



*Coastal Bend
Council
Of Governments*

Annual Budget

Calendar Year 2020


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 2020 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 13, 2019.
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, 2020.

Witness my hand on this 13th day of December, 2019



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, 2020, 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' 2020 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 2020 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 a new grant for Opioid Misuse Prevention for Older Texans in the Coastal Bend Area from Health and Human Services Commission (HHSC), in the amount of \$67,438. Services are provided to prevent opioid misuse through medication reviews and corrective action, pain management evidence-based intervention, and capacity building.

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 2020 utilizing an indirect cost rate of 32.25% and budgetary personnel costs base of \$1,333,220 which consist of direct chargeable salaries and paid time off. This generates approximately \$430,018 indirect cost recovery.

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, Transition Support (part-time), Data Management Assistant (part-time), Family Caregiver Administrative Assistant (part-time), and ADRC Benefits Counselor/Housing Navigator Specialist, 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 (part-time), Homeland Security Coordinator, Environmental Planner, Regional Disaster Recovery Manager, 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, one 9-1-1 GIS Assistant (part time), 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, 2020, 2019, and ended 2018, located on pages 20 and 21, gives comparative financial information of the Council's proposed budget for 2020 as compared with the most recent year completed, 2018, the approved budget for 2019 and the estimated revenues and expenditures for 2019.

**Coastal Bend Council of Governments
 Schedule of Operating Revenues & Expenditures
 & Changes in Fund Balance -General Fund
 For Calendar Year Ending December 31, 2020**

Estimated Fund Balance at January 1, 2020		\$ 733,664
Operating Revenues		
Dues	\$ 105,182	
Interest Earned-CBCOG	12,000	
Interest Earned-9-1-1 Program	3,528	
Other income -CBCOG	6,251	
State Funds - 9-1-1 Program	1,905,604	
State Administered Funds	1,854,779	
Direct Federal Funds	165,588	
Local Funds	25,652	
Total Operating Revenues		<u>\$ 4,078,584</u>
Operating Expenditures		
Personnel Costs	\$ 2,264,096	
Indirect Costs (Excluding Personnel Costs)	74,703	
Central Service Costs (Excluding Personnel Costs)	17,970	
Other Direct Expenditures (excluding Central Service Personnel Costs)	331,408	
Other Direct Expenditures- 9-1-1 Program (excluding Central Service Personnel Costs)	1,304,471	
Expenditures paid with CBCOG funds	225	
Executive Board Expenditures	<u>500</u>	
Total Operating Expenditures		<u>\$ 3,993,373</u>
Estimated Fund Balance at December 31, 2020		<u>\$ 818,875</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF GRANT/PROGRAM IDENTIFICATION INDEX
FOR CALENDAR YEAR ENDING DECEMBER 31, 2020**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
AAA #1	2019-2020	Title III Administration	HHSC
AAA #2*	2020-2021	Title III Administration	HHSC
Ombuds. #1	2019-2020	Title III Ombudsman Activities	HHSC
Ombuds. #2*	2020-2021	Title III Ombudsman Activities	HHSC
Care Coord. #1	2019-2020	Title III Care Coordination	HHSC
Care Coord. #2*	2020-2021	Title III Care Coordination	HHSC
I/R&A #1	2019-2020	Title III Information, Referral & Assistance	HHSC
I/R&A #2*	2020-2021	Title III Information, Referral & Assistance	HHSC
Legal Assist. #1	2019-2020	Title III Legal Assistance Over 60	HHSC
Legal Assist. #2*	2020-2021	Title III Legal Assistance Over 60	HHSC
Caregivers Ed/Trng #1	2019-2020	Caregivers Training & Education Program	HHSC
Caregivers Ed/Trng #2*	2020-2021	Caregivers Training & Education Program	HHSC
ADRC #1	2019-2020	Aging & Disability Resource Centers	HHSC
ADRC #2*	2020-2021	Aging & Disability Resource Centers	HHSC
Legal Aware #1	2019-2020	Title III Legal Awareness	HHSC
Legal Aware #2*	2020-2021	Title III Legal Awareness	HHSC
Caregiver Info Svcs #1	2019-2020	Title III Caregivers Info Svcs	HHSC
Caregiver Info Svcs #2*	2020-2021	Title III Caregivers Info Svcs	HHSC
HICAP #1	2019-2020	Title III HICAP Outreach/Assistant	HHSC
HICAP #2*	2020-2021	Title III HICAP Outreach/Assistant	HHSC
MIPPA #1	2019-2020	MIPPA Outreach/Assistant	HHSC
MIPPA #2*	2020-2021	MIPPA Outreach/Assistant	HHSC
AAA Purchase Pool #1	2019-2020	Title III Purchase Pool	HHSC
AAA Purchase Pool #2*	2020-2021	Title III Purchase Pool	HHSC
AAA Title B, C1, C2 #1	2019-2020	Title III B, C1, C2, Nutrition Consult	HHSC
AAA Title B, C1, C2#2*	2020-2021	Title III B, C1, C2, Nutrition Consult	HHSC
Evidence Based Intr. #1	2019-2020	Title III Evidence Based Intervention	HHSC
Evidence Based Intr. #2*	2020-2021	Title III Evidence Based Intervention	HHSC
Data Management #1	2019-2020	Title III Data Management	HHSC
Data Management #2*	2020-2021	Title III Data Management	HHSC
Caregivers Coord #1	2019-2020	Caregivers Care Coordination	HHSC
Caregivers Coord #2*	2020-2021	Caregivers Care Coordination	HHSC
AAA Opioids #1	2019-2020	Opioids Grant	HHSC
AAA Opioids #2	2020-2021	Opioids Grant	HHSC
Solid Waste #1	2019-2020	Regional Solid Waste Coord.	TCEQ
Solid Waste #2	2020-2021	Regional Solid Waste Coord.	TCEQ
Water Quality #1	2019-2020	Water Quality Coordination Efforts	TCEQ
Water Quality #2	2020-2021	Water Quality Coordination Efforts	TCEQ
EDA #1	2020	Economic Development Admin.	EDA
EDA DR #1	2020	Regional Disaster Recovery & Planning	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, 2020**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
Homeland Security #1	2020	Homeland Security Planning	CJD
Region. Review #1	2019-2020	Regional Review Planning	TDHCA
Region. Review #2*	2020-2021	Regional Review Planning	TDHCA
Reg. CJD/HS	2019-2020	Criminal Justice/Homeland Security	CJD
Reg. CJD/HS	2020-2021	Criminal Justice/Homeland Security	CJD
Reg. Trng. Acad. #1	2019-2020	Regional Training Academy	CJD
Reg. Trng. Acad. #2	2020-2021	Regional Training Academy	CJD
CSEC #1	2019-2020	9-1-1 Program	CSEC
CSEC #2*	2020-2021	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, 2020

AAA Grants

	AAA Admin	AAA Admin	Ombuds	Ombuds	Care Coordination	Care Coordination
	#1	#2	#1	#2	#1	#2
Operating Expenditures						
Salaries & Paid Time Off	\$ 110,039	\$ 36,680	\$ 42,705	\$ 14,235	\$ 21,662	\$ 7,222
Indirect Costs	35,487	11,829	13,772	4,591	6,986	2,329
Health, Retirement & Other Benefits	33,791	11,264	16,605	5,535	8,951	2,985
Rental Space	5,017	1,672	1,611	537	920	306
Utilities	587	195	266	89	159	53
Training	638	212	25	-	44	-
Accounting & Payroll Services	22,619	7,482	3,743	1,248	1,834	612
Management Advisory Services	1,439	479	-	-	-	-
Auditing Services	1,463	-	781	-	495	-
Dues & Subscriptions	1,471	491	75	25	16	-
Advertisements & Recognitions	300	100	561	188	55	-
Printing & Publications	-	-	75	25	-	-
Maintenance & Repairs	375	125	113	37	75	25
Office Supplies/Equip./Furniture/Software	2,079	562	634	212	321	108
Travel	3,472	1,355	9,504	3,168	543	181
Telephone	2,763	1,120	1,759	586	880	293
Postage & Freight	750	351	75	25	430	143
Reproduction Costs & Mailout Services	375	125	32	11	437	145
Contractual Services	445	-	25	-	3,368	1,122
Insurance	1,008	336	690	230	271	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 224,118	\$ 74,378	\$ 93,051	\$ 30,742	\$ 47,447	\$ 15,524
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 224,118	\$ 74,378	\$ 93,051	\$ 30,742	\$ 47,447	\$ 15,524
Revenues						
State Funds	\$ 168,089	\$ 55,784	\$ 93,051	\$ 30,742	\$ 47,447	\$ 15,524
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	56,029	18,594	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 224,118	\$ 74,378	\$ 93,051	\$ 30,742	\$ 47,447	\$ 15,524

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020

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
Operating Expenditures						
Salaries & Paid Time Off	\$ 30,580	\$ 10,193	\$ 10,517	\$ 3,506	\$ 9,424	\$ 3,141
Indirect Costs	9,862	3,287	3,392	1,131	3,039	1,013
Health, Retirement & Other Benefits	14,048	4,682	3,756	1,252	3,025	1,008
Rental Space	2,034	679	1,403	468	1,745	582
Utilities	319	107	228	76	113	38
Training	21	-	75	25	216	72
Accounting & Payroll Services	3,226	1,076	773	258	653	218
Management Advisory Services	-	-	-	-	-	-
Auditing Services	859	-	158	-	223	-
Dues & Subscriptions	411	-	16	-	23	-
Advertisement & Recognitions	102	34	40	-	47	-
Printing & Publications	-	-	77	-	-	-
Maintenance & Repairs	75	25	75	25	75	25
Office Supplies/Equip./Furniture/Software	695	232	181	61	350	117
Travel	1,154	384	626	209	282	94
Telephone	1,517	506	1,500	500	328	109
Postage & Freight	559	187	205	69	5	-
Reproduction Costs & Mailout Services	338	112	84	28	2	-
Contractual Services	8,272	2,757	1,154	385	1,181	394
Insurance	647	-	405	-	119	39
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 74,719	\$ 24,261	\$ 24,665	\$ 7,993	\$ 20,850	\$ 6,850
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ 12,815	\$ 4,273	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ 12,815	\$ 4,273	\$ -	\$ -
Total Grant Expenditures	\$ 74,719	\$ 24,261	\$ 37,480	\$ 12,266	\$ 20,850	\$ 6,850
Revenues						
State Funds	\$ 74,719	\$ 24,261	\$ 37,480	\$ 12,266	\$ 20,850	\$ 6,850
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 74,719	\$ 24,261	\$ 37,480	\$ 12,266	\$ 20,850	\$ 6,850

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020

AAA Grants

	ADRC	ADRC	AAA	AAA	AAA	AAA
	#1	#2	Legal Aware	Legal Aware	Caregiver	Caregiver
	#1	#2	#1	#2	Info Services	Info Services
	#1	#2	#1	#2	#1	#2
Operating Expenditures						
Salaries & Paid Time Off	\$ 74,371	\$ 37,185	\$ 11,696	\$ 3,899	\$ 49,289	\$ 16,430
Indirect Costs	23,984	11,992	3,772	1,257	15,896	5,299
Health, Retirement & Other Benefits	25,632	12,816	5,016	1,672	15,906	5,302
Rental Space	2,825	941	986	329	6,298	2,099
Utilities	306	102	223	74	587	196
Training	243	81	75	25	13	-
Accounting & Payroll Services	6,200	2,971	1,323	441	3,318	1,107
Management Advisory Services	-	-	-	-	-	-
Auditing Services	850	-	278	-	911	-
Dues & Subscriptions	27	-	11	-	506	-
Advertisement & Recognitions	1,629	541	334	111	174	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	149	49	75	25	75	25
Office Supplies/Equip./Furniture/Software	686	228	221	73	1,253	417
Travel	2,631	751	583	194	4,009	1,336
Telephone	2,021	674	676	226	2,242	747
Postage & Freight	66	-	12	-	311	103
Reproduction Costs & Mailout Services	843	282	569	189	8,046	2,681
Contractual Services	25,172	8,391	1,288	429	950	317
Insurance	1,012	337	306	-	615	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 168,647	\$ 77,341	\$ 27,444	\$ 8,944	\$ 110,399	\$ 36,059
Subcontractors/Program Expenditures						
Contract Services	\$ 10,508	\$ 3,503	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 10,508	\$ 3,503	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 179,155	\$ 80,844	\$ 27,444	\$ 8,944	\$ 110,399	\$ 36,059
Revenues						
State Funds	\$ 179,155	\$ 80,844	\$ 27,444	\$ 8,944	\$ 110,399	\$ 36,059
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 179,155	\$ 80,844	\$ 27,444	\$ 8,944	\$ 110,399	\$ 36,059

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020

AAA Grants

	AAA HICAP #1	AAA HICAP #2	AAA MIPPA #2 #1	AAA MIPPA #2 #2	AAA Purchase Pool #1	AAA Purchase Pool #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 20,336	\$ 6,779	\$ 3,463	\$ 1,154	\$ -	\$ -
Indirect Costs	6,558	2,186	1,117	372	-	-
Health, Retirement & Other Benefits	7,817	2,605	1,176	392	-	-
Rental Space	1,374	458	272	90	-	-
Utilities	222	74	38	12	-	-
Training	15	-	68	-	-	-
Accounting & Payroll Services	2,110	704	782	261	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	158	-	-	-	-	-
Dues & Subscriptions	14	-	11	-	-	-
Advertisement & Recognitions	1,626	542	675	225	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	8	-	75	25	-	-
Office Supplies/Equip./Furniture/Software	241	80	48	16	-	-
Travel	1,460	486	566	189	-	-
Telephone	1,551	517	47	16	-	-
Postage & Freight	52	17	83	-	-	-
Reproduction Costs & Mailout Services	5	-	-	-	-	-
Contractual Services	1,607	536	239	79	-	-
Insurance	310	103	23	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 45,464	\$ 15,087	\$ 8,683	\$ 2,831	\$ -	\$ -
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 128,777	\$ 42,925
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 128,777	\$ 42,925
Total Grant Expenditures	\$ 45,464	\$ 15,087	\$ 8,683	\$ 2,831	\$ 128,777	\$ 42,925
Revenues						
State Funds	\$ 45,464	\$ 15,087	\$ 8,683	\$ 2,831	\$ 120,865	\$ 40,287
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	7,912	2,638
Total Revenues	\$ 45,464	\$ 15,087	\$ 8,683	\$ 2,831	\$ 128,777	\$ 42,925

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020

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
Operating Expenditures						
Salaries & Paid Time Off	\$ -	\$ -	\$ 14,211	\$ 4,737	\$ 31,562	\$ 10,521
Indirect Costs	-	-	4,583	1,528	10,179	3,393
Health, Retirement & Other Benefits	-	-	2,461	820	12,009	4,003
Rental Space	-	-	750	250	1,880	626
Utilities	-	-	164	54	243	81
Training	-	-	1,398	466	26	-
Accounting & Payroll Services	-	-	1,646	548	2,940	980
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	445	-	406	-
Dues & Subscriptions	-	-	18	-	18	-
Advertisement & Recognitions	-	-	42	-	79	-
Printing & Publications	-	-	53	-	-	-
Maintenance & Repairs	-	-	4	-	75	25
Office Supplies/Equip./Furniture/Software	-	-	225	75	315	105
Travel	-	-	784	261	635	211
Telephone	-	-	677	226	913	304
Postage & Freight	-	-	24	-	21	-
Reproduction Costs & Mailout Services	-	-	450	150	113	38
Contractual Services	-	-	3,356	1,119	25	-
Insurance	-	-	139	-	374	125
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ -	\$ 31,430	\$ 10,234	\$ 61,813	\$ 20,412
Subcontractors/Program Expenditures						
Contract Services	\$ 1,348,694	\$ 449,565	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 1,348,694	\$ 449,565	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 1,348,694	\$ 449,565	\$ 31,430	\$ 10,234	\$ 61,813	\$ 20,412
Revenues						
State Funds	\$ 1,348,694	\$ 449,565	\$ 31,430	\$ 10,234	\$ 61,813	\$ 20,412
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 1,348,694	\$ 449,565	\$ 31,430	\$ 10,234	\$ 61,813	\$ 20,412

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020

AAA Grants

	AAA Caregivers Coordination #1	AAA Caregivers Coordination #2	AAA Opioids Grant #1	AAA Opioids Grant #2	Solid Waste #1
Operating Expenditures					
Salaries & Paid Time Off	\$ 26,940	\$ 8,980	\$ 17,694	\$ 5,898	\$ 45,066
Indirect Costs	8,688	2,896	5,706	1,902	14,534
Health, Retirement & Other Benefits	11,056	3,686	5,197	1,732	16,740
Rental Space	1,200	400	1,267	422	2,068
Utilities	159	53	370	124	276
Training	17	-	4,500	1,500	-
Accounting & Payroll Services	2,235	745	1,228	407	3,597
Management Advisory Services	-	-	-	-	639
Auditing Services	552	-	-	-	598
Dues & Subscriptions	11	-	11	-	111
Advertisement & Recognitions	92	-	668	222	1,368
Printing & Publications	49	-	-	-	-
Maintenance & Repairs	75	25	-	-	66
Office Supplies/Equip./Furniture/Software	391	131	3,410	1,137	1,611
Travel	669	223	3,016	1,005	2,150
Telephone	799	266	999	333	1,662
Postage & Freight	628	210	12	-	15
Reproduction Costs & Mailout Services	370	124	128	43	162
Contractual Services	3,744	1,249	2,475	826	1,275
Insurance	370	-	336	-	580
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 58,045	\$ 18,988	\$ 47,017	\$ 15,551	\$ 92,518
Subcontractors/Program Expenditures					
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 8,281
Program Expenditures	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 8,281
Total Grant Expenditures	\$ 58,045	\$ 18,988	\$ 47,017	\$ 15,551	\$ 100,799
Revenues					
State Funds	\$ 58,045	\$ 18,988	\$ 47,017	\$ 15,551	\$ 100,799
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
Total Revenues	\$ 58,045	\$ 18,988	\$ 47,017	\$ 15,551	\$ 100,799

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020

Planning Grants

	Solid Waste #2	Water Quality #1	Water Quality #2	EDA Planning #1	EDA Disaster Recovery #1	Homeland Security Planning #1
Operating Expenditures						
Salaries & Paid Time Off	\$ 22,533	\$ 1,878	\$ 939	\$ 45,017	\$ 64,544	\$ 146,983
Indirect Costs	7,267	606	303	14,518	20,816	47,402
Health, Retirement & Other Benefits	8,370	698	349	3,444	23,717	45,263
Rental Space	1,020	-	-	-	3,072	4,000
Utilities	137	-	-	-	491	1,049
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,771	-	-	-	6,967	8,926
Management Advisory Services	319	-	-	-	958	958
Auditing Services	-	-	-	-	313	720
Dues & Subscriptions	-	-	-	-	100	130
Advertisement & Recognitions	675	11,330	5,581	-	20	25
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	67	-	-	-	100	117
Office Supplies/Equip./Furniture/Software	794	-	-	-	250	3,000
Travel	1,059	-	-	-	3,562	4,987
Telephone	554	-	-	-	1,800	7,000
Postage & Freight	-	-	-	-	-	52
Reproduction Costs & Mailout Services	-	-	-	-	-	667
Contractual Services	200	670	330	-	1,475	1,475
Insurance	-	-	-	-	76	600
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 44,766	\$ 15,182	\$ 7,502	\$ 62,979	\$ 128,261	\$ 273,354
Subcontractors/Program Expenditures						
Contract Services	\$ 4,078	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 4,078	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 48,844	\$ 15,182	\$ 7,502	\$ 62,979	\$ 128,261	\$ 273,354
Revenues						
State Funds	\$ 48,844	\$ 15,182	\$ 7,502	\$ -	\$ -	\$ 273,354
Direct Federal Funds	-	-	-	62,979	102,609	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	25,652	-
Total Revenues	\$ 48,844	\$ 15,182	\$ 7,502	\$ 62,979	\$ 128,261	\$ 273,354

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020

Planning Grants

	Regional Review Committee #1	Regional Review Committee #2	CJD/HS Contract Services #1	CJD/HS Contract Services #2	Regional Training Academy #1	Regional Training Academy #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 2,610	\$ 1,306	\$ 13,360	\$ 6,680	\$ -	\$ -
Indirect Costs	842	421	4,309	2,154	1,064	525
Health, Retirement & Other Benefits	200	101	5,044	2,522	-	-
Rental Space	-	-	1,212	474	-	-
Utilities	-	-	104	40	-	-
Training	-	-	110	-	-	-
Accounting & Payroll Services	213	106	1,293	608	538	266
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	219	-	-	-
Dues & Subscriptions	-	-	31	-	-	-
Advertisement & Recognitions	-	-	6	3	-	417
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	26	2	-	-
Office Supplies/Equip./Furniture/Software	-	-	1,139	561	-	-
Travel	-	-	719	353	-	-
Telephone	-	-	871	429	-	-
Postage & Freight	-	-	26	13	-	-
Reproduction Costs & Mailout Services	-	-	169	83	-	-
Contractual Services	-	-	1,275	200	-	-
Insurance	-	-	100	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 3,865	\$ 1,934	\$ 30,013	\$ 14,122	\$ 1,602	\$ 1,208
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 41,451	\$ 20,416
Program Expenditures	-	-	-	-	17,905	445
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 59,356	\$ 20,861
Total Grant Expenditures	\$ 3,865	\$ 1,934	\$ 30,013	\$ 14,122	\$ 60,958	\$ 22,069
Revenues						
State Funds	\$ 3,865	\$ 1,934	\$ 52,323	\$ 26,161	\$ 60,958	\$ 22,069
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 3,865	\$ 1,934	\$ 52,323	\$ 26,161	\$ 60,958	\$ 22,069

**Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2020**

Totals

Operating Expenditures

Salaries & Paid Time Off	\$ 995,965
Indirect Costs	322,787
Health, Retirement & Other Benefits	332,648
Rental Space	51,287
Utilities	7,409
Training	9,865
Accounting & Payroll Services	97,973
Management Advisory Services	4,792
Auditing Services	9,429
Dues & Subscriptions	3,527
Advertisement & Recognitions	27,812
Printing & Publications	279
Maintenance & Repairs	2,138
Office Supplies/Equip./Furniture/Software	21,959
Travel	52,811
Telephone	37,411
Postage & Freight	4,444
Reproduction Costs & Mailout Services	16,801
Contractual Services	77,805
Insurance	9,151
Equipment	-
Total Operating Expenditures	\$ 2,086,293

Subcontractors/Program Expenditures

Contract Services	\$ 2,075,286
Program Expenditures	18,350
Total Subcontractor/Program Expenditures	\$ 2,093,636

Total Grant Expenditures	\$ 4,179,929
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Revenues

State Funds	\$ 3,937,865
Direct Federal Funds	165,588
CBCOG Funds	74,623
Local Funds	36,202
Total Revenues	\$ 4,214,278

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -Special Revenue Fund
9-1-1 Network Program
For Calendar Year Ending December 31, 2020

	CSEC #1	CSEC #2	Totals
Administrative Expenditures			
Salaries & Paid Time Off	\$ 33,762	\$ 16,879	\$ 50,641
Indirect Costs	72,510	36,254	108,764
Health, Retirement, & Other Benefits	9,418	4,708	14,126
Rental Space	6,145	3,365	9,510
Utilities	291	145	436
Training	670	-	670
Accounting & Payroll Services	21,686	10,303	31,989
Auditing Services	6,000	-	6,000
Dues & Subscriptions	636	75	711
Maintenance & Repairs	2,680	-	2,680
Office Supplies/Equipment/Furniture/Software	3,465	-	3,465
Travel	1,340	214	1,554
Telephone	650	50	700
Postage & Freight	30	-	30
Reproduction Costs & Mailout Services	25	-	25
Insurance	300	-	300
Total Administrative Expenditures	\$ 159,608	\$ 71,993	\$ 231,601
Operating Expenditures			
Salaries & Paid Time Off	\$ 191,077	\$ 95,539	\$ 286,616
Health, Retirement, & Other Benefits	75,516	37,758	113,274
Rental Space	8,912	4,390	13,302
Utilities	2,177	1,072	3,249
Training	3,350	1,650	5,000
Dues & Subscriptions	2,680	1,320	4,000
Maintenance & Repairs	2,512	1,237	3,749
Office Supplies/Equipment/Furniture/Software	26,800	13,200	40,000
Travel	12,060	5,940	18,000
Telephone	7,013	3,454	10,467
Postage & Freight	357	176	533
Reproduction Costs	307	148	455
Contractual Services	8,822	4,345	13,167
Insurance	4,664	2,298	6,962
MRCS-Telephone Costs	163,434	80,202	243,636
Regional Costs -ESInet, database maintenance, Pub Ed	443,439	218,411	661,850
Database Costs	37,572	18,505	56,077
Maintenance- Equipment	27,252	13,423	40,675
PSAP Supplies	13,400	6,600	20,000
PSAP Training	1,340	660	2,000
Wireless Telephone Costs	20,560	10,127	30,687
PSAP Room Prep	8,375	4,125	12,500
Ancillary Equipment maintenance	27,982	13,782	41,764
MIS/Data Analytics	33,210	16,358	49,568
Total Operating Expenditures	\$ 1,122,811	\$ 554,720	\$ 1,677,531
Total Expenditures	\$ 1,282,419	\$ 626,713	\$ 1,909,132
Revenue			
9-1-1 Service Fees	\$ 1,280,067	\$ 625,537	\$ 1,905,604
Interest Earned	2,352	1,176	3,528
Total Revenue	1,282,419	626,713	1,909,132

Coastal Bend Council of Governments
Schedule of Indirect Cost Allocation Plan & Indirect Cost Rate
For Calendar Year Ending December 31, 2020

Indirect Costs:

Salaries	\$ 288,799	
Paid Time Off Rate @ 20.24%	58,453	
Fringe Benefits	<u>123,574</u>	
Total Personnel Costs		\$ 470,826
Auto Expenditures		1,543
Office Supplies/Furniture/Software		6,694
Rental Space		19,015
Utilities		13,512
Reproduction Costs		2,163
Printing & Publications		1,549
Insurance		5,124
Maintenance & Repairs		7,912
Telephone		6,273
Postage & Freight		7,773
Dues & Subscriptions		10,653
Conferences & Meetings		1,415
Training		5,141
Contract Services		3,039
Auditing Services		867
Depreciation		<u>2,862</u>
Subtotal of Indirect Costs		566,361
Less Indirect Cost Contribution		(1,589)
Less personnel costs charged to CSCAP (Note 1)		(116,784)
Less operating expenditures charged to CSCAP (Note 2)		<u>(17,970)</u>
Net Indirect Costs	(A)	<u>\$ 430,018</u>

Base for Allocation of Indirect Costs:

Direct Salaries for Full-time employees	\$ 924,842
Paid Time Off Rate for Full-time employees \$924,842 @ 20.24%	187,188
Direct Salaries for Part-time employees	<u>221,190</u>
Total Direct Personnel Costs	(B) <u>\$ 1,333,220</u>

Indirect Cost Fixed Rate With A Carryforward:

(A)	Net Indirect Costs	\$ 430,018		
		<u>-----</u>	=	<u>32.25%</u>
(B)	Total Direct Personnel Costs	\$ 1,333,220		

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, 2020, 2019, & Ended 2018

Indirect Costs	Budget 2020	Approved 2019	Estimated 2019 (Note 1)	Actual 2018
Indirect Salaries	\$ 288,799	\$ 278,114	\$ 278,061	\$ 266,495
Paid Time Off & Fringe Benefits	182,027	171,192	174,706	157,784
Total Personnel Costs	\$ 470,826	\$ 449,306	\$ 452,767	\$ 424,279
Auto Expenditures	1,543	1,562	1,053	1,024
Office Supplies/Equip./Furniture/Software	6,694	6,401	6,400	4,097
Rental Space	19,015	12,721	36,123	14,883
Utilities	13,512	13,512	13,394	13,083
Reproduction Costs	2,163	2,018	4,064	2,197
Printing and Publications	1,549	1,549	1,549	2,240
Insurance	5,124	3,950	4,439	3,918
Maintenance & Repairs	7,912	7,912	7,912	4,663
Telephone	6,273	6,000	6,272	5,918
Postage and Freight	7,773	8,712	7,773	7,221
Dues & Subscriptions	10,653	10,555	10,653	10,545
Conferences & Meetings	1,415	1,752	1,415	782
Training	5,141	4,508	4,891	4,699
Contract Services	3,039	3,743	1,608	1,261
Auditing Services	867	867	867	867
Depreciation	2,862	2,862	2,862	2,862
Under Recovery of Indirect Costs in Prior Year	-	45,519	32,693	41,575
Under(Over) Applied Paid Time Off	-	-	(24,906)	20,633
Subtotal Indirect Costs	\$ 566,361	\$ 583,449	\$ 571,829	\$ 566,747
Less, Indirect Cost Contributions	1,589	700	1,589	1,638
Less personnel costs charged to CSCAP	116,784	120,915	120,915	104,146
Less operating expenditures charged to CSAP	17,970	15,034	15,034	12,202
Net Indirect Costs (A)	\$ 430,018	\$ 446,800	\$ 434,291	\$ 448,761
Direct Salaries	\$ 1,146,032	\$ 1,129,529	\$ 1,094,822	\$ 1,062,137
Paid Time Off	187,188	176,073	174,470	156,394
Total Direct Personnel Costs (B)	\$ 1,333,220	\$ 1,305,602	\$ 1,269,292	\$ 1,218,531
Indirect Cost Fixed Rates (A)/(B)	32.25%	34.22%	34.22%	36.83%

Notes:

1 The Estimated 2019 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, 2020**

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	\$ 7,387	\$ 20,289	\$ -	\$ -	\$ 4,313	\$ 31,989
Area Agency on Aging	16,005	24,306	1,918	24,032	9,344	75,605
Homeland Security	2,709	2,287	958	1,917	2,013	9,884
Solid Waste/Water Quality	1,231	2,140	958	1,278	718	6,325
EDA	2,462	1,613	958	1,773	1,438	8,244
Criminal Justice	985	734	-	844	144	2,707
Total	<u>\$ 30,779</u>	<u>\$ 51,369</u>	<u>\$ 4,792</u>	<u>\$ 29,844</u>	<u>\$ 17,970</u>	<u>\$ 134,754</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, 2020**

Full-Time Employees' Paid Time Off

Paid Time Off

Vacation Leave	\$ 117,406		
Sick Leave	72,444		
Holidays	<u>55,736</u>		
Total Released Time		(A)	\$ 245,586

Base for Allocation of Employee Paid Time Off

Gross Salaries	\$ 1,459,231		
Less Paid Time Off	<u>(245,586)</u>		
Total Chargeable Salaries		(B)	<u>\$ 1,213,645</u>

Employee Released Time Rate

(A) Total Employee Release Time	\$ 245,586		
	<u>-----</u>	=	<u>20.24%</u>
(B) Total Chargeable Salaries	\$ 1,213,645		

**Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Ending December 31, 2020**

	County**	City*	Totals
Aransas County (23,158)	\$ 2,316		\$ 2,316
Rockport (8,766)		\$ 877	877
Fulton (1,358)		136	136
Bee County (31,861)	3,186		3,186
Beeville (12,863)		1,286	1,286
Brooks County (7,223)	722		722
Falfurrias (4,981)		498	498
Duval County (11,782)	1,250		1,250
Freer (2,818)		282	282
San Diego (4,488)		449	449
Jim Wells County (40,838)	4,084		4,084
Alice (19,104)		1,910	1,910
Orange Grove (1,318)		132	132
Premont (2,653)		265	265
Kenedy County (416)	313		313
Kleberg County (32,061)	3,206		3,206
Kingsville (26,213)		2,621	2,621
Live Oak County (11,531)	1,250		1,250
George West (2,445)		246	246
Three Rivers (1,878)		188	188
Nueces County (340,223)	34,022		34,022
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, 2020**

	County**	City*	Totals
Refugio County (7,383)	\$ 625		\$ 625
Bayside (325)		\$ 33	33
Refugio (2,890)		289	289
Woodsboro (1,512)		152	152
San Patricio County (64,804)	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
Total County & City Dues	<u>\$ 57,454</u>	<u>\$ 46,978</u>	<u>\$ 104,432</u>

Associate Members***

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
Total Associate Members Dues	<u>\$ 750</u>

Total Membership Dues \$ 105,182

* 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, 2020, 2019, & Ended 2018**

	Actual 2018	Approved 2019	Estimated 2019	Budgeted 2020
Beginning Fund Balances				
General Fund	\$ 604,459	\$ 630,802	\$ 646,221	\$ 733,664
Operating Revenues				
Dues	\$ 104,834	\$ 105,182	\$ 105,182	\$ 105,182
Interest Income-CBCOG	10,470	9,339	16,396	12,000
Interest Income-9-1-1 Program	4,815	4,848	4,210	3,528
Other Income- CBCOG	17,684	-	8,877	6,251
State Funds- 9-1-1 Program	1,944,498	1,777,796	2,400,116	1,905,604
State Administered Funds	1,793,467	1,961,911	1,844,322	1,854,779
Direct Federal Funds	90,000	162,086	164,875	165,588
Local Funds	32,456	26,210	7,468	25,652
Indirect cost recovery	41,575	45,519	32,693	-
Total Operating Revenues	\$ 4,039,799	\$ 4,092,891	\$ 4,584,139	\$ 4,078,584
Pass-through Revenues				
Local Funds	\$ 12,787	\$ 600	\$ 22,014	\$ 10,550
State Administered Funds	2,270,369	2,059,225	2,213,826	2,083,086
Total Pass-through Revenues	\$ 2,283,156	\$ 2,059,825	\$ 2,235,840	\$ 2,093,636
Total Combined Revenues	\$ 6,322,955	\$ 6,152,716	\$ 6,819,979	\$ 6,172,220
Total Combined Funds Available	\$ 6,927,414	\$ 6,783,518	\$ 7,466,200	\$ 6,905,884

**Coastal Bend Council of Governments
Schedule of Operating & Pass-through Revenues & Expenditures
& Changes in Fund Balances
For Calendar Years Ending December 31, 2020, 2019, & Ended 2018**

	Actual 2018	Approved 2019	Estimated 2019	Budgeted 2020
Operating Expenditures				
Personnel Costs	\$ 2,054,186	\$ 2,211,790	\$ 2,114,420	\$ 2,264,096
Indirect Costs (Excluding Personnel Costs, Central Service Operating Costs, & depreciation)	127,404	116,247	101,166	74,703
Central Service Costs (Excluding Personnel Costs)	12,202	15,034	15,034	17,970
Other Direct Expenditures (Excluding Central Service Personnel & Operating Costs)	359,779	375,570	396,108	332,127
Other Direct Expenditures 9-1-1 Program (Excluding Central Service Personnel & Operating Costs)	1,193,969	1,321,672	1,476,103	1,303,722
Equipment-9-1-1 Program	250,122	-	393,242	-
Expenditures paid with CBCOG funds	-	225	223	225
Executive Board Expenditures	375	500	400	500
Total Operating Expenditures	\$ 3,998,037	\$ 4,041,038	\$ 4,496,696	\$ 3,993,343
Pass-through Expenditures				
Services by Other Agencies	\$ 2,248,313	\$ 2,059,825	\$ 2,220,391	\$ 2,075,286
Program Expenditures	34,843	-	15,449	18,350
Total Pass-through Expenditures	\$ 2,283,156	\$ 2,059,825	\$ 2,235,840	\$ 2,093,636
Total Combined Expenditures	\$ 6,281,193	\$ 6,100,863	\$ 6,732,536	\$ 6,086,979
Ending Fund Balances- General Fund	\$ 646,221	\$ 682,655	\$ 733,664	\$ 818,905

CBCOG

Established in 1966