



***Coastal Bend  
Council  
Of Governments***

**Annual Budget**

**Calendar Year 2021**


Coastal Bend Council of Governments  
2910 Leopard Street  
Corpus Christi, Texas 78408  
(361) 883-5743

## CERTIFICATE

The undersigned hereby certifies that:

1. She is duly appointed, qualified, and acting Chairman of the Coastal Bend Council of Governments.
2. The 2021 Annual Budget and dues structure for the Coastal Bend Council of Governments, attached hereto, were duly adopted by a majority of the voting representatives present at a meeting of the Coastal Bend Council of Governments on December 11, 2020.
3. Said adoption is duly reflected in the official Minutes of the proceeding of the aforementioned meeting.
4. Said Budget and dues structures are effective as of January 1, 2021.

Witness my hand on this 11th day of December, 2020

  
\_\_\_\_\_  
COMMISSIONER NINA TREVINO  
COASTAL BEND COUNCIL OF GOVERNMENTS

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## Foreword

The Coastal Bend Council of Governments' Annual Budget for Calendar Year Ending December 31, 2021, has been prepared to provide the Council's management with a financial management tool that will help control and monitor costs for compliance with OMB's Uniform Grant Guidance. The general and special revenue funds' 2021 budgets were prepared in accordance with generally accepted accounting principles (GAAP).

The Schedule of Operating Revenues and Expenditures and Changes in Fund Balance, located on page 1, summarize the projected revenues and expenditures necessary to operate the Council's General and Special Revenue Funds. The General Fund accounts for the revenues and expenditures of all programs supported with federal, state, and/or local funds. The Special Revenue Fund accounts for the revenues and expenditures of the Council's 9-1-1 program supported with 9-1-1 service fees. This schedule includes all salaries, benefits, indirect costs, and other direct costs of operating the Council, as well as, an estimation of the General Fund's 2021 year-end fund balance.

The Schedule of Expenditures and Revenues for the General Fund and Special Revenue Fund, located on pages 4 through 13 provide detailed financial information of the operating expenditures necessary to administer the Council's programs in the cost effective manner, as well as, the types of revenues supporting these costs. The pass-through expenditures are for the grants in which the Council serves as fiscal agent with administrative responsibility but where expenditures are made by, or directly for, participating local governments, nonprofit organizations, and the citizens of the Coastal Bend Region. These pass-through expenditures are supported with federal, state and/or local funds.

The Council was awarded two new grants from the Economic Development Administration. An EDA joint partnership award in the amount of \$800,000 was awarded to the Council and Texas A&M-Corpus Christi to support the development of a GIS and Resiliency Tool for Aransas, Bee, Refugio and San Patricio counties and financial support for the Council's GIS Outreach Coordinator. The grant period is from July 16, 2020 through July 15, 2023. Also, the Council was awarded \$400,000 from EDA for the CARES Act Recovery Assistance initiatives and financial support for the Council's Regional Disaster Recovery Manager and a Master's level student from Texas A&M-Corpus Christi College of Business. The grant period is from July 1, 2020 through June 30, 2022.

The Area Agency on Aging will continue to provide CARES Act home delivered meals and special initiatives with their FY2020 CARES Act carry over funds of approximately \$475,365, as well as, financial support to the AAA's care coordination staff. Also, the AAA's Aging, Disability and Resource Center will continue to provide income support such as H-E-B gift cards, rent, utilities and housing financial assistance with their FY2020 Covid-19 carry over funds of approximately \$56,893.

The Schedule of Indirect Costs and Indirect Cost Rate, located on page 14, details the administrative and finance personnel costs as well other costs associated with the operations of the finance and administrative department. The indirect costs reported on page 14 benefit all grant programs. These costs are expected to be recovered in year 2021 utilizing an indirect cost rate of 25.57% and budgetary personnel costs base of \$1,474,402 which consist of direct chargeable salaries and paid time off. This generates approximately \$377,006 indirect cost recovery.

The Council is expected to over recovery indirect costs in the amount of \$57,520 at the end of December 31, 2020. This is due to an estimated over recovery of paid time off of \$31,257, an increase of personnel costs base of \$44,116 which is expected to contribute an additional \$14,227 in indirect costs recovery, and an estimated decrease in indirect personnel costs of \$13,620. The over recovery in paid time off was due to Covid-19. Employees did not take vacation during the summer months, which is usually not the case, due to the rise in Covid-19 cases. The FY2020 estimated over recovery of indirect costs of \$57,520 is carryforward to FY2021 as a credit and offsets the projected total indirect costs. This reduced the FY2021 indirect cost rate in order to recover total FY2021 indirect costs less the FY2020 over recovery of \$57,520 from the grantor agencies.

The Schedule of Central Service Cost Allocation Plan (CSCAP), located on page 16, fairly distributes to the grants which benefit from administrative and finance personnel costs associated with the processing of accounts payable, accounts receivable, payroll processing, management advisory services, and other costs associated with these central services using allocation bases such as number of employees, number of accounts payable invoices processed and direct hours.

The Coastal Bend Council of Governments has the following departments which are responsible for improving the health, safety, disaster recovery, and general welfare of the Coastal Bend residents; and the planning of economic development and solid waste projects for the Coastal Bend area:

**Area Agency on Aging (AAA) & the Aging & Disability Resource Center (ADRC) Department:**

The Area Agency on Aging is responsible for planning and coordinating human services, information, and benefits counseling for the elderly citizens of the Coastal Bend region. The employees assigned to the AAA/ADRC Grants are the Area Agency on Aging Director, Assistant Director, Operations Manager, Ombudsman Coordinator, IR&A Specialist/Administrative Assistant, Family Caregiver Specialist, Benefits Counselor, Care Coordinator, IR&A Specialist, ADRC Options Counselor/CARES Act Care Coordinator, Transition Support (part-time), Data Management Assistant (part-time), Family Caregiver Administrative Assistant (part-time), and ADRC Benefits Counselor/Housing Navigator Specialist (part-time), and EBI Coord/Ombudsman (part-time).

**Environmental and Planning Department:**

The Environmental and Planning department is responsible for conducting all urban/regional planning, economic development activities, disaster recovery efforts, criminal justice planning, environmental water quality management planning, solid waste management and homeland security planning. The employees assigned to the Environmental and Planning Grants are the Director of Planning and Economic Development, Homeland Security Coordinator, Environmental Planner, Regional Disaster Recovery Manager, EDA-GIS Outreach Coordinator, Homeland Security/Criminal Justice Planner, and Homeland Security Assistant (part time).

**9-1-1 Department:**

The 9-1-1 department is responsible for the administration and maintenance of the enhanced 9-1-1 system and Geographic Information System (GIS) Mapping throughout the Coastal Bend Region. The employees assigned to the 9-1-1 Program are the Executive Director, (thirty percent spent on 9-1-1 coordination efforts), GIS Mapping coordinator, Network Specialist, Database/Network Specialist, Network Support, GIS Analyst, GIS Support Tech, Finance Director and Accountant charged twenty-five and ten percent to 9-1-1 activities, respectively.

**Finance and Administrative Department:**

The Finance and Administrative department is responsible for the Council's management, administration, and supportive services such as personnel management, budgeting, procurement, accounting, auditing, financial reporting/policies, reproduction, operating mail room, maintenance of building facilities, public information and liaison with board membership. The employees assigned to the Council's administrative and financial management functions and charged to indirect cost pool are the Executive Director, Director of Finance, one full-time Accountant, one part-time Accountant, Administrative/Accounting Assistant and a Printer/Custodian.

The Schedule of Operating and Pass-through Revenues and Expenditures and Changes in Fund Balances for Calendar Years Ending December 31, 2021, 2020, and ended 2019, located on pages 20 and 21, gives comparative financial information of the Council's proposed budget for 2021 as compared with the most recent year completed, 2019, the approved budget for 2020 and the estimated revenues and expenditures for 2020.

***CBCOG***

*Established in 1966*

**Coastal Bend Council of Governments  
Schedule of Operating Revenues & Expenditures  
& Changes in Fund Balance -General Fund  
For Calendar Year Ending December 31, 2021**

Estimated Fund Balance at January 1, 2021		\$ 866,706
<b>Operating Revenues</b>		
Dues	\$ 105,182	
Interest Earned-CBCOG	-	
Interest Earned-9-1-1 Program	350	
Other income -CBCOG	2,844	
State Funds - 9-1-1 Program	1,850,371	
State Administered Funds	1,762,020	
Direct Federal Funds	488,223	
FY2020 Over recovery of indirect costs	(57,520)	
<b>Total Operating Revenues</b>		<u>\$ 4,151,470</u>
<b>Operating Expenditures</b>		
Personnel Costs	\$ 2,486,615	
Indirect Costs (Excluding Personnel Costs)	20,106	
Central Service Costs (Excluding Personnel Costs)	20,110	
Other Direct Expenditures (excluding Central Service Personnel Costs)	427,547	
Other Direct Expenditures- 9-1-1 Program (excluding Central Service Personnel Costs)	1,211,840	
Expenditures paid with CBCOG funds	225	
Executive Board Expenditures	500	
<b>Total Operating Expenditures</b>		<u>\$ 4,166,943</u>
Estimated Fund Balance at December 31, 2021		<u>\$ 851,233</u>



**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF GRANT/PROGRAM IDENTIFICATION INDEX  
FOR CALENDAR YEAR ENDING DECEMBER 31, 2021**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
AAA #1	2020-2021	Title III Administration	HHSC
AAA #2*	2021-2022	Title III Administration	HHSC
Ombuds. #1	2020-2021	Title III Ombudsman Activities	HHSC
Ombuds. #2*	2021-2022	Title III Ombudsman Activities	HHSC
Care Coord. #1	2020-2021	Title III Care Coordination	HHSC
Care Coord. #2*	2021-2022	Title III Care Coordination	HHSC
I/R&A #1	2020-2021	Title III Information, Referral & Assistance	HHSC
I/R&A #2*	2021-2022	Title III Information, Referral & Assistance	HHSC
Legal Assist. #1	2020-2021	Title III Legal Assistance Over 60	HHSC
Legal Assist. #2*	2021-2022	Title III Legal Assistance Over 60	HHSC
Caregivers Ed/Trng #1	2020-2021	Caregivers Training & Education Program	HHSC
Caregivers Ed/Trng #2*	2021-2022	Caregivers Training & Education Program	HHSC
ADRC #1	2020-2021	Aging & Disability Resource Centers	HHSC
ADRC #2*	2021-2022	Aging & Disability Resource Centers	HHSC
Legal Aware #1	2020-2021	Title III Legal Awareness	HHSC
Legal Aware #2*	2021-2022	Title III Legal Awareness	HHSC
Caregiver Info Svcs #1	2020-2021	Title III Caregivers Info Svcs	HHSC
Caregiver Info Svcs #2*	2021-2022	Title III Caregivers Info Svcs	HHSC
HICAP #1	2020-2021	Title III HICAP Outreach/Assistant	HHSC
HICAP #2*	2021-2022	Title III HICAP Outreach/Assistant	HHSC
MIPPA #1	2020-2021	MIPPA Outreach/Assistant	HHSC
MIPPA #2*	2021-2022	MIPPA Outreach/Assistant	HHSC
AAA Purchase Pool #1	2020-2021	Title III Purchase Pool	HHSC
AAA Purchase Pool #2*	2021-2022	Title III Purchase Pool	HHSC
AAA Title B, C1, C2 #1	2020-2021	Title III B, C1, C2, Nutrition Consult	HHSC
AAA Title B, C1, C2#2*	2021-2022	Title III B, C1, C2, Nutrition Consult	HHSC
Evidence Based Intr. #1	2020-2021	Title III Evidence Based Intervention	HHSC
Evidence Based Intr. #2*	2021-2022	Title III Evidence Based Intervention	HHSC
Data Management #1	2020-2021	Title III Data Management	HHSC
Data Management #2*	2021-2022	Title III Data Management	HHSC
Caregivers Coord #1	2020-2021	Caregivers Care Coordination	HHSC
Caregivers Coord #2*	2021-2022	Caregivers Care Coordination	HHSC
AAA CARES Act #1	2020-2021	AAA CARES Act	HHSC
AAA CARES Act #2	2021-2022	AAA CARES Act	HHSC
Solid Waste #1	2020-2021	Regional Solid Waste Coord.	TCEQ
Solid Waste #2	2021-2022	Regional Solid Waste Coord.	TCEQ
Water Quality #1	2020-2021	Water Quality Coordination Efforts	TCEQ
Water Quality #2	2021-2022	Water Quality Coordination Efforts	TCEQ
EDA #1	2021	Economic Development Admin.	EDA
EDA GIS #1	2021	EDA GIS	EDA
EDA CARES Act #1	2021	EDA CARES Act	EDA

\*Denotes proposed budgets not yet approved by funding and/or oversight agency.

**COASTAL BEND COUNCIL OF GOVERNMENTS  
SCHEDULE OF GRANT/PROGRAM IDENTIFICATION INDEX  
FOR CALENDAR YEAR ENDING DECEMBER 31, 2021**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
Homeland Security #1	2021	Homeland Security Planning	CJD
Region. Review #1	2020-2021	Regional Review Planning	TDHCA
Region. Review #2*	2021-2022	Regional Review Planning	TDHCA
Reg. CJD/HS #1	2020-2021	Criminal Justice/Homeland Security	CJD
Reg. CJD/HS #2*	2021-2022	Criminal Justice/Homeland Security	CJD
Reg. Trng. Acad. #1	2020-2021	Regional Training Academy	CJD
Reg. Trng. Acad. #2*	2021-2022	Regional Training Academy	CJD
CSEC #1	2020-2021	9-1-1 Program	CSEC
CSEC #2*	2021-2022	9-1-1 Program	CSEC

State and Federal Abbreviations Used in the Budget Are:

HHSC	Texas Department of Health and Human Services Commission
CJD	Office of the Governor, Criminal Justice Division
EDA	Economic Development Administration - U.S. Department of Commerce
TDHCA	Texas Department of Housing and Community Affairs
TCEQ	Texas Commission on Environmental Quality
CSEC	Commission on State Emergency Communication

\*Denotes proposed budgets not yet approved by funding and/or oversight agency.

**Coastal Bend Council of Governments  
Schedule of Expenditures & Revenues -General Fund  
For Calendar Year Ending December 31, 2021**

**AAA Grants**

	AAA Admin	AAA Admin	Ombuds	Ombuds	Care Coordination	Care Coordination
	#1	#2	#1	#2	#1	#2
<b>Operating Expenditures</b>						
Salaries & Paid Time Off	\$ 121,779	\$ 40,593	\$ 49,665	\$ 16,555	\$ 18,830	\$ 6,278
Indirect Costs	31,139	10,380	12,699	4,233	4,815	1,605
Health, Retirement & Other Benefits	37,589	12,531	17,960	5,987	8,951	2,985
Rental Space	5,263	1,588	2,372	1,513	1,225	1,112
Utilities	732	363	375	85	242	54
Training	638	-	-	-	44	-
Accounting & Payroll Services	24,772	7,830	3,355	1,118	1,519	507
Management Advisory Services	1,469	489	-	-	-	-
Auditing Services	1,537	-	820	-	519	-
Dues & Subscriptions	49	18	27	11	13	5
Advertisements & Recognitions	20	-	12	140	7	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	307	-	111	-	54	-
Office Supplies/Equip./Furniture/Software	835	688	269	205	203	89
Travel	1,473	-	1,000	250	120	82
Telephone	3,096	1,044	2,760	483	887	282
Postage & Freight	816	176	119	4	344	42
Reproduction Costs & Mailout Services	420	265	2	23	160	139
Contractual Services	635	231	183	12	7,959	1,989
Insurance	719	177	1,050	69	280	44
Equipment	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 233,288</b>	<b>\$ 76,373</b>	<b>\$ 92,779</b>	<b>\$ 30,688</b>	<b>\$ 46,172</b>	<b>\$ 15,213</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Grant Expenditures</b>	<b>\$ 233,288</b>	<b>\$ 76,373</b>	<b>\$ 92,779</b>	<b>\$ 30,688</b>	<b>\$ 46,172</b>	<b>\$ 15,213</b>
<b>Revenues</b>						
State Funds	\$ 174,966	\$ 57,280	\$ 92,779	\$ 30,688	\$ 46,172	\$ 15,213
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	58,322	19,093	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 233,288</b>	<b>\$ 76,373</b>	<b>\$ 92,779</b>	<b>\$ 30,688</b>	<b>\$ 46,172</b>	<b>\$ 15,213</b>

**Coastal Bend Council of Governments**  
**Schedule of Expenditures & Revenues -General Fund**  
**For Calendar Year Ending December 31, 2021**

**AAA Grants**

	Information Referral & Assistance #1	Information Referral & Assistance #2	Legal Assistance Over 60 #1	Legal Assistance Over 60 #2	Caregivers Training & Education #1	Caregivers Training & Education #2
<b>Operating Expenditures</b>						
Salaries & Paid Time Off	\$ 42,041	\$ 14,014	\$ 11,460	\$ 3,820	\$ 8,709	\$ 2,903
Indirect Costs	10,750	3,583	2,930	977	2,227	742
Health, Retirement & Other Benefits	20,391	6,796	5,108	1,703	3,103	1,034
Rental Space	1,909	462	850	468	1,026	247
Utilities	350	50	188	76	230	39
Training	-	-	-	25	50	-
Accounting & Payroll Services	3,303	1,102	777	259	751	250
Management Advisory Services	-	-	-	-	-	-
Auditing Services	902	-	166	-	234	-
Dues & Subscriptions	307	-	5	-	328	-
Advertisement & Recognitions	23	34	5	-	3	-
Printing & Publications	-	-	77	-	-	-
Maintenance & Repairs	186	25	22	25	22	-
Office Supplies/Equip./Furniture/Software	422	232	89	61	350	190
Travel	1,154	135	626	209	311	-
Telephone	1,737	506	1,221	500	350	241
Postage & Freight	466	42	193	69	5	-
Reproduction Costs & Mailout Services	130	112	27	28	2	196
Contractual Services	3,243	-	51	385	1,312	113
Insurance	524	83	219	-	147	27
Equipment	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 87,838</b>	<b>\$ 27,176</b>	<b>\$ 24,014</b>	<b>\$ 8,605</b>	<b>\$ 19,160</b>	<b>\$ 5,982</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ -	\$ -	\$ 3,762	\$ 1,254	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,762</b>	<b>\$ 1,254</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Grant Expenditures</b>	<b>\$ 87,838</b>	<b>\$ 27,176</b>	<b>\$ 27,776</b>	<b>\$ 9,859</b>	<b>\$ 19,160</b>	<b>\$ 5,982</b>
<b>Revenues</b>						
State Funds	\$ 87,838	\$ 27,176	\$ 27,776	\$ 9,859	\$ 19,160	\$ 5,982
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 87,838</b>	<b>\$ 27,176</b>	<b>\$ 27,776</b>	<b>\$ 9,859</b>	<b>\$ 19,160</b>	<b>\$ 5,982</b>

**Coastal Bend Council of Governments**  
**Schedule of Expenditures & Revenues -General Fund**  
**For Calendar Year Ending December 31, 2021**

**AAA Grants**

	ADRC	ADRC	AAA Legal Aware	AAA Legal Aware	AAA Caregiver Info Services	AAA Caregiver Info Services
	#1	#2	#1	#2	#1	#2
<b>Operating Expenditures</b>						
Salaries & Paid Time Off	\$ 71,652	\$ 35,826	\$ 6,937	\$ 2,312	\$ 52,859	\$ 17,620
Indirect Costs	18,321	9,161	1,774	591	13,516	4,505
Health, Retirement & Other Benefits	25,669	12,834	2,968	989	17,483	5,828
Rental Space	2,554	1,160	773	247	3,501	2,810
Utilities	381	396	158	39	772	396
Training	243	76	75	-	13	-
Accounting & Payroll Services	6,833	3,243	785	262	4,473	1,491
Management Advisory Services	-	-	-	-	-	-
Auditing Services	893	-	292	-	957	-
Dues & Subscriptions	371	13	11	-	1,274	646
Advertisement & Recognitions	3,614	6	7	111	13	-
Printing & Publications	-	-	-	-	150	-
Maintenance & Repairs	241	49	50	25	111	-
Office Supplies/Equip./Furniture/Software	568	445	160	190	665	212
Travel	982	804	100	-	598	2,019
Telephone	1,839	1,003	710	241	2,271	789
Postage & Freight	34	7	12	-	1,112	6
Reproduction Costs & Mailout Services	35	62	315	196	2,616	2,583
Contractual Services	13,459	11,439	47	113	278	75
Insurance	810	133	170	27	665	91
Equipment	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 148,499</b>	<b>\$ 76,657</b>	<b>\$ 15,344</b>	<b>\$ 5,343</b>	<b>\$ 103,327</b>	<b>\$ 39,071</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ 66,707	\$ 2,304	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ 66,707</b>	<b>\$ 2,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Grant Expenditures</b>	<b>\$ 215,206</b>	<b>\$ 78,961</b>	<b>\$ 15,344</b>	<b>\$ 5,343</b>	<b>\$ 103,327</b>	<b>\$ 39,071</b>
<b>Revenues</b>						
State Funds	\$ 215,206	\$ 78,961	\$ 15,344	\$ 5,343	\$ 103,327	\$ 39,071
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 215,206</b>	<b>\$ 78,961</b>	<b>\$ 15,344</b>	<b>\$ 5,343</b>	<b>\$ 103,327</b>	<b>\$ 39,071</b>

**Coastal Bend Council of Governments  
Schedule of Expenditures & Revenues -General Fund  
For Calendar Year Ending December 31, 2021**

**AAA Grants**

	AAA HICAP #1	AAA HICAP #2	AAA MIPPA #2 #1	AAA MIPPA #2 #2	AAA Purchase Pool #1	AAA Purchase Pool #2
<b>Operating Expenditures</b>						
Salaries & Paid Time Off	\$ 25,239	\$ 8,413	\$ 709	\$ 236	\$ -	\$ -
Indirect Costs	6,454	2,151	181	60	-	-
Health, Retirement & Other Benefits	11,467	3,822	330	110	-	-
Rental Space	1,218	374	381	57	-	-
Utilities	221	52	61	14	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,787	596	751	250	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	166	-	-	-	-	-
Dues & Subscriptions	16	-	5	-	-	-
Advertisement & Recognitions	8	-	1,400	225	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	67	-	28	-	-	-
Office Supplies/Equip./Furniture/Software	2,882	184	63	37	-	-
Travel	55	481	246	117	-	-
Telephone	1,183	375	355	69	-	-
Postage & Freight	82	-	5	-	-	-
Reproduction Costs & Mailout Services	34	30	6	-	-	-
Contractual Services	64	926	569	96	-	-
Insurance	346	69	45	-	-	-
Equipment	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 51,289</b>	<b>\$ 17,473</b>	<b>\$ 5,135</b>	<b>\$ 1,271</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 170,747	\$ 25,175
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,747</b>	<b>\$ 25,175</b>
<b>Total Grant Expenditures</b>	<b>\$ 51,289</b>	<b>\$ 17,473</b>	<b>\$ 5,135</b>	<b>\$ 1,271</b>	<b>\$ 170,747</b>	<b>\$ 25,175</b>
<b>Revenues</b>						
State Funds	\$ 51,289	\$ 17,473	\$ 5,135	\$ 1,271	\$ 162,835	\$ 22,537
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	7,912	2,638
<b>Total Revenues</b>	<b>\$ 51,289</b>	<b>\$ 17,473</b>	<b>\$ 5,135</b>	<b>\$ 1,271</b>	<b>\$ 170,747</b>	<b>\$ 25,175</b>

**Coastal Bend Council of Governments**  
**Schedule of Expenditures & Revenues -General Fund**  
**For Calendar Year Ending December 31, 2021**

**AAA Grants**

	AAA Title B, C1 C2, Nutrition #1	AAA Title B, C1 C2, Nutrition #2	AAA Evidence Based Intervention #1	AAA Evidence Based Intervention #2	AAA Data Management #1	AAA Data Management #2
<b>Operating Expenditures</b>						
Salaries & Paid Time Off	\$ -	\$ -	\$ 7,961	\$ 2,654	\$ 25,279	\$ 8,426
Indirect Costs	-	-	2,036	679	6,464	2,155
Health, Retirement & Other Benefits	-	-	1,786	595	8,277	2,759
Rental Space	-	-	1,316	356	1,735	493
Utilities	-	-	267	59	260	60
Training	-	-	37	-	-	-
Accounting & Payroll Services	-	-	2,211	737	3,312	1,104
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	467	-	426	-
Dues & Subscriptions	-	-	11	-	19	-
Advertisement & Recognitions	-	-	7	-	12	-
Printing & Publications	-	-	53	-	-	-
Maintenance & Repairs	-	-	58	-	137	-
Office Supplies/Equip./Furniture/Software	-	-	100	98	218	150
Travel	-	-	193	319	635	-
Telephone	-	-	710	253	1,243	468
Postage & Freight	-	-	10	-	17	-
Reproduction Costs & Mailout Services	-	-	414	116	67	16
Contractual Services	-	-	1,934	1,290	82	8
Insurance	-	-	194	21	449	80
Equipment	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,765</b>	<b>\$ 7,177</b>	<b>\$ 48,632</b>	<b>\$ 15,719</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ 1,431,631	\$ 425,935	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ 1,431,631</b>	<b>\$ 425,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Grant Expenditures</b>	<b>\$ 1,431,631</b>	<b>\$ 425,935</b>	<b>\$ 19,765</b>	<b>\$ 7,177</b>	<b>\$ 48,632</b>	<b>\$ 15,719</b>
<b>Revenues</b>						
State Funds	\$ 1,431,631	\$ 425,935	\$ 19,765	\$ 7,177	\$ 48,632	\$ 15,719
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,431,631</b>	<b>\$ 425,935</b>	<b>\$ 19,765</b>	<b>\$ 7,177</b>	<b>\$ 48,632</b>	<b>\$ 15,719</b>

**Coastal Bend Council of Governments  
Schedule of Expenditures & Revenues -General Fund  
For Calendar Year Ending December 31, 2021**

	<u>AAA Grants</u>				
	AAA Caregivers Coordination #1	AAA Caregivers Coordination #2	AAA CARES ACT #1	AAA CARES ACT #2	Solid Waste #1
<b>Operating Expenditures</b>					
Salaries & Paid Time Off	\$ 19,487	\$ 6,496	\$ 28,206	\$ 9,402	\$ 45,845
Indirect Costs	4,983	1,661	7,212	2,404	11,723
Health, Retirement & Other Benefits	8,756	2,920	7,039	2,346	17,493
Rental Space	1,396	1,187	-	-	2,120
Utilities	276	62	-	-	296
Training	-	-	2,000	-	-
Accounting & Payroll Services	1,904	635	-	-	3,728
Management Advisory Services	-	-	-	-	653
Auditing Services	580	-	-	-	628
Dues & Subscriptions	16	-	-	-	87
Advertisement & Recognitions	7	-	2,000	-	313
Printing & Publications	49	-	2,000	-	-
Maintenance & Repairs	67	-	-	-	-
Office Supplies/Equip./Furniture/Software	672	108	16,288	-	1,089
Travel	431	-	2,000	-	500
Telephone	1,065	310	-	-	1,834
Postage & Freight	142	-	-	-	15
Reproduction Costs & Mailout Services	92	72	-	-	180
Contractual Services	5,710	2,076	-	-	500
Insurance	312	45	-	-	484
Equipment	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 45,945</b>	<b>\$ 15,572</b>	<b>\$ 66,745</b>	<b>\$ 14,152</b>	<b>\$ 87,488</b>
<b>Subcontractors/Program Expenditures</b>					
Contract Services	\$ -	\$ -	\$ 408,620	\$ 129,762	\$ 15,378
Program Expenditures	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 408,620</b>	<b>\$ 129,762</b>	<b>\$ 15,378</b>
<b>Total Grant Expenditures</b>	<b>\$ 45,945</b>	<b>\$ 15,572</b>	<b>\$ 475,365</b>	<b>\$ 143,914</b>	<b>\$ 102,866</b>
<b>Revenues</b>					
State Funds	\$ 45,945	\$ 15,572	\$ 475,365	\$ 143,914	\$ 102,866
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 45,945</b>	<b>\$ 15,572</b>	<b>\$ 475,365</b>	<b>\$ 143,914</b>	<b>\$ 102,866</b>



**Coastal Bend Council of Governments**  
**Schedule of Expenditures & Revenues -General Fund**  
**For Calendar Year Ending December 31, 2021**

**Planning Grants**

	Solid Waste #2	Water Quality #1	Water Quality #2	EDA Planning #1	EDA GIS #1	EDA CARES Act #1
<b>Operating Expenditures</b>						
Salaries & Paid Time Off	\$ 22,922	\$ 1,910	\$ 955	\$ 32,526	\$ 77,794	\$ 93,119
Indirect Costs	5,861	488	244	8,317	19,892	23,810
Health, Retirement & Other Benefits	8,747	729	364	10,334	17,544	34,546
Rental Space	1,351	-	-	1,873	1,431	2,064
Utilities	189	-	-	202	308	438
Training	-	-	-	221	-	-
Accounting & Payroll Services	1,604	-	-	1,994	2,715	2,715
Management Advisory Services	326	-	-	-	979	-
Auditing Services	-	-	-	313	313	313
Dues & Subscriptions	-	-	-	2,750	200	200
Advertisement & Recognitions	-	11,275	5,561	-	20	25
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	100	100
Office Supplies/Equip./Furniture/Software	449	136	-	299	1,000	1,000
Travel	100	-	-	1,000	1,000	1,000
Telephone	727	-	-	1,171	3,032	1,728
Postage & Freight	12	-	-	29	50	50
Reproduction Costs & Mailout Services	45	-	-	69	50	50
Contractual Services	567	670	330	1,000	133,733	400
Insurance	64	-	-	262	76	100
Equipment	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 42,964</b>	<b>\$ 15,208</b>	<b>\$ 7,454</b>	<b>\$ 62,360</b>	<b>\$ 260,237</b>	<b>\$ 161,658</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ 4,078	\$ -	\$ -	\$ -	\$ -	\$ 24,360
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ 4,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,360</b>
<b>Total Grant Expenditures</b>	<b>\$ 47,042</b>	<b>\$ 15,208</b>	<b>\$ 7,454</b>	<b>\$ 62,360</b>	<b>\$ 260,237</b>	<b>\$ 186,018</b>
<b>Revenues</b>						
State Funds	\$ 47,042	\$ 15,208	\$ 7,454	\$ -	\$ -	\$ -
Direct Federal Funds	-	-	-	49,888	252,317	186,018
CBCOG Funds	-	-	-	12,472	7,920	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 47,042</b>	<b>\$ 15,208</b>	<b>\$ 7,454</b>	<b>\$ 62,360</b>	<b>\$ 260,237</b>	<b>\$ 186,018</b>

**Coastal Bend Council of Governments  
Schedule of Expenditures & Revenues -General Fund  
For Calendar Year Ending December 31, 2021**

**Planning Grants**

	<b>Homeland Security Planning #1</b>	<b>Regional Review Committee #1</b>	<b>Regional Review Committee #2</b>	<b>CJD/HS Contract Services #1</b>	<b>CJD/HS Contract Services #2</b>	<b>Regional Training Academy #1</b>
<b>Operating Expenditures</b>						
Salaries & Paid Time Off	\$ 142,609	\$ 5,590	\$ 2,796	\$ 13,582	\$ 6,791	\$ -
Indirect Costs	36,465	1,429	715	3,473	1,737	816
Health, Retirement & Other Benefits	47,087	1,199	600	5,315	2,658	-
Rental Space	6,840	604	132	1,074	1,407	-
Utilities	710	12	4	40	50	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	9,088	217	109	1,324	598	482
Management Advisory Services	979	-	-	-	-	-
Auditing Services	756	-	-	230	-	-
Dues & Subscriptions	130	-	-	31	-	-
Advertisement & Recognitions	25	-	-	6	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	150	-	-	26	-	-
Office Supplies/Equip./Furniture/Software	1,000	45	-	700	521	-
Travel	3,000	-	-	500	250	-
Telephone	7,000	-	-	1,132	541	-
Postage & Freight	52	-	-	26	-	-
Reproduction Costs & Mailout Services	150	-	-	445	30	-
Contractual Services	1,000	-	-	400	200	-
Insurance	987	33	-	127	25	-
Equipment	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 258,028</b>	<b>\$ 9,129</b>	<b>\$ 4,356</b>	<b>\$ 28,431</b>	<b>\$ 14,808</b>	<b>\$ 1,298</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,305
Program Expenditures	24,061	-	-	-	-	19,700
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ 24,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,005</b>
<b>Total Grant Expenditures</b>	<b>\$ 282,089</b>	<b>\$ 9,129</b>	<b>\$ 4,356</b>	<b>\$ 28,431</b>	<b>\$ 14,808</b>	<b>\$ 65,303</b>
<b>Revenues</b>						
State Funds	\$ 282,089	\$ 9,129	\$ 4,356	\$ 48,622	\$ 24,311	\$ 65,303
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 282,089</b>	<b>\$ 9,129</b>	<b>\$ 4,356</b>	<b>\$ 48,622</b>	<b>\$ 24,311</b>	<b>\$ 65,303</b>

**Coastal Bend Council of Governments  
Schedule of Expenditures & Revenues -General Fund  
For Calendar Year Ending December 31, 2021**

	<b>Regional Training Academy #2</b>	<b>Totals</b>
<b>Operating Expenditures</b>		
Salaries & Paid Time Off	\$ -	\$ 1,112,800
Indirect Costs	409	285,767
Health, Retirement & Other Benefits	-	386,732
Rental Space	-	56,489
Utilities	-	8,507
Training	-	3,422
Accounting & Payroll Services	124	100,615
Management Advisory Services	-	4,895
Auditing Services	-	10,512
Dues & Subscriptions	-	6,543
Advertisement & Recognitions	-	24,879
Printing & Publications	-	2,329
Maintenance & Repairs	-	1,961
Office Supplies/Equip./Furniture/Software	-	32,912
Travel	-	21,690
Telephone	-	43,156
Postage & Freight	-	3,937
Reproduction Costs & Mailout Services	-	9,177
Contractual Services	-	193,079
Insurance	-	8,954
Equipment	-	-
<b>Total Operating Expenditures</b>	<b>\$ 533</b>	<b>\$ 2,318,356</b>
<b>Subcontractors/Program Expenditures</b>		
Contract Services	\$ 36,928	\$ 2,790,946
Program Expenditures	-	43,761
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ 36,928</b>	<b>\$ 2,834,707</b>
<b>Total Grant Expenditures</b>	<b>\$ 37,461</b>	<b>\$ 5,153,063</b>
<b>Revenues</b>		
State Funds	\$ 37,461	\$ 4,586,177
Direct Federal Funds	-	488,223
CBCOG Funds	-	97,807
Local Funds	-	10,550
<b>Total Revenues</b>	<b>\$ 37,461</b>	<b>\$ 5,182,757</b>

**Coastal Bend Council of Governments**  
**Schedule of Expenditures & Revenues -Special Revenue Fund**  
**9-1-1 Network Program**  
**For Calendar Year Ending December 31, 2021**

	CSEC #1	CSEC #2	Totals
<b>Administrative Expenditures</b>			
Salaries & Paid Time Off	\$ 34,345	\$ 17,171	\$ 51,516
Indirect Costs	61,641	30,820	92,461
Health, Retirement, & Other Benefits	9,837	4,918	14,755
Rental Space	2,232	658	2,890
Utilities	452	145	597
Training	670	330	1,000
Accounting & Payroll Services	21,847	10,351	32,198
Auditing Services	6,000	-	6,000
Dues & Subscriptions	300	-	300
Maintenance & Repairs	2,646	-	2,646
Office Supplies/Equipment/Furniture/Software	670	330	1,000
Travel	1,340	660	2,000
Telephone	650	320	970
Postage & Freight	30	-	30
Reproduction Costs & Mail out Services	25	-	25
Insurance	367	-	367
<b>Total Administrative Expenditures</b>	<b>\$ 143,052</b>	<b>\$ 65,703</b>	<b>\$ 208,755</b>
<b>Operating Expenditures</b>			
Salaries & Paid Time Off	\$ 206,721	\$ 103,361	\$ 310,082
Health, Retirement, & Other Benefits	91,913	45,956	137,869
Rental Space	8,912	4,390	13,302
Utilities	2,177	1,072	3,249
Training	2,680	1,320	4,000
Dues & Subscriptions	625	-	625
Maintenance & Repairs	2,712	1,237	3,949
Office Supplies/Equipment/Furniture/Software	8,000	4,440	12,440
Travel	10,720	4,344	15,064
Telephone	7,513	3,454	10,967
Postage & Freight	357	176	533
Reproduction Costs	307	148	455
Contractual Services	10,655	4,345	15,000
Insurance	4,664	2,298	6,962
MRCs-Telephone Costs	252,368	124,006	376,374
Network Reliability	75,710	37,290	113,000
Regional Costs -ESInet, database maintenance, Pub Ed	250,149	123,208	373,357
Database Costs	37,572	18,505	56,077
Maintenance- Equipment	25,169	9,398	34,567
PSAP Supplies	13,400	6,600	20,000
PSAP Training	1,340	660	2,000
Wireless Telephone Costs	20,560	10,202	30,762
PSAP Room Prep	6,700	3,300	10,000
Ancillary Equipment maintenance	27,982	13,782	41,764
MIS/Data Analytics	33,210	16,358	49,568
<b>Total Operating Expenditures</b>	<b>\$ 1,102,116</b>	<b>\$ 539,850</b>	<b>\$ 1,641,966</b>
<b>Total Expenditures</b>	<b>\$ 1,245,168</b>	<b>\$ 605,553</b>	<b>\$ 1,850,721</b>
<b>Revenue</b>			
9-1-1 Service Fees	\$ 1,244,934	\$ 605,437	\$ 1,850,371
Interest Earned	234	116	350
<b>Total Revenue</b>	<b>\$ 1,245,168</b>	<b>\$ 605,553</b>	<b>\$ 1,850,721</b>

**Coastal Bend Council of Governments  
 Schedule of Indirect Cost Allocation Plan & Indirect Cost Rate  
 For Calendar Year Ending December 31, 2021**

**Indirect Costs:**

Salaries	\$ 287,584	
Paid Time Off Rate @ 19.92%	57,287	
Fringe Benefits	<u>127,990</u>	
<b>Total Personnel Costs</b>		<b>\$ 472,861</b>
Auto Expenditures		2,064
Office Supplies/Furniture/Software		6,694
Rental Space		24,744
Utilities		13,512
Reproduction Costs		2,135
Printing & Publications		1,551
Insurance		5,124
Maintenance & Repairs		7,912
Telephone		6,273
Postage & Freight		7,054
Dues & Subscriptions		10,653
Conferences & Meetings		895
Training		5,362
Contract Services		2,852
Auditing Services		911
Depreciation		2,862
FY2020 Over Recovery of Indirect Costs (estimated)		<u>(57,520)</u>
<b>Subtotal of Indirect Costs</b>		<b>515,939</b>
Less Indirect Cost Contribution		(1,225)
Less personnel costs charged to CSCAP (Note 1)		(117,598)
Less operating expenditures charged to CSCAP (Note 2)		<u>(20,110)</u>
<b>Net Indirect Costs</b>	<b>(A)</b>	<b><u>\$ 377,006</u></b>

**Base for Allocation of Indirect Costs:**

Direct Salaries for Full-time employees		\$ 1,094,173
Paid Time Off Rate for Full-time employees \$1,094,173 @ 19.92%		217,959
Direct Salaries for Part-time employees		<u>162,270</u>
<b>Total Direct Personnel Costs</b>	<b>(B)</b>	<b><u>\$ 1,474,402</u></b>

**Indirect Cost Fixed Rate With A Carryforward:**

(A)	Net Indirect Costs	\$ 377,006		
		-----	=	<u>25.57%</u>
(B)	Total Direct Personnel Costs	\$ 1,474,402		

Note (1): Personnel costs associated with processing payroll, accounts payable, accounts receivable billing, and management advisory services for the grant programs are part of the Coastal Bend Council of Governments' Cost Allocation Plan (CSCAP). These costs will be allocated to the grant programs in the CSCAP.

Note (2): Rent, utilities, telephone, and supplies associated with the services provided in the Coastal Bend Council of Governments' Central Service Cost Allocation Plan (CSCAP) will be allocated to the grant programs in this plan.

# Coastal Bend Council of Governments

## Comparison of Indirect Cost Allocation Plans & Indirect Cost Rates

### For Calendar Years Ending December 31, 2021, 2020, & Ended 2019

Indirect Costs	Budget 2021	Approved 2020	Estimated 2020 (Note 1)	Actual 2019
Indirect Salaries	\$ 287,584	\$ 288,799	\$ 276,817	\$ 277,715
Paid Time Off & Fringe Benefits	185,277	182,027	180,389	174,646
<b>Total Personnel Costs</b>	<b>\$ 472,861</b>	<b>\$ 470,826</b>	<b>\$ 457,206</b>	<b>\$ 452,361</b>
Auto Expenditures	2,064	1,543	1,419	921
Office Supplies/Equip./Furniture/Software	6,694	6,694	6,694	5,675
Rental Space	24,744	19,015	25,158	25,041
Utilities	13,512	13,512	13,512	13,218
Reproduction Costs	2,135	2,163	1,463	2,151
Printing and Publications	1,551	1,549	1,022	1,106
Insurance	5,124	5,124	5,124	4,402
Maintenance & Repairs	7,912	7,912	7,912	8,194
Telephone	6,273	6,273	6,272	5,702
Postage and Freight	7,054	7,773	7,055	7,348
Dues & Subscriptions	10,653	10,653	10,653	10,697
Conferences & Meetings	895	1,415	646	1,138
Training	5,362	5,141	4,631	4,841
Contract Services	2,852	3,039	4,232	1,642
Auditing Services	911	867	911	867
Depreciation	2,862	2,862	2,862	2,862
Under(Over) Recovery of Indirect Costs in Prior Year	(57,520)	-	-	32,694
Under(Over) Applied Paid Time Off	-	-	(31,257)	(9,172)
<b>Subtotal Indirect Costs</b>	<b>\$ 515,939</b>	<b>\$ 566,361</b>	<b>\$ 525,515</b>	<b>\$ 571,688</b>
Less, Indirect Cost Contributions	1,225	1,589	1,225	2,181
Less personnel costs charged to CSCAP	117,598	116,784	116,784	120,915
Less operating expenditures charged to CSAP	20,110	17,970	17,970	15,034
<b>Net Indirect Costs (A)</b>	<b>\$ 377,006</b>	<b>\$ 430,018</b>	<b>\$ 389,536</b>	<b>\$ 433,558</b>
Direct Salaries	\$ 1,256,443	\$ 1,146,032	\$ 1,171,509	\$ 1,092,914
Paid Time Off	217,959	187,188	205,827	174,220
<b>Total Direct Personnel Costs (B)</b>	<b>\$ 1,474,402</b>	<b>\$ 1,333,220</b>	<b>\$ 1,377,336</b>	<b>\$ 1,267,134</b>
<b>Indirect Cost Fixed Rates (A)/(B)</b>	<b>25.57%</b>	<b>32.25%</b>	<b>28.28%</b>	<b>34.22%</b>

**Notes:**

1 The Estimated 2020 amounts represent 8 months actual indirect costs and 4 months estimated indirect costs.

**Coastal Bend Council of Governments  
Central Service Cost Allocation Plan (CSCAP)  
For Calendar Year Ending December 31, 2021**

**Central Services**

	<u>Payroll Processing</u>	<u>Accounts Payable Processing</u>	<u>Management Advisory Services</u>	<u>Accounts Receivable Billing</u>	<u>Finance Department's Operating expenditures allocated to Central Services</u>	<u>Total Allocated Costs</u>
	(1)	(1)	(1)	(1)	(2)	(3)
Department						
9-1-1 Program	\$ 6,864	\$ 21,025	\$ -	\$ -	\$ 4,309	\$ 32,198
Area Agency on Aging	17,337	23,138	1,958	24,669	10,773	77,875
Homeland Security	2,535	2,584	979	1,958	2,011	10,067
Solid Waste/Water Quality	1,152	2,155	979	1,306	719	6,311
EDA	3,456	1,442	979	698	2,154	8,729
Criminal Justice	922	598	-	864	144	2,528
<b>Total</b>	<u>\$ 32,266</u>	<u>\$ 50,942</u>	<u>\$ 4,895</u>	<u>\$ 29,495</u>	<u>\$ 20,110</u>	<u>\$ 137,708</u>

**Notes:**

**(1) Bases for allocating Central Service Costs**

Services

Payroll Processing

Accounts Payable Processing

Management Advisory Services

Accounts Receivable Billing

**Bases for Allocation**

Number of employees

Number of accounts payable invoices processed

Direct hours

Direct hours

**(2) Finance Department's operating expenditures such rent, utilities, telephone and supplies related to the central services were allocated based on the number of employees.**

**(3) Total allocated costs by department is reported in the General Fund's and Special Revenue Fund's Schedule of Expenditures & Revenues. If the billable rate for processing accounts payable is less than or greater than the actual rate, a refund or a charge will be issued/applied respectively to the individual grant programs.**

**Coastal Bend Council of Governments**  
**Schedule of Paid Time Off & Rate**  
**for Employees Entitled to Paid Time Off**  
**For Calendar Year Ending December 31, 2021**

**Full-Time Employees' Paid Time Off**

**Paid Time Off**

Vacation Leave	\$ 130,215		
Sick Leave	81,953		
Holidays	<u>63,051</u>		
<b>Total Released Time</b>		(A)	<b>\$ 275,219</b>

**Base for Allocation of Employee Paid Time Off**

Gross Salaries	\$ 1,656,977		
Less Paid Time Off	<u>(275,219)</u>		
<b>Total Chargeable Salaries</b>		(B)	<b><u>\$ 1,381,758</u></b>

**Employee Released Time Rate**

(A) Total Employee Release Time	\$ 275,219		
	<u>-----</u>	=	
(B) Total Chargeable Salaries	\$ 1,381,758		<u><u>19.92%</u></u>



**Coastal Bend Council of Governments  
Schedule of Membership Dues  
For Calendar Ending December 31, 2021**

	County**	City*	Totals
<b>Aransas County (23,158)</b>	<b>\$ 2,316</b>		<b>\$ 2,316</b>
Rockport (8,766)		\$ 877	877
Fulton (1,358)		136	136
<b>Bee County (31,861)</b>	<b>3,186</b>		<b>3,186</b>
Beeville (12,863)		1,286	1,286
<b>Brooks County (7,223)</b>	<b>722</b>		<b>722</b>
Falfurrias (4,981)		498	498
<b>Duval County (11,782)</b>	<b>1,250</b>		<b>1,250</b>
Freer (2,818)		282	282
San Diego (4,488)		449	449
<b>Jim Wells County (40,838)</b>	<b>4,084</b>		<b>4,084</b>
Alice (19,104)		1,910	1,910
Orange Grove (1,318)		132	132
Premont (2,653)		265	265
<b>Kenedy County (416)</b>	<b>313</b>		<b>313</b>
<b>Kleberg County (32,061)</b>	<b>3,206</b>		<b>3,206</b>
Kingsville (26,213)		2,621	2,621
<b>Live Oak County (11,531)</b>	<b>1,250</b>		<b>1,250</b>
George West (2,445)		246	246
Three Rivers (1,878)		188	188
<b>Nueces County (340,223)</b>	<b>34,022</b>		<b>34,022</b>
Agua Dulce (812)		81	81
Bishop (3,134)		313	313
Corpus Christi (305,215)		30,522	30,522
Driscoll (739)		74	74
Port Aransas (3,480)		348	348
Robstown (11,487)		1,149	1,149

**Coastal Bend Council of Governments  
Schedule of Membership Dues  
For Calendar Ending December 31, 2021**

	County**	City*	Totals
<b>Refugio County (7,383)</b>	\$ 625		\$ 625
Bayside (325)		\$ 33	33
Refugio (2,890)		289	289
Woodsboro (1,512)		152	152
<b>San Patricio County (64,804)</b>	6,480		6,480
Aransas Pass (8,204)		820	820
Gregory (1,907)		191	191
Ingleside (9,387)		939	939
Ingleside on the Bay (615)		62	62
Mathis (4,942)		494	494
Odem (2,389)		239	239
Portland (15,099)		1,510	1,510
Sinton (5,665)		567	567
Taft (3,048)		305	305
<b>Total County &amp; City Dues</b>	<u>\$ 57,454</u>	<u>\$ 46,978</u>	<u>\$ 104,432</u>
<b>Associate Members***</b>			
Nueces County Drainage District #2			125
Nueces County Water Control & Improvement District #3			125
San Patricio Municipal Water District			125
Port of Corpus Christi Authority			125
South Texas Water Authority			125
Corpus Christi Metropolitan Planning Organization			125
<b>Total Associate Members Dues</b>			<u>\$ 750</u>
<b>Total Membership Dues</b>			<u><u>\$ 105,182</u></u>

\* Dues Structure Based on \$.10 Per Capita

\*\* Minimum for Counties(based on the larger of either per capita rate or minimum):

\$313 -2,500 population

\$625 -2,501-10,000 population

\$1,250 -10,001 population

\*\*\* Associate Membership Dues \$125

\*\*\*\* Based on latest census data (2010)

**Coastal Bend Council of Governments**  
**Schedule of Operating & Pass-through Revenues & Expenditures**  
**& Changes in Fund Balances**  
**For Calendar Years Ending December 31, 2021, 2020, & Ended 2019**

	Actual 2019	Approved 2020	Estimated 2020	Budgeted 2021
<b>Beginning Fund Balances</b>				
General Fund	\$ 646,221	\$ 733,664	\$ 749,795	\$ 866,706
<b>Operating Revenues</b>				
Dues	\$ 105,182	\$ 105,182	\$ 104,112	\$ 105,182
Interest Income-CBCOG	16,688	12,000	2,600	-
Interest Income-9-1-1 Program	2,743	3,528	1,194	350
Other Income- CBCOG	9,250	6,251	6,667	2,844
State Funds- 9-1-1 Program	2,213,823	1,905,604	1,743,848	1,850,371
State Administered Funds	1,826,250	1,854,779	1,836,365	1,762,020
Direct Federal Funds	197,785	165,588	276,799	488,223
Local Funds	35,284	25,652	12,551	-
Indirect cost recovery	32,694	-	-	(57,520)
Over recovery of indirect costs	2,938	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 4,442,637</b>	<b>\$ 4,078,584</b>	<b>\$ 3,984,136</b>	<b>\$ 4,151,470</b>
<b>Pass-through Revenues</b>				
Local Funds	\$ 14,201	\$ 10,550	\$ 8,195	\$ 10,550
State Administered Funds	2,111,298	2,083,086	3,312,743	2,824,157
<b>Total Pass-through Revenues</b>	<b>\$ 2,125,499</b>	<b>\$ 2,093,636</b>	<b>\$ 3,320,938</b>	<b>\$ 2,834,707</b>
<b>Total Combined Revenues</b>	<b>\$ 6,568,136</b>	<b>\$ 6,172,220</b>	<b>\$ 7,305,074</b>	<b>\$ 6,986,177</b>
<b>Total Combined Funds Available</b>	<b>\$ 7,214,357</b>	<b>\$ 6,905,884</b>	<b>\$ 8,054,869</b>	<b>\$ 7,852,883</b>

**Coastal Bend Council of Governments**  
**Schedule of Operating & Pass-through Revenues & Expenditures**  
**& Changes in Fund Balances**  
**For Calendar Years Ending December 31, 2021, 2020, & Ended 2019**

	Actual 2019	Approved 2020	Estimated 2020	Budgeted 2021
<b>Operating Expenditures</b>				
Personnel Costs	\$ 2,130,767	\$ 2,264,096	\$ 2,281,268	\$ 2,486,615
Indirect Costs (Excluding Personnel Costs, Central Service Operating Costs, & depreciation)	101,431	74,703	78,734	20,106
Central Service Costs (Excluding Personnel Costs)	15,034	17,970	17,970	20,110
Other Direct Expenditures (Excluding Central Service Personnel & Operating Costs)	406,369	332,127	287,263	427,547
Other Direct Expenditures 9-1-1 Program (Excluding Central Service Personnel & Operating Costs)	1,209,246	1,303,722	1,201,608	1,211,840
Equipment-9-1-1 Program	475,209	-	-	-
Expenditures paid with CBCOG funds	223	225	223	225
Executive Board Expenditures	784	500	159	500
<b>Total Operating Expenditures</b>	<b>\$ 4,339,063</b>	<b>\$ 3,993,343</b>	<b>\$ 3,867,225</b>	<b>\$ 4,166,943</b>
<b>Pass-through Expenditures</b>				
Services by Other Agencies	\$ 2,109,661	\$ 2,075,286	\$ 3,320,938	\$ 2,790,946
Program Expenditures	15,838	18,350	-	43,761
<b>Total Pass-through Expenditures</b>	<b>\$ 2,125,499</b>	<b>\$ 2,093,636</b>	<b>\$ 3,320,938</b>	<b>\$ 2,834,707</b>
<b>Total Combined Expenditures</b>	<b>\$ 6,464,562</b>	<b>\$ 6,086,979</b>	<b>\$ 7,188,163</b>	<b>\$ 7,001,650</b>
<b>Ending Fund Balances- General Fund</b>	<b>\$ 749,795</b>	<b>\$ 818,905</b>	<b>\$ 866,706</b>	<b>\$ 851,233</b>

***CBCOG***

*Established in 1966*