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CP - Texas
Corpus Christi



CITY OF CORPUS CHRISTI

CITY OF CORPUS CHRISTI
COMMUNITY RENEWAL PROGRAM

POLICE DIVISION
INDIRECT COST PROPOSAL
FOR THE YEAR ENDED JULY 31, 1972

DECEMBER 8, 1972

TOUCHE ROSS & CO.



ABSTRACT

(Continued)

TITLE : City of Corpus Christi, Texas, Police Division
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
Box 9277, Corpus Christi, Texas 78408
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HUD PROJECT NO. : TEX R-142 (CR)

SERIES NO. : 4

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ABSTRACT : The Indirect Cost Proposal of the Police Division, Department of Public Safety, 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 Division. 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 Police Division include the costs of those general services provided by the Division to more than one activity, or "cost objective" within the Division 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 Division 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 Divisional 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 Division. The Indirect Cost Proposal also includes an inventory of federal grants operated by the Division and other supporting material.

CITY OF CORPUS CHRISTI, TEXAS

POLICE DIVISION

INDIRECT COST PROPOSAL

FOR THE YEAR ENDED JULY 31, 1972

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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

POLICE DIVISION

INDIRECT COST PROPOSAL

FOR THE YEAR ENDED JULY 31, 1972

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Summary Cost Allocation

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

POLICE DIVISION

INDIRECT COST PROPOSAL

FOR THE YEAR ENDED JULY 31, 1972

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Indirect Cost Proposal that procedures were utilized, (a) to prevent costs
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Signature

Title

Date

CITY OF CORPUS CHRISTI, TEXAS

POLICE DIVISION

INDIRECT COST PROPOSAL

FOR THE YEAR ENDED JULY 31, 1972

December 8, 1972

CERTIFICATION

I hereby certify as the responsible official of the Police Division 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 Division, 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.

We have previously examined the financial statements of the City of Corpus Christi for the year ended July 31, 1972 and the underlying records. The Indirect Cost Proposal is based upon assumptions and estimates 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. 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 estimates underlying the development of the divisional indirect cost rate. We believe these assumptions and estimates 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

Expenditures for All Other Purposes	Total
353,386	\$ 375,662
198,498	206,845
1,499,941	1,580,146
459,794	478,969

The accompanying Indirect Cost Proposal for the Police Division 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 divisional indirect costs to cost objectives within the division, including federal grants, through a divisional indirect cost rate. The Indirect Cost Proposal was prepared from divisional 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 divisional 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

\$ 2,648,763 \$ 3,919,788

CITY OF CORPUS CHRISTI, TEXASPOLICE DIVISIONINDIRECT COST PROPOSALFOR THE YEAR ENDED JULY 31, 1972

ACTIVITY:	Less:		Cost Incurred by Other Local Governmental Agencies	Expenditures not Allowable	Indirect Costs	Expenditures for All Other Purposes	Total
	Total	Not Allowable					
Criminal investigation				\$ 22,276		\$ 353,386	\$ 375,662
Special services				8,347		198,498	206,845
Patrol				80,205		1,499,941	1,580,146
Traffic				19,215		459,754	478,969
DEPARTMENTAL INDIRECT COSTS:							
Administration				4,543	\$ 134,215		138,758
Technical services				1,104	273,827		274,931
Building maintenance and operations				23,908	193,477		217,385
Radio maintenance				96	20,321		20,417
Administration service				1,235	62,696		63,931
Identification				2,677	96,766		99,443
Building use allowance					15,347		15,347
Equipment use allowance					33,846		33,846
GRANT ACTIVITY:							
System planning study						35,477	35,477
Miracode				41,415		15,749	57,164
Traffic police training						16,240	16,240
Information system				487		19,784	20,271
Scholarship						14,666	14,666
Community relations				10,399		35,270	45,669
Services Furnished (But Not Billed) By Other Local Government Agencies:							
City Manager Office			9,220		9,220		9,220
Budget Office			1,939		1,939		1,939
Director of Finance and Internal Auditing			5,454		5,454		5,454
Accounting			25,879		25,879		25,879
Insurance			86,432		86,432		86,432
Purchasing			4,777		4,777		4,777
Planning			7,284		7,284		7,284
Personnel and Civil Service			12,925		12,925		12,925
Public Works - communications			711		711		711
			<u>\$ 154,621</u>				
				<u>\$ 215,907</u>	<u>\$ 985,116</u>	<u>\$ 2,648,765</u>	<u>\$ 3,849,788</u>

CITY OF CORPUS CHRISTI, TEXAS

POLICE DIVISION

INDIRECT COST RATE PROPOSAL

FOR THE YEAR ENDED JULY 31, 1972

RECONCILIATION OF ACTIVITY EXPENDITURES

	<u>Total</u>	Less: Expenditures Not Allowable	Indirect Cost	Expenditures for All Other Purposes
Criminal Investigation:				
Total activity expenditures				76,195
In-kind contributions:				
Employees' salaries and fringe benefits				533
Totals from Indirect Cost Proposal	<u>\$ 3,849,788</u>	<u>\$ 215,907</u>	<u>\$ 985,116</u> (A)	<u>\$ 2,648,765</u> (B)

Computation of Indirect Cost Rate

(A) ÷ (B) = $\frac{\$ 985,116}{\$ 2,648,765}$ = Indirect cost rate of 37.2% of total direct costs less capital expenditures.

SPECIAL SERVICES:				
Total activity expenditures				207,261
In-kind contributions:				
Employees' salaries and fringe benefits charged to grant 0-XI-416				416
Employees' salaries and fringe benefits charged to grant 0-XI-416			2,402	
Employees' salaries and fringe benefits charged to grant 0-XI-416			3,541	5,943
				<u>\$ 1,580,136</u>

TRAFFIC:				
Total activity expenditures				479,112
In-kind contributions:				
Employees' salaries and fringe benefits charged to grant 0-XI-416				142
				<u>\$ 478,970</u>

ADMINISTRATION:				
Total activity expenditures				139,722
In-kind contributions:				
Employees' salaries and fringe benefits charged to grant 0-XI-416				964
				<u>\$ 138,758</u>

CITY OF CORPUS CHRISTI, TEXASPOLICE DIVISIONINDIRECT COST PROPOSALFOR THE YEAR ENDED JULY 31, 1972RECONCILIATION OF ACTIVITY EXPENDITURES

CRIMINAL INVESTIGATION:

Total activity expenditures	\$	376,195	
In-kind contributions:			
Employees' salaries and fringe benefits charged to Grant O-K1-416			<u>533</u>
	\$	<u>375,662</u>	

SPECIAL SERVICES:

Total activity expenditures	\$	207,261	
In-kind contributions:			
Employees' salaries and fringe benefits charged to Grant O-K1-416			<u>416</u>
	\$	<u>206,845</u>	

PATROL:

Total activity expenditures	\$	1,586,089	
In-kind contributions:			
Employees' salaries and fringe benefits charged to grants numbered:			
O-K1-416	\$	2,402	
O-K2-340		<u>3,541</u>	<u>5,943</u>
	\$	<u>1,580,146</u>	

TRAFFIC:

Total activity expenditures	\$	479,111	
In-kind contributions:			
Employees' salaries and fringe benefits charged to Grant O-K1-416			<u>142</u>
	\$	<u>478,969</u>	

ADMINISTRATION:

Total activity expenditures	\$	139,722	
In-kind contributions:			
Employees' salaries and fringe benefits charged to Grant O-K1-416			<u>964</u>
	\$	<u>138,758</u>	

CITY OF CORPUS CHRISTI, TEXASPOLICE DIVISIONINDIRECT COST PROPOSALFOR THE YEAR ENDED JULY 31, 1972RECONCILIATION OF ACTIVITY EXPENDITURES

TECHNICAL SERVICES:

	All Other	\$	Total
Total activity expenditures			281,008
In-kind contributions:			
Employees' salaries and fringe benefits charged to grants numbered:			
O-K1-416	\$ 4,098		
O-K2-340	1,979		6,077

BUILDING MAINTENANCE AND OPERATIONS:

Total activity expenditures		\$	217,412
In-kind contributions:			
Employees' salaries and fringe benefits charged to Grant O-K1-416			27
		\$	217,385

RADIO MAINTENANCE:

Total activity expenditures		\$	20,648
In-kind contributions:			
Employees' salaries and fringe benefits charged to Grant O-K1-416			231
		\$	20,417

ADMINISTRATIVE SERVICE:

Total activity expenditures		\$	64,090
In-kind contributions:			
Employees' salaries and fringe benefits charged to Grant O-K1-416			159
		\$	63,931

IDENTIFICATION:

Total activity expenditures		\$	108,033
In-kind contributions:			
Employees' salaries and fringe benefits charged to grants numbered:			
O-K1-416	\$ 1,022		
O-K2-340	7,568		8,590
		\$	99,443

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				All Other	Total
	Urban Development Department	Police Division	Health and Welfare Department	Parks and Recreation Department		
SERVICES BILLED DIRECTLY TO DIVISIONS:						
Stores activity (receipt, storage and distribution 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>

CITY OF CORPUS CHRISTI, TEXASPOLICE DIVISIONINDIRECT COST PROPOSALFOR THE YEAR ENDED JULY 31, 1972INVENTORY OF FEDERAL GRANTS

	Expenditures		
	Year Ended July 31, 1972		
	<u>Federal</u>	<u>Local</u>	<u>Total</u>
U.S. Department of Justice, Law			
Enforcement Assistance Administration:			
0-K1-416 System Planning Study	\$ 23,900	\$ 11,577(1)	\$ 35,477
0-K2-340 Miracode	43,394	13,770(2)	57,164
1-D2-788 Information System	13,857	6,414(3)	20,271
1-A2-713 Scholarship	4,255	10,411	14,666
72-DF-06-0017 Police Community Relations	<u>34,194</u>	<u>11,475</u>	<u>45,669</u>
	\$ 119,600	\$ 53,647	\$ 173,247
Department of Transportation:			
PT-71-008(001) Traffic Police Training	<u>7,500</u>	<u>8,740</u>	<u>16,240</u>
	<u>\$ 127,100</u>	<u>\$ 62,387</u>	<u>\$ 189,487</u>

- (1) This includes in-kind contribution of \$1,583 from Data Processing Department and City Manager's Office.
- (2) This includes in-kind contribution of \$582 from general fund insurance.
- (3) This includes in-kind contribution of \$1,696 from the Data Processing Department.

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