

Discretionary Grant Expenditure Report

Read-Only Access

Grant Number
Program Title
County
Fiscal Year of Grant
Reporting Period

212-13-D03

Harris County Public Defender Office

Harris

2013

☐ October 1 - December 31, 2012

☐ January 1 - March 31, 2013

☐ April 1 - June 30, 2013

☒ Final Report: July 1 - September 30, 2013

\$5,943,168.55 (total personnel)

* 13.95% (approved IC rate) =

\$802,327.75 Indirect cost for

FY13

Expenditure Category	Total Grant Budget	Spent In Prior Periods	Spent This Report Period	Remaining Grant Budget
Personnel (Total Number of FTEs: 68.00)	\$5,917,416.00 [\$5,632,166.00]	\$4,223,822.78	\$1,719,345.77	(\$25,752.55)
Fringe Benefits	\$1,890,272.00 [\$2,080,522.00]	\$1,323,841.85	\$532,359.35	\$34,070.80
Travel and Training	\$33,568.00	\$24,679.99	\$13,557.11	(\$4,669.10)
Equipment				\$0.00
Supplies	\$110,000.00 [\$170,000.00]	\$105,083.45	\$7,127.63	(\$2,211.08)
Contract Services	\$150,000.00 [\$185,000.00]	\$113,826.46	\$35,937.22	\$236.32
Other (Please Specify)				\$0.00
Total Direct Costs	\$8,101,256.00	\$5,791,254.53	\$2,308,327.08	\$1,674.39
Indirect Costs				\$0.00
Total Costs	\$8,101,256.00	\$5,791,254.53	\$2,308,327.08	\$1,674.39
In Kind Contributions				\$0.00
Cash From Other Sources				\$0.00
Total Project	\$8,101,256.00	\$5,791,254.53	\$2,308,327.08	\$1,674.39
County Match	\$6,481,004.80	\$4,633,003.62	\$1,846,661.67	\$1,339.51
Amount Submitted for Reimbursement	\$1,620,251.20	\$1,158,250.91	\$461,665.41	\$334.88

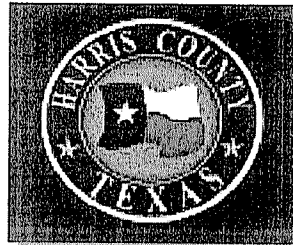
Footnotes: (Any information to be conveyed to grants administrator or budget analyst can be entered here.)

Final budget adjustment has been submitted and waiting for approval from grantor.

HARRIS COUNTY, TEXAS
OMB A-87 INDIRECT COST ALLOCATION
ACTUAL FY2012 EXPENDITURES
COUNTYWIDE CENTRAL SERVICE RATES BY DEPARTMENT

Department	Total Expenditures	Less Capital, Direct Billed & Unallowable	CS Direct Sals	Indirect Salaries	Indirect Operating	Total Allocated Indirect	Direct Expenditures	Direct Salaries	Total Allocated Indirect	Indirect Cost Rate **
308 Constable Precint 8	5,471,172						5,471,172	3,686,486	365,700	9.92%
311 Justice of the Peace 1-1	1,399,396						1,399,396	946,559	345,144	36.46%
312 Justice of the Peace 1-2	1,966,948						1,966,948	1,375,530	459,648	33.42%
321 Justice of the Peace 2-1	769,305						769,305	540,034	212,311	39.31%
322 Justice of the Peace 2-2	762,252						762,252	549,412	205,008	37.31%
331 Justice of the Peace 3-1	1,392,115						1,392,115	1,005,997	827,727	82.28%
332 Justice of the Peace 3-2	1,022,322						1,022,322	713,338	281,475	39.46%
341 Justice of the Peace 4-1	2,187,818						2,187,818	1,463,938	480,070	32.79%
342 Justice of the Peace 4-2	1,181,617						1,181,617	820,963	318,974	38.85%
351 Justice of the Peace 5-1	1,718,757						1,718,757	1,195,896	439,960	36.79%
352 Justice of the Peace 5-2	2,307,472						2,307,472	1,575,662	499,170	31.68%
361 Justice of the Peace 6-1	517,481						517,481	371,078	169,233	45.61%
362 Justice of the Peace 6-2	604,490						604,490	432,656	238,621	55.15%
371 Justice of the Peace 7-1	606,420						606,420	421,864	211,337	50.10%
372 Justice of the Peace 7-2	777,800						777,800	556,007	456,378	82.08%
381 Justice of the Peace 8-1	931,662						931,662	674,864	295,995	43.86%
382 Justice of the Peace 8-2	857,513						857,513	608,573	957,711	157.37%
515 County Clerk	41,371,443						41,371,443	13,938,198	2,760,010	19.80%
530 Tax Assessor Collector	22,454,571						22,454,571	13,374,718	2,951,672	22.07%
542 Sheriff's Department Courts	16,504,490						16,504,490	11,853,605	1,304,813	11.01%
543 Sheriff's Department Detenti	227,434,642						227,434,642	123,916,099	30,681,648	24.76%
540 Sheriff's Department Law Enf	147,034,700						147,034,700	91,010,190	16,062,576	17.65%
545 District Attorney	60,153,017						60,153,017	41,122,317	3,623,683	8.81%
550 District Clerk	28,969,595						28,969,595	16,558,202	5,374,181	32.46%
560 Public Defender	5,388,760						5,388,760	3,357,594	468,545	13.95%
601 Communiuty Supervision & C	54,823,571						54,823,571	33,763,313	6,957,839	20.61%
605 Pretrial Services	6,339,117						6,339,117	4,577,908	392,523	8.57%
700 District Courts	55,307,773						55,307,773	12,868,459	10,404,841	80.86%
821 Agrilife Extension Service	696,664						696,664	430,675	240,533	55.85%
840 Juvenile Probation	80,312,749						80,312,749	46,283,184	9,331,160	20.16%
841 Juvenile Probation JJAEP	10,535,630						10,535,630	6,146,572	413,550	6.73%
845 Sheriff's Civil Service	195,738						195,738	126,212	110,060	87.20%
880 Protective Services	26,026,569						26,026,569	14,689,856	4,168,614	28.38%
885 Childrens Assessment Center	4,628,340						4,628,340	2,223,711	202,748	9.12%
930 1st Court of Appeals	291,144						291,144	107,868	1,126,460	1044.30%
931 14th Court of Appeals	287,723						287,723	158,761	1,122,499	707.04%
940 County Courts	15,500,140						15,500,140	7,749,984	2,315,495	29.88%
991 Probate Court I	1,111,643						1,111,643	793,461	129,025	16.26%
992 Probate Court II	1,064,299						1,064,299	770,706	131,420	17.05%

Harris County, Texas



Indirect Cost Allocation Plan
OMB A-87
FY 2012 Actual Expenditures

9/25/2012

MGT
OF AMERICA, INC.

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Section 1

Introduction

Introduction

Harris County is a political subdivision of the State of Texas and is governed by the County Commissioners Court. The Commissioners Court is composed of the County Judge, elected from the County at large, and four commissioners, each elected from a separate precinct, all serving four year terms. The County Judge is the presiding officer of the Commissioners Court.

The County and its various component units are responsible for the administration and delivery of a full range of services to the citizens of Harris County as specified by the Texas constitution and state statutes including construction and maintenance of roads and bridges, health and housing services, social services, judicial and law enforcement, juvenile and adult justice programs, economic development, a library system, parks, recreation, and cultural enrichment, flood control, sports and entertainment, and general administration.

The County engaged MGT of America, Inc. to prepare the OMB A-87 Indirect Cost Allocation Plan based on actual expenditures incurred in FY2012 (March 1, 2011 to February 28, 2012). The plan identifies and allocates all countywide indirect costs to operating departments and other entities served.

MGT of America, Inc. worked with representatives of the County Auditor's Office, the Management Services Department and other contributing departments to obtain all expenditure and statistical data used in the preparation of the report.

Goals and Objectives

The OMB A-87 Indirect Cost Allocation Plan is designed to:

- ☐ Identify the costs of each central service departments providing administrative support to operating departments through schedules reconciled to internal expenditure reports;
- ☐ Display the cost of services provided through an itemized detail of indirect costs associated with each central service activity;
- ☐ Distribute the allowable cost of services by using measurable allocation statistics chosen to fairly and equitably represent proportional benefits received by each operating department or entity served.

OMB A-87 Principles and Procedures

Both direct and indirect costs are incurred by Harris County in the performance of its responsibilities. Direct costs are costs which can be specifically or readily identified with a specific cost objective or program. Indirect costs are costs necessary for the effective, efficient operation of programs which cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved.

In recognition of OMB A-87 requirements, Harris County costs are determined and charged to Federal awards in accordance with the following OMB A-87 general criteria:

- ☐ Costs are necessary and reasonable for proper and efficient performance and administration of Federal awards.
- ☐ Costs are allocable to Federal awards under the provisions of the Circular. Costs have been allocated to a particular cost objective only if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- ☐ Costs are authorized or not prohibited under State or local laws or regulations.
- ☐ Costs conform to any limitations or exclusions set forth in OMB A-87 principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- ☐ Costs are accorded consistent treatment. A cost has not been assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- ☐ Except as otherwise provided for in OMB A-87, costs have been determined in accordance with generally accepted accounting principles.
- ☐ Costs have not been included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- ☐ Costs are net of all applicable credits.
- ☐ Costs are adequately documented.

Indirect Cost Recovery

Harris County recovers indirect costs through the allocation of costs to benefiting programs and the application of indirect cost rates. Indirect costs which benefit more than one department and/or entity are allocated to departments utilizing an appropriate allocation base.

This document constitutes Harris County's indirect cost allocation plan and indirect cost rate proposal based on actual expenditures incurred in the fiscal year beginning March 1, 2011 and ending February 28, 2012. Indirect cost rates calculated in this proposal include county central service costs only and do not include departmental administrative costs.

Section 2

Certificate of Indirect Cost

Certificate of Indirect Cost

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish indirect cost rates based on the fiscal year ending February 28, 2012 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit:

Harris County Tx.

Signature:

Barbara J. Schott

Name of Official:

Barbara J. Schott

Title:

County Auditor

Date of Execution:

November 6, 2013

Section 3

Organization Chart

Section 4

Allocated Central Service Expenditures

HARRIS COUNTY, TEXAS
OMB A-87 INDIRECT COST ALLOCATION PLAN
BASED ON ACTUAL FY2012 EXPENDITURES
RECONCILIATION OF ALLOCATED COSTS

Description	Building Use Charge	Equipment Use Charge	County Judge	Management Services	Information Technology	Facilities & Property Mgt	County Attorney
Per Expenditure Report	\$0	\$0	\$13,801,000	\$683,309,288	\$56,425,615	\$57,482,635	\$21,477,140
Cost Adjustments							
Building Use Charge	31,167,124						
Equipment Use Charge		7,032,164					
Credit to Expense - Port of Houston							
Credit to Expense - Toll Road Authority							
Disallowed Costs							
Capital Outlay > \$5,000			(39,283)	515,329	(20,395,353)	(2,650,298)	
Easements							
Interest & Fiscal Charges				(362,350,280)			
Benefits & Claims				(197,806,422)			
Refunds				(6,661,639)			
Bond Issuance				(65,020,098)			
Direct Costs Deducted							
Other Direct Costs - Non General Fund			(141,218)	(32,221,796)	(3,663,280)	(1,242,277)	(1,449,227)
General Government			(632,963)	(560,591)			
Port of Houston			(7,595,499)				
Ryan White			(437,774)				
OHSEM			(3,065,936)				
Joint Comm on Children			(91,569)				
HR and Risk ISF				(7,627,765)			
Central Radio ISF					(5,647,654)		
Fleet Services ISF							
CAO - CPS							(4,661,499)
CAO - Title IVE							(1,528,525)
CAO - Workers Comp							(526,345)
Tax Assessor Automobile Division							
Tax Assessor Tax Division							
Tax Assessor Voter Registration Division							
PID Permits							
Interlocal Reimbursements Deducted							
Juvenile Board						(75,326)	
Hospital District							(1,563,834)
911 Emergency							(18,000)
Sports Authority							
Port of Houston							
Appraisal District							(100,000)
Other Districts							(101,250)
Toll Road Authority							(415,040)
Total Allocated Costs	<u>\$31,167,124</u>	<u>\$7,032,164</u>	<u>\$1,796,758</u>	<u>\$11,576,026</u>	<u>\$26,719,328</u>	<u>\$53,514,734</u>	<u>\$11,113,420</u>
Software Rounding Reconciliation							
Total Per CAP Summary Schedule							

HARRIS COUNTY, TEXAS
OMB A-87 INDIRECT ALLOCATION PLAN
BASED ON ACTUAL FY2012 EXPENDITURES
RECONCILIATION OF ALLOCATED COSTS

Description	County Treasurer	County Auditor	Purchasing	Sheriff Administration	PID Administration	Total
Per Expenditure Report	\$1,021,581	\$12,640,202	\$34,531,463	\$18,147,291	\$1,280,998	\$900,117,213
Cost Adjustments						
Building Use Charge						31,167,124
Equipment Use Charge						7,032,164
Credit to Expense - Port of Houston	(2,200)					(2,200)
Credit to Expense - Toll Road Authority						0
Disallowed Costs						
Capital Outlay > \$5,000			(592,879)			(23,162,484)
Easements						0
Interest & Fiscal Charges						(362,350,280)
Benefits & Claims						(197,806,422)
Refunds						(6,661,639)
Bond Issuance						(65,020,098)
Direct Costs Deducted						
Other Direct Costs - Non General Fund					(15,089)	(38,732,887)
General Government						(1,193,554)
Port of Houston						(7,595,499)
Ryan White						(437,774)
OHSEM						(3,065,936)
Joint Comm on Children						(91,569)
HR and Risk ISF						(7,627,765)
Central Radio ISF						(5,647,654)
Fleet Services ISF			(27,736,563)			(27,736,563)
CAO - CPS						(4,661,499)
CAO - Title IVE						(1,528,525)
CAO - Workers Comp						(526,345)
Tax Assessor Automobile Division						0
Tax Assessor Tax Division						0
Tax Assessor Voter Registration Division						0
PID Permits						0
Interlocal Reimbursements Deducted						
Juvenile Board						(75,326)
Hospital District		(346,401)	(2,622,972)			(4,533,207)
911 Emergency		(2,200)	(5,000)			(25,200)
Sports Authority						0
Port of Houston		(139,845)				(139,845)
Appraisal District						(100,000)
Other Districts						(101,250)
Toll Road Authority			(107,200)			(522,240)
Total Allocated Costs	<u>\$1,019,381</u>	<u>\$12,151,756</u>	<u>\$3,466,849</u>	<u>\$18,147,291</u>	<u>\$1,265,909</u>	\$178,970,740
Software Rounding Reconciliation						0
Total Per CAP Summary Schedule						<u>\$178,970,740</u>

Section 5

FY2012 Countywide Central Service Indirect Cost Rates

HARRIS COUNTY, TEXAS
OMB A-87 INDIRECT COST ALLOCATION
ACTUAL FY2012 EXPENDITURES
COUNTYWIDE CENTRAL SERVICE RATES BY DEPARTMENT

Department	Total Expenditures	Less Capital, Direct Billed & Unallowable	CS Direct Sals	Indirect Salaries	Indirect Operating	Total Allocated Indirect	Direct Expenditures	Direct Salaries	Total Allocated Indirect	Indirect Cost Rate **
100 County Judge	13,801,000	(12,004,242)	2,429,476	1,337,027	459,732	1,796,758				
203 Management Services	683,309,288	(671,733,263)	1,882,404	4,714,732	6,861,293	11,576,025				
292 Information Technology	56,425,616	(29,706,288)	2,179,672	13,083,810	13,635,518	26,719,328				
299 Facilities and Property Management	57,482,635	(3,967,901)	60,084	9,121,669	44,393,065	53,514,734				
510 County Attorney	21,477,140	(10,363,720)	6,473,417	6,719,961	4,393,459	11,113,420				
517 County Treasurer	1,021,581	(2,200)	-	673,569	345,812	1,019,381				
610 County Auditor	12,640,202	(488,446)	359,324	8,663,402	3,488,354	12,151,756				
615 Purchasing	34,531,463	(31,064,614)	3,653,812	2,815,238	651,611	3,466,849				
541 Sheriff Administration	18,147,291	-	-	9,672,546	8,474,745	18,147,291				
030 Public Infrastructure	1,280,999	(15,090)	-	950,308	315,600	1,265,909				
031 CAMS/Capital Planning	2,432,553						2,432,553	945,939	51,457	5.44%
040 Right of Way	5,856,647						5,856,647	1,213,823	361,526	29.78%
045 Construction Prgs	40,629,106						40,629,106	3,823,466	892,751	23.35%
050 Toll Road Authority	369,577,116						369,577,116	33,501,362	2,889,998	8.63%
090 Flood Control	113,320,839						113,320,839	18,332,510	1,951,795	10.65%
091 Appraisal District	9,480,605						9,480,605	-	225,620	
101 Commissioner Precinct 1	33,882,076						33,882,076	11,272,265	2,121,075	18.82%
102 Commissioner Precinct 2	75,845,973						75,845,973	11,941,409	2,601,228	21.78%
103 Commissioner Precinct 3	68,930,152						68,930,152	11,509,864	3,039,249	26.41%
104 Commissioner Precinct 4	91,840,713						91,840,713	13,940,875	1,598,701	11.47%
105 Tunnel and Ferry Pct 2	3,963,383						3,963,383	2,064,585	176,376	8.54%
204 Legislative Services	1,307,684						1,307,684	366,205	21,453	5.86%
206 HC Sports and Convention	14,639,383						14,639,383	-	14,599,151	
208 Architecture and Engineering	29,929,292						29,929,292	16,036,569	1,976,646	12.33%
213 Fire Marshal	6,130,764						6,130,764	3,584,619	750,823	20.95%
270 Institute Forensic Sciences	19,846,086						19,846,086	12,022,240	2,099,889	17.47%
275 Public Health & Env Services	63,851,128						63,851,128	24,423,247	4,000,567	16.38%
285 HC Public Library	24,307,686						24,307,686	11,556,525	4,692,597	40.61%
286 Domestic Relations	3,925,575						3,925,575	2,733,720	338,572	12.39%
288 Law Library	1,183,820						1,183,820	324,854	135,050	41.57%
289 Community Services	45,391,659						45,391,659	7,838,957	2,583,930	32.96%
296 MHMRA	20,077,077						20,077,077	-	105,961	
301 Constable Precinct 1	21,970,116						21,970,116	14,749,424	1,154,332	7.83%
302 Constable Precinct 2	5,632,241						5,632,241	3,892,633	359,399	9.23%
303 Constable Precinct 3	10,431,742						10,431,742	7,010,718	441,592	6.30%
304 Constable Precinct 4	31,558,406						31,558,406	20,653,854	1,260,479	6.10%
305 Constable Precinct 5	26,484,583						26,484,583	17,523,258	971,574	5.54%
306 Constable Precinct 6	7,019,433						7,019,433	4,681,330	527,407	11.27%
307 Constable Precinct 7	7,425,510						7,425,510	4,745,156	670,779	14.14%

HARRIS COUNTY, TEXAS
OMB A-87 INDIRECT COST ALLOCATION
ACTUAL FY2012 EXPENDITURES
COUNTYWIDE CENTRAL SERVICE RATES BY DEPARTMENT

Department	Total Expenditures	Less Capital, Direct Billed & Unallowable	CS Direct Sals	Indirect Salaries	Indirect Operating	Total Allocated Indirect	Direct Expenditures	Direct Salaries	Total Allocated Indirect	Indirect Cost Rate **
993 Probate Court III	2,862,816						2,862,816	1,167,379	263,850	22.60%
994 Probate Court IV	1,019,590						1,019,590	697,606	125,590	18.00%
Bail Bond Board							-	-	-	
Ryan White							437,774	230,354	52,104	22.62%
HC OHSEM							3,065,936	1,524,935	344,928	22.62%
Joint Commission on Children							91,569	74,380	16,824	22.62%
Fleet Services ISF							27,736,563	1,941,235	558,209	28.76%
HR/Risk ISF							7,627,765	1,302,496	526,442	40.42%
Central Radio ISF							5,647,654	2,179,672	1,745,173	80.07%
Co Attorney Title IV-E							1,528,525	845,376	233,126	27.58%
Co Attorney State CPS							4,661,499	2,912,673	1,001,967	34.40%
Co Attorney Wrks Comp							526,344	405,629	111,858	27.58%
Co Attorney Appraisal District							-	-	-	
Co Direct Greater Harris County 911							-	-	(18,531)	
Co Direct Hospital District							3,486,044	3,063,436	561,955	18.34%
Co Direct - Port of Houston							7,735,344	230,526	65,012	28.20%
Co Direct TRA							1,547,245	1,157,816	-	0.00%
Other/External							46,831,431	1,169,661	13,743,899	
Total Per Financial Reports	2,891,777,826	(759,345,764)	17,038,189	57,752,262	83,019,190	140,771,452	2,102,584,303	742,353,027	178,970,740	
Additions/Deductions:										
Building Use Charge	31,167,124					31,167,124				
Equipment Use Charge	7,032,164					7,032,164				
Rounding Reconciliation						-				
Total Expenditures	2,929,977,114	(759,345,764)	17,038,189	57,752,262	83,019,190	178,970,740	2,102,584,303	742,353,027	178,970,740	
** Indirect rate base is total direct salaries										