAREGIVER TOTALS:

760

BEXAR: 615
ALAMO: 145



ALAMO REGIONAL TRANSIT



ALAMO
REGIONAL TRANSIT

AACOG



DEMAND RESPONSE

The Alamo Regional Transit (ART) program provides "curb-to-curb" transportation Monday through Friday, from 7:00 am to 6:00 pm, across the 12 rural counties in the Alamo Area. The fixed fare service offers residents in those communities an affordable option for travel to medical appointments, work, school, and grocery shopping.

157,967

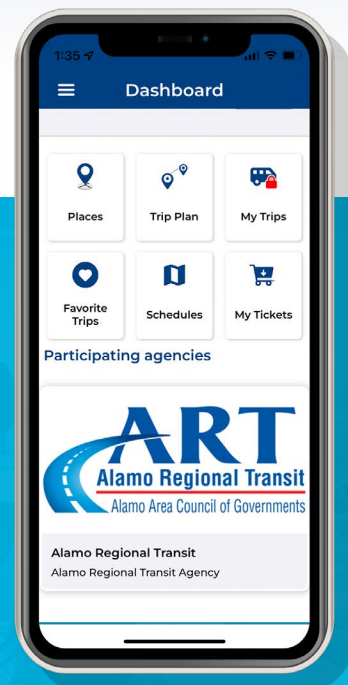
DEMAND RESPONSE TRIPS IN 2024

ECOLANE MOBILE APP

The Ecolane mobile app, launched in 2021 offers users the opportunity to schedule, adjust, and check the status of their ride from their smartphone or computer.

IN 2024 19,000

TRIPS WERE
SCHEDULED
THROUGH THE
ECOLANE APP.



CONNECT SEGUIN

The Connect Seguin fixed route affords residents in the City of Seguin regular stops at destinations throughout the city. The major destinations include the local H-E-B grocery store, the public library, the post office, the Texas Workforce Commission office, and multiple apartment complexes. In 2024, 23,832 riders took advantage of the local transportation route.



ATASCOSA COWBOY CONNECT

Established in October 2020, Atascosa Cowboy Connect, is a fixed route operating in collaboration with Atascosa County and the Cities of Jourdanton, Pleasanton, and Poteet. The route provides quality service for residents who commute to different cities throughout the county for work, college, and leisure. Major stops in the county include the Atascosa County Courthouse, H-E-B, Wal-Mart and the public library.

IN 2024 **14,816**

TRIPS ON COWBOY BRANDED BUSES WERE RECORDED.



YOUTH TRIPS PROGRAM

ART's Youth Trips program offers transportation to school aged children whose home is not serviced by the local school district's transit system. Children typically impacted by this are those who live within a two mile radius of their school campus and those enrolled in after school care. In 2024, 416 schoolchildren took 17,931 trips to travel to and from school for the following Independent School Districts: Fredericksburg ISD, Boerne ISD, Floresville ISD, and the Atascosa-McMullen Cooperative.

IN 2024, 416
SCHOOLCHILDREN TOOK

17,931

TRIPS TO GET TO AND FROM
SCHOOL IN OUR RURAL
COMMUNITIES

EXPANSION SERVICES

After several focus groups beginning in May 2024 along with buy in from city and county officials, ART launched a fixed route in Wilson County on October 1st. The route which operates in Floresville, La Vernia, Stockdale, and Pandora offers transportation

between the cities in the county at multiple locations to include H-E-B, Wal-Mart, the local post office, Connally Memorial Medical Center, and the Wilson County Expo Center (Senior Center).

ENVIRONMENTAL CONSERVATION



ENVIRONMENTAL
CONSERVATION

AACOG

GRANT ADMINISTRATION

2024 marked the first year of the biennium and a total of **\$299,980** in pass-through grants from the Texas Commission on Environmental Quality were awarded to six projects in the Alamo Area.

CITY OF JOURDANTON **\$10,000**

was awarded to purchase outreach materials for the city's National Night Out event to promote Jourdanton's recycling enforcement and community recycling efforts

CITY OF KERRVILLE **\$15,000**

was awarded for clean-up activity associated with the solar eclipse in April 2024, which was later amended to purchase outreach materials.

CITY OF NEW BRAUNFELS **\$6,000**

was awarded to purchase cart hangers to support a strategic and empathetic marketing campaign to increase participation in the city's recycling programs; more specifically, reduce the contamination in the city's curbside recycling program.

CITY OF PEARSALL **\$41,446**

was awarded to purchase an air curtain incinerator. The funding of an air chipper allows the city to collect and properly dispose of brush, debris, and domestic waste.

CITY OF SAN ANTONIO SOLID WASTE MANAGEMENT **\$57,334**

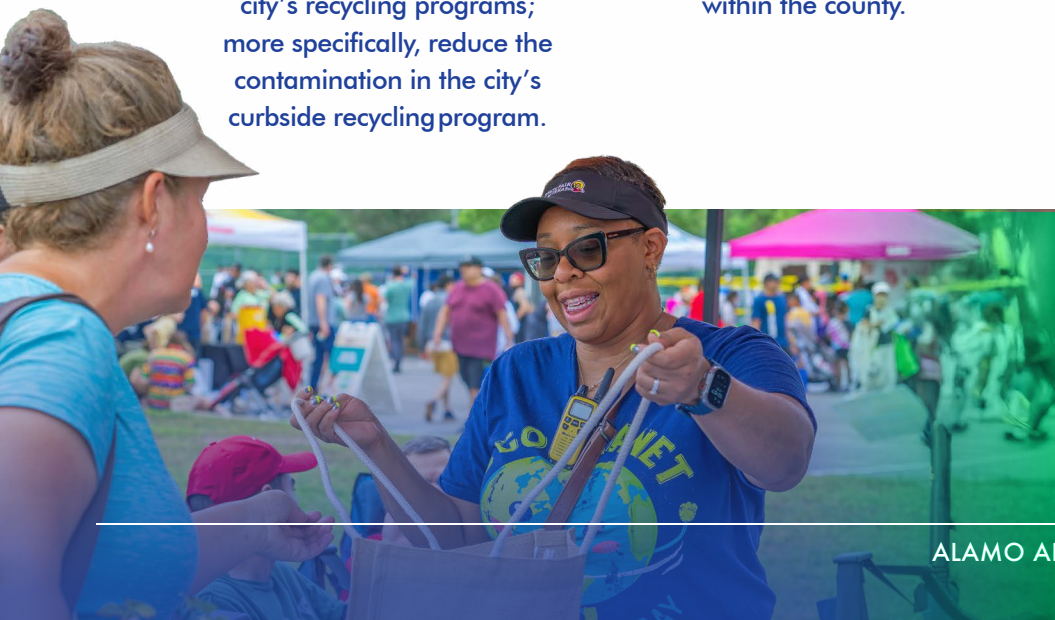
was awarded to establish waste management services in two underserved rural communities within the county.

FRIO COUNTY **\$20,200**

was awarded to establish waste management services in two underserved rural communities within the county.

ILLEGAL DUMPING TRAINING

On August 16, AACOG's Environmental Conservation program, in partnership with Denton, Navarro, Rodriguez, Bernal, Santee, & Zech, P.C. and the Texas Commission on Environmental Quality, hosted a one day training on Illegal Dumping at the South Texas Regional Training Center in Hondo, Texas. The class examined the various ways local governments can use state criminal laws, local ordinances, and Texas civil suits to control illegal dumping that threatens local resources and public health. The class also addressed the various barriers that local officials face when implementing these laws.



INTELLECTUAL & DEVELOPMENTAL DISABILITY SERVICES



INTELLECTUAL AND
DEVELOPMENTAL
DISABILITY SERVICES

AACOG

ELIGIBILITY DETERMINATION

Any individual on the State Intellectual & Developmental Disability (IDD) interest list receives eligibility determination. The determination consists of an assessment to determine if the person has an intellectual disability or is a member of the Health and Human Services Commission priority population for IDD before becoming eligible to receive services. The assessment utilizes standardized tests to determine an individual's IQ and Adaptive Behavior Level and typically includes a diagnostic interview with the individual and their legally authorized representative. As of 2024, there are over 12,411 individuals on the IDD Medicaid waiver interest list in Bexar County.

SERVICE COORDINATION

Service coordinators, also known as case managers, help people access medical, social, educational, and other appropriate services to achieve an acceptable quality of life and community participation. Service coordinators also assist with explaining the array of community living options for individuals with IDD and their families. In 2024, 169,482 case coordination services were delivered.

SERVICE COORDINATION/CASE
MANAGEMENT CONTACTS IN 2024:

169,482

DIRECT SERVICES AND SUPPORTS

IDD Services provides direct service and support to eligible individuals residing in nursing facilities or enrolled in community-based services. Direct services are also intended to help individuals achieve an acceptable quality of life and increase community participation. Direct services provided in 2024 include attendant and habilitation services, day habilitation, respite, employment services, and specialized therapies.

CRISIS SERVICES

A major obstacle individuals with IDD and their supportive family members encounter is access to adequate behavioral crisis respite support and training opportunities. The IDD crisis services program provides up to 72 hours of in home crisis respite or up to 14 days of out of home crisis respite. The program's role is to provide therapeutic support and assist with stabilizing the situation. Therapeutic support entails a flexible array of services to include behavior support to holistically address the stressors which impact the challenging behaviors. The IDD Services crisis program served 576 clients with 4,939 crisis intervention service activities throughout the year. In addition, the crisis intervention team provided 182 specialized trainings to the community.

TRANSITION SUPPORT TEAM

The goal of the Transition Support Team is successful inclusion in the community by providing medical, psychiatric, and behavioral services targeting at-risk factors that can lead to institutionalization. The program provides support to Local Intellectual and Developmental Disability Authorities, Home and Community-Based Services providers, Texas Home Living providers, Community Living Assistance Support Services, Deaf and Blind with Multiple Disabilities providers, and Local Mental Health Authority/Local Behavioral Health Authority providers serving people at risk of admission or readmission to an institutional setting. The designated service area where support is provided is the AACOG, Camino Real, Gulf Bend, and Hill Country regions.

In 2024, the program coordinated **66** educational events to include training **147** law enforcement officers in IDD Recognition and Response, **70** technical assistance activities, and **28** case reviews.

SUPPORT AND EMPOWERMENT

The Support & Empowerment program aims to educate older adults with IDD and their caregivers in health and wellness. The program offers both in person and virtual classes that are available to individuals across the state. In 2024, videos were produced and made available by visiting the AACOG website. The videos highlight various topics that include health, finance, spirituality, caregiver care, nutrition, and physical fitness. The program aims to supply older adults with IDD and their caregivers with the resources they need to assist them in making healthy life choices and properly plan for their future.



ADULTS WITH DEVELOPMENTAL DISABILITIES SUPPORTING AGING FAMILY MEMBERS

The Adults with Developmental Disabilities Supporting Aging Family Members program aims to provide skills for persons with developmental disabilities to develop a plan for themselves and their caregiver's future. Through participation in classes offered throughout AACOG's 13 county region, participants are able to gain skills in finance, health and nutrition, and emergency planning they can implement for current circumstances and in the future. The classes are available to participants in group classes or one-on-one sessions.

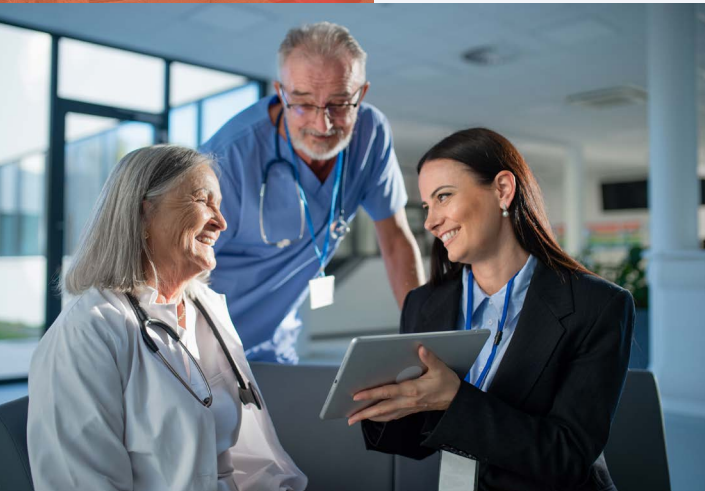
EMPLOYMENT SERVICES

The IDD Employment Services program adheres to the Employment First philosophy that all people, despite a disability, have the ability to work. The program provides opportunities to educate consumers on the skills necessary to assist individuals with a disability to transition into competitive integrated employment. Through the Vocational Apprenticeship Program, consumers work on soft skills such as workplace behaviors and conversations, interview preparation, and money management skills in a classroom environment. Apprentices are placed in host businesses within the community to afford them the opportunity to gain transferable hard skills that will aid them as they work toward achieving their employment goals. In 2024, the program hosted two cohorts consisting of 24 participants. In 2025, Employment Services will introduce a pilot of the Employment Navigator program. The program will connect consumers to agencies and services in the San Antonio area that will assist them in transitioning into employment.



INTERAGENCY COORDINATION

IDD Services works diligently toward increasing the level of interagency coordination to support the IDD population in Bexar County. The program has continued to actively participate in the Southwest Texas Crisis Collaborative, an effort of Southwest Texas Regional Advisory Council, designated by the Texas Department of State Health Services to develop, implement, and maintain the regional trauma and emergency healthcare system for Trauma Service Area.



IDD Services continues to partner with the local health information exchange, HASA, and receives daily alerts when individuals currently receiving services from our programs have presented at a local hospital. This near real-time information source allows for timelier follow-up and discharge planning for urgent and emergent healthcare needs.

In coordination with University Health System (UHS), IDD Services has developed a hospital liaison program. IDD Services co-locates a member of the IDD Crisis team at UHS to aid in the identification, care coordination, behavior intervention, and care transitions of persons with intellectual disabilities, developmental disabilities, and related conditions.

In 2024, IDD Services developed programs for individuals with intellectual disabilities who have encounters with the criminal justice system in coordination with Bexar County. IDD Services receives daily alerts when a person suspected of having an intellectual disability is booked in an adult detention center. This collaboration with the state and county allows IDD Services to support the person and jail staff while developing a plan to divert the person to the community, when possible. IDD Services continues to work diligently toward increasing the level of interagency coordination surrounding and expanding the availability of crucial IDD services through staff liaisons co-located at UHS, Bexar County Adult Detention Center, and Morgan's Wonderland Multi-Assistance Center.



IDD Services works diligently toward increasing the level of interagency coordination to support the IDD population in Bexar County.

MILITARY & VETERAN AFFAIRS



MILITARY AFFAIRS

AACOG

THE MILITARY VETERANS AFFAIRS SUPPORT COUNCIL

In 2024, the Military and Veterans Affairs (MVA) team formed The Military Veterans Affairs Support Council. The Military Veterans Affairs Support Council was established to address the evolving needs of veterans and their families across AACOG's 13 county region. The primary goal of the council is to foster collaboration among key stakeholders such as Veterans Service Officers, American Legion, Veterans of Foreign Wars, and local nonprofits. By streamlining resources and sharing best practices, the council aims to eliminate barriers, improve service delivery, and create a more efficient network for veterans to access critical benefits.



CAMP BULLIS SENTINEL LANDSCAPE

In 2021, the Military & Veterans Affairs program, in collaboration with the Hill Country Alliance, formed a consortium of 45 organizations to establish a Sentinel Landscape in Texas to protect the training missions at JBSA-Camp Bullis. This initiative was officially designated as the Camp Bullis Sentinel Landscape (CBSL) by the Federal Coordinating Committee in February 2022.

Since its inception, the consortium has grown significantly, now including 57 partner organizations. The CBSL partnership focuses on supporting and sustaining land and wildlife conservation efforts to enhance military readiness and resilience. It also promotes compatible land use off base to mitigate encroachment and address issues such as light and noise pollution that impact military training. AACOG continues to play a pivotal role in coordinating, outreach, and messaging of CBSL initiatives.



VETERAN DIRECTED CARE SERVICES

The Veteran Directed Care (VDC) program, in partnership with the Veterans Administration (VA), is the largest of its kind in the nation. The VDC program empowers veterans to manage their own care from home offering an alternative to long term care facilities. Veterans enrolled in the program are provided critical case management and coordination services to ensure their needs are met. Serving VA referred veterans within a 120-mile radius of San Antonio, the VDC program has experienced significant growth since 2023, now supporting over 600 veterans. The VDC service expansion now includes Travis, Uvalde, Val Verde, and Kinney counties.



MILITARY INSTALLATION RESILIENCE REVIEW

AACOG SECURED A \$1.2 MILLION MILITARY INSTALLATION RESILIENCE REVIEW (MIRR) GRANT FROM THE OFFICE OF LOCAL DEFENSE COMMUNITY COOPERATION.

The study, launched in September 2023 and concluding in January 2025, focuses on analyzing energy and wastewater infrastructure resilience in communities surrounding JBSA - Lackland, JBSA - Fort Sam Houston, and Port San Antonio. In collaboration with JBSA, Port San Antonio, CPS Energy, and San Antonio Water System, the study will identify key infrastructure resilience needs and provide recommendations to support JBSA's mission beyond its boundaries. The findings will guide local utilities and governments in future partnerships and inform feasible enhancements, priorities, and investments to strengthen infrastructure resilience. The MIRR study will also establish a foundation for pursuing future funding opportunities to address identified resilience challenges.



ALAMO VETERANS NETWORK

Beginning this year, after the end of grant funding, AACOG has committed to fully funding the Alamo Veterans Network (AVN) program for the 13 county Alamo Area, ensuring the program's continued operation. AVN remains dedicated to managing inquiries from military service members, veterans, and their dependents. The program has developed strong partnerships with over 250 veteran serving organizations, addressing more than 70 distinct areas of need for veterans and their families.

AACOG received a \$300,000 transportation grant from the Texas Veterans Commission to provide free transit services to veterans and their families across its 13 county service area. The program, Rides 4 TX Heroes, offers safe and reliable transportation to medical appointments, senior centers, job interviews, school, grocery shopping, and other essential needs. In 2024, the program provided over 5,000 rides to veterans, surviving spouses, and family members.

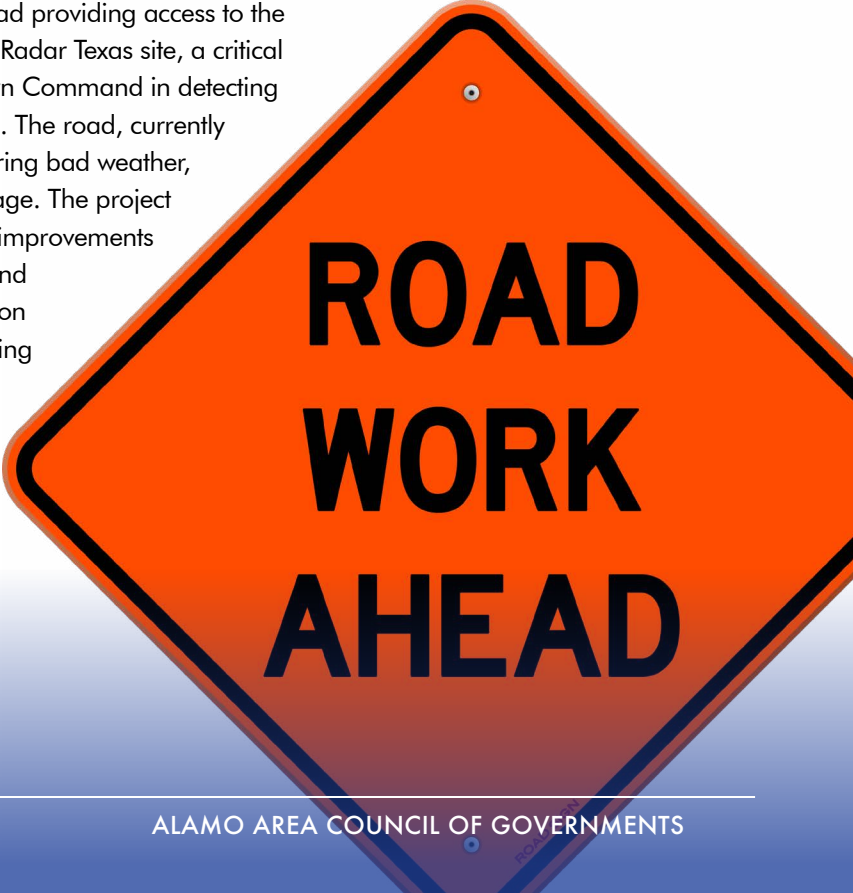
DEFENSE ECONOMIC ADJUSTMENT ASSISTANT GRANT

IN 2024 AACOG ASSISTED
MCMULLEN COUNTY IN
SECURING A

\$465,000

DEFENSE ECONOMIC ADJUSTMENT ASSISTANT GRANT (DEAAG)

to improve an undeveloped road providing access to the Relocatable Over-The-Horizon Radar Texas site, a critical asset for the U.S. Army Southern Command in detecting and monitoring illicit trafficking. The road, currently hazardous and impassable during bad weather, causes significant vehicle damage. The project will fund the design and initial improvements to create a properly surfaced and drained road, enhancing mission effectiveness, safety, and reducing travel delays and vehicle wear.



**ROAD
WORK
AHEAD**

NATURAL RESOURCES



NATURAL RESOURCES

AACOG



**TOTAL NUMBER OF GRANTS
APPLIED FOR IN 2024**

OVER \$140 MILLION

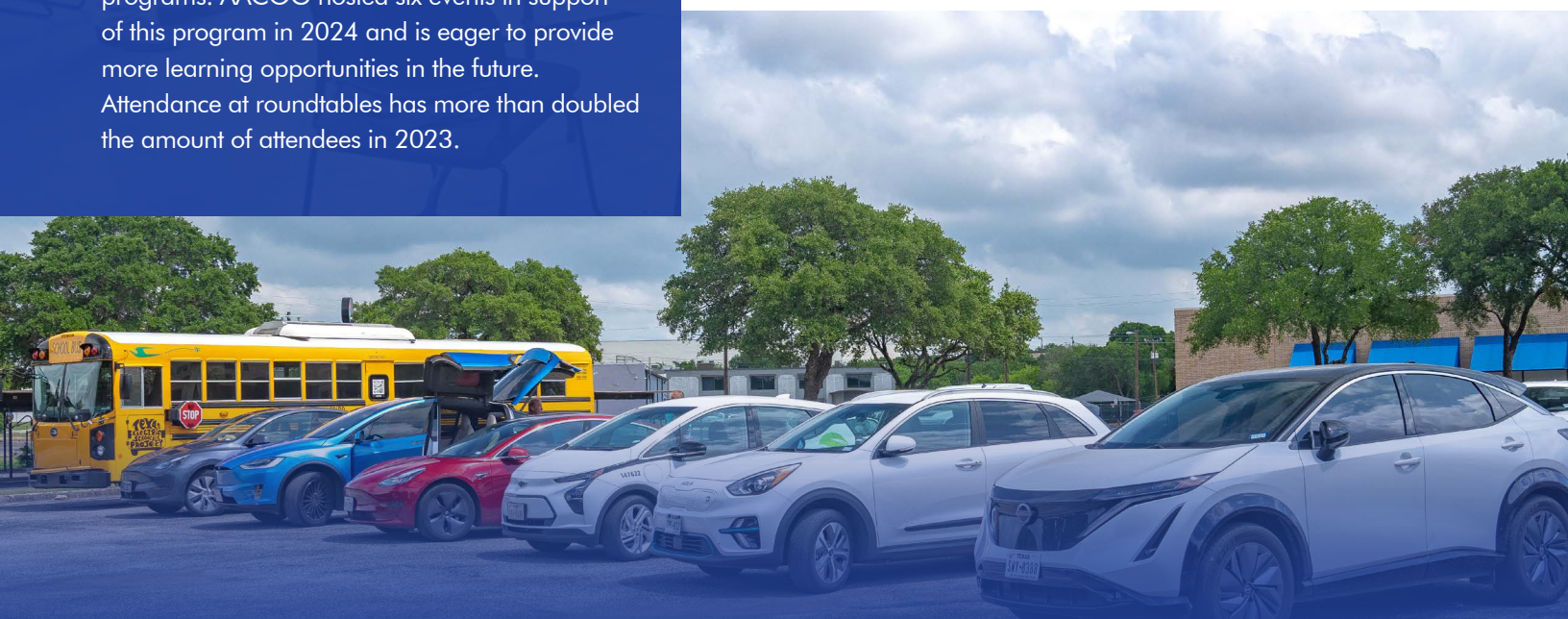
REGIONAL ENERGY MANAGEMENT PROGRAM

In 2024, AACOG continued working with local governments to help them better comprehend energy management and implement practices to reduce energy consumption. Through a grant from the State Energy Conservation Office (SECO), AACOG is engaging local governments to educate them about energy efficiency, energy resiliency, and incentives to implement those programs. AACOG hosted six events in support of this program in 2024 and is eager to provide more learning opportunities in the future. Attendance at roundtables has more than doubled the amount of attendees in 2023.

ALAMO AREA CLEAN CITIES COALITION

The Alamo Area Clean Cities Coalition is part of a Department of Energy funded partnership with 80 other coalitions across the country. The coalition advances American energy independence, environmental sustainability, and economic development by promoting regional adoption of alternative fuels in the transportation sector. The Alamo Area Clean Cities Coalition is a network of public and private stakeholders working to advance affordable domestic transportation fuels, encourage energy efficient mobility systems, and promote adoption of other fuel-saving technologies and practices. As part of a massive federal investment, the coalition applied for two Federal Highway Administration grants that propose advancing alternative fuel corridor infrastructure development in the region and across the state.

With support from GTI Energy, the coalition has also been engaged in hydrogen fueling infrastructure planning by convening a Hydrogen Project Advisory Committee. The committee discusses how to implement hydrogen vehicle technology equitably and safely across the AACOG region. A set of guidelines for deploying hydrogen fuel infrastructure will be generated that will also address workforce considerations.



TECHNICAL PROGRAMS

Under the Texas Commission on Environmental Quality (TCEQ) Rider 7 Air Quality Planning Program, AACOG continued monitoring ozone, meteorology, and nitrogen oxides (NOx) during the 2024 ozone season at Bulverde Elementary, City of Garden Ridge, New Braunfels Airport, and Seguin Outdoor Learning Center. An automated gas chromatograph (Auto-GC) in Garden Ridge has also been in operation during 2024 and is providing volatile organic compound (VOC) data. Since Garden Ridge measures ozone and both of its precursors, NOx and VOC, the data is extremely valuable in helping us understand the behavior of ozone.

A Truck Idling Emission Inventory was also completed this year. This project involved visiting rest areas, truck stops, and other identified locations within Atascosa, Bandera, Bexar, Kendall, and Medina counties where heavy duty truck idling occurs. Staff completed over 380 visits to calculate the number of parking spaces, trucks present, and trucks idling. The information gathered was used to estimate emissions from heavy duty truck idling.



NUMBER OF VISITS MADE
TO CALCULATE AMOUNT OF
TRUCKS IDLING:

OVER 380 VISITS

PROPERTY ASSESSED CLEAN ENERGY

AACOG has administered the regional Property Assessed Clean Energy (PACE) program since 2019. PACE is a private low-cost, long-term financing tool for commercial, industrial, and large multi-family property owners to fund eligible energy efficiency and water conservation retrofit projects. In 2024, the AACOG PACE program saw several major expansions. The City of Converse established their PACE program

in August, becoming the 15th local government in the AACOG region to do so. In September, a new PACE project closed in Universal City, making it the first in the Alamo Area outside of San Antonio and Castroville. Later that month, Wilson County became the fourth county in the AACOG region to establish a PACE program.

PUBLIC SAFETY



PUBLIC SAFETY

AACOG

ALAMO AREA REGIONAL LAW ENFORCEMENT ACADEMY

The Alamo Area Regional Law Enforcement Academy (AARLEA) trains individuals for peace officer and corrections officer licensure in the State of Texas. In 2024, the AARLEA experienced an increase of 75% in cadet sponsorships per class. Sponsored cadets are recruited, interviewed, and hired by jurisdictions contingent on the cadet graduating from the AARLEA and passing the state licensure exam. The candidate begins to earn a paycheck on the first day of their AARLEA training and is guaranteed a job when they obtain their license. Securing a sponsorship serves as an appealing recruitment incentive for local law enforcement agencies while also benefitting the individual attending the Academy as it allows them to focus on their training. In addition to the Basic Peace Officers Course, AARLEA provides continuing education courses for all eligible Texas peace officers through multiple in-person classes. Over 4,100 online classes are also available ranging from legislative updates to de-escalation techniques. In 2024, AARLEA fully implemented the School Marshal program, which helps prepare civilian school personnel for initial response in the case of an active shooter event. AACOG is one of only three entities in Texas designated to offer this training. Additionally, the program works with Independent School District Police Departments and School Resource Officers to offer active shooter training.

Number of law enforcement professionals trained in 2024:

8,756

Number of Texas counties serviced:

143

Number of training hours completed in 2024:

101,286

CRIMINAL JUSTICE PLANNING

The Criminal Justice program conducts grant workshops related to local, state, and federal funding opportunities and offers technical grant application assistance to area law enforcement agencies. In 2024, the Criminal Justice program continued to offer grant writing and grant management courses and received 86 applications for funding from Alamo Area agencies. The Criminal Justice Advisory Committee scored the applications and submitted a recommendation to the Office of the Governor to fund projects for a total of \$12,647,478. The breakdown of each grant and funding amount are featured below:

CRIMINAL JUSTICE PROGRAM	\$992,502
JUVENILE JUSTICE PROGRAM	\$267,310
VIOLENCE AGAINST WOMEN JUSTICE AND TRAINING PROGRAM	\$374,445
GENERAL VICTIM ASSISTANCE GRANT PROGRAM	\$9,861,274
TRUANCY PREVENTION PROGRAM	\$1,151,947

HOMELAND SECURITY

The Homeland Security (HLS) program offers emergency preparedness planning relating to terrorist activities. The HLS program administers both state and federal Homeland Security grants to law enforcement agencies in the Alamo Area. The HLS program also collaborates with jurisdictions to identify regional gaps in security and creates risk analyses of terroristic and other hazardous threats. With the support of Congressman Tony Gonzales (R-Texas), HLS submitted a funding request to the Department of Justice's Office of Community Oriented Policing Services and received an award of \$4.5 million. The project will continue to support the Regional Communication Infrastructure Enhancement efforts utilizing the Texas Department of Transportation and the Greater Austin-Travis County Regional Radio System. Additionally, the project will continue to leverage existing communications towers, coverage areas, and partnerships to expand interoperable communications capabilities throughout the Alamo Area.

**Total funding secured for
interoperable communications
capabilities to combat
terroristic threats:**

\$5.9 MILLION

The HLS program also implemented the Domestic Violent Extremism (DVE) Project with funding through the Office of the Governor, Homeland Security Grants Division. The project ranked number one in the State and funds a team of consultants to focus on combating local terroristic threats in rural counties within the Alamo Area by teaching them how and when to report incidents to the Southwest Texas

Fusion Center. The DVE project also evolved to meet the needs of the region by partnering with the Department of Homeland Security to provide both the Basic Threat Evaluation and Reporting - Pathway to Violence Course and the National Threat and Evaluation Reporting Course to school personnel, school

resource officers, and law enforcement. In 2024, the program conducted 135 meetings with 573 participating agencies, trained 828 individuals, and distributed over 4,660 intelligence curriculum and information. The program ran through August 31, 2024 and is conditionally funded for 2025. HLS also offered various courses throughout the year to bolster the region's defenses against terrorist attacks, including the highly regarded Active Shooter Incident Management Advanced Course and facilitated Mass Casualty Incident exercises.



9-1-1

The 9-1-1 program maintains emergency call center databases and essential dispatch equipment at each of the emergency call centers inside Atascosa, Bandera, Frio, Gillespie, Karnes, Kendall, McMullen, and Wilson counties. The program operates to provide a regionalized 9-1-1 database and Public Safety Answering Point. The primary function of the program is to ensure that all 9-1-1 calls are routed, answered, and located on Geographic Information System (GIS) maps for proper handling of the current emergency. In 2024, the 9-1-1 program and all eight counties participated in the Regional Resiliency Assessment (RRA) Program in coordination with the Department of Homeland Security - Cybersecurity and Infrastructure Security Agency. The purpose of the RRA program was to holistically assess the physical and cybersecurity plans, procedures, and vulnerabilities of the most significant infrastructure systems within the Alamo Area and San Antonio metropolitan 9-1-1 ecosystem and provide recommendations for building resiliency. The assessment is the first of its kind and has already identified needs and national resources.

In 2025, the 9-1-1 program will evaluate floor plan GIS mapping for schools in the Alamo Area to help first responders.



REGIONAL SERVICES



REGIONAL SERVICES

AACOG



TOTAL OF WORKSHOP ATTENDEES:

OVER **120**
PEOPLE ATTENDED THE WORKSHOPS

REGIONAL SERVICES

As the Economic Development District (EDD) designated by the U.S. Department of Commerce, Economic Development Administration (EDA), AACOG assists the member governments and residents of the AACOG Region to create a better economy, strong viable communities, and informed and trained public officials through annual workshops. Regional Services provides the assistance and support in addition to coordinating the program's annual workshops which in 2024 included:

Planning & Zoning – fundamentals of zoning, zoning issues, master plans, group homes, cell towers, and signs.

Elected Officials – the basics of municipal finance, ethical issues, and Public Information Act and Open Meetings Act training.

Texas Community Development Block Grant program (TxCDBG) Affordable Housing – provided information on programs and services that help residents (including older adults and veterans) access housing within their means/income.

Grant Writing Assistance and Administration

In 2024, Regional Services provided support to AACOG programs with grant writing assistance. In addition, Regional Services continued work on the Alamo Regional Broadband Project. Staff anticipates providing support to our member governments to pursue funding under the Infrastructure Investment and Jobs Act (IIJA) to aid in the development of plans and infrastructure for broadband projects.

During the year, AACOG established a fee schedule for grant writing and administration services. The agency was secured by three member governments to provide grant writing, administration, fiscal and compliance services. In 2025, Regional Services will continue to promote grant writing and administration services to member governments as well as other agencies and groups in the region.

WEATHERIZATION ASSISTANCE



WEATHERIZATION
ASSISTANCE PROGRAM

AACOG

WEATHERIZATION ASSISTANCE

The Weatherization Assistance (WX) program's purpose is to increase the energy efficiency of establishments owned or occupied by low-income individuals, reduce their residential energy expenditures, and improve their health and safety, especially for those of vulnerable populations to include older adults, the disabled, and children.

Professionally trained weatherization crews conduct onsite energy audits using advanced equipment to identify drafts and assess the efficiency of heating and cooling systems. The personnel install insulation, seal air leaks, modify or replace heating systems, and perform minor repairs to ensure safety. These energy saving measures assist in the reduction of heating and cooling costs that last for years to come.



The weatherization program is funded by three federal grants: Low-Income Home Energy Assistance Program (LIHEAP), Department of Energy (DOE), and the DOE Bipartisan Infrastructure Law (BIL). These programs offer energy efficiency upgrades to low-income households, improving the thermal boundary of homes to maintain comfort in both cold and warm months. The improvements increase disposable income and enhance the quality of life for families.

2024 Grants	Funding Amount	Number of homes weatherized
LIHEAP	\$1,339,464	106
DOE	\$860,081	77
DOE BIL	\$223,847	13

HOUSING FOR TEXAS HEROES

The Housing for Texas Heroes (H4TXH) program supports veterans and their families by providing essential home modifications, repairs, and weatherization. In 2024, the \$500,000 budget assisted 20 low-income veterans and surviving spouses improve their homes with necessary repairs, enhanced accessibility and energy efficiency, improving their overall comfort and quality of life.

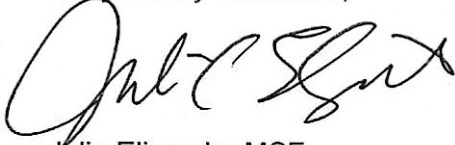
The following annual report contains detailed information on AACOG's oversight, leadership, and programs for fiscal year 2024.

The Council prepared and submitted the Annual Comprehensive Financial Report for the year ended December 31, 2024, to the Government Finance Officers Association (GFOA) for consideration of the Certificate of Achievement for Excellence in Financial Reporting. A Certificate is valid for a period of one year. We believe that our current Annual Comprehensive Financial Report has met the Certificate of Achievement Program's requirements and we look forward to their response.

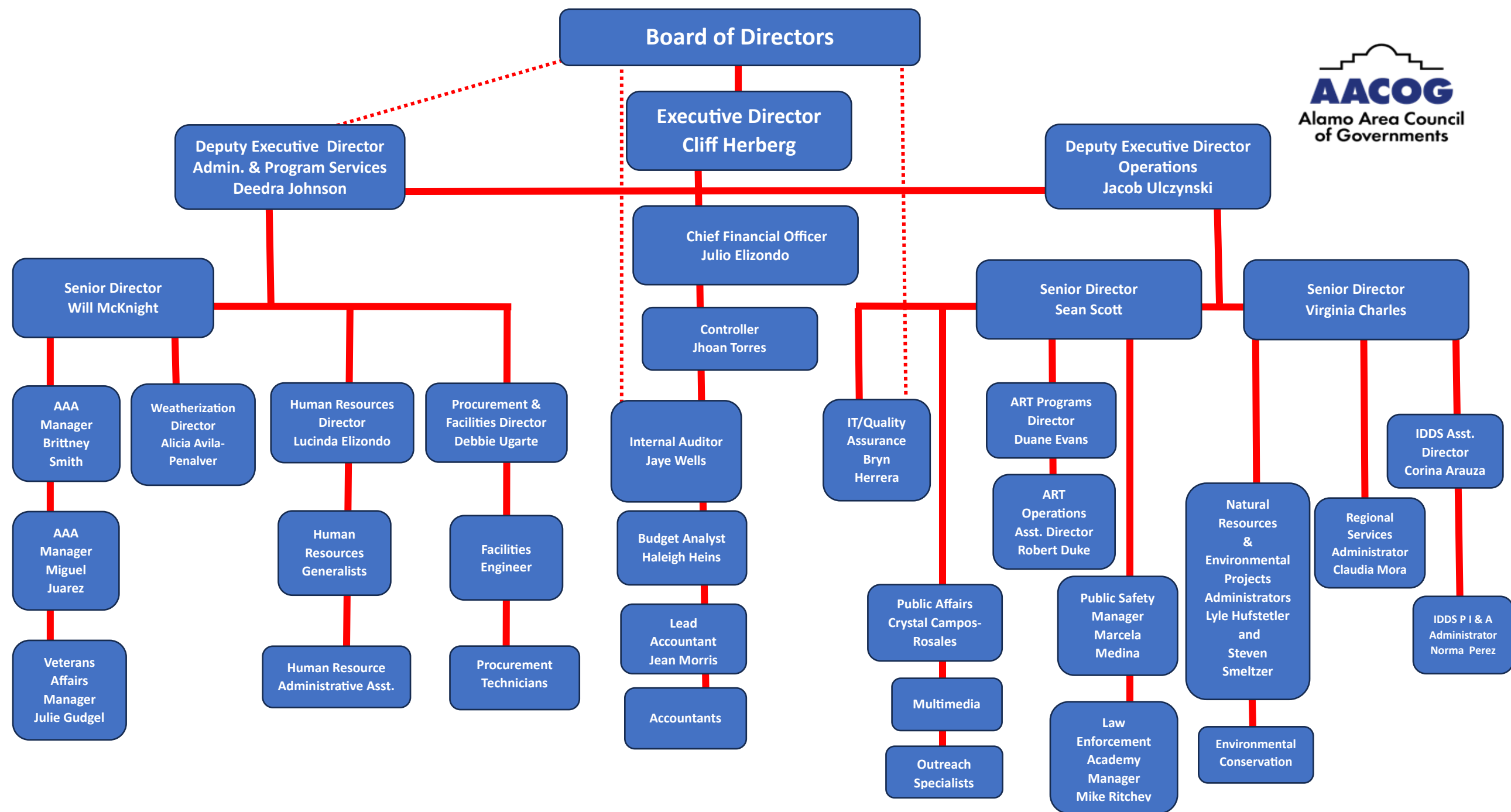
The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to AACOG for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both GAAP and applicable legal requirements.

We want to express our thanks to all the AACOG department staff, the Executive Director, Board Chairman and the Board Members for their continued oversight and guidance.

Respectfully submitted,



Julio Elizondo, MSF
Chief Financial Officer



OFFICERS OF THE BOARD OF DIRECTORS
2024

CHAIR

Mary Dennis
Mayor, City of Live Oak

VICE CHAIR

Wade Hedtke
County Judge Karnes County

ADMINISTRATIVE STAFF

As of 01/01/25

Executive Director

Clifford Herberg

Deputy Executive Director of Operations

Jacob Ulczynski

Deputy Executive Director of Admin & Program Svcs

Deedra Johnson

Chief Financial Officer

Julio Elizondo



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Alamo Area Council of Governments
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Alamo Area Council of Governments
San Antonio, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Alamo Area Council of Governments (the "Council"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Council, as of December 31, 2024, and the respective changes in financial positions thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2024, the Council adopted new accounting guidance, Governmental Accounting Standards Board Statements No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Other Matters – Prior Period Financial Statements

The December 31, 2023 financial statements were audited by other auditors whose report dated July 31, 2024, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The combining grants fund schedules, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of expenditures of state awards, as required by the *Texas Grant Management Standards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



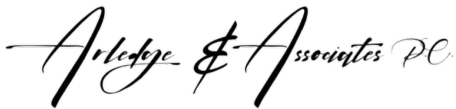
Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory, statistical section and intellectual and development disabilities services schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2025, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



Oklahoma City, Oklahoma
August 21, 2025



Alamo Area Council of Governments

Management's Discussion and Analysis (Unaudited)

December 31, 2024

Introduction

Alamo Area Council of Governments' (the Council) discussion and analysis offers readers of the Council's financial statements a narrative overview and analysis of the Council's financial activities for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in the financial statements and notes to the financial statements.

Financial Highlights

- For the fiscal year ended December 31, 2024, the Council adopted GASB Statement No. 101, *Compensated Absences* (GASB 101). This new standard changes the recognition and measurement of compensated absences liabilities. Fiscal year 2023 has not been restated for this adoption because it is not presented in the basic financial statements.
- The assets and deferred outflows of resources of the Council exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$25,581,489 (net position). This reflects an increase to net position of \$4,927,210. Of this amount, \$(1,210,294) is unrestricted deficit, \$10,959,304 represents the net investment in capital assets and \$14,098,902 is restricted for grant programs.
- As of the close of the current fiscal year, the Council's governmental funds financial statements reported combined ending fund balances of \$12,816,539. The unassigned fund balance in the General Fund is a deficit of \$(2,021,020).

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Council's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the Council's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, fluctuations in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The statement of activities presents information showing how the Council'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., earned but unused vacation leave).

Alamo Area Council of Governments
Management's Discussion and Analysis (Unaudited)
December 31, 2024

Fund Financial Statements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council are classified as governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Council's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Council maintains 2 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for each major fund: the General Fund and Grants Fund.

Notes to the Financial Statements. The notes 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 immediately following the basic financial statements in this report.

Government-Wide Overall Financial Analysis. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Council's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$25,581,489 at December 31, 2024. The table on the following page reflects the condensed statement of net position compared to prior year.

Alamo Area Council of Governments
Management's Discussion and Analysis (Unaudited)
December 31, 2024

	Governmental Activities	
	2024	2023
Assets:		
Current and other assets	\$ 25,774,899	\$ 25,075,603
Capital assets and pension assets	24,648,178	20,932,413
Total assets	50,423,077	46,008,016
Deferred outflows of resources	1,897,553	2,626,594
Liabilities:		
Current liabilities	10,780,393	14,214,798
Noncurrent liabilities	13,062,084	12,634,550
Total liabilities	23,842,477	26,849,348
Deferred inflows of resources	2,896,664	1,130,983
Net position:		
Investment in capital and lease assets	10,959,304	8,838,330
Restricted for pension	1,733,577	-
Restricted for grant programs	14,098,902	13,250,374
Unrestricted	(1,210,294)	(1,434,425)
Total net position	\$ 25,581,489	\$ 20,654,279

Note: Fiscal year 2023 amounts have not been restated for GASB 101 adoption.

There is a deficit in the balance of unrestricted net position in the amount of \$(1,210,294).

Analysis of the Council's Operations. The table on the following page provides a summary of the Council's operations for the year ended December 31, 2024, as compared to the year ended December 31, 2023. The Council's net position increased by \$4,927,210.

Alamo Area Council of Governments
Management's Discussion and Analysis (Unaudited)
December 31, 2024

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	\$ 560,397	\$ 784,621
Operating grants and contributions	83,511,368	80,783,379
Capital grants and contributions	1,368,922	1,940,000
General revenues:		
Investment earnings	390,604	233,537
Membership dues	358,459	350,074
Total revenues	<u>86,189,750</u>	<u>84,091,611</u>
Expenses:		
General government	4,796,343	4,183,550
Aging and veterans services	46,940,556	46,751,499
Emergency communications	1,577,646	1,788,360
Economic development	1,610,182	393,591
Environmental quality	933,635	1,489,691
Community affairs	2,937,387	2,179,194
Homeland security	362,513	1,512,235
Transportation	5,984,687	7,430,975
Workforce development	-	91,709
Criminal justice	1,193,669	1,492,196
Health and welfare	14,460,348	15,746,920
Interest on leases	11,050	15,058
Interest on SBITAs	1,799	1,799
Interest on long-term debt	452,725	440,995
Total expenses	<u>81,262,540</u>	<u>83,517,772</u>
Change in net position	4,927,210	573,839
Net position, beginning	<u>20,654,279</u>	<u>20,080,440</u>
Net position, ending	<u>\$ 25,581,489</u>	<u>\$ 20,654,279</u>

Note: Fiscal year 2023 amounts have not been restated for GASB 101 adoption.

Alamo Area Council of Governments
Management's Discussion and Analysis (Unaudited)
December 31, 2024

The Council's charges for services decreased by \$(224,224), and operating grants and contributions increased by \$2,727,989. The decrease in charges for services was caused by a decrease in program income from various grant activities. The increase in operating grants and contributions was primarily generated by increased Area Agency on Aging, Office of the Governor, and Veterans Assistance funding. Further, expenses decreased by \$(2,255,232) from fiscal year 2023 to 2024. The decreased expenditures were observed in Transportation and Health and Welfare. The Council's revenues and expenses are composed mainly by federal and state grant funding, which varies from year to year.

Analysis of Fund Financial Statements. The General Fund beginning balance at January 1, 2024 was \$(1,245,366). The fund balance decreased by \$(388,819) for an ending balance at December 31, 2024 of \$(1,634,185). The decrease is primarily due to the debt service, operating, and capital outlay acquisition costs. The capital outlay costs are the upfront costs needed for tenant buildouts, both for new and existing tenants.

The Grants Fund balance at January 1, 2024, was \$11,892,140. The balance increased by \$2,558,584 to an ending balance of \$14,450,724 at December 31, 2024. The increase is mostly due to programs that have fee-for-service programs improving operational efficiencies and increasing client bases.

Budgetary Highlights

The Council's annual budget is approved by the Board of Directors (Board) at the December Annual Meeting. The Council does not have a legally adopted annual budget. Although the annual budget is reviewed and approved by the Council's Board, it is based on a project-length basis. Accordingly, budgetary information is not presented in this report. As grant funding changes, the Council's Board approves periodic budget modifications.

Alamo Area Council of Governments
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December 31, 2024

Capital Assets and Debt Administration

Alamo Area Council of Governments' Capital Assets at Year-End. The Council's investment in capital assets for its governmental activities as of December 31, 2024 amounts to \$22,914,601 (net of accumulated depreciation). This investment includes land, equipment, furniture and fixtures, software, vehicles, lease and subscription assets, and buildings and improvements.

During 2024, the Council's total capital assets increased by \$1,982,188 due to the current year capital, lease and subscription asset additions, deletions, and current year depreciation/amortization.

The Council's capital asset additions totaled \$3,897,115 during 2024, primarily from the following categories and programs:

- \$2,753,918 increase in building and improvements
- \$320,562 increase in subscription-based assets
- \$1,383,627 increase in vehicles

A summary of the Council's capital assets for the current and prior year can be found below. Additional information on the Council's capital and lease assets can be found in *Note 4* on page 29 of this report.

	Governmental Activities	
	2024	2023
Land	\$ 2,957,124	\$ 2,957,124
Equipment	5,947,753	5,870,304
Furniture and fixtures	247,623	247,623
Software	1,395,712	1,395,712
Vehicles	9,370,263	7,986,636
Lease assets	776,530	776,530
Buildings and improvements	18,760,850	16,006,932
Subscription assets	450,810	130,247
Less: accumulated depreciation/amortization	<u>(16,992,064)</u>	<u>(14,438,695)</u>
Total capital assets, net	\$ <u>22,914,601</u>	\$ <u>20,932,413</u>

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Alamo Area Council of Governments' Outstanding Long-Term Liabilities at Year-End

	Governmental Activities	
	2024	2023
Compensated absences	\$ 633,554	\$ 732,482
Lease liability	234,507	427,414
Subscription liability	238,726	55,339
Long-term obligations	<u>11,955,297</u>	<u>11,611,327</u>
 Total long-term liabilities	 \$ <u>13,062,084</u>	 \$ <u>12,826,562</u>

The Council's total debt increased by \$235,522. This liability reflects the payout of paid time off (PTO) of \$633,554 due upon termination, the \$234,507 lease liability related to the long-term rental of the Wetmore building, subscription liabilities of \$238,726 for Subscription Based IT Agreements longer than one year, and the long-term obligation of \$11,955,297 on the loan for the Titan Complex. Additional information on the Council's long-term liabilities can be found in *Note 8* of this report.

Economic Factors and Next Year's Financial Plan

The Council's approved 2024 annual financial budget reflected \$91,914,015 for revenues and \$90,973,705 for expenditures. The 2024 actual revenues are \$86,189,750 and actual expenditures are \$81,262,540 for an increase of \$5,724,265 and increase of \$9,711,165 respectively, per the Statement of Revenues, Expenditures, and Changes in Fund Balance, when compared to the 2024 annual financial budget.

The Council's combined ending fund balance of \$12,816,539 includes \$14,450,724 of dedicated program fund balance and \$(1,634,185) of general fund balance. The general fund balance decreased by \$(388,819) during fiscal year 2024 and is projecting an increase of \$180,000 for 2025. The grants fund balance increased by \$2,558,584 for 2024 and is projecting an increase of \$3,008,000 in 2025. The 2024 net decrease to the general fund balance is primarily due to the booking of inlays related to improvements to the Titan Complex. The 2025 net increase to the special revenue fund balance is primarily from the Veterans Directed program funded by the U.S Department of Veterans Affairs.

In 2024, the Area Agencies on Aging (AAA), anchored by the Bexar and Alamo AAAs, wove a vital safety net across the 13 counties of the Alamo region. The work was not simply about services delivered, but about lives touched and futures preserved. At the heart of this network was the Alamo Service Connection, managing over 29,580 calls, a lifeline for older adults, individuals with disabilities, and veterans navigating complex systems.

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Benefits Counselors stepped in as navigators through the maze of Medicare and related programs, assisting over 1,614 beneficiaries, handling more than 144 cases, and offering legal aid to 137 clients. Their expertise sparked more than 234 referrals, connecting people to critical resources that might otherwise have remained out of reach.

Caregiver Support programs embraced 11,928 clients, bolstering their efforts with thoughtfully produced training videos, while Health & Wellness initiatives engaged 400 participants and distributed 500 educational packets to foster informed, healthier living.

Nutrition services stood as our cornerstone, delivering an astounding 473,222 Home-Delivered Meals alongside 334,637 Congregate Meals, nourishing both body and community. Meanwhile, the Transportation Program kept independence in motion with 11,352 one-way trips, ensuring access where it mattered most.

The Long-Term Care Ombudsman programs in Alamo and Bexar counties conducted 2,199 facility visits, establishing themselves as vigilant advocates for quality of life. Complementing these efforts, the Senior Companion program, powered by 32 dedicated volunteers, provided 21,100 hours of companionship and daily assistance, quietly breaking the silence of social isolation among veterans and older adults.

The Intellectual & Developmental Disabilities Services (IDDS) program provided over 169,000 service coordination and case management services in 2024. Building on the pilot programs launched with the Bexar County Detention Center and University Health System in 2022, renewed contracts have strengthened IDD staff presence at the Bexar County Detention Center. In addition, IDD Services continues to prioritize interagency coordination to support the IDD population in Bexar County. As part of these coordination efforts, a grant was secured for a new program addressing the Opioid Crisis among the IDD community. Furthermore, collaboration between IDD Services and the City of San Antonio and Bexar County has eliminated the line at the front door for IDD Services by ensuring access to psychological services.

In 2024, the Military and Veterans Affairs Department, in partnership with the Veterans Administration, will continue to shape a new paradigm of care for veterans in our region. The Veteran Directed Care (VDC) program, now the largest of its kind in the nation, empowered over 621 veterans within a 150-mile radius of San Antonio to take control of their own home-based services, redefining independence and choice.

Meanwhile, the Alamo Veterans Network (AVN), with the collaboration over 270 partner organizations, continues to weave a broad safety net for veterans, ensuring access to resources and community connections that matter most.

The Rides 4 Texas Heroes program, fueled by a \$300K grant from the Texas Veterans Commission, dismantled transportation barriers. This initiative delivered over 560 free rides to veterans and their families in 2024, bridging gaps between veterans and critical services, medical appointments, and social engagement.

Alamo Regional Transit (ART) continued to provide vital transportation during increasingly difficult economic conditions. In 2024, 157,967 rides were scheduled and completed. The use of the Ecolane application increased in 2024 with a total of 19,000 trips scheduled. The Connect Seguin fixed route, which affords residents in the City of Seguin regular stops throughout the city, provided 23,832 rides during the year. The Atascosa Cowboy Connect, a fixed route

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operating in collaboration with Atascosa County, and the cities of Jourdanton, Pleasanton, and Poteet, recorded 14,816 trips during the year. A total of 416 school children took over 17,931 trips to get to and from school in the rural communities.

In 2024, the Weatherization Assistance Program (WX) quietly continued its work, turning houses into energy-efficient homes for low-income families across the region. More than just lowering utility bills, WX restored dignity and comfort by upgrading insulation, sealing leaks, and improving overall energy performance. For individuals with disabilities, the program went a step further, delivering minor home modifications that enhanced accessibility and independence.

Fueled by more than \$1.3 million from the Low-Income Home Energy Assistance Program (LIHEAP) and over \$1.7 million from the Department of Energy (DOE), WX weatherized 154 homes under LIHEAP and additional homes under DOE support, ensuring sustainable comfort and cost savings well into the future. These upgrades not only reduced energy burdens for families but also lowered overall household carbon footprints—contributing to cleaner air and a healthier environment across the region.

In parallel, the Homes for Texas Heroes (H4TXH) program stood as a trusted partner to veteran families. With a \$500,000 budget in 2024, it completed minor repairs and accessibility upgrades for 15 veteran households, with plans already underway to reach 10 more families in 2025. Completing this ecosystem of support, the Amy Young Barrier Removal (AYBR) program brought relief to 9 clients, averaging \$20,000 per household for critical accessibility modifications such as walk-in showers, wheelchair ramps, and widened doorways.

The Alamo Area Regional Law Enforcement Academy (AARLEA) trains individuals for peace officer, telecommunications, and corrections officer licensure in the State of Texas. With the ongoing need for law enforcement personnel, in 2024 the Academy saw cadet sponsorships per class increase to an average of 70-80%. In 2024 the Academy trained 8,756 students and reported 101,286 hours of training. Some of these training hours consist of 4,100 online classes that are available on the AARLEA Online Training Portal ranging from legislative updates to de-escalation techniques. The Academy serves over half of the counties in Texas, attracting students from 143 of the 254 counties in Texas.

The Homeland Security (HLS) program offers emergency preparedness planning relating to terrorist activities. The HLS program administers both state and federal Homeland Security grants to law enforcement agencies in the Alamo Area. The HLS program also collaborates with jurisdictions to identify regional gaps in security and creates risk analyses of terroristic and other hazardous threats. Through the Regional Emergency Preparedness Advisory Committee (REPAC) \$1.3 million in State Homeland Security Program funding is allocated in the AACOG Region to address these gaps. In 2024 HLS submitted a funding request to the Department of Justice's Office of Community Oriented Policing Services and received an award of \$4.5 million. The project supports Regional Communication Infrastructure Enhancement efforts utilizing the Texas Department of Transportation and the Greater Austin-Travis County Regional Radio System. Additionally, the project continues to leverage existing communications towers, coverage areas, and partnerships to expand interoperable communications capabilities throughout the Alamo Area.

**Alamo Area Council of Governments
Management's Discussion and Analysis (Unaudited)
December 31, 2024**

Information Requests

This financial report is designed to provide a general overview of the Council's finances for all those with an interest in the organization. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the office of the Chief Financial Officer, Alamo Area Council of Governments, 2700 NE Loop 410, Suite 101, San Antonio, Texas 78217.

The Council's administrative offices are located at 2700 NE Loop 410, Titan Tower, San Antonio, Texas.

BASIC FINANCIAL STATEMENTS

ALAMO AREA COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government
	Governmental Activities
Assets	
Cash and investment	\$ 7,800,623
Receivables:	
Grantors	14,611,729
Leases	2,285,242
Others	208,244
Deposits	26,534
Prepaid items	842,527
Capital assets, not being depreciated:	
Land	2,957,124
Capital assets, net of net of accumulated depreciation/amortization	
Equipment	1,040,416
Furniture and fixtures	55,188
Software	232,660
Vehicles	3,900,824
Lease asset: Building	217,429
Buildings and improvements	14,225,841
Subscription assets	285,119
Net pension asset	1,733,577
Total assets	<u>50,423,077</u>
Deferred Outflows of Resources	
Pensions	1,897,553
Total deferred outflows of resources	<u>1,897,553</u>
Liabilities	
Accounts payable	4,123,393
Accrued liabilities	3,875,689
Unearned revenue	2,781,311
Noncurrent liabilities:	
Due within one year:	
Current portion of lease liability	200,460
Current portion of subscription liabilities	74,991
Current portion of long-term obligations	336,751
Compensated absences	519,099
Due in more than one year:	
Noncurrent portion of lease liability	34,047
Noncurrent portion of subscription liabilities	163,735
Noncurrent portion of long-term obligations	11,618,546
Noncurrent portion of compensated absences	114,455
Total liabilities	<u>23,842,477</u>
Deferred Inflows of Resources	
Leases	2,177,234
Pensions	719,430
Total deferred inflows of resources	<u>2,896,664</u>
Net Position	
Net investment in capital assets	10,959,304
Restricted for pension	1,733,577
Restricted for grant programs:	
Aging and veterans services	8,453,550
Community affairs	28,356
Criminal justice	677,784
Economic development	65,001
Environmental quality	22,777
Homeland security	86,585
Transportation	4,253,988
Health and welfare	510,861
Unrestricted (deficit)	(1,210,294)
Total net position	<u>\$ 25,581,489</u>

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

ALAMO AREA COUNCIL OF GOVERNMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR END DECEMBER 31, 2024

Functions/Programs		Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government:						
Governmental activities:						
General government	\$ 4,796,343	\$ (3,657,322)	\$ -	\$ 954,900	\$ -	\$ (184,121)
Aging and veterans services	46,940,556	782,574	10,107	51,684,807	-	3,971,784
Emergency communications	1,577,646	78,249	-	1,658,044	392,027	394,176
Economic development	1,610,182	20,867	-	1,134,457	-	(496,592)
Environmental quality	933,635	89,657	-	596,206	-	(427,086)
Community affairs	2,937,387	149,814	-	3,107,016	38,648	58,463
Homeland security	362,513	24,340	-	393,541	-	6,688
Transportation	5,984,687	795,552	35,197	7,211,063	938,247	1,404,268
Workforce development	-	-	-	-	-	-
Criminal justice	1,193,669	128,935	515,051	1,437,848	-	630,295
Health and welfare	14,460,348	1,587,334	42	15,333,486	-	(714,154)
Interest on leases	11,050	-	-	-	-	(11,050)
Interest on SBITAs	1,799	-	-	-	-	(1,799)
Interest on long-term debt	452,725	-	-	-	-	(452,725)
Total governmental activities	81,262,540	-	560,397	83,511,368	1,368,922	4,178,147
Total primary government	\$ 81,262,540	\$ -	\$ 560,397	\$ 83,511,368	\$ 1,368,922	4,178,147
General revenues						
Unrestricted investment earnings						390,604
Membership dues						358,459
Total general revenues						749,063
Change in net position						4,927,210
Net position, beginning						20,654,279
Net position, ending						\$ 25,581,489

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

**ALAMO AREA COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS DECEMBER 31, 2024**

	General	Grants Fund	Total Governmental Funds
Assets			
Cash and investments	\$ 2,078,001	\$ 5,722,622	\$ 7,800,623
Accounts receivable:			
Grantors	388,142	14,223,587	14,611,729
Leases	2,285,242	-	2,285,242
Other	-	208,244	208,244
Due from other funds	-	17,570,225	17,570,225
Deposits	11,555	14,979	26,534
Prepaid items	386,835	455,692	842,527
Total assets	<u>\$ 5,149,775</u>	<u>\$ 38,195,349</u>	<u>\$ 43,345,124</u>
Liabilities			
Accounts payable	\$ 1,244,823	\$ 2,878,570	\$ 4,123,393
Accrued liabilities	649,689	3,226,000	3,875,689
Due to other funds	2,567,258	15,003,700	17,570,958
Unearned revenue	144,956	2,636,355	2,781,311
Total liabilities	<u>4,606,726</u>	<u>23,744,625</u>	<u>28,351,351</u>
Deferred Inflows of Resources			
Leases	<u>2,177,234</u>	<u>-</u>	<u>2,177,234</u>
Fund Balances			
Nonspendable:			
Prepaid items	386,835	455,692	842,527
Restricted:			-
Grants	-	14,109,646	14,109,646
Unassigned (deficit)	<u>(2,021,020)</u>	<u>(114,614)</u>	<u>(2,135,634)</u>
Total fund balances	<u>(1,634,185)</u>	<u>14,450,724</u>	<u>12,816,539</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,149,775</u>	<u>\$ 38,195,349</u>	<u>\$ 43,345,124</u>

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

**ALAMO AREA COUNCIL OF GOVERNMENTS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
ENDED DECEMBER 31, 2024**

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

Total fund balances – governmental funds	\$ 12,816,539
Capital assets of \$39,906,665, net of accumulated depreciation and amortization of \$16,992,064 used in governmental activities are not financial resources and, therefore, are not reported in the funds.	22,914,601
The net pension asset (liability) reported in governmental activities is not a current financial resource and, therefore, is not reported in the funds.	1,733,577
Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings and contributions subsequent to the measurement date for pension are recognized as deferred outflows and inflows of resources on the statement of net position.	
Deferred outflows: pension	1,897,553
Deferred inflows: pension	(719,430)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Lease liability	(234,507)
Subscription liability	(237,993)
Long-term obligations	(11,955,297)
Compensated absences	(633,554)
Net position of governmental activities	<u>\$ 25,581,489</u>

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

ALAMO AREA COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General	Grants Fund	Total Governmental
Revenues			
Intergovernmental	\$ 763,661	\$ 41,574,651	\$ 42,338,312
Matching funds	-	8,517,651	8,517,651
Local	1,922,023	34,787,988	36,710,011
Program income	-	560,397	560,397
Membership dues	358,459	-	358,459
Investment income	277,393	113,211	390,604
Total revenues	<u>3,321,536</u>	<u>85,553,898</u>	<u>88,875,434</u>
Expenditures			
Current:			
General government	2,714,392	-	2,714,392
Aging and veterans services	-	47,723,130	47,723,130
Community affairs	-	3,087,201	3,087,201
Criminal justice	-	1,322,604	1,322,604
Economic development	-	1,631,049	1,631,049
Emergency communications	-	1,655,895	1,655,895
Environmental quality	-	1,023,292	1,023,292
Health and welfare	-	16,047,682	16,047,682
Homeland security	-	386,853	386,853
Transportation	-	6,780,239	6,780,239
Workforce development	-	-	-
Capital outlay	2,510,932	1,386,183	3,897,115
Leases:			
Principal retirement	192,907	-	192,907
Interest	11,050	-	11,050
SBITA - Principal Retirement	121,805	-	121,805
SBITA - Interest	1,799	-	1,799
Debt Service:			
Principal retirement	397,741	-	397,741
Interest	452,725	-	452,725
Total expenditures	<u>6,403,351</u>	<u>81,044,128</u>	<u>87,447,479</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,081,815)</u>	<u>4,509,770</u>	<u>1,427,955</u>
Other Financing Sources (Uses)			
Issuance of Long-Term Debt	741,810	-	741,810
Transfers in	2,303,344	4,415,781	6,719,125
Transfers out	(352,158)	(6,366,967)	(6,719,125)
Total other financing sources (uses)	<u>2,692,996</u>	<u>(1,951,186)</u>	<u>741,810</u>
Net Change in Fund Balances	(388,819)	2,558,584	2,169,765
Fund Balances, Beginning	<u>(1,245,366)</u>	<u>11,892,140</u>	<u>10,646,774</u>
Fund Balances, Ending	<u><u>\$ (1,634,185)</u></u>	<u><u>\$ 14,450,724</u></u>	<u><u>\$ 12,816,539</u></u>

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

ALAMO AREA COUNCIL OF GOVERNMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

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

Net change in fund balances – total governmental funds	\$	2,169,765
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		3,897,115
Depreciation and amortization expense		(3,165,053)

The issuance of long-term debt (e.g., bonds, notes, leases, and loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in treatment of long-term debt and related items:

Long-term debt issued		(741,810)
Payments on leases		192,907
Payments on subscription assets		121,805
Payments on long-term obligations		397,741

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences		98,928
Change in net pension asset/liability and related deferred outflows and deferred inflows of resources		1,955,812

Change in net position of governmental activities	\$	4,927,210
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The notes to the financial statements are an integral part of this statement.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies

The financial statements of the Alamo Area Council of Governments (the Council) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies and practices used by the Council.

Reporting entity

The Alamo Area Council of Governments (the “Council”) is a political subdivision of the state of Texas and a voluntary association of local governments within a 13-county region. The Council was established in 1967 to study and resolve area-wide problems through the cooperation and coordination action of member cities, counties, school districts, and special purpose districts of the region.

Membership in the Council is voluntary. Any county, city, or special purpose district within the region may become a member in the independent association by passing a resolution to join the Council and paying annual dues. The Council is governed by a 31-member Board of Directors from member local governments. Each member of the government is entitled to have voting representation on the Board of Directors.

The accompanying financial statements present the Council and its component units, entities for which the Council is considered to be financially accountable. Blended components are, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. The Council has one blended component unit, described below. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Council. The Council has no discretely presented component units.

Blended Component Unit

During 1995, the Council formed a nonprofit organization, Alamo Area Development Corporation (AADC). AADC is governed by a board of seven and must reside within the jurisdictional boundaries of the following counties: Atascosa, Bandera, Bexar, Comal, Frio, Gillespie, Guadalupe, Karnes, Kendall, Kerr, Medina, and Wilson. AADC is reported as a component unit because the Council appoints its governing body and can remove its members at will. The Council also guarantees AADC’s debt obligations. There was no debt outstanding as of December 31, 2024.

Description of Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. The Council has no fiduciary activities.

Governmental activities, which normally are supported primarily by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies – Continued

Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. The Council does not utilize any proprietary funds or fiduciary funds.

As discussed earlier, the Council has one discretely presented component unit. AADC is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the Council's funds. The Council only utilizes governmental funds. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. The Council has no nonmajor funds.

The Council reports the following major governmental funds:

The General Fund is the Council's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Grants Fund is used to account for grants awarded by various organizations.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, eliminations are made in the preparation of the government-wide financial statements.

Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies – Continued

Measurement Focus, Basis of Accounting – Continued

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of the end of the current fiscal period with the exception of grant revenue, which is considered available if collected within one year. 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases and subscriptions are reported as other financing sources.

Charges for services and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Grants are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within one year of year-end).

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within one year of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Council.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures at the date of the financial statements and during the reporting period. Actual results could differ from those estimates.

Assets, liabilities, deferred inflows of resources, and net position/fund balance

Cash and investment - Cash in the Council's financial statements include amounts in demand deposits, certificates of deposit, and public fund investment pools. Investments for the Council are reported at fair value, except for the position in investment pools. The Council's investment pools are reported at net asset value per share, which approximates fair value.

Accounts Receivable – Grantors - This represents amounts due from federal and state grantor agencies for various programs administered by the Council. The receivables include amounts due on programs closed-out and those in progress as of December 31, 2024. Accounts receivable are recorded net of estimated uncollectible amounts.

Accounts Receivable – Leases - This represents amounts due from tenants for office/building space in the Titan Complex administered by the Council. Leases receivable are initially valued at the present value of the lease payments expected to be received during the lease term, reduced by any provisions for estimated uncollectible amounts.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies – Continued

Assets, liabilities, deferred inflows of resources, and net position/fund balance - Continued

Interfund Receivables and Payables - During the course of operations, transactions occur between individual funds for specified purposes. These receivables and payables are, for the most part,

eliminated from the government-wide statement of net position and are classified as “due from other funds” or “due to other funds” in the fund financial statements. Transactions between the primary government and the discretely presented component unit, if any, are classified as due from component unit and due to primary government.

Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital assets - Capital assets, which include property and equipment, are reported in the governmental activities’ columns in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life of more than more years. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

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

Land is not depreciated. The other capital assets classes are depreciated using the straight-line method over the following estimated useful lives:

Equipment	3 - 10 years
Furniture and fixtures	5 - 10 years
Software	5 years
Vehicles	5 - 12 years
Buildings and improvements	3 - 25 years

Lease assets include any property the Council is leasing for a term longer than one year. The Council has elected to include all leases and not implement a capitalization threshold. Lease assets are initially valued at the present value of the lease payments expected to be made during the lease term. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus any subscription payments made at or before the commencement of the subscription-based information technology arrangement (SBITA) term, less any SBITA vendor incentives received from the SBITA vendor at or before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the term of the SBITA or the useful life of the underlying asset.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies – Continued

Assets, liabilities, deferred inflows of resources, and net position/fund balance - Continued

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows/inflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The Council has the following items that qualify for reporting in this category.

- Pension contributions subsequent to the measurement date – These contributions are deferred and recognized in the following fiscal year.
- Changes in actuarial assumptions or other inputs included in determining the pension liability – These effects on the total pension liability are deferred and amortized over the rounded average remaining service life for all active, inactive, and retired members as of the measurement date.
- Difference between expected and actual economic experience – This difference is deferred and recognized over the rounded average remaining service life for all active, inactive, and retired members as of the measurement date.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The Council has the following item that qualifies for reporting in this category.

- Changes in actuarial assumptions or other inputs included in determining the pension liability – These effects on the total pension liability are deferred and amortized over the rounded average remaining service life for all active, inactive, and retired members as of the measurement date.
- Difference in projected and actual investment earnings – This difference is deferred and amortized over a five-year period.
- Leases – This present value of the leases receivable outstanding as of year-end is deferred and recognized on a straight-line basis over the life of the lease.

Unearned Revenue - Unearned revenue primarily consists of amounts received from grantors in excess of expenditures for programs in progress as of December 31, 2024.

Compensated Absences

All full-time employees are eligible to accrue Paid Time Off (PTO). Part-time and temporary employees do not earn PTO. Earned but unused PTO can be carried over to the next fiscal year. Employees may accumulate a maximum of 240 hours. Any PTO balance in excess of the maximum separation. Regular full-time employees earn PTO based on actual hours worked as follows:

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies – Continued

Assets, liabilities, deferred inflows of resources, and net position/fund balance - Continued

<u>Years of Employment</u>	<u>PTO Accrual</u>
1 - 2 years	10 days
2 - 5 years	15 days
5 - 7 years	20 days
7 - 10 years	22 days
10+ years	25 days

The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Pensions - For purposes of measuring the net pension asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position Flow Assumption - Sometimes the Council will fund outlays for a particular purpose from both restricted (e.g., restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Council's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumption - Sometimes the Council will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Council's policy to utilize restricted fund balance first when possible for allowable costs before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Council itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies – Continued

Assets, liabilities, deferred inflows of resources, and net position/fund balance - Continued

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Council's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the Council that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as committed. The Board of Directors has by resolution authorized the Chief Financial Officer to assign fund balance.

Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Amounts in unassigned fund balance are available for any purpose. Positive amounts are reported only in the General Fund.

Intergovernmental Revenue - Grant revenue is recognized when program expenditures are incurred in accordance with program guidelines. Such revenue is subject to review by the funding agency and may result in disallowance in subsequent periods. Deferred inflows of resources will arise when potential revenue does not meet the "available" criteria for revenue recognition in the current period.

Unearned revenue arises when resources are received by the Council before it has a legal claim to them, as when grant money is received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the Council has a legal claim to the resources, the liability for the unearned revenue or the deferred inflow of resources is removed from the balance sheet and revenue is recognized.

Matching Funds - Contributions to grant programs from local governments and other participants are recognized as revenue when grant expenditures are incurred in the case of cost reimbursement grants, and when courses are completed in the case of Regional Police Academy tuition.

Member Government Dues - All member governments are required to pay dues to the Council. Dues are determined annually and are recognized as revenues when assessed because they are measurable and are collectible within the current period. Dues are reported in the General Fund, and funds are transferred to special revenue funds as needed to meet matching requirements for grants.

Indirect Costs and Fringe Benefit and Leave Pool Allocations

General administrative and employee fringe benefits costs are recorded in cost pools. The costs are recovered from special revenue funds based on indirect and fringe benefit rates. Indirect costs are defined by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as costs "(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved." The Council uses a fixed-rate plus carry-forward provision. The rates are based on projected costs submitted on a Cost Allocation Plan. The rates are used for billing purposes. Final costs not recovered by the billing rates are allowed by granting agencies to be recovered in succeeding years.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 1: Summary of significant accounting policies – Continued

Assets, liabilities, deferred inflows of resources, and net position/fund balance - Continued

In the statement of activities, indirect expenses are allocated amongst functions using the methods described above.

Indirect and direct expenses are presented as separate columns to enhance comparability to governments that do not allocate indirect expenses to other functions.

New Accounting Pronouncements Adopted in Fiscal Year 2024

GASB Statement No. 101, *Compensated Absences* (GASB 101), was issued in June 2022 and addresses the accounting and disclosure which clarifies the recognition and measurement guidance for compensated absences. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. The adoption of this statement did not have a material impact on the Council's basic financial statements.

Note 2: Stewardship, Compliance, and Accountability

Budgetary Information - The Council's financial plan is controlled at the fund and grant level with management authorized to make transfers of budgeted amounts between object class levels within a fund or grant, within restrictions imposed by grantor agencies. 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 Council does not have a legally adopted annual budget and, accordingly, comparative budget and actual results are not presented in this report.

Deficit Fund Balances

At December 31, 2024, the following fund had deficit fund balance:

General	\$1,634,185
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If funding from outside sources does not become available to cover the deficit fund balance, the Council plans to transfer funds to cover the deficit.

Note 3 : Cash and Investment

The Public Funds Investment Act (Government Code Chapter 2256) (the Act) 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 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 account, (5)

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 3 : Cash and Investment – Continued

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 by the Act. The Council is in substantial compliance with the requirements of the Act and with local policies.

At December 31, 2024, the Council's cash and investments consisted of the following:

Demand deposits	\$ 192,779
Money Market accounts	2,610
TexPool	37,201
Lone Star Corporate Overnight Fund	4,436,336
Certificates of deposit	3,131,697
Total	<u>\$ 7,800,623</u>

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. State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government Securities or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of December 31, 2024, the Council's deposit value was fully collateralized with securities held by the pledging financial institution.

Interest Rate Risk - In accordance with its investment policy, the Council manages its exposure to declines in fair value by limiting the Council's participation in investment pools to those with investment portfolios showing a dollar-weighted average stated maturity of 90 days or fewer.

Credit Risk - Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. It is the Council's policy to limit its investments in obligations of other states, agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm to not less than "A" or its equivalent. Further, for an investment pool to be eligible for consideration, the Council's investment policy requires an investment pool to be continuously rated no lower than AAA or AAA- or at an equivalent rating by at least one nationally recognized rating service.

Concentration of Credit Risk - The Council's investment policy states that investments shall be diversified to reduce the risk of loss resulting from over concentration of investments in a specific maturity, a specific issue, or a specific class of securities.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 3 : Cash and Investment – Continued

Public Funds Investment Pools - Public fund investment pools in Texas (Pools) are established under the authority of the Interlocal Cooperation Act Chapter 79 of the Texas Government Code and are subject to the provisions of the Public Funds Investment Act (Act), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one-half of one percent of the value of its shares.

The Council participates in TexPool and Lone Star Corporate Overnight Fund. Both are public funds investment pools operating in full compliance with the Act.

At December 31, 2024, the Council's investment portfolio consists of the following:

Investment Type	Net Asset Value	Weighted-Average Maturity (Days)	Rating
TexPool	\$ 37,201	37	AAAM
Lone Star Corporate Overnight Fund	4,436,336	69	AAAM
Total	\$ 4,473,537		
Portfolio weighted-average maturity		69	

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<i>Governmental activities Capital Assets not being depreciated:</i>				
Land	\$ 2,957,124	\$ -	\$ -	\$ 2,957,124
<i>Capital assets being depreciated:</i>				
Equipment	5,870,304	77,450	-	5,947,754
Furniture and fixtures	247,623	-	-	247,623
Software	1,395,712	-	-	1,395,712
Vehicles	7,986,636	1,600,796	(217,169)	9,370,263
Lease asset: Building	776,530	-	-	776,530
Buildings and improvements	16,006,932	2,753,918	-	18,760,850
Subscription assets	130,247	320,562	-	450,809
Total capital assets being depreciated:	32,413,984	4,752,726	(217,169)	36,949,541
Less accumulated depreciation and amortization:				
Equipment	(4,616,526)	(290,811)	-	(4,907,337)
Furniture and fixtures	(179,861)	(12,574)	-	(192,435)
Software	(1,010,140)	(152,912)	-	(1,163,052)
Vehicles	(4,678,476)	(1,008,132)	217,169	(5,469,439)
Lease asset: Building	(372,734)	(186,367)	-	(559,101)
Building and improvements	(3,559,177)	(975,832)	-	(4,535,009)
Subscription assets amortization	(52,099)	(113,592)	-	(165,691)
Total accumulated depreciation and amortization:	(14,469,013)	(2,740,220)	217,169	(16,992,064)
Total capital assets being depreciated or amortized, net	17,944,971	2,012,506	-	19,957,477
Governmental activities capital assets, net	\$ 20,902,095	\$ 2,012,506	\$ -	\$ 22,914,601

Depreciation/amortization expense was charged to functions/programs of the Council as follows:

<u>Governmental activities:</u>	
Criminal Justice	\$ 111,355
Homeland Security	157,143
General Government	942,216
Transportation	1,088,775
Health and welfare	96,133
Environmental Quality	42,722
Aging	1,918
Total depreciation/amortization expense	<u>\$ 2,440,261</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 5: Interfund receivables, payables and transfers

The Council pools cash in one bank account, which is accounted for in the General Fund. All expenditures are paid out of this cash account, and appropriate interfund balances are recorded to reflect this activity.

The composition of due to/from other funds balances as of December 31, 2024, is as follows:

Fund	Receivable	Payable
General	\$ -	\$ 2,567,258
Grants	17,570,225	15,003,700
Total	<u>\$ 17,570,225</u>	<u>\$ 17,570,958</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur; (2) transactions are recorded in the accounting system; and (3) payments between funds are made.

Internal transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund reimbursed. All other interfund transactions are recorded as transfers.

The following is a summary of interfund transfers for the year ended December 31, 2024:

Fund	Transfer In	Transfer Out
General	\$ 2,303,344	\$ 352,158
Grants	4,415,781	6,366,967
Total	<u>\$ 6,719,125</u>	<u>\$ 6,719,125</u>

Amounts transferred between funds relate to matching requirements for grants and movement of grant funds no longer restricted.

Note 6: Leases Receivable

The Council leases a portion of its property and office space within the Titan Complex to various third parties. The terms of these leases expire in various years through 2031. Lease payments based on the future performance of the lessee are not included in the lease receivable because they are not fixed in substance.

Revenue recognized under lease contracts during the year ended December 31, 2024 was approximately \$548,000, which includes both lease revenue and interest and is included in intergovernmental revenue on the accompanying statement of revenues, expenditures, and changes in fund balances.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 6: Leases Receivable – Continued

The Council did not recognize any variable payments not previously included in the measurement of the lease receivable for the year ended December 31, 2024.

Note 7: Lease and Subscription-based information technology arrangements (SBITA) Liabilities

The Council leases building space, the terms of which expire in 2026. Variable payments based upon the future performance of the lessor or usage of the underlying asset are not included in the lease liability because they are not fixed in substance. During the year ended December 31, 2024, the Council did not recognize rental expense for variable payments not previously included in the measurement of the liability.

The following is a schedule by year of payments under the lease as of December 31, 2024:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	\$ 200,460	\$ 4,653	\$ 205,113
2026	34,047	138	34,185
Total Principal Payments	\$ 234,507	\$ 4,791	\$ 239,298

The Council has various subscription-based information technology arrangements (SBITAs), the terms of which expire in 2028. Variable payments based upon the future performance of the subscription issuer or usage of the underlying asset are not included in the subscription liability because they are not fixed in substance. During the year ended December 31, 2024, the Council did not recognize subscription expense for variable payments not previously included in the measurement of the liability.

The following is a schedule by year of payments under the subscriptions as of December 31, 2024:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	\$ 74,991	\$ 18,298	\$ 93,289
2026	83,183	11,748	94,931
2027	45,521	5,792	51,313
2028	34,298	2,978	37,276
Total Payments	\$ 237,993	\$ 38,816	\$ 276,809

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 8: Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One year
Governmental activities:					
Lease liability	\$ 427,414	\$ -	\$ -	\$ 427,414	\$ 200,460
Subscription liability	55,339	305,192	121,805	238,726	74,991
Long-term debt obligations	11,611,327	741,810	397,840	11,955,297	336,751
Compensated absences	732,482	633,555	732,482	633,555	519,099
	<u>\$ 12,826,562</u>	<u>\$ 1,680,557</u>	<u>\$ 1,252,127</u>	<u>\$ 13,254,992</u>	<u>\$ 1,131,301</u>

Typically, compensated absences liabilities are liquidated based on the assignment of an employee within a fund.

In 2021, the Council obtained a promissory note for \$12,000,000 to finance the purchase of the Titan Building Complex. The note matures on May 10, 2046 and has a current interest rate of 3.75% until May 10, 2026 when the interest will be the lesser of 0.50% in excess of the Prime Interest Rate and will be adjusted every five years thereafter based on base. The note is secured by the Titan Building Complex. The outstanding balance as of December 31, 2024 is \$10,885,182 principal and interest on the note are paid from the General Fund.

In June 2020, the Council obtained a promissory note for a maximum amount of \$435,140, of which \$217,570 had been drawn as of December 31, 2023 to finance the modernization of the Titan Complex elevators. The note matures on June 9, 2027 and has a current interest rate of 4.5%. The note is secured by the Council's CD account held at the loaning bank. The outstanding balance as of December 31 2024, is \$0. Principal and interest on the note are paid from the General Fund.

In February 2024, the Council obtained a LoanSTAR loan for a maximum amount of \$8,000,000, of which \$741,810 was drawn during the year 2024 to finance the utility cost reduction measures at the Titan Complex. The loan is under a project simple payback which is the total amount of the loan divided by the annual energy cost savings which is currently estimated to be 12.8 years from completion of the project. The interest rate is 2%. The loan is unsecured. The outstanding balance as of December 31, 2024 is \$1,070,114. Principal and interest on the loan are paid from the General Fund.

The aggregate maturities of long-term debt at December 31, 2024 are as follows:

	Principal	Interest
2025	\$ 336,751	\$ 409,026
2026	349,780	395,997
2027	363,313	382,463
2028	376,319	369,457
2029	391,930	353,847
2030-2034	1,766,325	1,216,780
2035-2039	3,163,315	1,127,797
2040-2044	3,698,819	592,291
2045-2046	1,508,745	63,346
Total	<u>\$ 11,955,297</u>	<u>\$ 4,911,004</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 8: Long-Term Liabilities – Continued

Compensated Absences - The Council reports a liability for compensated absences in accordance with GASB Statement No. 101, Compensated Absences. Under GASB 101, the Council recognizes a liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event outside the control of the government and its employees. The Council has elected to present the net change in the liability for compensated absences, as permitted by GASB 101. The portion of the liability expected to be liquidated with expendable available financial resources is reported as a current liability; the remainder is reported as a long-term liability.

Note 9: Commitments and Contingencies

Risk Management - The Council is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council maintains workers' compensation and other risks of loss coverage through commercial insurance carriers. The Council's management believes such coverage is sufficient to preclude any significant uninsured loss to the Council. There were no significant reductions in insurance coverage from covered in the prior year. There were no insurance settlements that exceeded insurance coverage in any of the past three years.

Contingencies - The Council contracts with local agencies to perform the specific services set forth in certain grant agreements. The Council disburses grant funds to the agencies based on expenditure reports received from each agency.

Agencies expending \$750,000 or more in Council grant funds are required to have an independent audit each year. Copies of such audits are required to be submitted to the Council.

If such audits disclose expenditures not in accordance with terms of the grants, the grantor agency could disallow the costs and require reimbursements of the disallowed costs either from the Council or the subcontractor. The Council generally has the right of recovery from the subcontracted agencies.

Litigation - The Council is periodically involved in legal proceedings arising from providing various services. As of December 31, 2024, none of these proceedings have been determined to result in probable loss to the Council. Accordingly, no related loss contingencies have been recorded in the accompanying financial statements.

Note 10: Defined Benefits Pension Plan

Plan Description

The Council participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of non-traditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 10: Defined Benefits Pension Plan – Continued

Benefits Provided

TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 10 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 80 or more. Members are vested after eight years of service and may request up to 100% of their personal contribution as a lump-sum withdrawal at retirement therefore leaving the AACOG match to fund their monthly pension. Unvested members are only eligible to withdraw their account balance and will not benefit from the AACOG match.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	150
Inactive employees entitled to but not yet receiving benefits	562
Active employees	<u>306</u>
Total	<u><u>1,018</u></u>

Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan.

Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability. Employees for the Council were required to contribute 6% of their annual gross earnings during the fiscal year. The required contribution rate for the Council was 10% in calendar year 2024. The Council's contributions to TCDRS for the year ended December 31, 2024 were \$1,897,553, which exceeded the required contribution.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 10: Defined Benefits Pension Plan – Continued

Net Pension Asset/Liability

The Council's Net Pension Asset/Liability was measured as of December 31, 2023, and the Total Pension Liability used to calculate the Net Pension Asset/Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	4.70% per year
Investment rate of return	7.50%, net of administrative and investment expense, including inflation gross of administrative expenses as required by GASB 68.

The Council has no automatic cost-of-living adjustments (COLA) and one is not considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the Council may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial assumptions that determined the total pension liability as of December 31, 2023 were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.6%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2025 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2021.

The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 10: Defined Benefits Pension Plan – Continued

Actuarial Assumptions – Continued

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute.

Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 10: Defined Benefits Pension Plan – Continued

Changes in the Net Pension Liability (Asset)

Changes in Net Pension Liability / (Asset)			
Changes in Net Pension Liability / (Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2022	\$48,177,981	\$47,514,524	\$663,457
Changes for the year:			
Service cost	1,886,575		1,886,575
Interest on total pension liability ⁽¹⁾	3,718,291		3,718,291
Effect of plan changes ⁽²⁾	276,708		276,708
Effect of economic/demographic gains or losses	(765,300)		(765,300)
Effect of assumptions changes or inputs	0		0
Refund of contributions	(339,596)	(339,596)	0
Benefit payments	(1,982,266)	(1,982,266)	0
Administrative expenses		(27,521)	27,521
Member contributions		953,737	(953,737)
Net investment income		5,221,691	(5,221,691)
Employer contributions		1,371,662	(1,371,662)
Other ⁽³⁾	0	(6,260)	6,260
Balances as of December 31, 2023	\$50,972,392	\$52,705,969	\$(1,733,577)

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Reflects plan changes adopted effective in 2024.

⁽³⁾ Relates to allocation of system-wide items.

Typically, the net pension liability for governmental activities is liquidated based on the assignment of an employee within a fund.

Sensitivity Analysis

The following presents the net pension liability (asset) of the Council, calculated using the discount rate of 7.6%, as well as what the Council's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-higher (8.6%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$58,415,173	\$50,972,392	\$44,862,601
Fiduciary net position	52,705,969	52,705,969	52,705,969
Net pension liability / (asset)	\$5,709,204	(\$1,733,577)	(\$7,843,368)

ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note 10: Defined Benefits Pension Plan – Continued

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TCDRS financial report. The report may be obtained on the internet at www.tcdrs.org.

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

For the year ended December 31, 2024, the Council recognized pension expense of \$258,011.

At December 31, 2024, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual economic experience	\$ 510,200	\$ -
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	209,230	-
Contributions subsequent to the measurement date	<u>-</u>	<u>1,897,553</u>
Total	<u>\$ 719,430</u>	<u>\$ 1,897,553</u>

A balance of \$1,897,553 was reported as deferred outflows of resources related to pensions resulted from contributions subsequent to the measurement date and will be recognized as an addition of the net pension liability in the year ending December 31, 2024.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$ (392,142)
2026	1,034,108
2027	(322,343)
2028	<u>-</u>
Total	<u>\$ 319,623</u>

**REQUIRED SUPPLEMENTARY
INFORMATION – UNAUDITED**

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2024

Measurement Year Ended December 31	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ 1,886,575	\$ 1,789,338	\$ 1,735,794	\$ 1,494,753	\$ 1,466,688	\$ 1,413,355	\$ 1,462,580	\$ 1,573,957	\$ 1,383,125	\$ 1,428,588
Interest on total pension liability	3,718,291	3,475,629	3,248,868	2,986,030	2,741,625	2,488,455	2,244,632	2,045,000	1,931,965	1,813,929
Effect of plan changes	276,708	-	-	-	199,488	73,306	151,525	-	(236,658)	-
Effect of assumption changes or inputs -	-	-	(184,449)	2,404,569	-	-	292,223	-	329,757	-
Effect of economic/demographic (gains) or losses	(765,300)	66,707	15,759	342,526	67,665	465,649	244,364	(620,447)	(1,004,313)	(792,235)
Benefit payments/refunds of contributions	(2,321,863)	(2,153,210)	(1,628,036)	(1,542,203)	(1,432,306)	(1,307,218)	(1,363,548)	(1,091,432)	(1,022,508)	(1,010,526)
Net change in total pension liability	2,794,411	3,178,464	3,187,936	5,685,675	3,043,160	3,133,547	3,031,776	1,907,078	1,381,368	1,439,756
Total pension liability – beginning	48,177,981	44,999,516	41,811,580	36,125,905	33,082,745	29,949,198	26,917,422	25,010,345	23,628,977	22,189,221
Total pension liability – ending (a)	\$ 50,972,392	\$ 48,177,980	\$ 44,999,516	\$ 41,811,580	\$ 36,125,905	\$ 33,082,745	\$ 29,949,198	\$ 26,917,423	\$ 25,010,345	\$ 23,628,977
Plan Fiduciary Net Position										
Employer contributions	\$ 1,371,662	\$ 1,545,393	\$ 1,190,572	\$ 1,130,088	\$ 1,144,130	\$ 1,002,049	\$ 1,125,912	\$ 993,791	\$ 1,176,341	\$ 999,897
Member contributions	953,737	1,087,029	892,929	847,566	783,098	751,537	754,434	745,343	732,256	730,043
Investment income net of investment expenses	5,221,691	(2,967,329)	8,951,915	3,755,027	5,056,486	(571,181)	3,882,475	1,779,491	(463,983)	1,410,886
Benefit payments including refunds of contributions	(2,321,863)	(2,153,210)	(1,628,036)	(1,542,203)	(1,432,306)	(1,307,218)	(1,363,548)	(1,091,431)	(1,022,508)	(1,010,526)
Administrative expenses	(27,521)	(27,844)	(27,008)	(29,647)	(27,692)	(24,734)	(20,568)	(19,341)	(17,140)	(17,336)
Other	(6,260)	109,188	24,061	16,310	22,007	16,405	6,733	191,638	37,139	12,720
Net change in plan fiduciary net position	5,191,446	(2,406,773)	9,404,433	4,177,141	5,545,723	(133,142)	4,385,438	2,599,491	442,105	2,125,684
Plan fiduciary net position – beginning	47,514,523	49,921,296	40,516,864	36,339,723	30,794,000	30,927,142	26,541,704	23,942,214	23,500,111	21,374,426
Plan fiduciary net position – ending (b)	52,705,969	47,514,523	49,921,297	40,516,864	36,339,723	30,794,000	30,927,142	26,541,705	23,942,216	23,500,110
Net pension liability/(asset) – ending (a) - (b)	\$ (1,733,577)	\$ 663,457	\$ (4,921,781)	\$ 1,294,716	\$ (213,818)	\$ 2,288,745	\$ (977,944)	\$ 375,718	\$ 1,068,129	\$ 128,867
Fiduciary net position as a percentage of total pension liability	103.4%	98.6%	110.9%	96.9%	100.6%	93.1%	103.3%	98.6%	95.7%	99.5%
Pensionable covered payroll	\$ 15,895,612	\$ 18,117,155	\$ 14,882,154	\$ 14,126,101	\$ 13,051,626	\$ 12,525,614	\$ 12,458,425	\$ 12,431,363	\$ 12,204,268	\$ 11,561,208
Net pension liability(asset) as a percentage of covered payroll	-10.91%	3.66%	-33.07%	9.17%	-1.64%	18.27%	-7.85%	3.02%	8.75%	1.11%

Note: GASB Statement No. 68 requires 10 years of data to be provided in this schedule. Additional years will be added in the future as the information becomes available.

**ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EMPLOYER CONTRIBUTIONS -
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM LAST TEN FISCAL YEARS**

Fiscal Year Ended December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2015	\$ 892,132	\$ 1,176,341	\$ (284,209)	\$ 12,204,268	9.6%
2016	804,309	993,791	(189,482)	12,431,363	8.0%
2017	788,618	1,125,912	(337,294)	12,458,425	9.0%
2018	761,062	1,002,049	(237,987)	12,525,614	8.0%
2019	854,882	1,144,130	(289,248)	13,051,626	8.8%
2020	981,764	1,130,088	(148,324)	14,126,101	8.0%
2021	1,013,475	1,190,572	(177,097)	14,882,154	8.0%
2022	1,545,393	1,425,940	119,453	18,117,155	7.9%
2023	1,249,395	1,490,963	(241,568)	15,895,612	9.4%
2024	1,352,133	1,897,553	(545,420)	17,469,418	10.9%

1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

2) Payroll is calculated based on contributions as reported to TCDRS.

**ALAMO AREA COUNCIL OF GOVERNMENTS
NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS -
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2024**

Notes to Schedule of Employer Contributions

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

Methods and assumptions used to determine contribution rates (Dec. 31, 2021 valuation for 2023 contributions):

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	8.8 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 2% flat COLA was adopted 2019: No changes in plan provisions were reflected in the Schedule. 2020: Employer contributions reflect that a 2% flat COLA was adopted 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: No changes in plan provisions were reflected in the Schedule.

**Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.*

**SUPPLEMENTARY
INFORMATION**

Grants Fund Fund Details Fund Descriptions

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

Alamo Area Agency on Aging – This fund is used to account for certain grants awarded by the Texas Health and Human Services Commission.

Amerigroup – This fund is used to account for certain grants awarded by Amerigroup.

Bexar Area Agency on Aging – This fund is used to account for certain grants awarded by the Texas Health and Human Services Commission.

Bexar County – This fund is used to account for certain grants awarded by Bexar County.

City of San Antonio – This fund is used to account for grants awarded by the City of San Antonio.

Commission on State Emergency Communications – This fund is used to account for grants awarded by the Commission on State Emergency Communications.

Department of Defense - This fund is used to account for grants awarded by the Department of Defense.

Department of Energy - This fund is used to account for grants awarded by the U.S. Department of Energy.

Economic Development Administration – This fund is used to account for grants awarded by the U.S. Economic Development Administration.

Environmental Protection Agency – This fund is used to account for grants awarded by the U.S. Environmental Protection Agency.

Housing Choice Voucher – This fund is used to account for grants awarded by the U.S. Department of Housing and Urban Development.

Intellectual Developmental Disabilities Services—This fund accounts for grants awarded by the Department of Health and Human Services.

Judicial Commission on Mental Health – This fund is used to account for grants awarded by the Judicial Commission on Mental Health.

Kronkosky Autism Lifeline Link—This fund accounts for grants related to the Kronkosky Autism Lifeline Link.

Local Projects – This fund is used to account for projects funded by local donations.

Metropolitan Planning Organization – This fund is used to account for grants awarded by the Metropolitan Planning Organization.

Morgan's Multi Assistance Center—This fund accounts for grants awarded by Morgan's Multi Assistance Center.

Grants Fund Fund Details Fund Descriptions

Office of Rural and Community Affairs– This fund is used to account for grants awarded by the Office of Rural and Community Affairs.

Office of the Governor – This fund is used to account for grants awarded by the Office of the Governor.

State Energy Conservation Office – This fund is used to account for grants awarded by the State Energy Conservation Office.

Texas Association of Regional Councils– This fund is used to account for grants awarded by the Texas Association of Regional Councils.

Texas Commission on Environmental Quality – This fund is used to account for grants awarded by the Texas Commission on Environmental Quality.

Texas Council for Developmental Disabilities – This fund is used to account for grants awarded by the Texas Council for Developmental Disabilities.

Texas Department of Housing and Community Affairs – This fund is used to account for grants awarded by the Texas Department of Housing and Community Affairs.

Texas Department of Public Safety – This fund is used to account for grants awarded by the Texas Department of Public Safety.

Texas Department of Transportation – This fund is used to account for grants awarded by the Texas Department of Transportation.

Texas Parks and Wildlife Department – This fund is used to account for grants related to the Texas Parks and Wildlife.

Texas Workforce Commission – This fund is used to account for grants awarded by the Texas Workforce Commission.

The Oasis Institute – This fund is used to account for grants awarded by the Oasis Institute.

Veterans Services – This fund is used to account for grants awarded by the Department of Veterans Affairs.

VIA Metropolitan Transit – This fund is used to account for grants awarded by the VIA Metropolitan Transit.

Alamo Area Development Corporation – This fund is used to account for grants awarded by to the Alamo Area Development Corporation.

**ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2024**

SPECIAL REVENUE FUNDS

	Alamo Area Agency on Aging		Amerigroup	Bexar Area Agency on Aging		Bexar County	City of San Antonio			
Assets										
Cash and investments	\$	-	\$	-	\$	-	\$	-		
Accounts receivable										
Grantors		639,384		-		2,061,811		127,816	97,500	
Other		-		-		-		-	-	
Due from other funds		197,791		17		1,069,575		-	124,441	
Deposits		-		-		-		-	-	
Prepaid items		300		-		175		-	-	
Total assets	<u>\$</u>	<u>837,475</u>	<u>\$</u>	<u>17</u>	<u>\$</u>	<u>3,131,561</u>	<u>\$</u>	<u>127,816</u>	<u>\$</u>	<u>221,941</u>
Liabilities										
Accounts payable	\$	120,626	\$	-	\$	61,225	\$	119	\$	6
Accrued liabilities		144,647		-		518,526		9,188		137
Due to other funds		539,810		-		2,365,613		118,509		97,363
Unearned revenue		13,630		-		91,311		-		56
Total liabilities	<u>\$</u>	<u>818,713</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>3,036,675</u>	<u>\$</u>	<u>127,816</u>	<u>\$</u>	<u>97,562</u>
Fund Balances										
Nonspendable										
Prepaid items		300		-		175		-		-
Restricted										
Grants		18,462		17		94,711				124,379
Unassigned (deficit)		-		-		-		-		-
Total fund balances	<u></u>	<u>18,762</u>	<u></u>	<u>17</u>	<u></u>	<u>94,886</u>	<u></u>	<u>-</u>	<u></u>	<u>124,379</u>
Total liabilities, and fund balances	<u>\$</u>	<u>837,475</u>	<u>\$</u>	<u>17</u>	<u>\$</u>	<u>3,131,561</u>	<u>\$</u>	<u>127,816</u>	<u>\$</u>	<u>221,941</u>

**ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2024**

SPECIAL REVENUE FUNDS					
	Commission on State Emergency Communications	Department of Defense	Department of Energy	Economic Development Administration	Environmental Protection Agency
Assets					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Grantors	283,776	81,275	21,120	65,017	-
Other	-	-	-	401	4,367
Due from other funds	-	40,092	32,284	24,588	-
Deposits	-	-	-	-	-
Prepaid items	112,112	-	-	-	-
Total assets	<u>\$ 395,888</u>	<u>\$ 121,367</u>	<u>\$ 53,404</u>	<u>\$ 90,006</u>	<u>\$ 4,367</u>
Liabilities					
Accounts payable	\$ 120,659	\$ -	\$ 218	\$ -	\$ -
Accrued liabilities	12,193	56,366	345	-	-
Due to other funds	122,522	-	28,443	92,001	4,367
Unearned revenue	137,624	-	4,252	-	-
Total liabilities	<u>392,998</u>	<u>56,366</u>	<u>33,258</u>	<u>92,001</u>	<u>4,367</u>
Fund Balances					
Nonspendable					
Prepaid items	112,112	-	-	-	-
Restricted					
Grants		65,001	20,146		-
Unassigned (deficit)	(109,222)	-	-	(1,995)	-
Total fund balances	<u>2,890</u>	<u>65,001</u>	<u>20,146</u>	<u>(1,995)</u>	<u>-</u>
Total liabilities, and fund balances	<u>\$ 395,888</u>	<u>\$ 121,367</u>	<u>\$ 53,404</u>	<u>\$ 90,006</u>	<u>\$ 4,367</u>

**ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2024**

	SPECIAL REVENUE FUNDS				
	Housing Choice Voucher	Intellectual Developmental Disability Services	Judicial Commission on Mental Health	Kronkosal Autism Lifeline Link	Local Projects
Assets					
Cash and investments	\$ -	\$ 1,225,453	\$ -	\$ -	\$ -
Accounts receivable	-	-			
Grantors		2,642,763	-	-	-
Other	-	-	1,463	-	-
Due from other funds	3,894	214,591	-	-	-
Deposits	-	-	-	-	-
Prepaid items	-	104,985	-	-	-
Total assets	<u>\$ 3,894</u>	<u>\$ 4,187,792</u>	<u>\$ 1,463</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities					
Accounts payable	\$ 3,894	\$ 229,645	\$ -	\$ -	\$ -
Accrued liabilities	-	356,742	-	-	-
Due to other funds	-	1,426,865	1,463	18	-
Unearned revenue	-	1,683,075	-	-	-
Total liabilities	<u>3,894</u>	<u>3,696,327</u>	<u>1,463</u>	<u>18</u>	<u>-</u>
Fund Balances					
Nonspendable					
Prepaid items	-	104,985	-	-	-
Restricted					
Grants		386,480			-
Unassigned (deficit)	-	-	-	(18)	-
Total fund balances	<u>-</u>	<u>491,465</u>	<u>-</u>	<u>(18)</u>	<u>-</u>
Total liabilities, and fund balances	<u>\$ 3,894</u>	<u>\$ 4,187,792</u>	<u>\$ 1,463</u>	<u>\$ -</u>	<u>\$ -</u>

**ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2024**

SPECIAL REVENUE FUNDS					
	Metropolitan Planning Organization	Morgans Multi Assistance Center	Office of Rural and Community Affairs	Office of the Governor	State Energy Conservation Office
Assets					
Cash and investments	\$ -	\$ -	\$ -	\$ 242,768	\$ -
Accounts receivable					
Grantors	5,232	-	2,782	125,628	42,258
Other	439	2,236	80	183,498	-
Due from other funds	-	-	243,832	499,105	1,864
Deposits	-	-	-	14,979	-
Prepaid items	-	-	-	49,348	-
Total assets	<u>\$ 5,671</u>	<u>\$ 2,236</u>	<u>\$ 246,694</u>	<u>\$ 1,115,326</u>	<u>\$ 44,122</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 33,812	\$ 1,848
Accrued liabilities	-	-	-	-	3,364
Due to other funds	5,671	2,236	246,389	354,373	38,869
Unearned revenue	-	-	-	9	42
Total liabilities	<u>5,671</u>	<u>2,236</u>	<u>246,389</u>	<u>388,194</u>	<u>44,123</u>
Fund Balances					
Nonspendable					
Prepaid items	-	-	-	49,348	-
Restricted					
Grants	-	-	305	677,784	-
Unassigned (deficit)	-	-	-	-	(1)
Total fund balances	<u>-</u>	<u>-</u>	<u>305</u>	<u>727,132</u>	<u>(1)</u>
Total liabilities, and fund balances	<u>\$ 5,671</u>	<u>\$ 2,236</u>	<u>\$ 246,694</u>	<u>\$ 1,115,326</u>	<u>\$ 44,122</u>

**ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2024**

	SPECIAL REVENUE FUNDS				
	Texas Association of Regional Councils	Texas Communication on Environmental Quality	Texas Council for Developmental Disabilities	Texas Department of Housing and Community Affairs	Texas Department of Public Safety
Assets					
Cash and investments	\$ -	\$ 173,134	\$ -	\$ -	\$ -
Accounts receivable					
Grantors	4,252	81,362	17,732	456,802	83,361
Other	-	-	6,456	-	145
Due from other funds	-	380,672	-	184,108	83,653
Deposits	-	-	-	-	-
Prepaid items	-	-	-	18,700	-
Total assets	<u>\$ 4,252</u>	<u>\$ 635,168</u>	<u>\$ 24,188</u>	<u>\$ 659,610</u>	<u>\$ 167,159</u>
Liabilities					
Accounts payable		\$ 83,582		\$ 64,052	\$ 6,874
Accrued liabilities		44,262	-	104,855	-
Due to other funds	4,252	26,000	24,185	412,815	73,700
Unearned revenue		478,693	1	31,137	-
Total liabilities	<u>4,252</u>	<u>632,537</u>	<u>24,186</u>	<u>612,859</u>	<u>80,574</u>
Fund Balances					
Nonspendable					
Prepaid items	-	-	-	18,700	-
Restricted					
Grants	-	2,631	2	28,051	86,585
Unassigned (deficit)	-	-	-	-	-
Total fund balances	<u>-</u>	<u>2,631</u>	<u>2</u>	<u>46,751</u>	<u>86,585</u>
Total liabilities, and fund balances	<u>\$ 4,252</u>	<u>\$ 635,168</u>	<u>\$ 24,188</u>	<u>\$ 659,610</u>	<u>\$ 167,159</u>

**ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2024**

SPECIAL REVENUE FUNDS

	Texas Department of Transportation	Texas Parks and Wildlife Department	Texas Workforce Commission	The Oasis Institute	Veterans Services
Assets					
Cash and investments	\$ 1,427,539	\$ -	\$ -	\$ -	\$ 2,644,195
Accounts receivable					-
Grantors	2,244,975	12,846	839	-	5,066,985
Other	-	-	2,947	2,680	-
Due from other funds	5,691,686	-	3,100	-	6,860,794
Deposits	-	-	-	-	-
Prepaid items	168,692	-	-	-	1,380
Total assets	<u>\$ 9,532,892</u>	<u>\$ 12,846</u>	<u>\$ 6,886</u>	<u>\$ 2,680</u>	<u>\$ 14,573,354</u>
Liabilities					
Accounts payable	\$ 29,279	\$ -	\$ -	\$ -	\$ 2,122,423
Accrued liabilities	20,913	-	-	-	1,955,860
Due to other funds	4,950,867	12,846	4,242	2,680	2,071,909
Unearned revenue	109,153	-	2,657	-	81,405
Total liabilities	<u>5,110,212</u>	<u>12,846</u>	<u>6,899</u>	<u>2,680</u>	<u>6,231,597</u>
Fund Balances					
Nonspendable					
Prepaid items	168,692	-	-	-	1,380
Restricted					
Grants	4,253,988	-	-	-	8,340,377
Unassigned (deficit)	-	-	(13)	-	-
Total fund balances	<u>4,422,680</u>	<u>-</u>	<u>(13)</u>	<u>-</u>	<u>8,341,757</u>
Total liabilities, and fund balances	<u>\$ 9,532,892</u>	<u>\$ 12,846</u>	<u>\$ 6,886</u>	<u>\$ 2,680</u>	<u>\$ 14,573,354</u>

**ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2024**

	SPECIAL REVENUE FUNDS		
	VIA Metropolitan Transit	Alamo Area Development Corporation	Total
Assets			
Cash and investments	\$ -	\$ 9,533	\$ 5,722,622
Accounts receivable			-
Grantors	58,071	-	14,223,587
Other	2,890	642	208,244
Due from other funds	42,662	1,871,476	17,570,225
Deposits	-	-	14,979
Prepaid items	-	-	455,692
Total assets	<u>\$ 103,623</u>	<u>\$ 1,881,651</u>	<u>\$ 38,195,349</u>
Liabilities			
Accounts payable	\$ 308	\$ -	\$ 2,878,570
Accrued liabilities	-	(1,398)	3,226,000
Due to other funds	104,216	1,871,476	15,003,700
Unearned revenue	2,464	846	2,636,355
Total liabilities	<u>106,988</u>	<u>1,870,924</u>	<u>23,744,625</u>
Fund Balances			
Nonspendable			
Prepaid items	-	-	455,692
Restricted			
Grants	-	10,727	14,109,646
Unassigned (deficit)	(3,365)	-	(114,614)
Total fund balances	<u>(3,365)</u>	<u>10,727</u>	<u>14,450,724</u>
Total liabilities, and fund balances	<u>\$ 103,623</u>	<u>\$ 1,881,651</u>	<u>\$ 38,195,349</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED
DECEMBER 31, 2024

	SPECIAL REVENUE FUNDS				
	Alamo Area Agency on Aging	Amerigroup	Bexar Area Agency on Aging	Bexar County	City of San Antonio
Revenues					
Intergovernmental	\$ 3,875,887	\$ -	\$ 12,776,017	\$ 72,475	\$ 487,776
Matching funds	2,945,414	-	3,081,233	-	-
Local	29,270	17	15,202	214,118	-
Program income	5,395	-	4,712	-	-
Investment income	-	-	-	-	-
Total revenues	<u>6,855,966</u>	<u>17</u>	<u>15,877,164</u>	<u>286,593</u>	<u>487,776</u>
Expenditures					
Aging and veterans services	6,920,432	-	14,848,063	-	-
Community affairs	-	-	-	-	-
Criminal justice	-	-	-	-	-
Economic development	-	-	-	-	-
Emergency communications	-	-	-	-	-
Environmental quality	-	-	-	-	-
General government	-	-	-	-	-
Health and welfare	-	-	-	286,593	487,571
Homeland security	-	-	-	-	-
Transportation	-	-	-	-	-
Workforce development	-	-	-	-	-
Capital outlay	5,260	-	-	-	-
Total expenditures	<u>6,925,692</u>	<u>-</u>	<u>14,848,063</u>	<u>286,593</u>	<u>487,571</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(69,726)</u>	<u>17</u>	<u>1,029,101</u>	<u>-</u>	<u>205</u>
Other Financing Sources (Uses)					
Transfers in	570,415	-	210,995	-	7,630
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>570,415</u>	<u>-</u>	<u>210,995</u>	<u>-</u>	<u>7,630</u>
Net Change in Fund Balances	<u>500,689</u>	<u>17</u>	<u>1,240,096</u>	<u>-</u>	<u>7,835</u>
Fund Balances, Beginning	<u>(481,927)</u>	<u>-</u>	<u>(1,145,210)</u>	<u>-</u>	<u>116,544</u>
Fund Balances, Ending	<u>\$ 18,762</u>	<u>\$ 17</u>	<u>\$ 94,886</u>	<u>\$ -</u>	<u>\$ 124,379</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2024 (CONTINUED)

	SPECIAL REVENUE FUNDS				
	Commission on State Emergency Communications	Department of Defense	Department of Energy	Economic Development Administration	Intellectual Developmental Disability Services
Revenues					
Intergovernmental	\$ 2,050,071	\$ 1,040,524	\$ 153,707	\$ 65,945	\$ 8,903,217
Matching funds	-	5,144	-	-	-
Local	-	-	2,500	22,844	6,183,879
Program income	-	-	-	-	42
Investment income	-	-	-	-	42,248
Total revenues	<u>2,050,071</u>	<u>1,045,668</u>	<u>156,207</u>	<u>88,789</u>	<u>15,129,386</u>
Expenditures					
Aging and veterans services	-	-	-	-	-
Community affairs	-	-	-	-	-
Criminal justice	-	-	-	-	-
Economic development	-	1,045,667	-	113,450	-
Emergency communications	1,655,895	-	-	-	-
Environmental quality	-	-	151,525	-	-
General government	-	-	-	-	-
Health and welfare	-	-	-	-	14,949,880
Homeland security	-	-	-	-	-
Transportation	-	-	-	-	-
Workforce development	-	-	-	-	-
Capital outlay	392,027	-	2,456	-	-
Total expenditures	<u>2,047,922</u>	<u>1,045,667</u>	<u>153,981</u>	<u>113,450</u>	<u>14,949,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,149</u>	<u>1</u>	<u>2,226</u>	<u>(24,661)</u>	<u>179,506</u>
Other Financing Sources (Uses)					
Transfers in	56,662	18,692	17,920	22,329	118,035
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>56,662</u>	<u>18,692</u>	<u>17,920</u>	<u>22,329</u>	<u>118,035</u>
Net Change in Fund Balances	<u>58,811</u>	<u>18,693</u>	<u>20,146</u>	<u>(2,332)</u>	<u>297,541</u>
Fund Balances, Beginning	<u>(55,921)</u>	<u>46,308</u>	<u>-</u>	<u>337</u>	<u>193,924</u>
Fund Balances, Ending	<u>\$ 2,890</u>	<u>\$ 65,001</u>	<u>\$ 20,146</u>	<u>\$ (1,995)</u>	<u>\$ 491,465</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2024 (CONTINUED)

	SPECIAL REVENUE FUNDS				
	Kronkosal Autism Lifeline Link	Local Projects	Metropolitan Planning Organization	Morgans Multi Assistance Center	Office of Rural and Community Affairs
Revenues					
Intergovernmental	\$ -	\$ -	\$ 77,960	\$ -	\$ 15,301
Matching funds	-	-	-	-	-
Local	-	-	-	70,594	-
Program income	-	-	-	-	-
Investment income	-	-	-	-	-
Total revenues	-	-	77,960	70,594	15,301
Expenditures					
Aging and veterans services	-	-	-	-	-
Community affairs	-	-	-	-	14,996
Criminal justice	-	-	-	-	-
Economic development	-	-	-	-	-
Emergency communications	-	-	-	-	-
Environmental quality	-	-	77,960	-	-
General government	-	-	-	-	-
Health and welfare	-	-	-	70,594	-
Homeland security	-	-	-	-	-
Transportation	-	-	-	-	-
Workforce development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	77,960	70,594	14,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	305
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	(78,782)	-	-	-
Total other financing sources (uses)	-	(78,782)	-	-	-
Net Change in Fund Balances	-	(78,782)	-	-	305
Fund Balances, Beginning	(18)	78,782	-	-	-
Fund Balances, Ending	\$ (18)	\$ -	\$ -	\$ -	\$ 305

ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2024 (CONTINUED)

	SPECIAL REVENUE FUNDS				
	Office of the Governor	State Energy Conservation Office	Texas Association of Regional Councils	Texas Communication on Environmental Quality	Texas Council for Developmental Disabilities
Revenues					
Intergovernmental	\$ 1,403,426	\$ 158,094	\$ -	\$ 596,206	\$ 246,390
Matching funds	34,422	-	-	-	-
Local	-	-	4,252	-	-
Program income	515,051	-	-	-	-
Investment income	9,409	-	-	1,958	-
Total revenues	<u>1,962,308</u>	<u>158,094</u>	<u>4,252</u>	<u>598,164</u>	<u>246,390</u>
Expenditures					
Aging and veterans services	-	-	4,252	-	-
Community affairs	-	-	-	-	-
Criminal justice	1,322,604	-	-	-	-
Economic development	471,932	-	-	-	-
Emergency communications	-	-	-	-	-
Environmental quality	-	197,669	-	596,138	-
General government	-	-	-	-	-
Health and welfare	-	-	-	-	253,044
Homeland security	-	-	-	-	-
Transportation	-	-	-	-	-
Workforce development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,794,536</u>	<u>197,669</u>	<u>4,252</u>	<u>596,138</u>	<u>253,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>167,772</u>	<u>(39,575)</u>	<u>-</u>	<u>2,026</u>	<u>(6,654)</u>
Other Financing Sources (Uses)					
Transfers in	-	39,574	-	5,054	7,992
Transfers out	(6,280,170)	-	-	-	-
Total other financing sources (uses)	<u>(6,280,170)</u>	<u>39,574</u>	<u>-</u>	<u>5,054</u>	<u>7,992</u>
Net Change in Fund Balances	<u>(6,112,398)</u>	<u>(1)</u>	<u>-</u>	<u>7,080</u>	<u>1,338</u>
Fund Balances, Beginning	<u>6,839,530</u>	<u>-</u>	<u>-</u>	<u>(4,449)</u>	<u>(1,336)</u>
Fund Balances, Ending	<u>\$ 727,132</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 2,631</u>	<u>\$ 2</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2024 (CONTINUED)

	SPECIAL REVENUE FUNDS				
	Texas Department of Housing and Community Affairs	Texas Department of Public Safety	Texas Department of Transportation	Texas Parks and Wildlife Department	Texas Workforce Commission
Revenues					
Intergovernmental	\$ 3,120,353	\$ 393,541	\$ 5,347,121	\$ 10,010	\$ -
Matching funds	-	-	2,451,438	-	-
Local	-	-	181,996	-	-
Program income	-	-	35,197	-	-
Investment income	-	-	-	-	-
Total revenues	<u>3,120,353</u>	<u>393,541</u>	<u>8,015,752</u>	<u>10,010</u>	<u>-</u>
Expenditures					
Aging and veterans services	-	-	-	-	-
Community affairs	3,062,195	-	-	10,010	-
Criminal justice	-	-	-	-	-
Economic development	-	-	-	-	-
Emergency communications	-	-	-	-	-
Environmental quality	-	-	-	-	-
General government	-	-	-	-	-
Health and welfare	-	-	-	-	-
Homeland security	-	386,853	-	-	-
Transportation	-	-	6,612,805	-	-
Workforce development	-	-	-	-	-
Capital outlay	38,648	-	938,247	-	-
Total expenditures	<u>3,100,843</u>	<u>386,853</u>	<u>7,551,052</u>	<u>10,010</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>19,510</u>	<u>6,688</u>	<u>464,700</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers in	38,164	5,111	22,504	-	-
Transfers out	-	-	-	-	(8,015)
Total other financing sources (uses)	<u>38,164</u>	<u>5,111</u>	<u>22,504</u>	<u>-</u>	<u>(8,015)</u>
Net Change in Fund Balances	<u>57,674</u>	<u>11,799</u>	<u>487,204</u>	<u>-</u>	<u>(8,015)</u>
Fund Balances, Beginning	<u>(10,923)</u>	<u>74,786</u>	<u>3,935,476</u>	<u>-</u>	<u>8,002</u>
Fund Balances, Ending	<u>\$ 46,751</u>	<u>\$ 86,585</u>	<u>\$ 4,422,680</u>	<u>\$ -</u>	<u>\$ (13)</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED
DECEMBER 31, 2024 (CONTINUED)

	SPECIAL REVENUE FUNDS			
	Veterans Services	VIA Metropolitan Transit	Alamo Area Development Corporation	Total
Revenues				
Intergovernmental	\$ 611,875	\$ 168,755	\$ -	\$ 41,574,651
Matching funds	-	-	-	8,517,651
Local	28,063,316	-	-	34,787,988
Program income	-	-	-	560,397
Investment income	59,596	-	-	113,211
Total revenues	<u>28,734,787</u>	<u>168,755</u>	<u>-</u>	<u>85,553,898</u>
Expenditures				
Aging and veterans services	25,950,383	-	-	47,723,130
Community affairs	-	-	-	3,087,201
Criminal justice	-	-	-	1,322,604
Economic development	-	-	-	1,631,049
Emergency communications	-	-	-	1,655,895
Environmental quality	-	-	-	1,023,292
General government	-	-	-	-
Health and welfare	-	-	-	16,047,682
Homeland security	-	-	-	386,853
Transportation	-	167,434	-	6,780,239
Workforce development	-	-	-	-
Capital outlay	9,545	-	-	1,386,183
Total expenditures	<u>25,959,928</u>	<u>167,434</u>	<u>-</u>	<u>81,044,128</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,774,859</u>	<u>1,321</u>	<u>-</u>	<u>4,509,770</u>
Other Financing Sources (Uses)				
Transfers in	3,267,846	6,858	-	4,415,781
Transfers out	-	-	-	(6,366,967)
Total other financing sources (uses)	<u>3,267,846</u>	<u>6,858</u>	<u>-</u>	<u>(1,951,186)</u>
Net Change in Fund Balances	<u>6,042,705</u>	<u>8,179</u>	<u>-</u>	<u>2,558,584</u>
Fund Balances, Beginning	<u>2,299,052</u>	<u>(11,544)</u>	<u>10,727</u>	<u>11,892,140</u>
Fund Balances, Ending	<u>\$ 8,341,757</u>	<u>\$ (3,365)</u>	<u>\$ 10,727</u>	<u>\$ 14,450,724</u>

**ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Personnel services	\$ 2,132,375
Employee benefits	1,070,868
Other contract services	919,252
Travel	39,724
Supplies	41,989
Insurance and bonding	8,306
Public notices	1,092
Printing and reproduction	9,390
Software	1,970
Fuel/oil	331
Employee recruitment	268
Communications	306,273
Postage	29,254
Meetings	27,260
Training in/out region	25,769
Publications	7,885
Professional dues	50,794
Equipment	228,846
Rent	5,003
Equipment rental	226,605
Software	221,394
Maintenance/repairs software	93,956
Depreciation	<u>2,887</u>
 Total indirect costs	 5,451,491
 Less: administration cost received (rent, communications, postage, copies directly charged to program)	 <u>(1,651,193)</u>
 Net Indirect Costs	 3,800,298
 Actual Indirect Costs Recovered	 (3,657,322)
 Over-Recovery of Indirect Costs Carried Forward From Prior Year	 <u>(84,629)</u>
 Accumulated Cost Over-Recovery	 <u><u>\$ 58,347</u></u>

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EMPLOYEE BENEFITS (FRINGE AND RELEASE TIME)
FOR THE YEAR ENDED DECEMBER 31, 2024

Benefits:

FICA	\$ 1,300,390
Health insurance	2,330,832
Retirement	1,897,553
Release time	2,043,944
Other insurance	108,206
Workers' compensation	142,982
State unemployment tax	51,748

	7,875,655
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Actual Employee Benefits Recovered	(7,926,164)
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Under-Recovery of Employee Benefits Carried Forward From Prior Year	166,833
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Actual Employee Benefits Recovered	(100,548)
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Accumulated Over-Recovery	\$ 15,776
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Statistical Section (Unaudited)

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

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the Council's financial performance and well-being have changed over time.</i>	84–92
Revenue Capacity <i>These schedules contain information to help the reader assess the Council's most significant local revenue sources.</i>	94
Demographic and Economic Information <i>These schedules present information to help the reader understand the environment within which the Council's financial activities take place.</i>	96–99
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the Council's financial report relates to the services the Council provides and the activities it performs.</i>	100–104

ALAMO AREA COUNCIL OF GOVERNMENTS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Governmental activities:										
Net investment in										
capital assets	\$ 4,626,797	\$ 3,857,627	\$ 3,158,888	\$ 4,232,400	\$ 5,132,815	\$ 5,140,075	\$ 8,781,545	\$ 9,699,447	\$ 8,838,330	\$ 10,959,304
Restricted	4,435,713	3,783,220	3,832,310	3,813,652	4,145,115	5,934,267	7,948,346	13,581,706	13,250,374	15,832,479
Unrestricted	<u>2,248,303</u>	<u>2,467,162</u>	<u>3,199,304</u>	<u>3,625,103</u>	<u>3,520,139</u>	<u>3,058,212</u>	<u>1,649,248</u>	<u>(3,210,113)</u>	<u>(1,434,425)</u>	<u>(1,210,294)</u>
Total governmental										
activities net position	<u>\$ 11,310,813</u>	<u>\$ 10,108,009</u>	<u>\$ 10,190,502</u>	<u>\$ 11,671,155</u>	<u>\$ 12,798,069</u>	<u>\$ 14,132,554</u>	<u>\$ 18,379,139</u>	<u>\$ 20,071,040</u>	<u>\$ 20,654,279</u>	<u>\$ 25,581,489</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
EXPENSES										
Governmental activities:										
General government	\$ 106,379	\$ 229,932	\$ 130,920	\$ 61,036	\$ 32,566	\$ 52,833	\$ 1,660,666	\$ 2,523,606	\$ 4,183,550	\$ 4,796,343
Workforce development	985,649	334,846	426,572	2,443,360	2,823,796	-	84,521	-	91,709	-
Housing and urban development	623,478	30,372	17,445	-	-	-	-	-	-	-
Emergency communications	1,637,738	1,544,150	1,812,052	1,413,105	1,670,714	1,215,766	2,286,025	1,899,330	1,788,360	1,577,646
Economic development	52,784	853,881	4,431,081	647,838	433,744	1,350,562	6,617,291	3,027,758	393,591	1,610,182
Environmental quality	908,372	949,942	992,880	704,083	483,930	1,141,244	1,984,876	121,020	1,489,691	933,635
Community affairs	1,856,575	1,625,004	2,078,269	2,475,773	2,991,145	2,607,786	2,897,307	2,303,830	2,179,194	2,937,387
Health and human services	11,628,909	11,866,163	11,600,496	12,446,756	13,612,174	13,265,591	13,792,278	15,964,536	15,746,920	14,460,348
Homeland security	303,317	411,654	281,861	287,900	388,563	372,143	348,253	462,324	1,512,235	362,513
Aging and veterans services	16,878,439	17,093,970	18,732,002	17,018,023	20,076,977	25,931,144	31,921,661	38,879,559	46,751,499	46,940,556
Criminal justice	1,468,424	1,508,118	1,417,596	1,536,841	1,567,352	1,586,864	1,467,445	1,501,935	1,492,196	1,193,669
Transportation	5,296,213	5,122,713	5,904,299	5,250,931	6,054,983	7,035,493	8,017,050	8,767,851	7,430,975	5,984,687
Interest	-	-	18,580	4,707	-	-	334,263	484,370	457,852	465,574
Total governmental activities expenses	<u>41,746,277</u>	<u>41,570,745</u>	<u>47,844,053</u>	<u>44,290,353</u>	<u>50,135,944</u>	<u>54,559,426</u>	<u>71,411,636</u>	<u>75,936,119</u>	<u>83,517,772</u>	<u>81,262,540</u>
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	-	-	-	-	-	-	-	-	39,421	-
Health and welfare	-	-	-	-	-	-	-	-	10	42
Environmental quality	-	-	-	-	-	-	20,377	-	-	-
Community affairs	-	-	-	-	520	-	-	-	-	-
Aging and veterans services	242,780	403,393	421,338	242,894	349,274	145,493	195,278	221,734	261,532	10,107
Criminal justice	246,663	281,673	436,947	423,974	405,077	413,029	462,510	543,574	477,743	515,051
Transportation	-	-	-	-	-	-	101,972	1,367	5,915	35,197
Operating grants and contributions	39,870,358	39,344,336	46,719,605	43,172,279	48,563,380	54,845,286	73,785,454	75,111,206	80,783,379	83,511,368
Capital grants and contributions	<u>2,241,447</u>	<u>-</u>	<u>-</u>	<u>1,515,394</u>	<u>1,526,754</u>	<u>-</u>	<u>659,366</u>	<u>1,242,373</u>	<u>1,940,000</u>	<u>1,368,922</u>
Total governmental activities program revenues	<u>42,601,248</u>	<u>40,029,402</u>	<u>47,577,890</u>	<u>45,354,541</u>	<u>50,845,005</u>	<u>55,403,808</u>	<u>75,224,957</u>	<u>77,120,254</u>	<u>83,508,000</u>	<u>85,440,687</u>
NET (EXPENSE) REVENUES										
Governmental activities	<u>854,971</u>	<u>(1,541,343)</u>	<u>(266,163)</u>	<u>1,064,188</u>	<u>709,061</u>	<u>844,382</u>	<u>3,813,331</u>	<u>1,184,135</u>	<u>(9,772)</u>	<u>4,178,147</u>
Total	<u>854,971</u>	<u>(1,541,343)</u>	<u>(266,163)</u>	<u>1,064,188</u>	<u>709,061</u>	<u>844,382</u>	<u>3,813,331</u>	<u>1,184,135</u>	<u>(9,772)</u>	<u>4,178,147</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Unrestricted grants and contributions	-	-	-	-	-	-	-	-	-	-
Investment earnings	8,729	8,160	6,276	32,950	40,142	137,122	73,858	158,934	233,537	233,537
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Member dues	323,933	330,379	332,780	342,501	343,057	352,981	359,396	348,832	350,074	350,074
Gain on sale of capital assets	-	-	<u>9,600</u>	<u>41,014</u>	<u>34,654</u>	-	-	-	-	-
Total governmental activities	<u>332,662</u>	<u>338,539</u>	<u>348,656</u>	<u>416,465</u>	<u>417,853</u>	<u>490,103</u>	<u>433,254</u>	<u>507,766</u>	<u>583,611</u>	<u>583,611</u>
CHANGE IN NET POSITION										
Governmental activities	<u>1,187,633</u>	<u>(1,202,804)</u>	<u>82,493</u>	<u>1,480,653</u>	<u>1,126,914</u>	<u>1,334,485</u>	<u>4,246,585</u>	<u>1,691,901</u>	<u>573,839</u>	<u>4,927,210</u>
Total	<u>\$ 1,187,633</u>	<u>\$(1,202,804)</u>	<u>\$ 82,493</u>	<u>\$ 1,480,653</u>	<u>\$ 1,126,914</u>	<u>\$ 1,334,485</u>	<u>\$ 4,246,585</u>	<u>\$ 1,691,901</u>	<u>\$ 573,839</u>	<u>\$ 4,927,210</u>

Notes:

1 Economic Development expenditures increased drastically in 2017 due to a one-time grant, the Defense Economic Adjustment Assistance Grant.

2 Aging was updated to aging and veterans services in 2020.

3 Workforce development was reclassified to Aging and veterans services.

ALAMO AREA COUNCIL OF GOVERNMENTS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General fund										
Reserved	\$ -	\$ 274,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	313,604	412,199	269,977	388,520	87,428	83,288	118,425	386,835
Unassigned	<u>1,937,288</u>	<u>1,638,063</u>	<u>1,851,426</u>	<u>2,011,899</u>	<u>2,581,217</u>	<u>2,497,958</u>	<u>1,622,132</u>	<u>338,060</u>	<u>(1,363,791)</u>	<u>(2,021,020)</u>
Total general fund	<u>\$ 1,937,288</u>	<u>\$ 1,912,435</u>	<u>\$ 2,165,030</u>	<u>\$ 2,424,098</u>	<u>\$ 2,851,194</u>	<u>\$ 2,886,478</u>	<u>\$ 1,709,560</u>	<u>\$ 421,348</u>	<u>\$ (1,245,366)</u>	<u>\$ (1,634,185)</u>
Special revenue funds										
Reserved	\$ 19,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	2,000	149,167	187,673	308,339	240,876	492,366	546,121	455,692
Restricted	-	-	3,832,310	3,664,068	3,963,305	5,720,449	7,948,346	8,659,925	13,257,337	14,109,646
Unassigned	<u>4,420,690</u>	<u>3,508,481</u>	<u>(45)</u>	<u>(2,779)</u>	<u>(15,709)</u>	<u>(39,809)</u>	<u>(118,560)</u>	<u>(148,501)</u>	<u>(1,911,318)</u>	<u>(114,614)</u>
Total special revenue funds	<u>\$ 4,440,389</u>	<u>\$ 3,508,481</u>	<u>\$ 3,834,265</u>	<u>\$ 3,810,456</u>	<u>\$ 4,135,269</u>	<u>\$ 5,988,979</u>	<u>\$ 8,070,662</u>	<u>\$ 9,003,790</u>	<u>\$ 11,892,140</u>	<u>\$ 14,450,724</u>

ALAMO AREA COUNCIL OF GOVERNMENTS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2014	2015	2016	2017	2018	Fiscal Year 2019	2020	2021	2022	2023	2024
REVENUES											
Intergovernmental	\$ 24,742,773	\$ 25,610,714	\$ 25,285,580	\$ 30,077,011	\$ 28,892,676	\$ 33,641,062	\$ 40,890,288	\$ 54,233,363	\$ 38,655,309	\$ 40,224,254	\$ 42,338,312
Matching Funds	6,225,094	6,855,548	7,006,685	8,182,400	7,240,447	7,457,284	5,747,304	11,132,680	5,063,619	5,503,158	8,517,651
Local	6,801,580	7,446,925	7,025,515	8,450,713	8,556,888	8,944,587	8,207,694	9,078,787	32,634,651	36,995,967	36,710,011
Program Income	787,230	494,210	700,857	859,472	666,868	754,351	558,522	780,137	766,675	784,621	560,397
Membership Dues	318,186	323,933	330,379	332,780	342,501	343,057	352,981	359,396	348,832	350,074	358,459
Investment Income	1,523	8,729	18,925	24,170	32,950	122,527	137,122	73,858	158,934	233,537	390,604
Miscellaneous											
Total revenues	<u>38,876,386</u>	<u>40,740,059</u>	<u>40,367,941</u>	<u>47,926,546</u>	<u>45,732,330</u>	<u>51,262,868</u>	<u>55,893,911</u>	<u>75,658,221</u>	<u>77,628,020</u>	<u>84,091,611</u>	<u>88,875,434</u>
EXPENDITURES											
Current:											
General government	378,365	43,036	178,991	76,643	10,438	-	42,330	1,270,009	1,615,841	3,135,947	2,714,392
Aging and veterans services	16,614,403	17,108,033	17,312,612	18,812,366	17,081,492	19,869,451	25,662,883	31,811,462	39,384,967	46,875,049	47,723,130
Health and welfare	9,441,812	11,782,323	12,016,644	11,646,967	12,768,090	13,641,656	13,032,290	13,651,874	16,100,005	15,700,919	16,047,682
Transportation	5,900,644	4,675,167	4,691,292	5,638,199	6,342,407	7,071,819	6,357,737	7,246,570	8,158,571	6,697,879	6,780,239
Workforce development	1,201,275	966,961	323,068	426,330	2,452,707	2,795,136	-	84,230	61,446	91,955	-
Environmental quality	660,105	924,944	1,007,720	986,047	730,549	462,019	1,112,545	1,978,044	68,478	1,448,192	1,023,292
Community affairs	1,862,836	1,881,830	1,645,789	2,087,229	2,514,757	2,945,451	2,561,288	2,862,015	2,337,581	2,167,367	3,087,201
Criminal justice	1,088,328	1,339,882	1,235,837	1,125,083	1,249,501	1,264,282	1,364,993	1,385,217	1,376,622	1,373,317	1,322,604
Emergency communications	1,276,220	1,690,501	1,643,255	1,814,118	1,413,665	1,647,275	1,198,503	2,278,156	1,927,155	1,793,160	1,655,895
Homeland security	572,678	282,103	391,600	266,337	288,995	384,571	368,311	347,054	309,652	1,358,728	386,853
Housing	634,637	618,317	13,091	-	-	-	-	-	-	-	-
Economic Development	109,023	53,502	864,803	4,450,187	649,756	429,289	1,336,658	6,594,513	3,072,114	394,648	1,631,049
Capital outlay	-	-	-	-	-	-	967,379	16,733,759	2,784,408	1,057,657	3,897,115
Leases:											
Principal retirement	-	-	-	-	-	-	-	-	166,194	175,110	192,907
Interest	-	-	-	-	-	-	-	-	23,573	15,058	11,050
Subscriptions:											
Principal retirement	-	-	-	-	-	-	-	-	-	74,908	121,805
Interest	-	-	-	-	-	-	-	-	-	1,799	1,799
Debt service											
Principal retirement	-	-	-	-	-	-	-	17,290	353,270	404,987	397,741
Interest	-	-	-	18,661	4,714	-	-	334,263	460,797	440,995	452,725
Total expenditures	<u>39,740,326</u>	<u>41,366,599</u>	<u>41,324,702</u>	<u>47,348,167</u>	<u>45,507,071</u>	<u>50,510,949</u>	<u>54,004,917</u>	<u>86,594,456</u>	<u>78,200,674</u>	<u>83,207,675</u>	<u>87,447,479</u>
NET CHANGE IN FUND BALANCES	<u>(863,940)</u>	<u>(626,540)</u>	<u>(956,761)</u>	<u>578,379</u>	<u>235,259</u>	<u>751,919</u>	<u>1,888,994</u>	<u>(10,936,235)</u>	<u>(572,654)</u>	<u>883,936</u>	<u>1,427,955</u>
OTHER FINANCING SOURCES (USES)											
Issuance of debt	-	-	-	-	-	-	-	12,000,000	217,570	328,304	741,810
Transfers in	230,755	268,314	274,414	225,780	324,288	300,526	1,194,871	841,426	297,576	6,445,251	6,719,125
Transfers out	(230,755)	(268,314)	(274,414)	(225,780)	(324,288)	(300,526)	(1,194,871)	(841,426)	(297,576)	(6,445,251)	(6,719,125)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000,000</u>	<u>217,570</u>	<u>328,304</u>	<u>741,810</u>
NET CHANGE IN FUND BALANCES	<u>\$ (863,940)</u>	<u>\$ (626,540)</u>	<u>\$ (956,761)</u>	<u>\$ 578,379</u>	<u>\$ 235,259</u>	<u>\$ 751,919</u>	<u>\$ 1,888,994</u>	<u>\$ 1,063,765</u>	<u>\$ (355,084)</u>	<u>\$ 1,212,240</u>	<u>\$ 2,169,765</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES											
	<u>- %</u>	<u>- %</u>	<u>- %</u>	<u>0.04%</u>	<u>0.01%</u>	<u>- %</u>	<u>- %</u>	<u>0.50%</u>	<u>1.33%</u>	<u>1.35%</u>	<u>1.41%</u>

Notes:

¹ Membership dues are comprised of eligible governmental units and various associate members within the 13-county Alamo Area planning region. Dues are used as local funds in matching federal and state planning grants.

² Economic Development expenditures increased drastically in 2017 due to a one-time grant, the Defense Economic Adjustment Assistance Grant.

³ Aging was updated to aging and veterans services in 2020.

⁴ Workforce development was reclassified to Aging and veterans services.

ALAMO AREA COUNCIL OF GOVERNMENTS
LOCAL GOVERNMENT ANNUAL MEMBERSHIP DUES BY ENTITY
LAST TEN FISCAL YEARS

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City										
City of Alamo Heights	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 601.51	\$ 615.30	\$ 600.00	\$ 600.00	\$ 600.00
City of Balcones Heights	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Bandera	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Boerne	866.88	\$ 898.45	\$ 898.45	\$ 1,037.12	\$ 1,037.12	\$ 1,197.42	\$ 1,246.35	\$ 1,249.50	\$ 1,337.63	\$ 1,449.49
City of Bulverde	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Castle Hills	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Castroville	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Charlotte	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of China Grove	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Christine	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	\$ -	\$ 600.00
City of Cibolo	1672.3	\$ 1,769.60	\$ 1,769.60	\$ 1,974.49	\$ 1,974.49	\$ 2,139.41	\$ 2,264.99	\$ 2,259.32	\$ 2,343.25	\$ 2,436.98
City of Converse	1422.61	\$ 1,473.78	\$ 1,473.78	\$ 1,521.45	\$ 1,521.45	\$ 1,941.94	\$ 2,056.95	\$ 1,922.62	\$ 2,005.01	\$ 2,072.21
City of Devine	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Dilley	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Elmendorf	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Fair Oaks Ranch	600	\$ 600.00	\$ 600.00	\$ 630.21	\$ 630.21	\$ 679.00	\$ 672.98	\$ 688.31	\$ 735.35	\$ 777.28
City of Falls City	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Floresville	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Fredericksburg	758.03	\$ 762.02	\$ 762.02	\$ 807.94	\$ 807.94	\$ 801.22	\$ 806.96	\$ 761.25	\$ 775.04	\$ 787.99
City of Grey Forest	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Helotes	600	\$ 600.00	\$ 600.00	\$ 622.23	\$ 622.23	\$ 669.00	\$ 738.64	\$ 632.10	\$ 642.46	\$ 671.79
City of Hill Country Village	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Hondo	630.14	\$ 633.92	\$ 633.92	\$ 651.91	\$ 651.91	\$ 657.09	\$ 676.27	\$ 600.00	\$ 600.00	\$ 604.52
City of Ingram	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Jourdanton	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Karnes	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Kenedy	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Kerrville	1586.41	\$ 1,603.35	\$ 1,603.35	\$ 1,649.13	\$ 1,649.13	\$ 1,661.03	\$ 1,684.97	\$ 1,699.46	\$ 1,713.39	\$ 1,732.64
City of Kirby	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 612.29	\$ 616.35	\$ 600.00	\$ 600.00	\$ 600.00
City of La Coste	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of La Vernia	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 735.35	\$ 600.00
City of Leon Valley	756.56	\$ 771.05	\$ 771.05	\$ 788.13	\$ 788.13	\$ 803.95	\$ 837.48	\$ 807.94	\$ 802.41	\$ 800.03
City of Live Oak	1032.57	\$ 1,058.12	\$ 1,058.12	\$ 1,109.43	\$ 1,109.43	\$ 1,113.56	\$ 1,165.22	\$ 1,104.67	\$ 1,108.80	\$ 1,116.71
City of Lytle	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Marion	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City Of Natalia	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of New Berlin	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of New Braunfels	4429.53	\$ 4,647.58	\$ 4,938.01	\$ 5,245.10	\$ 5,245.10	\$ 5,922.84	\$ 6,191.85	\$ 6,328.21	\$ 6,919.99	\$ 7,329.49
City of Olmos Park	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Pearsall	673.26	\$ 689.64	\$ 689.64	\$ 703.99	\$ 703.99	\$ 730.38	\$ 744.03	\$ 600.00	\$ -	\$ 621.46
City of Pleasanton	665.84	\$ 674.66	\$ 674.66	\$ 745.99	\$ 745.99	\$ 752.78	\$ 769.79	\$ 745.36	\$ 754.60	\$ 770.28
City of Poteet	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Poth	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00

City of Runge	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
City of Saint Hedwig								\$ 600.00	\$ 600.00	\$ -	
City of San Antonio	98631.33	\$ 100,568.79	\$ 100,568.79	\$ 105,033.18	\$ 105,033.18	\$ 107,256.31	\$ 108,875.90	\$ 100,423.75	\$ 101,629.71	\$ 103,103.63	
City of Sandy Oaks						\$ 600.00	\$ -	\$ -	\$ -	\$ -	
City of Santa Clara									\$ 600.00	\$ 600.00	
City of Schertz	2515.03	\$ 2,582.72	\$ 2,582.72	\$ 2,665.88	\$ 2,665.88	\$ 2,873.99	\$ 3,000.55	\$ 2,940.14	\$ 2,983.54	\$ 3,010.70	
City of Seguin	1866.2	\$ 1,892.87	\$ 1,892.87	\$ 2,148.02	\$ 2,148.02	\$ 2,079.00	\$ 2,244.48	\$ 2,060.31	\$ 2,163.14	\$ 2,338.56	
City of Selma	600	\$ 600.00	\$ 600.00	\$ 671.72	\$ 671.72	\$ 775.25	\$ 993.30	\$ 766.64	\$ 813.33	\$ 820.47	
City of Shavano Park	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
City of Somerset	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
City of Stockdale	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
City of Terrell Hills	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 1,222.55	\$ 600.00	\$ 600.00	
City of Universal City	1356.04	\$ 1,380.47	\$ 1,380.47	\$ 1,467.27	\$ 1,467.27	\$ 1,451.11	\$ 1,544.06	\$ 1,380.40	\$ 1,386.56	\$ 1,399.30	
City of Von Ormy	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
City of Windcrest	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	\$ -	\$ 600.00	
Town of Hollywood Park	600	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
	-2050.15	\$ (699.99)	\$ (750.00)								
City Total	\$ 141,413	\$ 145,307	\$ 145,547	\$ 152,273	\$ 152,273	\$ 156,919	\$ 159,346	\$ 149,793	\$ 151,650	\$ 155,244	
County											
Atascosa County	\$ 3,297	\$ 3,344	\$ 3,314	\$ 3,447	\$ 3,447	\$ 3,521.70	\$ 3,586.31	\$ 3,475.99	\$ 3,495.73	\$ 3,522.40	
Bandera County	\$ 1,442	\$ 1,462	\$ 1,462	\$ 1,554	\$ 1,554	\$ 1,597.68	\$ 1,635.20	\$ 1,535.59	\$ 1,509.55	\$ 1,551.83	
Bexar County	\$ 127,233	\$ 129,911	\$ 129,911	\$ 135,267	\$ 135,267	\$ 139,023.43	\$ 140,433.51	\$ 143,532.41	\$ 141,976.52	\$ 144,359.60	
Comal County	\$ 8,294	\$ 8,659	\$ 8,949	\$ 9,589	\$ 9,589	\$ 10,386.11	\$ 11,292.96	\$ 12,786.83	\$ 12,249.02	\$ 13,271.44	
Frio County	\$ 1,265	\$ 1,297	\$ 1,297	\$ 1,318	\$ 1,318	\$ 1,387.12	\$ 1,325.59	\$ 1,332.10	\$ 1,290.52	\$ 1,275.33	
Gillespie County	\$ 1,775	\$ 1,786	\$ 1,786	\$ 1,887	\$ 1,887	\$ 1,876.28	\$ 1,933.19	\$ 1,909.88	\$ 1,910.79	\$ 1,953.49	
Guadalupe County	\$ 10,023	\$ 10,308	\$ 10,308	\$ 11,047	\$ 11,047	\$ 11,458.58	\$ 11,839.73	\$ 12,421.43	\$ 12,392.52	\$ 12,924.80	
Karnes County	\$ 1,056	\$ 1,043	\$ 1,043	\$ 1,079	\$ 1,079	\$ 1,095.50	\$ 1,104.46	\$ 1,019.13	\$ 1,032.78	\$ 1,027.46	
Kendall County	\$ 2,644	\$ 2,722	\$ 2,722	\$ 3,031	\$ 3,031	\$ 3,194.87	\$ 3,339.00	\$ 3,344.39	\$ 3,275.16	\$ 3,372.46	
Kerr County	\$ 3,497	\$ 3,539	\$ 3,539	\$ 3,615	\$ 3,615	\$ 3,668.35	\$ 3,711.68	\$ 3,772.58	\$ 3,721.27	\$ 3,785.11	
McMullen County	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Medina County	\$ 3,318	\$ 3,353	\$ 3,353	\$ 3,579	\$ 3,579	\$ 3,564.47	\$ 3,822.84	\$ 3,607.03	\$ 3,638.67	\$ 3,663.52	
Wilson County	\$ 3,179	\$ 3,248	\$ 3,248	\$ 3,420	\$ 3,420	\$ 3,515.68	\$ 3,698.73	\$ 3,620.61	\$ 3,587.99	\$ 3,708.25	
County Total	\$ 168,020	\$ 171,672	\$ 171,932	\$ 179,833	\$ 179,833	\$ 185,290	\$ 188,723	\$ 193,358	\$ 191,081	\$ 195,416	
School Districts Total	\$ 4,800	\$ 2,400	\$ 3,750	\$ 3,680	\$ 3,600	\$ 3,600	\$ 3,600	\$ 4,800	\$ 3,600	\$ 3,600	
Special Districts Total	\$ 9,700	\$ 11,000	\$ 11,400	\$ 10,200	\$ 10,200	\$ 10,200	\$ 5,400	\$ 5,400	\$ 4,200	\$ 5,400	
Public Utilities Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	
Associate Member Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600	
Total Membership Dues:	<u>\$ 323,933</u>	<u>\$ 330,379</u>	<u>\$ 332,630</u>	<u>\$ 345,986</u>	<u>\$ 345,907</u>	<u>\$ 356,009</u>	<u>\$ 357,070</u>	<u>\$ 353,351</u>	<u>\$ 350,530</u>	<u>\$ 364,459</u>	

ALAMO AREA COUNCIL OF GOVERNMENTS
PRINCIPAL SOURCES OF REVENUES
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	<u>Fiscal Year</u>									
	2015	2016 (2)	2017	2018	2019	2020	2021	2022	2023	2024
Earned Revenues:										
Medicaid (1)	\$ 5,793,701	\$ 5,745,153	\$ 6,403,262	\$ 6,599,793	\$ 6,465,604	\$ 6,362,345	\$ 6,770,785	\$6,394,683	\$6,407,521	\$ 6,185,445
Membership Dues	323,933	330,379	332,780	342,501	343,057	352,981	359,396 *	348,832 *	350,074 *	358,459
Local	1,598,246	786,163	1,212,943	1,419,462	1,631,288	511,933	2,847,435	28,089,426	28,890,836	33,003,160
Contributions	307,076	269,165	383,878	334,754	407,274	221,965	308,086	308,048	326,694	315,202
Matching Funds	7,097,649	7,392,976	8,489,710	7,240,447	7,457,274	5,747,304	11,024,273	5,295,355	5,503,158	1,810,660
Investment Income	8,729	18,867	24,170	32,950	122,527	137,122	82,842	158,934	233,537	-
Other	11	539,658	1,002,792	879,747	1,194,772	1,669,973	873,079	1,533,712	4,691,447	6,089,053
Total local and earned revenues	<u>15,129,345</u>	<u>15,082,361</u>	<u>17,849,535</u>	<u>16,849,654</u>	<u>17,621,796</u>	<u>15,003,623</u>	<u>22,265,896</u>	<u>42,128,990</u>	<u>46,403,267</u>	<u>47,761,979</u>
State Program Revenues:										
General Revenue	9,665,357	9,231,702	13,151,436	9,516,097	10,856,888	9,148,994	15,405,327	11,062,108	11,304,036	11,172,630
Permanency Planning	95,608	88,772	61,061	78,895	64,754	66,442	58,049	65,676	69,194	38,717
Community Living Options Information Process (CLOIP)	218,801	270,079	209,271	206,799	193,956	236,263	301,142	159,419	197,674	217,796
Crisis Behavioral Support	-	327,407	639,699	204,516	171,506	235,519	219,814	212,341	700,620	674,888
Nursing Facilities Preadmission Screening and Resident Review	-	-	638,745	512,829	119,361	554,778	991,033	1,730,760	1,344,461	1,672,992
Omnibus Reconciliation Reform (OBRA) Funds	9,894	338,271	-	-	-	-	-	-	-	-
HHSC ARPA	-	-	-	-	-	-	-	-	248,049	6,799
Other State	-	-	-	-	-	-	579,408	472,537	-	-
Total state program revenues	<u>9,989,660</u>	<u>10,256,231</u>	<u>14,700,212</u>	<u>10,519,136</u>	<u>11,406,465</u>	<u>10,241,996</u>	<u>17,554,773</u>	<u>13,702,841</u>	<u>13,864,034</u>	<u>13,783,822</u>
Federal Program Revenues										
Federal	14,661,683	13,859,576	14,440,342	17,378,962	21,277,595	29,681,653	34,842,613	21,796,904	22,028,467	25,740,166
Habitation Coordination	-	-	-	-	-	-	-	514,119	-	441,665
Medicaid Administrative Claiming	959,372	1,169,773	936,458	994,578	957,002	966,601	994,938	1,125,877	1,795,843	1,072,907
Total federal program revenues	<u>15,621,055</u>	<u>15,029,349</u>	<u>15,376,800</u>	<u>18,373,540</u>	<u>22,234,597</u>	<u>30,648,254</u>	<u>35,837,551</u>	<u>23,436,900</u>	<u>23,824,310</u>	<u>27,254,738</u>
Total revenues	<u>\$ 40,740,060</u>	<u>\$ 40,367,941</u>	<u>\$ 47,926,547</u>	<u>\$ 45,742,330</u>	<u>\$ 51,262,858</u>	<u>\$ 55,893,873</u>	<u>\$ 75,658,220 ***</u>	<u>\$79,268,731 4*</u>	<u>\$84,091,611</u>	<u>\$88,800,539</u>

Notes:

¹ The *Patient Protection and Affordable Care Act* (ACA) was signed into law in March 2010, providing for expansion of the Medicaid Program.

² OBRA funds ended in fiscal year 2016.

ALAMO AREA COUNCIL OF GOVERNMENTS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities:										
SBITA liability	¹ \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55,339	238,726
Lease liability	² -	-	-	-	-	-	-	602,524	427,414	427,414
Long-term debt obligations	³ -	-	-	-	-	-	11,823,710	11,688,010	11,611,327	11,955,297
Compensated absences	440,052	352,077	353,771	473,461	508,421	736,796	665,939	644,693	732,482	633,555
Total Outstanding Debt	<u>\$440,052</u>	<u>\$352,077</u>	<u>\$353,771</u>	<u>\$473,461</u>	<u>\$508,421</u>	<u>\$736,796</u>	<u>\$12,489,649</u>	<u>\$12,935,227</u>	<u>\$12,826,562</u>	<u>\$13,254,992</u>
Total Personal Income	<u>67,090,551</u>	<u>69,792,782</u>	<u>75,199,941</u>	<u>78,972,198</u>	<u>82,644,636</u>	<u>84,967,689</u>	<u>92,818,649</u>	<u>100,012,992</u>	<u>105,301,970</u>	<u>N/A⁵</u>
% Debt to Personal Income	<u>0.66%</u>	<u>0.50%</u>	<u>0.47%</u>	<u>0.60%</u>	<u>0.62%</u>	<u>0.87%</u>	<u>13.46%</u>	<u>12.93%</u>	<u>12.18%</u>	<u>N/A⁵</u>
Population	⁴ 2,491,102	2,539,276	2,587,905	2,633,460	2,665,784	2,679,777	2,716,044	2,769,787	2,831,840	2,880,287
Total Debt Per Capita	<u>\$0.18</u>	<u>\$0.14</u>	<u>\$0.14</u>	<u>\$0.18</u>	<u>\$0.19</u>	<u>\$0.27</u>	<u>\$4.60</u>	<u>\$4.67</u>	<u>\$4.53</u>	<u>\$4.60</u>

Notes:

¹ Liability related to the long-term use of the subscription-based information technology aragments per GASB Statement No. 96

² Liability related to the long-term rental of the Wetmore building per GASB Statement No. 87

³ Balance related to the purchase of the Titan building complex in 2021 and the related upgrades to the facilities.

⁴ U.S. Census Bureau, Annual Estimates of the Resident Population for Counties: July 1, 2023 and July 1, 2024

⁵ Per the Texas Demographic Center, Selected Economics Characteristics for 2024 have not been released for Texas as of April 2025.

ALAMO AREA COUNCIL OF GOVERNMENTS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Calendar Year	Population ¹	Personal Income (\$000) ¹	Avg. Per Capita Income	Gross Sales ²	Taxable Sales ²	Average Outlets ²	Total Employment ³	Unemployment Rate
2015	2,491,102	\$ 67,090,551	26,932	147,242,121,274	33,102,882,603	4,860	1,074,794	3.7%
2016	2,539,276	\$ 69,792,782	27,485	133,579,582,935	33,546,158,475	5,057	1,104,774	3.9%
2017	2,587,905	\$ 75,199,941	29,058	103,523,685,063	24,811,767,292	4,435	1,132,763	3.4%
2018	2,633,460	\$ 78,972,198	29,988	168,662,115,611	36,417,332,369	5,015	1,079,726	3.0%
2019	2,665,784	\$ 82,644,636	31,002	175,264,123,266	37,848,856,980	6,950	1,189,293	5.1%
2020	2,679,777	\$ 84,967,689	31,707	151,116,360,983	35,061,199,033	5,442	1,098,628	5.9%
2021	2,718,208	\$ 92,818,649	34,147	200,882,552,228	41,871,968,291	5,744	1,233,362	4.5%
2022	2,770,443	\$ 100,012,992	36,100	218,805,318,934	46,500,590,293	6,072	1,262,897	4.2%
2023	2,831,840	\$ 105,301,970	37,185	214,111,374,692	46,557,697,549	6,447	1,382,384	4.1%
2024	2,880,287	N/A ⁴	N/A ⁴	160,475,252,538	34,576,955,639	6,102	N/A ⁴	N/A ⁴

Notes:

¹ U.S. Census Bureau, Annual Estimates of the Resident Population for Counties: July 1, 2023 and July 1, 2024

² Gross Sales, State Tax, and Avg. Outlets Derived from Texas Comptroller of Public Accounts Quarterly Sales tax Report for all industries year 2024. Only available for first 3 quarters of 2024.

³ Total Employment reflects Civilian Labor Force as of December 2023.

⁴ Per the Texas Demographic Center, Selected Economics Characteristics for 2024 have not been released for Texas as of April 2025.

ALAMO AREA COUNCIL OF GOVERNMENTS

PRINCIPAL EMPLOYERS

CURRENT YEAR

Employer	2024			2015		
	Employees	Rank	Percentage of Employment ¹	Employees	Rank	Percentage Of Employment ²
Joint Base San Antonio - Lackland, Fort Sam & Randolph	86,097	1	7.38%	93,434	1	10.32%
H-E-B	20,000	2	1.72%	20,000	2	2.21%
United Services Automobile Association (USAA)	17,000	3	1.46%	17,000	3	1.88%
City of San Antonio	15,501	4	1.33%	11,770	5	1.30%
Northside Independent School District	13,191	6	1.13%	13,698	4	1.51%
Methodist Health Care System	12,000	5	1.03%	8,118	7	0.90%
University of Texas Health Science	8,500	7	0.73%			
North East Independent School District	8,069	8	0.69%	9,209	6	1.02%
San Antonio Independent School District	7,136	9	0.61%	7,423	8	0.82%
Baptist Health System	7,024	10	0.60%	6,498	9	0.72%
JP Morgan Chase Bank NA				5,000	10	0.55%
Total	194,518		16.68%	192,150		21.23%

Source: : Economic Development Division, City of San Antonio, Texas, Book of Lists 2023, and Department of Defense personnel statistics.

¹ Percent based on an Employment Estimate of 1,165,900 of Non-Farm Jobs in the San Antonio- New Braunfels, TX Metropolitan Statistical Area as of September 2023. Figure provided by the U.S. Bureau of Labor Statistics.

² Percent based on an Employment Estimate of 905,100 of Non-Farm Jobs in the San Antonio- New Braunfels, TX Metropolitan Statistical Area as of January 2014. Figure provided by the Texas Workforce Commission.

ALAMO AREA COUNCIL OF GOVERNMENTS
PROGRAM AND FUNCTION INDICATORS
LAST TEN FISCAL YEARS

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Alamo Area Agency on Aging:										
Home delivered meals	130,932	143,731	133,233	130,568	161,152	319,355	357,374	245,050	309,504	210,130
Congregate meals	70,619	72,386	64,258	67,124	65,264	15,986	22,778	58,652	113,211	87,765
Transportation Trips	6,531	492	1,090	1,356	2,535	7,422	5,261	5,837	9,904	5,863
Bexar Area Agency on Aging:										
Home delivered meals	320,524	316,252	317,000	785,821	790,416	790,872	1,637,542	663,027	58,438	645,961
Congregate meals	403,832	382,750	355,000	263,598	605,052	119,787	4,291	190,018	519,803	405,571
Transportation Trips	12,210	12,695	12,642	11,061	14,139	11,112	13,789	12,098	15,933	13,143
Hours of legal and guardianship services	5,494	5,212	4,954	3,648	4,310	2,184	2,094	1,289	961	1,458
Intellectual Developmental Disabilities (IDD) Services										
Individuals enrolled in HCS program	409	115	103	89	79	94	148	82	227	183
Criminal Justice										
Full time Basic Peace officer courses completed	4	3	3	3	3	3	3	4	3	3
Basic Peace officer Graduates	71	81	88	76	72	86	75	94	111	71
Housing/Weatherization										
LIHEAP Units Completed	242	177	180	228	280	225	142	143	84	106
LIHEAP Expenditures	\$ 1,506,166	\$ 1,297,925	\$ 1,504,234	\$ 1,858,132	\$ 2,207,642	\$ 1,112,902	\$ 1,708,093	\$ 1,390,681	\$ 1,196,364	\$ 1,339,464
DOE Units Completed	47	47	37	37	36	18	83	32	64	90
DOE Expenditures	\$ 375,522	\$ 380,014	\$ 341,899	\$ 363,252	\$ 442,640	\$ 110,989	\$ 484,126	\$ 409,071	\$ 672,656	\$ 1,083,928
Natural resources										
Ozone monitors completed	6	6	6	6	7	7	7	7	7	7
Clean Cities										
Outreach events completed	4	4	-	4	10	4	2	6	5	13
9-1-1/Technical Assistance										
AACOG Match rates	82%	92%	98%	99%	98%	99%	99%	99%	99%	99%
Resource Recovery	-	-	-	-						
Pass-Through Dollars for annual projects	\$ 113,300	\$ 158,213	\$ 161,888	\$ 158,573	\$ 106,715	\$ 190,000	\$ 175,000	\$ 120,345	\$ 162,929	\$ 150,000
Alamo Regional Transit										
Ridership	111,145	89,037	101,394	117,378	137,635	90,507	115,520	131,976	136,524	157,967
MVA										
Veteran members served	-	-	-	242	727	1,114	3,049	4,036	3,077	4,013

ALAMO AREA COUNCIL OF GOVERNMENTS
FULLTIME EQUIVALENT EMPLOYEES
BY PROGRAM/DEPARTMENT
LAST TEN FISCAL YEARS

Program/Department	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Intellectual & Developmental Disability Services	130	133	135	133	138	142	141	153	142	137
Area Agency on Aging	40	53	53	52	55	63	57	44	45	44
Transportation	47	34	34	36	38	44	47	42	37	44
Administrative	35	28	26	24	29	27	29	33	33	32
Military and Veterans Affairs	-	-	-	-	-	-	14	21	17	19
Public Safety	12	11	12	12	11	13	12	12	13	12
Weatherization	12	7	8	8	7	9	10	9	10	12
Natural Resources	7	8	5	2	2	3	2	2	3	5
Regional Services	1	1	4	2	2	1	1	1	1	1
Resource Recovery	2	2	2	2	-	2	1	1	1	1
Compatible Use Program	-	-	-	-	-	2	-	-	-	-
Workforce / Childcare	9	-	-	-	-	-	-	-	-	-
Total	295	277	279	271	282	307	314	318	302	307
Year to Year Percentage Increases										
Intellectual & Developmental Disability Services	17%	2%	2%	-1%	4%	3%	0%	9%	-7%	-4%
Area Agency on Aging	11%	33%	0%	2%	6%	15%	-10%	-23%	2%	-2%
Transportation	-10%	-28%	0%	-6%	6%	17%	6%	-11%	-12%	19%
Administrative	21%	-20%	-7%	8%	21%	-7%	7%	14%	0%	-3%
Military and Veterans Affairs	0%	0%	0%	0%	0%	0%	0%	0%	-19%	12%
Public Safety	-8%	-8%	9%	0%	-8%	21%	-10%	0%	8%	-8%
Weatherization	-14%	-42%	14%	0%	-13%	34%	6%	-10%	11%	20%
Natural Resources	-30%	14%	-38%	60%	0%	55%	-35%	0%	50%	67%
Regional Services	0%	0%	300%	50%	0%	-30%	-29%	0%	0%	0%
Resource Recovery	0%	0%	0%	0%	-100%	100%	-52%	0%	0%	0%
Compatible Use Program	0%	0%	0%	0%	0%	100%	-100%	0%	0%	0%
Workforce / Childcare	-10%	-100%	0%	0%	0%	0%	0%	0%	0%	0%
Total	6%	-6%	1%	-3%	4%	9%	2%	1%	-4%	-3%

ALAMO AREA COUNCIL OF GOVERNMENTS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>General Government</u>										
Vehicles	-	-	-	-	-	-	-	-	-	2
Equipment	3	2	-	-	-	-	-	-	-	5
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	2	2	2	2
Land	-	-	-	-	-	-	-	1	1	1
Property Improvements	-	-	-	-	-	-	4	6	9	13
<u>Aging</u>										
Equipment	-	-	-	-	1	1	1	1	1	1
<u>IDD</u>										
Equipment	2	2	2	2	2	4	3	-	-	-
Software	-	-	-	-	-	-	-	3	3	2
Furniture & Fixtures	1	1	1	-	-	-	2	1	1	1
<u>Alamo Regional Transit</u>										
Vehicles	80	67	43	45	56	54	52	61	53	70
Equipment	2	2	2	-	2	2	2	2	2	-
Software	2	2	1	2	2	3	3	4	4	3
Buildings	1	1	1	1	1	1	1	1	1	1
Furniture & Fixtures	-	-	-	-	-	1	1	1	1	1
Property Improvements	-	-	-	-	-	-	-	7	7	7
<u>Public Safety</u>										
Vehicles	6	1	1	2	1	1	3	3	3	2
Equipment	15	14	13	13	13	13	11	13	15	6
Software	2	2	2	1	1	-	-	1	1	1
Furniture & Fixtures	-	-	-	-	-	-	-	-	4	3
Leashold Improvements	1	1	1	1	1	1	1	2	2	2
<u>9-1-1</u>										
Equipment	4	4	4	3	3	3	5	4	4	1
<u>Homeland Security</u>										
Vehicles	-	-	-	-	-	-	-	-	-	-
Equipment	1	1	1	-	-	-	1	1	1	1
<u>Weatherization</u>										
Vehicles	4	5	5	9	4	5	5	5	5	1
Software	-	-	-	-	-	-	1	1	1	1
<u>Workforce Development</u>										
Vehicles	3	3	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
<u>Veterans Directed</u>										
Furniture & Fixtures	-	-	-	-	-	-	1	1	1	1
<u>Natural Resources</u>										
Equipment	1	6	6	6	6	6	6	20	20	15
<u>Resource Recovery</u>										
Equipment	2	2	2	2	2	2	2	-	-	-

Notes: Capital assets are defined as assets with a cost in excess of \$5,000
Assets listed are based on items that were depreciated in that fiscal year. Fully depreciated assets are not included in this schedule.
Assets purchased with grant funds but owned by subrecipients are not included.

OTHER INFORMATION

Intellectual and Developmental Disabilities Services Schedules (Unaudited)

This section of the annual comprehensive financial report contains other supplementary schedules required of Intellectual and Developmental Disabilities (IDD) authorities in the state of Texas. IDD authorities report to granting agencies on a 12-month grant period that ends on August 31. Accordingly, these schedules have been prepared in a manner that facilitates reconciliation to a 12-month period ending August 31.

ALAMO AREA COUNCIL OF GOVERNMENTS
ALAMO AREA COUNCIL OF GOVERNMENTS
RECONCILIATION OF TOTAL EXPENDITURES
TO FOURTH QUARTER FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	CARE *		***	Audited***
	Report III	Additions**	Deletions***	Financial Statements
EXPENDITURES				
Salaries	\$ 6,360,368	\$ 10,800,789	\$ 2,178,934	\$ 14,982,223
Employee benefits	2,074,092	3,655,944	727,189	5,002,847
Professional consulting services	2,485,654	50,481,929	935,736	52,031,847
Training/travel	176,147	459,731	75,712	560,166
Debt service	295	452,430	-	452,725
Capital outlay	-	3,550,674	-	3,550,674
Non-capital equipment	(124)	51,322	-	51,198
Other operating expenditures	<u>3,141,747</u>	<u>8,137,506</u>	<u>974,160</u>	<u>10,305,093</u>
 Total expenditures	 <u>\$ 14,238,179</u>	 <u>\$ 77,590,325</u>	 <u>\$ 4,891,731</u>	 <u>\$ 86,936,772</u>

* CARE Report III FY2024

** Other Agency Programs

*** Sept - Dec 2024 IDD Expenses

ALAMO AREA COUNCIL OF GOVERNMENTS
ALAMO AREA COUNCIL OF GOVERNMENTS
RECONCILIATION OF TOTAL REVENUE
TO FOURTH QUARTER FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	CARE *			Audited
	Report III	Additions**	Deletions***	Financial
				Statements
LOCAL AND EARNED REVENUES				
Medicaid	5,616,310	2,482,146	1,913,011	6,185,445
Membership Dues		358,459		358,459
Local/Interest/Program Inc	48,495	32,965,613	10,947	33,003,160
Titan Complex Tenant/Occupancy		1,810,660		1,810,660
Contributions-UHS	315,202	105,067	105,067	315,202
Delegate Agency Match		6,089,053		6,089,053
Total local and earned revenues	<u>5,980,007</u>	<u>43,810,998</u>	<u>2,029,026</u>	<u>47,761,979</u>
STATE PROGRAM REVENUES				
General Revenue	3,502,243	8,905,378	1,234,992	11,172,630
Permanency Planning	62,650	(20,558)	3,374	38,717
CLOIP	208,531	78,303	69,038	217,796
Crisis Behavioral Supports	208,110	37,524	59,241	186,393
Crisis Behavioral Respite	495,572	155,895	162,971	488,495
NF PASRR Special Services	1,469,051	839,249	635,308	1,672,992
HHSC ARPA	99,149	(92,350)		6,799
Total state program revenues	<u>6,045,306</u>	<u>9,903,441</u>	<u>2,164,924</u>	<u>13,783,823</u>
FEDERAL PROGRAM REVENUES				
Federal Revenue	706,343	25,279,655	245,832	25,740,166
Habilitation Coordination	522,449	40,831	121,615	441,665
Medicaid Administrative Claiming	984,074	484,750	395,917	1,072,907
Total federal program revenues	<u>2,212,866</u>	<u>25,805,237</u>	<u>763,365</u>	<u>27,254,738</u>
Total revenues	<u>14,238,179</u>	<u>79,519,675</u>	<u>4,957,315</u>	<u>88,800,539</u>

Fund Balance Net Change -
Equals Report III FY2024 \$ 14,238,179

* CARE Report III FY2024 ck

** Other Agency Programs and Sept-Dec IDD

*** Sept-Dec 2024 IDD revenues FY25

ALAMO AREA COUNCIL OF GOVERNMENTS
ALAMO AREA COUNCIL OF GOVERNMENTS
RECONCILIATION OF TOTAL REVENUE
TO FIRST QUARTER FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	CARE *		***All Other	Audited
	Report III	Additions**	Agency	Financial
				Statements
LOCAL AND EARNED REVENUES				
Medicaid	1,466,589	453,113	4,265,742	6,185,445
Membership Dues	-	-	358,459	358,459
Local/Interest/Program Inc	872	10,076	32,992,213	33,003,160
Titan Complex Tenant/Occupancy	-	-	1,810,660	1,810,660
Contributions-UHS	78,800	26,267	210,135	315,202
Delegate Agency Match		-	6,089,053	6,089,053
Total local and earned revenues	<u>1,546,261</u>	<u>489,456</u>	<u>45,726,262</u>	<u>47,761,979</u>
STATE PROGRAM REVENUES				
General Revenue	949,893	260,502	9,962,235	11,172,630
Permanency Planning	2,631	744	35,343	38,717
CLOIP	51,769	17,269	148,759	217,796
Crisis Behavioral Supports	48,832	10,409	127,152	186,393
Crisis Behavioral Respite	122,730	40,240	325,525	488,495
NF PASRR Special Services	471,586	163,721	1,037,685	1,672,992
HHSC ARPA	-	-	6,799	6,799
Total state program revenues	<u>1,647,441</u>	<u>492,884</u>	<u>11,643,498</u>	<u>13,783,823</u>
FEDERAL PROGRAM REVENUES				
Federal Revenue	203,770	42,062	25,494,333	25,740,166
Habilitation Coordination	96,410	25,205	320,050	441,665
Medicaid Administrative Claiming	<u>243,463</u>	<u>122,454</u>	<u>706,990</u>	<u>1,072,907</u>
Total federal program revenues	<u>543,643</u>	<u>189,722</u>	<u>26,521,373</u>	<u>27,254,738</u>
Total revenues	<u>3,737,345</u>	<u>1,172,062</u>	<u>83,891,132</u>	<u>88,800,539</u>

* 1st Quarter Fiscal Year 25 (September - November 2024) IDD Revenues

** December 2024 IDD Revenues

*** Other Agency Programs and January - August 2024 IDD Revenues

ALAMO AREA COUNCIL OF GOVERNMENTS
ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Fund Sources	Total Revenue	FY2024 Jan - Aug Alamo IDD Expenditures	FY2024 Sept - Dec Alamo IDD Expenditures	All other Program Expenditures
Objects of expense:				
Personnel	\$ 14,982,223	\$ 4,017,588	\$ 1,957,400	\$ 9,007,236
Employee Benefits	5,002,847	1,341,796	653,637	3,007,414
Debt Service	452,725	-	-	452,725
Capital Outlay	3,550,674	-	-	3,550,674
Other Operating Expense	62,948,303	3,505,266	1,834,773	57,608,265
Allocation of General Administration to Strategies	-	721,260	359,235	(1,080,495)
Allocation of Authority Administration to Strategies	-	210,085	86,687	(296,771)
Total Expenditures	86,936,772	9,795,994	4,891,731	72,249,046
Method of Finance:				
General Revenue/IDD	11,179,428	2,554,147	1,234,992	7,390,290
Permanency Planning	38,717	35,343	3,374	-
CLOIP	217,796	148,758	69,038	-
Crisis Behavioral Supports	186,393	127,152	59,241	-
Crisis Behavioral Respite	488,495	325,524	162,971	-
NF PASRR SC	-	-	-	-
NF PASRR Special Services	1,672,992	1,037,685	635,308	0
Earned Income	15,576,570	3,977,887	1,923,209	9,675,475
Additional Local Funds	32,185,409	102,989	105,817	31,976,603
Other Services Revenues	27,254,738	1,486,498	763,365	25,004,875
Total Expended Sources	\$ 88,800,539	\$ 9,795,982	\$ 4,957,315	\$ 74,047,242

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	<u>Total Costs</u>	<u>Nonallowable Costs</u>	<u>Depreciation</u>	<u>Total Adjusted Cost</u>	<u>Direct Costs</u>	<u>Indirect Costs</u>
Personnel	\$ 14,982,223	\$ -	\$ -	\$ 14,982,223	\$ 12,613,952	\$ 2,368,272
Fringe benefits	5,002,847	-	-	5,002,847	4,211,082	791,765
Debt service	452,725	-	-	452,725	452,725	-
Capital outlay	3,601,872	3,601,872	-	-	(22,644)	22,644
Depreciation	-	-	2,227,122	2,227,122	2,224,237	2,885
Other operating expense	<u>62,897,106</u>	<u>-</u>	<u>-</u>	<u>62,897,106</u>	<u>62,282,378</u>	<u>614,728</u>
Total expenses	\$ <u>86,936,772</u>	\$ <u>3,601,872</u>	\$ <u>2,227,122</u>	\$ <u>85,562,022</u>	\$ <u>81,761,729</u>	\$ <u>3,800,294</u>
Indirect costs						\$ 3,800,294
Direct costs						81,761,729
Indirect cost rate						4.65%

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF INSURANCE IN EFFECT
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Insurer	Policy Period		Coverage	Amount
	Begins	Ends		
Texas Municipal League Risk Management Fund	10/01/24	10/01/25	Workers' Compensation	Statutory
Texas Municipal League Risk Management Fund	10/01/24	10/01/25	Automobile Liability	
			Per Occurrence Limit	\$ 5,000,000
			Deductible	2,500
			Annual Aggregate	-
			Medical Payments per person	25,000
	10/01/24	10/01/25	Automobile Physical Damage	
			Per Occurrence Limit	10,000
			Deductible	1,000
Texas Municipal League Risk Management Fund	10/01/24	10/01/25	General Liability	
			Per Occurrence Limit	10,000,000
			Deductible	-
			Sudden Events Each Occurrence	2,000,000
			Annual Aggregate	10,000,000
Texas Municipal League Risk Management Fund	10/01/24	10/01/25	Law Enforcement Liability	
			Per Occurrence Limit	2,000,000
			Annual Aggregate	4,000,000
			Deductible	1,000
Texas Municipal League Risk Management Fund	10/01/24	10/01/25	Errors and Omissions	
			Liability	-
			Each Wrongful Act	2,000,000
			Annual Aggregate	4,000,000
			Deductible	1,000

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF INSURANCE IN EFFECT (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)

Insurer	Policy Period		Coverage	Amount
	Begins	Ends		
Texas Municipal League Risk Management Fund	10/01/24	10/01/25	All Risk Property Coverage	
			Coverage Basis	
			Building : Replacement Cost Valuation	26,549,391
			Deductible	250
			Transit Limit	1,000,000
			Valuable Papers and EDP Media	10,000
			Accounts Receivable	10,000
			Loss of Revenue Extra Expense and Rev	50,000
			Personal Property of Employees and Officials	5,000
			Leasehold Interest	5,000
			Outdoor Trees and Shrubs	10,000
			Newly Acquired Property FMV up to	1,000,000
			Pollutant Cleanup and Removal Each Premise	20,000
			Flood & Earthquake	
			Flood Limit	2,654,939
			Earthquake Limit	10,000,000
			Deductible	25,000
Texas Municipal League Risk Management Fund	10/01/24	10/01/25	Boiler & Machinery	
			Per Accident Limit	1,000,000
			Deductible	250
			Public Employee Dishonesty	
			Limit of Coverage	500,000
WS&P Walthall Sachse & Pipes, Inc	07/01/24	07/01/25	Deductible	5,000
			Coverage Includes Faithful Performance of Duty	
			Pollution Coverage	
			General Aggregate Limit	1,000,000
			Each "Pollution Condition" Limit	1,000,000
WS&P Walthall Sachse & Pipes, Inc	02/14/24	02/14/25	Each Crisis Management and Emergency	
			Response limit	250,000
			Deductible	10,000
			Volunteers	
			Accidental Death and Dismemberment Benefit	
WS&P Walthall Sachse & Pipes, Inc	02/14/24	02/14/25	Covered Person principal sum/amount	5,000
			Total Max Accident Medical and Dental	10,000
			Deductible	-

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF PROFESSIONAL AND CONSULTING SERVICES
December 31, 2024
(UNAUDITED)

Name	City	Type of Service	Amount
January - August 2024			
ABA & Behavioral Services	San Antonio	6230-Community Supports	\$ 62,639.20
ABA & Behavioral Services	San Antonio	6260-Behavioral Support	1,404.30
ABA & Behavioral Supports	San Antonio	6230-Community Supports	125,884.12
ABA Center for Excellence	San Antonio	6215-Crisis Respite Hourly In Home	3,950.01
ABA Center for Excellence	San Antonio	6260-Behavioral Support	6,550.27
Angel Care Center of San Antonio	San Antonio	6210-Respite Hourly Out Of Home	240.00
Angel Care Center of San Antonio	San Antonio	6213-Respite Hourly In Home	46,436.25
Angel Care Center of San Antonio	San Antonio	6214-Respite Daily In Home	2,100.00
Angel Care Center of San Antonio	San Antonio	6220-Day Habilitation	10,788.44
Angel Care Center of San Antonio	San Antonio	6230-Community Supports	458,313.89
ARC	San Antonio	6220-Day Habilitation	37,807.49
Behavior Saviors	San Antonio	6215-Crisis Respite Hourly In Home	13,359.63
Behavior Saviors	San Antonio	6217-Crisis Supervision	750.00
Behavior Saviors	San Antonio	6218-Crisis Team Consultation	10,804.75
Behavior Saviors	San Antonio	6260-Behavioral Support	15,362.86
Care Warriors	San Antonio	6230-Community Supports	234,297.07
Care Warriors	San Antonio	6240-Employment Assistance	57.60
CBA, LLC	San Antonio	6385-Speech & Language Services	30,900.00
Distinctively Remembered	San Antonio	6240-Employment Assistance	3,852.00
Distinctively Remembered	San Antonio	6250-Supported Employment	316.80
Eva's Heroes	San Antonio	6370-Day Hab Summer Camp	1,001.28
Jennifer Garrett	San Antonio	6260-Behavioral Support	55,480.18
Lifeline Care & Services	San Antonio	6210-Respite Hourly Out Of Home	4,162.50
Lifeline Care & Services	San Antonio	6211-Respite Daily Out Of Home	2,250.00
Lifeline Care & Services	San Antonio	6213-Respite Hourly In Home	58,537.50
Lifeline Care & Services	San Antonio	6230-Community Supports	45,492.22
Mission Development	San Antonio	6220-Day Habilitation	29,808.31
Mission Development	San Antonio	6370-Day Hab Summer Camp	2,340.79
Mission Development-Unicorn	San Antonio	6220-Day Habilitation	2,452.59
RMI	San Antonio	6220-Day Habilitation	7,775.46
SAFIRE	San Antonio	6220-Day Habilitation	3,791.34
San Antonio Life Academy	San Antonio	6220-Day Habilitation	18,479.51
Shaping Solutions	San Antonio	6260-Behavioral Support	31,181.90
TWG Investments LTD	San Antonio	6280-Safety Net	300,000.00
University United Methodist	San Antonio	6220-Day Habilitation	4,250.68
			<u><u>\$ 1,632,818.94</u></u>

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF PROFESSIONAL AND CONSULTING SERVICES
December 31, 2024
(UNAUDITED)

Name	City	Type of Service	Amount
September - December 2024			
ABA & Behavioral Services	San Antonio	6260-Behavioral Support	\$ 573.90
ABA & Behavioral Supports	San Antonio	6230-Community Supports	68,117.36
ABA Center for Excellence	San Antonio	6215-Crisis Respite Hourly In Home	5,468.76
Angel Care Center of San Antonio	San Antonio	6213-Respite Hourly In Home	24,738.75
Angel Care Center of San Antonio	San Antonio	6214-Respite Daily In Home	900.00
Angel Care Center of San Antonio	San Antonio	6220-Day Habilitation	2,367.70
Angel Care Center of San Antonio	San Antonio	6230-Community Supports	176,296.52
ARC	San Antonio	6220-Day Habilitation	13,682.62
Behavior Saviors	San Antonio	6215-Crisis Respite Hourly In Home	5,065.18
Behavior Saviors	San Antonio	6260-Behavioral Support	2,984.28
Care Warriors	San Antonio	6230-Community Supports	127,529.21
Care Warriors	San Antonio	6240-Employment Assistance	86.40
CBA, LLC	San Antonio	6385-Speech & Language Services	7,560.00
Distinctively Remembered	San Antonio	6240-Employment Assistance	4,831.20
Eva's Heroes	San Antonio	6370-Day Hab Summer Camp	95.36
Jennifer Garrett	San Antonio	6260-Behavioral Support	14,928.43
Lifeline Care & Services	San Antonio	6210-Respite Hourly Out Of Home	825.00
Lifeline Care & Services	San Antonio	6211-Respite Daily Out Of Home	900.00
Lifeline Care & Services	San Antonio	6213-Respite Hourly In Home	16,248.75
Lifeline Care & Services	San Antonio	6214-Respite Daily In Home	600.00
Lifeline Care & Services	San Antonio	6230-Community Supports	13,398.16
Mission Development	San Antonio	6220-Day Habilitation	8,139.60
RMI	San Antonio	6220-Day Habilitation	3,251.08
SAFIRE	San Antonio	6220-Day Habilitation	1,731.45
San Antonio Life Academy	San Antonio	6220-Day Habilitation	9,204.65
Shaping Solutions	San Antonio	6260-Behavioral Support	9,928.47
TWG Investments LTD	San Antonio	6280-Safety Net	150,000.00
University United Methodist	San Antonio	6220-Day Habilitation	1,408.96
			<u><u>\$ 670,861.79</u></u>

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF LEGAL SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

<u>Name</u>	<u>City</u>	<u>Type of Service</u>	<u>Amount</u>
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None

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF LEASE AND RENTAL COMMITMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

<u>Lessor</u>	<u>Leased Property Location</u>	<u>Termination Date</u>	<u>Monthly Rental</u>
NONE			

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF SPACE OCCUPIED IN A STATE-OWNED FACILITY
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

<u>Lessor</u>	<u>Leased Property</u>	<u>Termination Date</u>	<u>Monthly Rental</u>
NONE			

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF BONDED EMPLOYEES
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

<u>Name</u>	<u>Title</u>	<u>Surety Company</u>	<u>Bond Amount</u>
NONE			

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 of the
Alamo Area Council of Governments
San Antonio, 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 and each major fund of the Alamo Area Council of Governments (the "Council"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon August 21, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 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.

Arledge & Associates PC

Oklahoma City, Oklahoma
August 21, 2025



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM
GUIDANCE

To the Board of Directors of the
Alamo Area Council of Governments
San Antonio, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the Alamo Area Council of Governments (the "Council") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and *Texas Grant Management Standards* (TxGMS), issued by the Texas Comptroller of Public Accounts, that could have a direct and material effect on each of Council's major federal and state programs for the year ended December 31, 2024. The Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and TxGMS. Our responsibilities under those standards and the Uniform Guidance and the TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

it would influence the judgment made by a reasonable user of the report on compliance about Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and the TxGMS, we:

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

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

Report on Internal Control over Compliance

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

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

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

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

Arlidge & Associates PC

Oklahoma City, Oklahoma
August 21, 2025



ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS				
<u>U.S. Department of Commerce/Economic Development Administration</u>				
Direct:				
Economic Development - Support for Planning Organizations	11.302	ED24AUSOG0269	\$ 65,015	\$ -
Economic Development Cluster				
Economic Adjustment Assistance - Title II, Section 209	11.307	08-79-05521	930	-
Subtotal Economic Development Cluster			930	-
Total U.S. Department of Commerce/Economic Development Administration			65,945	-
<u>U.S. Department of Defense/Office of Economic Adjustment</u>				
Direct:				
Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation	12.003	HQ00052310029	1,040,524	-
Total U.S. Department of Defense/Office of Economic Adjustment			1,040,524	-
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the Texas Department of Agriculture:				
Community Development Block Grant FY24	14.228	CEDAF23-21	12,519	-
Community Development Block Grant FY25	14.228	CEDAF24-21	2,782	-
Total U.S. Department of Housing and Urban Development			15,301	-
<u>U.S. Department of the Interior</u>				
Passed through the Texas Parks and Wildlife Department:				
Wildlife Restoration And Basic Hunter Education FY23	15.611	F21AF02504-00	(2,884)	-
Wildlife Restoration And Basic Hunter Education FY25	15.611	F21AF02504-00	12,894	-
Total U.S. Department off the Interior			10,010	-
<u>U.S. Department of Justice</u>				
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grant FY24	16.588	2610712	45,115	-
Violence Against Women Formula Grant FY25	16.588	2610713	15,676	-
School Marshal & Active Shooter Training	16.738	48445-01	74,207	-
Total U.S. Department of Justice			134,998	-

The accompanying notes are an integral part of this schedule.

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)				
U.S. Department of Transportation				
Passed through the Metropolitan Planning Organization:				
Highway Planning and Construction Cluster FY25	20.205	FUND 2023-2025 MPO	77,960	-
Subtotal Metropolitan Planning Organization			77,960	-
Passed through the VIA Metropolitan Transit:				
Federal Transit Cluster				
Federal Transit Formula Grants FY24	20.507	APPLICATION #1937-2023-4	346,871	-
Federal Transit Formula Grants FY25	20.507	APPLICATION #1937-2023-4	8,002	-
Subtotal VIA Metropolitan Transit			354,873	-
Passed through Texas Department of Transportation:				
Bus and Bus Facilities Formula Program FY24	20.526	BBF 2501 (15) 097_24	938,234	-
Subtotal Texas Department of Transportation			938,234	-
Subtotal Federal Transit Cluster			1,371,067	-
Passed through the VIA Metropolitan Transit:				
Enhanced Mobility of Seniors and Individuals with Disabilities FY24	20.513	ED 2402 (31) 110_23	78,580	-
Enhanced Mobility of Seniors and Individuals with Disabilities FY25	20.513	ED 2504 (31) 108_24	9,618	-
Subtotal VIA Metropolitan Transit			88,198	-
Passed through Texas Department of Transportation:				
Enhanced Mobility of Seniors and Individuals with Disabilities FY24	20.513	TX-2021-010-00	122,005	-
Enhanced Mobility of Seniors and Individuals with Disabilities FY25	20.513	TX-2022-043-00	46,749	-
Subtotal Texas Department of Transportation			168,754	-
Subtotal Transit Services Programs Cluster			256,952	-
Passed through Texas Department of Transportation:				
Formula Grants for Rural Areas FY24	20.509	RPT 2401 (31) 108_23	1,917,207	-
Formula Grants for Rural Areas FY25	20509	RPT 2501 (15) 076_25	430,222	-
Subtotal			2,347,429	-
Metropolitan Transportation Planning and State Non-Metropolitan				
Planning and Research FY24	20.505	PLN 2401 (31) 060_23	23,521	-
Planning and Research FY25	20505	PLN 2501 (15) 060_23	6,235	-
Subtotal			29,756	-
Subtotal Texas Department of Transportation			2,377,185	-
Total U.S. Department of Transportation			4,005,204	-

The accompanying notes are an integral part of this schedule.

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)				
<u>U.S. Department of Energy</u>				
Direct:				
Conservation Research and Development FY24	81.086	DE-EE0009565	63,804	-
Conservation Research and Development FY25	81.086	DE-EE0009565	76,417	-
Total Direct Programs			140,221	-
Passed through GTI Energy				
Fossil Energy Research and Development	81.089	S1291	13,486	-
Total GTI Energy			13,486	-
Passed through Texas Department of Housing and Community Affairs:				
Weatherization Assistance for Low-Income Persons FY24	81.042	56220003752	(824)	-
Weatherization Assistance for Low-Income Persons FY24	81.042	56230004069	581,668	-
Weatherization Assistance for Low-Income Persons FY25	81.042	56240004258	430,492	-
BIL Weatherization Assistance for Low-Income Persons FY25	81.042	55220004047	881,043	-
Total Texas Department of Housing and Community Affairs			1,892,379	-
Total U.S. Department of Energy			2,046,086	-
<u>U.S. Department of the Treasury</u>				
Passed through the City of San Antonio				
American Rescue Plan FY25	21.027	M8MHKZAERQN6	487,571	-
Subtotal City of San Antonio			487,571	-
Passed through Bexar County				
American Rescue Plan FY25	21.027	M8MHKZAERQN6	72,475	-
Subtotal Texas Bexar County			72,475	-
Total U.S. Department of the Treasury			560,047	-
<u>U.S. Department of Health and Human Services</u>				
Passed through Texas Health and Human Services Commission:				
Title VII-EAP - Bexar AAA FY24	93.041	HHS000874100003	17,906	-
Title VII-EAP - Alamo AAA FY24	93.041	HHS000874100001	6,019	-
Subtotal			23,925	-
Title VII-OM - Alamo AAA FY24	93.042	HHS000874100001	60,143	-
Title VII-OM - Alamo AAA FY25	93.042	HHS000874100001	22,961	-
Title VII-OM - Bexar AAA FY24	93.042	HHS000874100003	125,785	-
Subtotal			208,889	-

The accompanying notes are an integral part of this schedule.

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)				
Passed through Texas Health and Human Services Commission (continued)				
Title III-D - Bexar AAA FY24	93.043	HHS000874100003	85,068	-
Title III-D - Bexar AAA FY25	93.043	HHS000874100003	36,388	-
Title III-D - Alamo AAA FY24	93.043	HHS000874100001	46,061	-
American Rescue Plan Title III-D Alamo AAA FY24	93.043	HHS000874100001	2,223	-
American Rescue Plan Title III-D Alamo AAA FY25	93.043	HHS000874100001	24,448	-
American Rescue Plan Title III-D Bexar AAA FY24	93.043	HHS000874100003	36,107	-
Subtotal			230,296	-
Aging Cluster				
Title III-B - Bexar AAA FY24	93.044	HHS000874100003	1,703,835	-
Title III-B - Bexar AAA FY25	93.044	HHS000874100003	483,025	-
Title III-B - Alamo AAA FY24	93.044	HHS000874100001	553,794	-
Title III-B - Alamo AAA FY25	93.044	HHS000874100001	159,147	-
American Rescue Plan Title III-B Alamo AAA FY24	93.044	HHS000874100001	112,793	-
Elder Abuse Prevention Interventions Program Bexar FY25	93.747	HHS000874100003	22,515	-
Elder Abuse Prevention Interventions Program Alamo FY25	93.747	HHS000874100001	14,458	-
Subtotal			3,049,567	-
Title III-C- Bexar AAA FY24	93.045	HHS000874100003	5,044,324	4,305,137
Title III-C- Bexar AAA FY25	93.045	HHS000874100003	1,476,704	713,284
Title III-C- Alamo AAA FY24	93.045	HHS000874100001	1,580,911	68,521
Title III-C- Alamo AAA FY25	93.045	HHS000874100001	428,849	10,465
American Rescue Plan Title III-C Alamo AAA FY24	93.045	HHS000874100001	21,508	-
Subtotal			8,552,296	5,097,407
Nutrition Services Incentive Program - Alamo AAA FY24	93.053	HHS000874100001	71,283	3,471
Nutrition Services Incentive Program - Bexar AAA - FY24	93.053	HHS000874100003	382,472	-
Subtotal			453,755	3,471
Subtotal Aging Cluster			12,518,727	5,100,878
Title III-E - Bexar AAA FY24	93.052	HHS000874100003	718,208	-
Title III-E - Bexar AAA FY25	93.052	HHS000874100003	182,075	-
Title III-E - Alamo AAA FY24	93.052	HHS000874100001	228,868	-
Title III-E - Alamo AAA FY25	93.052	HHS000874100001	70,155	-
American Rescue Plan Title III-E Alamo AAA FY24	93.052	HHS000874100001	15,960	-
Subtotal			1,215,266	-

The accompanying notes are an integral part of this schedule.

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)				
State Health Insurance Assistance Program - Bexar AAA FY24	93.324	HHS000874100003	24,556	-
State Health Insurance Assistance Program - Bexar AAA FY25	93.324	HHS000874100003	79,582	-
State Health Insurance Assistance Program - Alamo AAA FY24	93.324	HHS000874100001	12,261	-
State Health Insurance Assistance Program - Alamo AAA FY25	93.324	HHS000874100001	52,443	-
Subtotal			168,842	-
Habilitation Coordination FY24	93.778	HHS001333300002	320,049.51	-
Habilitation Coordination FY25	93.778	HHS001333300002	121,615.32	-
Medicaid Administrative Claiming (MAC) FY24	93.778	HHS001333300002	676,990	-
Medicaid Administrative Claiming (MAC) FY25	93.778	HHS001333300002	395,917	-
Subtotal Medicaid Cluster			1,514,572	-
Money Follows the Person Rebalancing Demonstration - Transitional Support Team - IDD FY24	93.791	HHS001333300002	161,759	-
Money Follows the Person Rebalancing Demonstration - Transitional Support Team - IDD FY25	93.791	HHS001333300002	78,725	-
Money Follows the Person Rebalancing Demonstration - Enhanced Community Coordination - IDD FY24	93.791	HHS001333300002	327,700	-
Money Follows the Person Rebalancing Demonstration - Enhanced Community Coordination - IDD FY25	93.791	HHS001333300002	167,108	-
Money Follows the Person Rebalancing Demonstration - ADRC BEXAR FY24	93.791	HHS000541100001	35,449	-
Money Follows the Person Rebalancing Demonstration - ADRC BEXAR FY25	93.791	HHS001341600016	16,506	-
Money Follows the Person Rebalancing Demonstration - ADRC ALAMO FY24	93.791	HHS000270200022	29,079	-
Money Follows the Person Rebalancing Demonstration - ADRC ALAMO FY25	93.791	HHS001341600001	16,557	-
Subtotal			832,882	-
Total Texas Health and Human Services Commission			-	5,100,878
Passed through National Council on Aging:				
Medicare Enrollment Assistance Program (MIPPA -2) - Bexar ADRC FY24	93.071	HHS000874100003	36,430	-
Medicare Enrollment Assistance Program (MIPPA -2) - Bexar ADRC FY25	93.071	HHS000874100003	16,265	-
Medicare Enrollment Assistance Program (MIPPA -2) - Alamo ADRC FY24	93.071	HHS000874100001	22,112	-
Medicare Enrollment Assistance Program (MIPPA -2) - Alamo ADRC FY25	93.071	HHS000874100001	7,772	-
Medicare Enrollment Assistance Program (MIPPA -2) - Benefits Counseling FY23	93.071	M8MHKZAERQN6	700	-
Subtotal			83,280	-
Passed through Texas Department of Housing and Community Affairs:				
Low-Income Home Energy Assistance Program FY23	93.568	81230003870	254,980	-
Low-Income Home Energy Assistance Program FY24	93.568	81240004095	917,262	-
Total Texas Department of Housing and Community Affairs			1,172,242	-

The accompanying notes are an integral part of this schedule.

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)				
Passed through Texas Council for Developmental Disabilities:				
Older Adults with Developmental Disabilities and their Caregivers FY23	93.630	22414	-	-
Older Adults with Developmental Disabilities and their Caregivers FY24	93.630	23514	102,946	-
Developmental Disabilities Supporting Aging FY24	93.630	23117	68,807	-
Developmental Disabilities Supporting Aging FY25	93.630	24217	74,637	-
Total Texas Council for Developmental Disabilities			246,390	-
Total U. S. Department of Health and Human Services			17,752,201	5,100,878
<u>Corporation for National and Community Service</u>				
Direct:				
Foster Grandparent FY24	94.017	22SGTX001	92,269	-
Senior Companion Program FY25	94.016	23CGTX003	238,200	-
Total Corporation for National and Community Service			330,469	-
<u>U. S. Department of Homeland Security</u>				
Passed through Office of the Governor, Division of Emergency Management				
Homeland Security Grant Program FY24	97.067	2964009	208,798	-
Homeland Security Grant Program FY25	97.067	2964010	44,737	-
Homeland Security Grant Program FY24 - Domestic Violence Extremism	97.067	4433001	67,195	-
Homeland Security Grant Program FY26 - Domestic Violence Extremism	97.067	4433002	32,111	-
Total U. S. Department of Homeland Security			352,841	-
Total Federal Expenditures			\$ 26,313,627	\$ 5,100,878

The accompanying notes are an integral part of this schedule.

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

State Grantor/Program Title	Grant Number	Expenditures	Passed Through to Subrecipients
STATE AWARDS			
<u>Texas Health and Human Services Commission</u>			
State General Revenue - Bexar AAA FY24	HHS000874100003	\$ 248,771	\$ -
State General Revenue - Bexar AAA FY25	HHS000874100003	187,038	-
State General Revenue - Alamo AAA FY24	HHS000874100001	186,643	9,139
Subtotal		622,453	9,139
State General Revenue - Bexar AAA - ADRC FY24	HHS000541100001	165,524	-
State General Revenue - Bexar AAA - ADRC FY25	HHS001341600016	58,999	-
State General Revenue - Alamo AAA - ADRC FY24	HHS000270200022	87,085	-
State General Revenue - Alamo AAA - ADRC FY25	HHS001341600001	42,852	-
Subtotal		354,460	-
Senior Companion Program FY24	HHS001373500027	4,542	-
Senior Companion Program FY25	HHS001373500027	2,679	-
Subtotal		7,221	-
American Rescue Plan FY24	HHS001333300002	6,799	-
Subtotal		6,799	-
Apprenticeship Pilot FY24	HHS001447800001	143,975	-
Apprenticeship Pilot FY25	HHS001447800001	77,584	-
Navigator Pilot FY25	HHS001509100001	30,004	-
Subtotal		251,563	-
State General Revenue - FY24	HHS001333300002	2,547,348	-
Permanency Planning	HHS001333300002	35,343	-
Community Living Options Information Process (CLOIP)	HHS001333300002	148,758	-
IDD Crisis Intervention Specialists	HHS001333300002	127,152	-
IDD Crisis Respite Services	HHS001333300002	325,524	-
Nursing Facility Specialized Services	HHS001333300002	1,037,685	-
Subtotal		4,221,809	-
State General Revenue - FY25	HHS001333300002	1,234,992	-
Permanency Planning	HHS001333300002	3,374	-
Community Living Options Information Process (CLOIP)	HHS001333300002	69,038	-
IDD Crisis Intervention Specialists	HHS001333300002	59,241	-
IDD Crisis Respite Services	HHS001333300002	162,971	-
Nursing Facility Specialized Services	HHS001333300002	635,308	-
Subtotal		2,164,924	-
Total Texas Health and Human Services Commission		7,629,228	9,139

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

State Grantor/Program Title	Grant Number	Expenditures	Passed Through to Subrecipients
STATE AWARDS (Continued)			
<u>Commission on State Emergency Communications</u>			
911 Emergency Communications FY21	FY-2021	(1,690)	-
911 Emergency Communications FY23	FY-2023	392,921	-
911 Emergency Communications FY24	FY-2024	1,047,050	-
911 Emergency Communications FY25	FY-2025	611,788	-
Total Commission on State Emergency Communications		2,050,069	-
<u>Office of the Governor - Criminal Justice Division</u>			
Homeland Security Planning FY24	24-00120	27,133	-
Homeland Security Planning FY25	25-00035	13,567	-
Regional Criminal Justice Coordination FY24	24-00120	118,849	-
Regional Criminal Justice Coordination FY25	25-00035	59,425	-
Subtotal		218,974	-
Regional Police Training Academy FY25	14859-19	618,224	-
Subtotal		618,224	-
Defense Economic Adjustment Assistance Grant (DEAAG)	DEAAG 2023-01-05	471,930	471,930
Subtotal		471,930	471,930
Total Office of the Governor - Criminal Justice Division		1,309,129	471,930
<u>Texas Commission on Environmental Quality</u>			
Rider 7 Air Quality	582-20-11984	209,268	-
Rider 7 PM 2.5 Local Air Quality Planning Grant	582-24-01370	36,356	-
Solid Waste Resource Recovery FY25	582-24-50125	350,582	-
Total Texas Commission on Environmental Quality		596,206	-
<u>Texas Department of Housing and Community Affairs</u>			
Amy Young Barrier Removal Program	2021-9014	55,733	-
Total Texas Department of Housing and Community Affairs		55,733	-
<u>Texas Department of Transportation</u>			
Rural Public Transportation 2024 Cycle	RUR 2401 (15)	1,369,096	-
Rural Public Transportation 2025 Cycle	RUR 2501 (15)	181,843	-
Total Texas Department of Transportation		1,550,939	-
<u>State Energy Conservation Office</u>			
Regional Energy Management Program (SECO) FY23	CM23001	101,358	-
Regional Energy Management Program (SECO) FY24	CM23001	56,736	-
Total Texas Department of Transportation		158,094	-

The accompanying notes are an integral part of this schedule.

ALAMO AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

State Grantor/Program Title	Grant Number	Expenditures	Passed Through to Subrecipients
STATE AWARDS (Continued)			
Texas Veterans Commission			
Housing 4 Texas Heroes FY24	HTX23-M-001	336,692	-
Subtotal		336,692	-
Rides 4 Vets FY24	FVA23-T-001	131,536	-
Rides 4 Vets FY25	FVA24-T-080	143,647	-
Subtotal		275,183	-
Total Texas Veterans Commission		611,875	-
Total State Expenditures		13,961,274	481,069
Total Expenditures of Federal and State Awards		\$ 40,274,901	\$ 5,581,947

ALAMO AREA COUNCIL OF GOVERNMENT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2024

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (Schedule) includes the activity of all applicable federal and state award programs of the reporting entity. The Council's reporting entity is defined in Note 1 of the basic financial statements. Federal and state awards received directly from federal and state agencies, as well as awards passed through other government agencies, are included on the schedule of expenditures of federal and state awards. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and the Texas Grants Management Standards (TxGMS). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, or changes in net position of the Council.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Federal and state award expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and TxGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The modified accrual basis of accounting is described in *Note 1* of the basic financial statements.

NOTE C - RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Grant expenditure reports as of December 31, 2024, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are often prepared at different dates and sometimes reflect refined estimates of year-end accruals. The reports will agree at termination of the grant, as the discrepancies noted are timing differences.

NOTE D - INDIRECT COST RATE

The Council has not elected to use the ten percent de minimis indirect cost rate as allowed in the *Uniform Guidance, Section 414*. Instead, the Council uses indirect and fringe benefit rates that are negotiated with the U.S. Economic Development Administration, which is the Council's designated federal cognizant agency. The Council uses a fixed-rate plus carry-forward provision.

NOTE E—SUBRECIPIENTS

During the year ended December 31, 2024, Council provides federal and state awards to subrecipients.

NOTE F – FEDERAL LOAN PROGRAM

The Council did not have any federal loan programs during the year ended December 31, 2024.

NOTE E - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date on which the report on the Schedule was available to be issued. No items of significance were determined.

ALAMO AREA COUNCIL OF GOVERNMENT

SCHDEULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2024

Section I-Summary of Auditor's Results

Financial statements

Type of auditor's report issued on whether the financial statements were in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ yes ☒ no

Identification of major federal programs:

Program

AL Number

Medicaid Cluster	93.778
CEAA for Responding to Threat to the Resilience of a Military Installation	12.003
National Family Caregiver Support, Title III, Part E	93.052
Low-Income Home Energy Assistance	93.568
Money Follows the Person	93.791

Dollar threshold used to distinguish between type A and type B programs:

\$789,409

- Auditee qualified as low-risk auditee? ☒ yes ☐ no

ALAMO AREA COUNCIL OF GOVERNMENT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (Cont'd) For the Year Ended December 31, 2024

State Awards

Internal control over major state programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

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

Any audit findings disclosed that are required to be reported in accordance with TxGMS? ☐ yes ☒ no

Identification of major state programs:

<u>Program</u>	<u>Grant Number</u>
Aging Cluster	(HHS000874100003, HHS000874100001, HHS000541100001, HHS001341600016, HHS0002702000022, HHS001341600001)
911 Emergency Communications	(FY21 – FY25)

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

- Auditee qualified as low-risk auditee? ☒ yes ☐ no

ALAMO AREA COUNCIL OF GOVERNMENT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (Cont'd) For the Year Ended December 31, 2024

Section II-Findings Required to be Reported in Accordance with *Government Auditing Standards*:

A. Internal Control

There are no findings requiring reporting under this section

B. Compliance Findings

There are no findings requiring reporting under this section

Section III-Findings Required to be Reported in Accordance with the Uniform Guidance or TxGMS:

A. Internal Control

There are no findings requiring reporting under this section

B. Compliance Findings

There are no findings requiring reporting under this section

INDIAN LAND TENURE FOUNDATION AND SUBSIDIARY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2024

Section II-Findings Required to be Reported in Accordance with *Government Auditing Standards*:

A. Internal Control

None noted in prior year audit period

B. Compliance Findings

None noted in prior year audit period

Section III-Findings Required to be Reported in Accordance with the Uniform Guidance:

A. Internal Control

None noted in prior year audit period

B. Compliance Findings

None noted in prior year audit period