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CP - Texas
Corpus Christi



CP - TEXAS - CORPUS CHRISTI

CITY OF CORPUS CHRISTI
COMMUNITY RENEWAL PROGRAM

PARKS AND RECREATION DEPARTMENT
INDIRECT COST PROPOSAL
FOR THE YEAR ENDED JULY 31, 1972

DECEMBER 8, 1972

TOUCHE ROSS & CO.



ABSTRACT

(Continued)

TITLE : City of Corpus Christi, Texas, Parks and Recreation Department, Indirect Cost Proposal for the Year Ended July 31, 1972

AUTHOR : Touche Ross & Co. for the Corpus Christi Community Renewal Program

SUBJECT : Cost Allocation Study

DATE : December, 1972

LOCAL PLANNING AGENCY : Department of Urban Development
City of Corpus Christi

SOURCE OF COPIES : Department of Urban Development
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HUD PROJECT NO. : TEX R-142 (CR)

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ABSTRACT : The Indirect Cost Proposal of the Parks and Recreation Department has been developed for the City of Corpus Christi, Texas to provide a rational and equitable basis for total cost sharing by federally-funded programs operated by the Department. The expanded scope of cost sharing thus provided will contribute to the resolution of the urban development problems presented by the fiscal constraints being experienced by the City.

Indirect costs of the Parks and Recreation Department include the costs of those general services provided by the Department to more than one activity, or "cost objective" within the Department, but which have not been charged directly to those "cost objectives". These departmental indirect costs, when combined with the central service costs allocated to the Department through the City Government-Wide Cost Allocation Plan, are chargeable to "cost objectives", including federal grants and contracts, to the extent permitted by authorizing legislation.

These charges of indirect cost are to be made by way of the rate computed in this indirect cost proposal. The indirect cost rate is to be applied to total direct costs (less capital expenditures) of an activity (e.g. a federal grant) in order to approximate the actual indirect cost associated with the activity.

ABSTRACT
(Continued)

The focus of this Indirect Cost Proposal is the computation of the Departmental indirect cost rate. This computation is accomplished by combining central service and departmental indirect costs and comparing this sum to the total allowable direct costs (less capital expenditures) of the Department. The Indirect Cost Proposal also includes an inventory of federal grants operated by the Department and other supporting material.

CITY OF CORPUS CHRISTI, TEXAS

PARKS AND RECREATION DEPARTMENT

INDIRECT COST PROPOSAL

FOR THE YEAR ENDED JULY 31, 1972

COMMUNITY RENEWAL PROGRAM

CITY OF CORPUS CHRISTI

DECEMBER 8, 1972

The preparation of this report was financed in part through a Community Renewal Program Grant from the Department of Housing and Urban Development as authorized by Title I of the Housing Act of 1949, as amended.

CITY OF CORPUS CHRISTI, TEXAS
PARKS AND RECREATION DEPARTMENT
INDIRECT COST PROPOSAL
FOR THE YEAR ENDED JULY 31, 1972

TABLE OF CONTENTS

Certification by Responsible Officer	CITY OF CORPUS CHRISTI, TEXAS
Accountants' Report	_____
Indirect Cost Proposal	PARKS AND RECREATION DEPARTMENT
Indirect Cost Rate Proposal	INDIRECT COST PROPOSAL
Summary Cost Allocation Plan	_____
Inventory of Federal Grants	FOR THE YEAR ENDED JULY 31, 1972

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COMMUNITY RENEWAL PROGRAM

CITY OF CORPUS CHRISTI

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DECEMBER 8, 1972

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CITY OF CORPUS CHRISTI, TEXAS
PARKS AND RECREATION DEPARTMENT
INDIRECT COST PROPOSAL
FOR THE YEAR ENDED JULY 31, 1972

TABLE OF CONTENTS

Certification by Responsible Official	Responsible official of the Parks and Recreation Department of the City of Corpus Christi, Texas that the information is indirect cost proposal for the fiscal year ended July 31, 1972 and was prepared in accordance with the policies and procedures of the Department.
Accountants' Report	I further certify that procedures were utilized, to assure that costs are being allocated to federal programs as indirect costs as direct program costs, (b) to assure that similar costs, for all programs in the Department, and (c) to assure that costs have not been treated inconsistent with statutory restrictions.
Indirect Cost Proposal	
Indirect Cost Rate Proposal	
Summary Cost Allocation Plan	
Inventory of Federal Grants	

Signature

Title

Date

CITY OF CORPUS CHRISTI, TEXAS

PARKS AND RECREATION DEPARTMENT

INDIRECT COST PROPOSAL

FOR THE YEAR ENDED JULY 31, 1972

December 8, 1972

CERTIFICATION

I hereby certify as the responsible official of the Parks and Recreation Department of the City of Corpus Christi, Texas that the information contained in this indirect cost proposal for the fiscal year ended July 31, 1972 is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87. I further certify that procedures were utilized, (a) to prevent costs from being allocated to federal programs as indirect costs that have already been treated as direct program costs, (b) to assure that consistent treatment was accorded similar costs, for all programs in the Department, regardless of source of funds and (c) to assure that costs have not been treated as indirect costs of federal programs inconsistent with statutory restrictions governing those programs.

The indirect cost proposal was prepared from departmental financial statements for the year ended July 31, 1972 and underlying records. The indirect cost proposal is based upon assumptions and rationale indicated in the accompanying schedules.

We have previously examined the financial statements of the City of Corpus Christi for the year ended July 31, 1972 and reference is made to our report thereon dated October 24, 1972. Our examination was intended primarily for the purpose of formulating an opinion on the basic financial statements taken as a whole and the scope of our examination did not include tests and other auditing procedures sufficient to enable us to express an opinion on the fairness of all the details of the underlying records used in the development of the indirect cost proposal, and accordingly we express no opinion thereon.

We have, however, reviewed the assumptions and rationale used in the development of the departmental indirect cost proposal. We believe these assumptions and rationale are reasonable and appropriate for the purpose of developing this indirect cost rate.

Signature

Title

Date

Touche Ross & Co.
Certified Public Accountants

TOUCHE ROSS & CO.

SUITE 408 GUARANTY BANK PLAZA
CORPUS CHRISTI, TEXAS 78401

December 8, 1972

Mr. Harold F. Zick
Director of Finance
City of Corpus Christi
Corpus Christi, Texas

The accompanying Indirect Cost Proposal for the Parks and Recreation Department of the City of Corpus Christi for the year ended July 31, 1972 has been prepared to provide a basis for assigning allowable central service and departmental indirect costs to cost objectives within the department, including federal grants, through a departmental indirect cost rate. The Indirect Cost Proposal was prepared from departmental financial statements for the year ended July 31, 1972 and underlying records. The Indirect Cost Proposal is based upon assumptions and rationale indicated in the accompanying schedules.

We have previously examined the financial statements of the City of Corpus Christi for the year ended July 31, 1972 and reference is made to our report thereon dated October 24, 1972. Our examination was intended primarily for the purpose of formulating an opinion on the basic financial statements taken as a whole and the scope of our examination did not include tests and other auditing procedures sufficient to enable us to express an opinion as to the fairness of all the details of the underlying records used in the development of the Indirect Cost Proposal, and accordingly we express no opinion thereon.

We have, however, reviewed the assumptions and rationale underlying development of the departmental indirect cost rate. We believe these assumptions and rationale are reasonable and appropriate for the purpose of developing this indirect cost rate.

Touche Ross & Co.
Certified Public Accountants

CITY OF CORPUS CHRISTI, TEXAS
PARKS AND RECREATION DEPARTMENT
INDIRECT COST PROPOSAL
FOR THE YEAR ENDED JULY 31, 1972

ACTIVITY:	Total	Expenditures Not Allowable	Cost Incurred by Other Local Governmental Agencies	Expenditures not Allowable	Indirect Costs	Expenditures for All Other Purposes	Total
Recreation centers	\$ 2,391,391	\$ 591,822	\$ 374,951	\$ 4,074		\$ 237,410	\$ 241,484
Athletics			(A)			68,430	68,430
Pools and beaches			(B)	4,560		93,735	98,295
Oso Golf Course				7,542		75,846	83,388
Marina				27,250		67,577	94,827
Coliseum and Exposition Hall				1,834		146,536	148,370
DEPARTMENTAL INDIRECT COSTS:							
Office of Director					\$ 62,160		62,160
Park maintenance				22,765	95,589	640,720	759,074
Park construction				117,924			117,924
Recreation supervision				2,597	45,065		47,662
Building use allowance					10,116		10,116
Equipment use allowance					49,583		49,583
GRANT ACTIVITY:							
Recreation Support Program				19,894		94,364	114,258
Greenwood Park and swimming pool				12,236			12,236
Bayfront park site				121,969			121,969
Elgin Park				33,657			33,657
Hillcrest				51,422			51,422
Hudson Acres				12,669			12,669
Greenwood Park				34,750			34,750
Urban Beautification				116,679			116,679
Services Furnished (But Not Billed) By Other Local Government Agencies:							
City Manager Office		\$ 4,191			4,191		4,191
Budget Office		882			882		882
Director of Finance and Internal Auditing		6,182			6,182		6,182
Accounting		29,329			29,329		29,329
Insurance		55,967			55,967		55,967
Purchasing		3,867			3,867		3,867
Planning		3,311			3,311		3,311
Personnel and Civil Service		8,353			8,353		8,353
Public Works - communications		356			356		356
		\$ 112,438		\$ 591,822	\$ 374,951	\$ 1,424,618	\$ 2,391,391

CITY OF CORPUS CHRISTI, TEXAS
PARKS AND RECREATION DEPARTMENT
INDIRECT COST RATE PROPOSAL
FOR THE YEAR ENDED JULY 31, 1972

	Total	Less: Expenditures Not Allowable	Indirect Cost	Expenditures for All Other Purposes
	<u>Total</u>	<u>Allowable</u>	<u>Cost</u>	<u>Purposes</u>
Totals from Indirect Cost Proposal	\$ 2,391,391	\$ 591,822	\$ 374,951 (A)	\$ 1,424,618 (B)

Computation of Indirect Cost Rate

(A) ÷ (B) = $\frac{\$ 374,951}{\$ 1,424,618}$ = Indirect cost rate of 26.3% of total direct costs less capital expenditures.

CITY OF CORPUS CHRISTI
CITY GOVERNMENT-WIDE COST ALLOCATION PLAN
SUMMARY OF PLAN
FOR THE YEAR ENDED JULY 31, 1972

Agency and Type of Service	Local Government Agencies Receiving Services from Other Agencies					Total
	Urban Development Department	Police Division	Health and Welfare Department	Parks and Recreation Department	All Other	
SERVICES BILLED DIRECTLY TO DIVISIONS:						
Stores activity (receipt, storage and distribu- tion of operating materials and supplies, and printing and copying)	\$ 9,286	\$ 22,091	\$ 3,590	\$ 48,654	\$ 995,587	\$ 1,079,208
Data processing department	-	33	-	-	214,977	215,010
Maintenance services division	10,371	141,743	16,559	53,092	757,634	979,399
	<u>\$ 19,657</u>	<u>\$ 163,867</u>	<u>\$ 20,149</u>	<u>\$ 101,746</u>	<u>\$ 1,968,198</u>	<u>\$ 2,273,617</u>
GENERAL SERVICES:						
City Manager office	\$ 76	\$ 9,220	\$ 1,600	\$ 4,191	\$ 61,111	\$ 76,198
Budget office	16	1,939	337	882	12,852	16,026
Director of Finance and Internal Auditing	242	5,454	4,061	6,182	44,666	60,605
Accounting	1,150	25,879	19,266	29,329	211,919	287,543
Insurance	794	86,432	30,696	55,967	432,526	606,415
Purchasing	57	4,777	1,422	3,867	46,749	56,872
Planning	60	7,284	1,264	3,311	48,277	60,196
Personnel and Civil Service	-	12,925	5,012	8,353	61,635	87,925
Communications	3,245	711	356	356	39,792	44,460
City Hall maintenance	2,986	-	-	-	68,115	71,101
	<u>\$ 8,626</u>	<u>\$ 154,621</u>	<u>\$ 64,014</u>	<u>\$ 112,438</u>	<u>\$ 1,027,642</u>	<u>\$ 1,367,341</u>

(1) This includes \$3,323 of interest expenditures provided by the Urban Development Department.

CITY OF CORPUS CHRISTI, TEXAS
PARKS AND RECREATION DEPARTMENT
INDIRECT COST PROPOSAL
FOR THE YEAR ENDED JULY 31, 1972
INVENTORY OF FEDERAL GRANTS

	Expenditures Year Ended July 31, 1972		
	<u>Federal</u>	<u>Local</u>	<u>Total</u>
U.S. Department of Labor:			
1194-48 Summer Recreation Program	\$ 49,936	\$ -	\$ 49,936
2122-48 Summer Recreation Program	64,322	-	64,322
	<u>\$ 114,258</u>	<u>\$ -</u>	<u>\$ 114,258</u>
U.S. Department of Housing and Urban Development:			
OSL-TX-06-59-1005 Greenwood Park and swimming pool	\$ 6,118	\$ 6,118	\$ 12,236
OSC-35 Bayfront park sites	60,985	60,984	121,969
OSC-36(DL) Elgin Park	16,828	16,828	33,656
OSC-85(DL) Hillcrest Park	33,495	17,927(1)	51,422
OSC-79 Hudson Acres	6,335	6,334	12,669
OSL-TX-06-59-1011 Greenwood Park extension	17,375	17,375	34,750
UBI-TEX-06-59-1002 Urban beautification	39,109	77,570	116,679
	<u>\$ 180,245</u>	<u>\$ 203,136</u>	<u>\$ 383,381</u>
	<u>\$ 294,503</u>	<u>\$ 203,136</u>	<u>\$ 497,639</u>

(1) This includes \$3,103 of in-kind contribution provided by the Urban Development Department.

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