

PIMA COUNTY, ARIZONA
FY 2014 - 2015 DEPARTMENTAL
A-87 INDIRECT COST RATE PROPOSAL

Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2013

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SECTION I
INTRODUCTION



INTRODUCTION

Pima County incurs both direct and indirect costs 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 County programs which cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved.

The County incorporates two sets of principles into its policies and procedures related to the recovery of costs from funding sources. Principles related to all funding sources are incorporated within generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). In addition, principles and procedures which have been followed for recovery of costs on Federal awards are presented in U.S. Management and Budget Circular A-87 (OMB A-87), "Cost Principles for State, Local and Indian Tribal Governments."

GAAP PRINCIPLES

There are three basic concepts incorporated within GAAP which are followed: First, costs are necessary and reasonable for proper performance of a program. Second, costs are charged or allocated to programs in accordance with relative benefits received. A program is only charged for services it utilizes or benefits from, and is only charged in relation to benefits derived from the service. Third, costs are accorded consistent treatment as either direct or indirect. A cost is not charged to a program as a direct cost if any other costs incurred for the same purpose in like circumstances have been allocated to the program as indirect costs.

OMB A-87 Principles and Procedures

In recognition of OMB A-87 requirements, 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 Identification

The County recovers indirect costs through the development and application of departmental indirect cost rates. Rates are developed and documented in the County's departmental indirect cost rate proposal. Rates include both County-wide central services costs and departmental administrative support costs. The identification and allocation of County-wide central service costs is documented in the County's OMB A-87 Central Services Cost Allocation Plan (Plan). The Plan is prepared and documented in accordance with OMB A-87 policies and procedures. Central service costs included in FY 2015 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2013.

Departmental administrative and support costs included in the rate are those costs incurred for the benefit of all programs and activities of a department. Costs are recorded in administrative and support unit cost centers. Administrative and support costs are identified and documented in each department's indirect cost rate proposal. Costs included in FY 2015 rates are actual expenditures incurred during the fiscal year ended June 30, 2013. All costs included in the development of departmental rates have been reconciled to the County's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2013.

Indirect Cost Rate Method

The County utilizes rates developed in accordance with OMB A-87's "simplified method". The simplified method for developing rates is accomplished for each department by (1) classifying the department's total costs for the period as either direct or indirect, and (2) dividing total allowable indirect costs (net of applicable credits) by an equitable allocation base. The allocation base utilized by each department is direct personal service costs. Personal services costs include salaries and wages, and applicable fringe benefits.

FY 2015 Proposal

This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2014 and ending June 30, 2015. The Proposal has been prepared by the Financial Control and Reporting staff of Pima County. The Proposal is presented in the following Sections:

- **Certificate of Indirect Costs** – Certificate signed by an authorized County official certifying the Proposal and each departmental indirect cost rate has been prepared in accordance with applicable policies and procedures of OMB A-87.
- **Departmental Indirect Cost Rates** – Schedules providing and documenting the development of indirect cost rates for the following departments:
 - ❖ Adult Probation
 - ❖ Clerk of Superior Court
 - ❖ Community Development Block Grant
 - ❖ Community Action Agency
 - ❖ County Attorney
 - ❖ Elections
 - ❖ Employment and Training
 - ❖ Environmental Quality
 - ❖ Health
 - ❖ Indigent Defense
 - ❖ Institutional Health
 - ❖ Juvenile Court
 - ❖ Library District
 - ❖ Natural Resources, Parks and Recreation
 - ❖ Office of Emergency Management
 - ❖ Public Health – Animal Care
 - ❖ Recorder
 - ❖ Regional Wastewater Reclamation District
 - ❖ Sheriff
 - ❖ Superior Court
 - ❖ Transportation

SECTION II

CERTIFICATE OF INDIRECT COSTS



PIMA COUNTY
FINANCE AND RISK MANAGEMENT DEPARTMENT
130 WEST CONGRESS STREET
TUCSON, ARIZONA 85701-1317
(520) 724-3030 FAX (520) 770-4173

TOM BURKE, DIRECTOR

PIMA COUNTY, ARIZONA

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2014 through June 30, 2015 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments" 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 agreements to which they are allocated in accordance with the 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.

Pima County, Arizona

Signature:

Name of Official:

Paul J. Guerrero

Title:

Financial Control & Reporting, Division Manager

Date of Execution:

June 30, 2014



SECTION III
ADULT PROBATION



ADULT PROBATION

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Adult Probation Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ADULT PROBATION
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	16,418,255	13,975,670	2,442,585	16,418,255	-	-	-
Total Per CAFR	16,418,255	13,975,670	2,442,585	16,418,255	-	-	-
Central Service Costs (Sch. A)*	465,078	-	-	-	-	465,078	465,078
Total Costs	\$ 16,883,333	\$ 13,975,670	\$ 2,442,585	\$ 16,418,255	\$ -	\$ 465,078	\$ 465,078
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 465,078		3.33%
FY 2013 Direct Personal Services					\$ 13,975,670		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ADULT PROBATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
All Other Divisions		1390-1392	<u>4,529,979</u>	<u>150,266</u>	<u>1,514,883</u>	<u>-</u>	<u>6,195,128</u>
Total General Fund			<u>4,529,979</u>	<u>150,266</u>	<u>1,514,883</u>	<u>-</u>	<u>6,195,128</u>
Other Special Revenue	2040, 2081	1027, 1028, 1030-1034, 1040-1042, 1393	9,153,539	781	567,997		9,722,317
Grants	2042	1037, 1044, 1047, 1385	<u>292,152</u>	<u>4,917</u>	<u>203,741</u>		<u>500,810</u>
Total Expenditures			<u>\$ 13,975,670</u>	<u>\$ 155,964</u>	<u>\$ 2,286,621</u>	<u>\$ -</u>	<u>\$ 16,418,255</u>



SECTION IV

CLERK OF SUPERIOR COURT



CLERK OF SUPERIOR COURT

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Clerk of Superior Court for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

CLERK OF SUPERIOR COURT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	12,432,217	11,083,087	1,349,130	12,432,217	-	-	-
Total Per CAFR	12,432,217	11,083,087	1,349,130	12,432,217	-	-	-
Central Service Costs (Sch. A)*	812,373	-	-	-	-	812,373	812,373
Total Costs	\$ 13,244,590	\$ 11,083,087	\$ 1,349,130	\$ 12,432,217	\$ -	\$ 812,373	\$ 812,373
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 812,373		7.33%
FY 2013 Direct Personal Services					\$ 11,083,087		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

CLERK OF SUPERIOR COURT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Administration							
Total							
All Other Divisions	1000		\$ 9,749,055	\$ 195,765	\$ 483,802	\$ -	\$ 10,428,622
Total General Fund			9,749,055	195,765	483,802	-	10,428,622
Special Revenue Funds							
COC - Child Support	2006	0034, 0046	24,726	766	2,237		27,729
COC - Document Storage	2006	0043	385,752	10,699	108,846		505,297
COC - FTG	2077	2035-2038	594,161	13,780	71,083		679,024
COC - Spousal Maintenance	2006	0038					0
COC - Time Payment Fees	2006	0037	17,111	8,142	94,417	265,610	385,280
COC - Victim Location	2006	0039, 0051	1,929				1,929
COC - Local Crt Automation	2006	0054	310,353	26,471	21,505	46,007	404,336
Total Special Revenue			1,334,032	59,858	298,088	311,617	2,003,595
Total Expenditures			\$ 11,083,087	\$ 255,623	\$ 781,890	\$ 311,617	\$ 12,432,217



SECTION V



**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**



**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Community Development Block Grant and Community Action Agency for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Programs:

- **Schedule A -- Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Programs' total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Program Expenditures**

The Schedule identifies the Program's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COMMUNITY DEVELOPMENT BLOCK GRANT AND COMMUNITY ACTION AGENCY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	12,236,498	872,157	11,364,341	12,236,498	-	-	-
Total Per CAFR	12,236,498	872,157	11,364,341	12,236,498	-	-	-
Central Service Costs (Sch. A)*	567,172	-	-	-	-	567,172	567,172
Total Costs	<u>\$ 12,803,670</u>	<u>\$ 872,157</u>	<u>\$ 11,364,341</u>	<u>\$ 12,236,498</u>	<u>\$ -</u>	<u>\$ 567,172</u>	<u>\$ 567,172</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 567,172		65.03%
FY 2013 Direct Personal Services					\$ 872,157		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COMMUNITY DEVELOPMENT BLOCK GRANT AND COMMUNITY ACTION AGENCY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Total							
Grants							
CAA/CDBG	2042, 2058, 2059		\$ 500,880	\$ 4,563	\$ 9,585,748		\$ 10,091,191
CD - Community Projects	2042	0065	371,277	9,918	1,764,112		2,145,307
Total			<u>872,157</u>	<u>14,481</u>	<u>11,349,860</u>	<u>-</u>	<u>12,236,498</u>
Total Expenditures			<u>\$ 872,157</u>	<u>\$ 14,481</u>	<u>\$ 11,349,860</u>	<u>\$ -</u>	<u>\$ 12,236,498</u>

SECTION VI
COUNTY ATTORNEY

COUNTY ATTORNEY

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the County Attorney for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 2,753,429		\$ -	\$ -	\$ 2,298,520	\$ 454,909	\$ 2,753,429
Direct Costs							
Special Revenue Funds	8,076,907	1,450,823	6,626,084	8,076,907			-
Other Divisions & Grants	21,201,127	18,794,271	2,406,856	21,201,127			-
Total Per CAFR	\$ 32,031,463	\$ 20,245,094	\$ 9,032,940	\$ 29,278,034	\$ 2,298,520	\$ 454,909	\$ 2,753,429
Less Department Admin. In Central Service Cost Plan **	(2,753,429)		-	-	(2,298,520)	(454,909)	(2,753,429)
Central Service Costs (Sch. A)*	4,380,723					4,380,723	4,380,723
Total Costs	\$ 33,658,757	\$ 20,245,094	\$ 9,032,940	\$ 29,278,034	\$ -	\$ 4,380,723	\$ 4,380,723
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 4,380,723		21.64%
FY 2013 Direct Personal Services					\$ 20,245,094		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							
** Amounts excluded because Admin costs are included in the Schedule A allocation							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration		0159, 0169	\$ 2,298,520	\$ 143,079	\$ 311,830	\$ -	\$ 2,753,429
Administration							
Total			<u>2,298,520</u>	<u>143,079</u>	<u>311,830</u>		<u>2,753,429</u>
Civil Division		0160-0162	2,346,105	61,958	(54,803)		2,353,260
All Other Divisions			<u>13,822,482</u>	<u>224,357</u>	<u>1,024,160</u>		<u>15,070,999</u>
Total General Fund			<u>18,467,107</u>	<u>429,394</u>	<u>1,281,187</u>	<u>0</u>	<u>20,177,688</u>
Special Revenue Funds							
Bad Check	2107	2001	137,414	3,859	37,951		179,224
Employer Sanctions	2106	2000			6,415		6,415
Fill the GAP	2103	0156-0157,					
Victim Compensation	2008	1996-1997	588,716	9,815	26,529		625,060
		0176			149		149
		0170, 0174-					
		0175, 0178-					
Justice & Law Enforcement	2008	0179	69,100	790	135,679		205,569
RICO	2105	1999	<u>655,593</u>	<u>1,608,880</u>	<u>4,546,490</u>	<u>249,527</u>	<u>7,060,490</u>
Total Special Revenue			<u>1,450,823</u>	<u>1,623,344</u>	<u>4,753,213</u>	<u>249,527</u>	<u>8,076,907</u>
Grants	2042, 2063		<u>2,625,684</u>	<u>49,462</u>	<u>1,095,820</u>	<u>5,902</u>	<u>3,776,868</u>
Total Expenditures			<u>\$ 22,543,614</u>	<u>\$ 2,102,200</u>	<u>\$ 7,130,220</u>	<u>\$ 255,429</u>	<u>\$ 32,031,463</u>

SECTION VII
ELECTIONS

ELECTIONS

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Election's Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

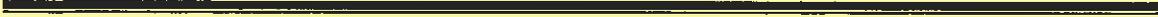
ELECTIONS
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 938,465	\$ 645,359	\$ 293,106	\$ 938,465			
Direct Costs	<u>2,885,277</u>	<u>1,623,646</u>	<u>1,261,631</u>	<u>2,885,277</u>			
Total Per CAFR	3,823,742	2,269,005	1,554,737	3,823,742			
Central Service Costs (Sch. A)*	<u>579,746</u>	-	-	-		579,746	579,746
Total Costs	<u>\$ 4,403,488</u>	<u>\$ 2,269,005</u>	<u>\$ 1,554,737</u>	<u>\$ 3,823,742</u>	<u>\$ -</u>	<u>\$ 579,746</u>	<u>\$ 579,746</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 579,746		25.55%
FY 2013 Direct Personal Services					\$ 2,269,005		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ELECTIONS
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration		0277	\$ 645,359	\$ 41,919	\$ 241,683	\$ 9,504	\$ 938,465
Administration							
Total			<u>645,359</u>	<u>41,919</u>	<u>241,683</u>	<u>9,504</u>	<u>938,465</u>
All Other Divisions	1000		1,623,646	24,644	1,236,987		2,885,277
			<u>1,623,646</u>	<u>24,644</u>	<u>1,236,987</u>	<u>-</u>	<u>2,885,277</u>
Total Expenditures			<u>\$ 2,269,005</u>	<u>\$ 66,563</u>	<u>\$ 1,478,670</u>	<u>\$ 9,504</u>	<u>\$ 3,823,742</u>



SECTION VIII



EMPLOYMENT AND TRAINING



EMPLOYMENT AND TRAINING

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Employment and Training Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	14,694,970	3,707,077	10,987,893	14,694,970	-	-	-
Total Per CAFR	14,694,970	3,707,077	10,987,893	14,694,970	-	-	-
Central Service Costs (Sch. A)*	1,286,456	-	-	-	-	1,286,456	1,286,456
Total Costs	\$ 15,981,426	\$ 3,707,077	\$ 10,987,893	\$ 14,694,970	\$ -	\$ 1,286,456	\$ 1,286,456
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 1,286,456		34.70%
FY 2013 Direct Personal Services					\$ 3,707,077		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

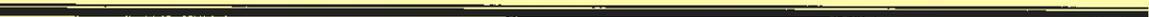
PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total							
Employment & Training							
Employment & Training	2042		2,890,350	159,352	10,556,741		13,606,443
		0108, 1690,					
Pima Vocational HS	2042	1542	816,727	33,564	238,236		1,088,527
Total Expenditures			<u>\$ 3,707,077</u>	<u>\$ 192,916</u>	<u>\$ 10,794,977</u>	<u>\$ -</u>	<u>\$ 14,694,970</u>



SECTION IX
ENVIRONMENTAL QUALITY



ENVIRONMENTAL QUALITY

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Environmental Quality Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ENVIRONMENTAL QUALITY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Direct Costs	3,356,740	2,473,155	883,585	3,356,740	-	-	-
Total Per CAFR	3,356,740	2,473,155	883,585	3,356,740	-	-	-
Central Service Costs (Sch. A)*	396,502	-	-	-	-	396,502	396,502
Total Costs	\$ 3,753,242	\$ 2,473,155	\$ 883,585	\$ 3,356,740	\$ -	\$ 396,502	\$ 396,502
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 396,502		16.03%
FY 2013 Direct Personal Services		\$ 2,473,155					
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ENVIRONMENTAL QUALITY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Environmental Quality	2043						
Department Administration							
Director's Office		0293					\$ -
Total			<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
All Other Divisions			1,957,176	64,074	523,482	25,929	2,570,661
Grants			<u>515,979</u>	<u>15,771</u>	<u>207,209</u>	<u>47,120</u>	<u>786,079</u>
Total Expenditures			<u>\$ 2,473,155</u>	<u>\$ 79,845</u>	<u>\$ 730,691</u>	<u>\$ 73,049</u>	<u>\$ 3,356,740</u>

NOTE: Department Admin for Environmental Quality is treated as a direct cost because it is charged out to other users during the year.



SECTION X
HEALTH



HEALTH

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Health Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

HEALTH DEPARTMENT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 402,373	\$ -	\$ -	\$ -	\$ 316,678	\$ 85,695	\$ 402,373
Direct Costs	<u>20,924,829</u>	<u>14,560,115</u>	<u>6,364,714</u>	<u>20,924,829</u>	<u>316,678</u>	<u>85,695</u>	<u>-</u>
Total Per CAFR	21,327,202	14,560,115	6,364,714	20,924,829	316,678	85,695	402,373
Central Service Costs (Sch. A)*	<u>2,587,165</u>	-	-	-	-	<u>2,587,165</u>	<u>2,587,165</u>
Total Costs	<u>\$ 23,914,367</u>	<u>\$ 14,560,115</u>	<u>\$ 6,364,714</u>	<u>\$ 20,924,829</u>	<u>\$ 316,678</u>	<u>\$ 2,672,860</u>	<u>\$ 2,989,538</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						<u>\$ 2,989,538</u>	20.53%
FY 2013 Direct Personal Services						<u>\$ 14,560,115</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

HEALTH DEPARTMENT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>Unit NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Health	2002						
Department Administration							
Director's Office		0951	\$ 184,241	\$ 12,453	\$ 47,632	\$ -	\$ 244,326
General Services		0941	132,437	9,876	15,734	-	158,047
Total			<u>316,678</u>	<u>22,329</u>	<u>63,366</u>	<u>-</u>	<u>402,373</u>
All Other Divisions			8,737,647	1,022,313	2,479,381	16,468	12,255,809
Grants	2042 & 2065		<u>5,822,468</u>	<u>390,073</u>	<u>2,456,479</u>		<u>8,669,020</u>
Total All Other Divisions & Grants		Various	<u>14,560,115</u>	<u>1,412,386</u>	<u>4,935,860</u>	<u>16,468</u>	<u>20,924,829</u>
Total Expenditures			<u>\$ 14,876,793</u>	<u>\$ 1,434,715</u>	<u>\$ 4,999,226</u>	<u>\$ 16,468</u>	<u>\$ 21,327,202</u>

SECTION XI
INDIGENT DEFENSE

INDIGENT DEFENSE

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Indigent Defense Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

INDIGENT DEFENSE
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs							
General Fund							
Public Defender	12,355,746	11,272,106	1,083,640	12,355,746			
Legal Defender	3,800,377	3,442,842	357,535	3,800,377			
Total General Fund	16,156,123	14,714,948	1,441,175	16,156,123			
Other Special Revenue Fund							
Public Defender	400,384	78,034	322,350	400,384			
Legal Defender	16,176		16,176	16,176			
Total Other Special Revenue Fund	416,560	78,034	338,526	416,560			
Total Per CAFR	16,572,683	14,792,982	1,779,701	16,572,683			
Central Service Costs (Sch. A)*							
General Fund							
Public Defender	1,155,871					1,155,871	1,155,871
Legal Defender	277,483					277,483	277,483
Total General Fund	1,433,354					1,433,354	1,433,354
Other Special Revenue Fund							
Public Defender	16,308					16,308	16,308
Legal Defender	1,575					1,575	1,575
Total Other Special Revenue Fund	17,883					17,883	17,883
Total Central Service Costs (Sch. A)*	1,451,237					2,884,591	2,884,591
Total Costs	\$ 18,023,920	\$ 14,792,982	\$ 1,779,701	\$ 16,572,683	\$ -	\$ 2,884,591	\$ 2,884,591
FY 2015 INDIRECT COST RATE - GENERAL FUND							
Public Defender							
FY 2013 Indirect Costs						\$ 1,155,871	10.25%
FY 2013 Direct Personal Services						\$ 11,272,106	
Legal Defender							
FY 2013 Indirect Costs						\$ 277,483	8.06%
FY 2013 Direct Personal Services						\$ 3,442,842	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

INDIGENT DEFENSE
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Administration							
Total							
All Other Divisions							
Public Defender		2182-2188	11,272,106	103,787	950,703	29,150	12,355,746
Legal Defender		2177-2180	3,442,842	28,597	328,938		3,800,377
Total General Fund			<u>14,714,948</u>	<u>132,384</u>	<u>1,279,641</u>	<u>29,150</u>	<u>16,156,123</u>
Other Special Revenue							
Public Defender	2012, 2014		\$ 78,034	\$ 102,130	\$ 163,640	\$ 56,580	\$ 400,384
Legal Defender	2013				16,176		16,176
Total Other Special Revenue			<u>78,034</u>	<u>102,130</u>	<u>179,816</u>	<u>56,580</u>	<u>416,560</u>
Total Expenditures			<u>\$ 14,792,982</u>	<u>\$ 234,514</u>	<u>\$ 1,459,457</u>	<u>\$ 85,730</u>	<u>\$ 16,572,683</u>



SECTION XII

INSTITUTIONAL HEALTH



INSTITUTIONAL HEALTH

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Institutional Health Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

INSTITUTIONAL HEALTH
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>95,338,629</u>	<u>2,317,650</u>	<u>93,020,979</u>	<u>95,338,629</u>	-	-	-
Total Per CAFR	95,338,629	2,317,650	93,020,979	95,338,629	-	-	-
Central Service Costs (Sch. A)*	<u>677,116</u>	-	-	-	-	<u>677,116</u>	<u>677,116</u>
Total Costs	<u>\$ 96,015,745</u>	<u>\$ 2,317,650</u>	<u>\$ 93,020,979</u>	<u>\$ 95,338,629</u>	<u>\$ -</u>	<u>\$ 677,116</u>	<u>\$ 677,116</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					<u>\$ 677,116</u>		29.22%
FY 2013 Direct Personal Services					<u>\$ 2,317,650</u>		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

INSTITUTIONAL HEALTH
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total							
Institutional Health	1000		2,312,040	36,230	92,727,709		\$ 95,075,979
All Other Divisions & Grants	2042	2025, 2034	5,610	-	257,040		262,650
Total Expenditures			<u>\$ 2,317,650</u>	<u>\$ 36,230</u>	<u>\$ 92,984,749</u>	<u>\$ -</u>	<u>\$ 95,338,629</u>

SECTION XIII
JUVENILE COURT

JUVENILE COURT

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Juvenile Court for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

JUVENILE COURT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 4,505,354		\$ 13,524	\$ 13,524	\$ 3,359,817	\$ 1,132,013	\$ 4,491,830
Direct Costs	26,100,930	20,252,358	5,848,572	26,100,930			-
Total Per CAFR	30,606,284	20,252,358	5,862,096	26,114,454	3,359,817	1,132,013	4,491,830
Central Service Costs (Sch. A)*	3,604,443					3,604,443	3,604,443
Total Costs	<u>\$ 34,210,727</u>	<u>\$ 20,252,358</u>	<u>\$ 5,862,096</u>	<u>\$ 26,114,454</u>	<u>\$ 3,359,817</u>	<u>\$ 4,736,456</u>	<u>\$ 8,096,273</u>
FY 2015 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin.						\$ 4,491,830	22.18%
FY 2013 Direct Personal Services						\$ 20,252,358	
Central Service Rate							
Central Service Costs						\$ 3,604,443	17.80%
FY 2013 Direct Personal Services						\$ 20,252,358	
Total Rate							
Total Indirect Costs						\$ 8,096,273	39.98%
FY 2013 Direct Personal Services						\$ 20,252,358	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

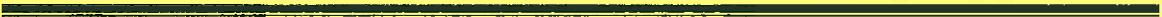
PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

JUVENILE COURT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Calendar Services		0623	\$ 676,568	\$ 5,941	\$ 43,690		\$ 726,199
Court Operations		0626	421,165	159,748	420,045	13,524	1,014,482
Court Services		0637	1,035,726	12,984	59,388		1,108,098
Budget/Finance		0639		41	20,791		20,832
Administration Services		0640			14,071		14,071
Info Systems		0641	1,226,358	306,394	67,883		1,600,635
Staff Development		0651			21,037		21,037
Total			<u>3,359,817</u>	<u>485,108</u>	<u>646,905</u>	<u>13,524</u>	<u>4,505,354</u>
All Other Divisions							
Other			<u>15,591,402</u>	<u>378,140</u>	<u>1,805,725</u>		<u>17,775,267</u>
Total General Fund			<u>18,951,219</u>	<u>863,248</u>	<u>2,452,630</u>	<u>13,524</u>	<u>22,280,621</u>
Special Revenue Funds							
Title IV E Reimbursements	2098 2055, 2082- 2096, 2100	1604		11,157	14,176		25,333
Probation Services Fees			<u>3,852,031</u>	<u>26,445</u>	<u>3,196,819</u>		<u>7,075,295</u>
Total Special Revenue			<u>3,852,031</u>	<u>37,602</u>	<u>3,210,995</u>	-	<u>7,100,628</u>
Grants							
Juvenile Court	2042, 2100		3,000	3,640	53,439		60,079
Juvenile Court Special Revenue	2042, 2100		<u>805,925</u>	<u>7,251</u>	<u>351,780</u>		<u>1,164,956</u>
Total Grants			<u>808,925</u>	<u>10,891</u>	<u>405,219</u>	0	<u>1,225,035</u>
Total Expenditures			<u>\$ 23,612,175</u>	<u>\$ 911,741</u>	<u>\$ 6,068,844</u>	<u>\$ 13,524</u>	<u>\$ 30,606,284</u>



SECTION XIV
LIBRARY DISTRICT



LIBRARY DISTRICT

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Library District for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PIMA COUNTY LIBRARY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ (2,466)		\$ (12,937)	\$ (12,937)	\$ 10,471		\$ 10,471
Direct Costs	<u>34,166,803</u>	<u>18,783,719</u>	<u>15,383,084</u>	<u>34,166,803</u>			-
Total Per CAFR	34,164,337	18,783,719	15,370,147	34,153,866	10,471		10,471
Central Service Costs (Sch. A)*	<u>3,865,054</u>	-	-			<u>3,865,054</u>	<u>3,865,054</u>
Total Costs	<u>\$ 38,029,391</u>	<u>\$ 18,783,719</u>	<u>\$ 15,370,147</u>	<u>\$ 34,153,866</u>	<u>\$ 10,471</u>	<u>\$ 3,865,054</u>	<u>\$ 3,875,525</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						<u>\$ 3,875,525</u>	20.63%
FY 2013 Direct Personal Services						<u>\$ 18,783,719</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

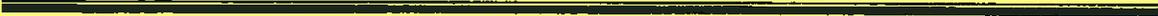
PIMA COUNTY LIBRARY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Library							
Department Administration	2051	0184	\$ 10,471		\$ (12,937)		\$ (2,466)
All Other Divisions		01xx	18,783,719	\$ 5,961,038	9,313,209	108,837	34,166,803
Total			<u>18,794,190</u>	<u>5,961,038</u>	<u>9,300,272</u>	<u>108,837.00</u>	<u>34,164,337</u>
Grants							
Library	2042	0214				-	-
Total			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			<u>\$ 18,794,190</u>	<u>\$ 5,961,038</u>	<u>\$ 9,300,272</u>	<u>\$ 108,837.00</u>	<u>\$ 34,164,337</u>



SECTION XV

NATURAL RESOURCES, PARKS AND RECREATION



NATURAL RESOURCES, PARKS AND RECREATION

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Natural Resources, Parks and Recreation Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
 INDIRECT COST RATE PROPOSAL
 NATURAL RESOURCES, PARKS AND RECREATION DEPARTMENT
 INDIRECT COST RATE
 FOR THE YEAR ENDING JUNE 30, 2015
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 802,387		\$ 19,277.00	\$ 19,277	\$ 570,363	\$ 212,747	\$ 783,110
Direct Costs	16,043,108	10,637,512	5,405,596	16,043,108			-
Total Per CAFR	16,845,495	10,637,512	5,424,873	16,062,385	570,363	212,747	783,110
Central Service Costs (Sch. A)*	3,983,149	-				3,983,149	3,983,149
Total Costs	<u>\$ 20,828,644</u>	<u>\$ 10,637,512</u>	<u>\$ 5,424,873</u>	<u>\$ 16,062,385</u>	<u>\$ 570,363</u>	<u>\$ 4,195,896</u>	<u>\$ 4,766,259</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						\$ 4,766,259	44.81%
FY 2013 Direct Personal Services						\$ 10,637,512	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

NATURAL RESOURCES, PARKS AND RECREATION DEPARTMENT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Director's Office		0690	\$ 570,363	\$ 78,994	\$ 133,753	\$ 19,277	\$ 802,387
Total			570,363	78,994	133,753	19,277	802,387
All Other Divisions			10,487,537	1,341,769	3,580,889	255,199	15,665,394
Total General Fund			11,057,900	1,420,763	3,714,642	274,476	16,467,781
Special Revenue Funds							
	2021, 2023, 2027, 2031- 2034, 2037						
Parks Special Programs			136,473	12,161	168,561	19,464	336,659
Total Special Revenue			136,473	12,161	168,561	19,464	336,659
Grants	2042		13,502	20,814	6,739		41,055
Total Expenditures			\$ 11,207,875	\$ 1,453,738	\$ 3,889,942	\$ 293,940	\$ 16,845,495



SECTION XVI

OFFICE OF EMERGENCY MANAGEMENT



OFFICE OF EMERGENCY MANAGEMENT

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Office of Emergency Management for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

OFFICE OF EMERGENCY MANAGEMENT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 555,169	\$ 380,867	\$ 174,302	\$ 555,169			\$ -
Direct Costs	814,722	377,911	436,811	814,722			
Total Per CAFR	1,369,891	758,778	611,113	1,369,891	-	-	
Central Service Costs (Sch. A)*	333,968	-	-	-	-	333,968	333,968
Total Costs	<u>\$ 1,703,859</u>	<u>\$ 758,778</u>	<u>\$ 611,113</u>	<u>\$ 1,369,891</u>	<u>\$ -</u>	<u>\$ 333,968</u>	<u>\$ 333,968</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						\$ 333,968	44.01%
FY 2013 Direct Personal Services						\$ 758,778	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

OFFICE OF EMERGENCY MANAGEMENT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Office of Emergency Management	2003						
Department Administration							
Director's Office		0836 & 2041	\$ 380,867	\$ 5,889	\$ 168,413		\$ 555,169
Total			380,867	5,889	168,413	0	555,169
All Other Divisions & Grants			377,911	26,620	399,554	10,637	814,722
Total Expenditures			<u>\$ 758,778</u>	<u>\$ 32,509</u>	<u>\$ 567,967</u>	<u>\$ 10,637</u>	<u>\$ 1,369,891</u>

SECTION XVII

PUBLIC HEALTH – ANIMAL CARE

PUBLIC HEALTH – ANIMAL CARE

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Public Health – Animal Care Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC HEALTH - ANIMAL CARE
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 426,076	\$ -	\$ -	\$ -	\$ 247,621	\$ 178,455	\$ 426,076
Direct Costs	<u>5,893,849</u>	<u>4,062,253</u>	<u>1,831,596</u>	<u>5,893,849</u>			
Total Per CAFR	6,319,925	4,062,253	1,831,596	5,893,849	247,621	178,455	426,076
Central Service Costs (Sch. A)*	<u>539,018</u>	-	-	-	-	539,018	539,018
Total Costs	<u>\$ 6,858,943</u>	<u>\$ 4,062,253</u>	<u>\$ 1,831,596</u>	<u>\$ 5,893,849</u>	<u>\$ 247,621</u>	<u>\$ 717,473</u>	<u>\$ 965,094</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						<u>\$ 965,094</u>	23.76%
FY 2013 Direct Personal Services						<u>\$ 4,062,253</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC HEALTH - ANIMAL CARE
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Health and Animal Control	2001						
Department Administration							
Administration		0978	\$ 247,621	\$ 8,628	\$ 169,827	\$ -	\$ 426,076
Total			<u>247,621</u>	<u>8,628</u>	<u>169,827</u>	<u>-</u>	<u>426,076</u>
All Other Divisions & Grants			<u>4,062,253</u>	<u>573,979</u>	<u>1,257,617</u>	<u>-</u>	<u>5,893,849</u>
Total Expenditures			<u>\$ 4,309,874</u>	<u>\$ 582,607</u>	<u>\$ 1,427,444</u>	<u>\$ -</u>	<u>\$ 6,319,925</u>

SECTION XVIII
RECORDER

RECORDER

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Recorder's Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

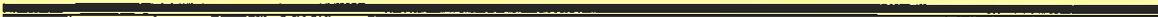
RECORDER
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							\$ -
Direct Costs	\$ 4,556,085	\$ 2,334,374	\$ 2,221,711	\$ 4,556,085			-
Total Per CAFR	4,556,085	2,334,374	2,221,711	4,556,085			-
Central Service Costs (Sch. A)*	375,955	-	-	-		375,955	375,955
Total Costs	<u>\$ 4,932,040</u>	<u>\$ 2,334,374</u>	<u>\$ 2,221,711</u>	<u>\$ 4,556,085</u>	<u>\$ -</u>	<u>\$ 375,955</u>	<u>\$ 375,955</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						\$ 375,955	16.11%
FY 2013 Direct Personal Services						\$ 2,334,374	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

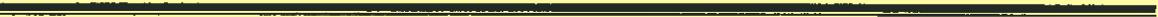
PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

RECORDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund							
Department Administration	1000	1003	\$ 408,687	\$ 3,672	\$ 28,972	\$ -	\$ 441,331
Total			408,687	3,672	28,972		441,331
All Other Divisions			1,412,667	18,756	1,678,658		3,110,081
Total General Fund			\$ 1,821,354	\$ 22,428	\$ 1,707,630	\$ -	\$ 3,551,412
Other Special Revenue Funds							
OSR RD Document	2038	1002	513,020	91,942	338,157	38,932	982,051
Grants							
Advance Grant	2056	1005			22,622		22,622
Total Expenditures			<u>\$ 2,334,374</u>	<u>\$ 114,370</u>	<u>\$ 2,068,409</u>	<u>\$ 38,932</u>	<u>\$ 4,556,085</u>



SECTION XIX



REGIONAL WASTEWATER RECLAMATION DISTRICT



REGIONAL WASTEWATER RECLAMATION DISTRICT

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Regional Wastewater Reclamation Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

**PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL**

**REGIONAL WASTEWATER RECLAMATION
INDIRECT COST RATE**

FOR THE YEAR ENDING JUNE 30, 2015

BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 16,963,449	\$ -	\$ 15,201,937	\$ 15,201,937	\$ 6,205,707	\$ (4,444,195)	\$ 1,761,512
Direct Costs	<u>265,530,273</u>	<u>29,219,250</u>	<u>236,311,023</u>	<u>265,530,273</u>			
Total Per CAFR	282,493,722	29,219,250	251,512,960	280,732,210	6,205,707	(4,444,195)	1,761,512
Central Service Costs (Sch. A)*	<u>5,326,666</u>	-	-	-	-	5,326,666	5,326,666
Total Costs	<u>\$ 287,820,388</u>	<u>\$ 29,219,250</u>	<u>\$ 251,512,960</u>	<u>\$ 280,732,210</u>	<u>\$ 6,205,707</u>	<u>\$ 882,471</u>	<u>\$ 7,088,178</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs					\$ 7,088,178		24.26%
FY 2013 Direct Personal Services					\$ 29,219,250		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

REGIONAL WASTEWATER RECLAMATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Wastewater Reclamation	5005						
Department Administration							
Director's Office Admin.		1187	\$ 4,032,121	\$ 56,781	\$ (4,717,508)	\$ 15,164,789	\$ 14,536,183
Administration		1222/1237	2,173,586	89,821	126,711	36,021	2,426,139
Capital Planning		1162-1166, 1172-1173				1,127	1,127
Total			<u>6,205,707</u>	<u>146,602</u>	<u>(4,590,797)</u>	<u>15,201,937</u>	<u>16,963,449</u>
Director's Office Direct		Various	3,007,786	164,965	3,204,292	3,693,714	10,070,757
All Other Divisions & Grants		Various	<u>26,211,464</u>	<u>9,536,030</u>	<u>117,560,129</u>	<u>102,151,893</u>	<u>255,459,516</u>
Total Expenditures			<u>\$ 35,424,957</u>	<u>\$ 9,847,597</u>	<u>\$ 116,173,624</u>	<u>\$ 121,047,544</u>	<u>\$ 282,493,722</u>

SECTION XX
SHERIFF

SHERIFF

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Sheriff's Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SHERIFF'S DEPARTMENT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 21,183,311	\$ -	\$ 477,366	\$ 477,366	\$ 11,937,781	\$ 8,768,164	\$ 20,705,945
Direct Costs	<u>123,857,837</u>	<u>97,452,193</u>	<u>26,405,644</u>	<u>123,857,837</u>			
Total Per CAFR	145,041,148	97,452,193	26,883,010	124,335,203	11,937,781	8,768,164	20,705,945
Central Service Costs (Sch. A)*	<u>9,342,719</u>					<u>9,342,719</u>	<u>9,342,719</u>
Total Costs	<u>\$ 154,383,867</u>	<u>\$ 97,452,193</u>	<u>\$ 26,883,010</u>	<u>\$ 124,335,203</u>	<u>\$ 11,937,781</u>	<u>\$ 18,110,883</u>	<u>\$ 30,048,664</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						\$ 30,048,664	30.83%
FY 2013 Direct Personal Services						\$ 97,452,193	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SHERIFF'S DEPARTMENT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Admin. Bureau Staff		1288	\$ 1,483,597	\$ 30,017	\$ 754,166		\$ 2,267,780
Department Staff		1313	302,367	2,101	97,992		402,460
Finance Unit		1318	866,118	25,504	29,421		921,043
Personnel Unit		1352	836,476	31,650	191,440		1,059,566
Communications		1357	3,235,120	164,950	1,773,198		5,173,268
Material Management		1333	969,172	797,713	949,792	5,770	2,722,447
Data Services		1287	1,009,811	672,728	1,309,344	471,596	3,463,479
Communications		1301	3,235,120	164,950	1,773,198		5,173,268
Total			11,937,781	1,889,613	6,878,551	477,366	21,183,311
All Other Divisions			93,155,122	6,494,317	13,877,587	270,876	113,797,902
Total General Fund			105,092,903	8,383,930	20,756,138	748,242	134,981,213
Special Revenue Funds							
Sheriff Federal RICO	2039	1349			(517,873)	366,147	(151,726)
Sheriff State RICO	2039	1361, 1436		34,742	(422,691)	51,832	(336,117)
		1294-					
		1296,					
		1298,					
Sheriff Antiracketeering	2039	1332	76,690		184		76,874
Sheriff Corrections Enhancement	2039	1304	398	4,398	31,538	500,000	536,334
Sheriff Commissary	2039	1347		673,274	47,491		720,765
Sheriff Inmate Welfare	2039	1348	205,763	220,301	938,517	500,000	1,864,581
Total Special Revenue			282,851	932,715	77,166	1,417,979	2,710,711
Grants	2042, 2072, 2073		4,014,220	148,504	1,406,238	1,780,262	7,349,224
Total Expenditures			<u>\$ 109,389,974</u>	<u>\$ 9,465,149</u>	<u>\$ 22,239,542</u>	<u>\$ 3,946,483</u>	<u>\$ 145,041,148</u>

SECTION XXI
SUPERIOR COURT

SUPERIOR COURT

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Superior Court for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A – Indirect Cost Rate**

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SUPERIOR COURT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 3,246,801	\$ -	\$ 27,858.00	\$ 27,858.00	\$ 2,918,302	\$ 300,641	\$3,218,943
Direct Costs	<u>24,388,660</u>	<u>19,843,607</u>	<u>4,545,053</u>	<u>24,388,660</u>			-
Total Per CAFR	27,635,461	19,843,607	4,572,911	24,416,518	2,918,302	300,641	3,218,943
Central Service Costs (Sch. A)*	<u>4,126,579</u>	-	-	-	-	<u>4,126,579</u>	<u>4,126,579</u>
Total Costs	<u>\$ 31,762,040</u>	<u>\$ 19,843,607</u>	<u>\$ 4,572,911</u>	<u>\$ 24,416,518</u>	<u>\$ 2,918,302</u>	<u>\$ 4,427,220</u>	<u>\$ 7,345,522</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						<u>\$ 7,345,522</u>	37.02%
FY 2013 Direct Personal Services						<u>\$ 19,843,607</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

**PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SUPERIOR COURT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013**

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
		1389, 1398, 1399, 1400- 1402, 1405	\$ 2,918,302	\$ 122,157	\$ 178,484	\$ 27,858.00	\$ 3,246,801
Administration							
Total			<u>2,918,302</u>	<u>122,157</u>	<u>178,484</u>	<u>27,858.00</u>	<u>3,246,801</u>
All Other Divisions			<u>17,568,166</u>	<u>720,307</u>	<u>2,424,478</u>	<u>65,687</u>	<u>20,778,638</u>
Total General Fund			<u>20,486,468</u>	<u>842,464</u>	<u>2,602,962</u>	<u>93,545</u>	<u>24,025,439</u>
Special Revenue Funds							
Superior Court - Law Library	2035	1602		235,798	2,706		238,504
Superior Court - Fill the Gap	2077	Only 1411	512,441				512,441
Superior Court - Child Sprt	2080	1395, 1409 1045, 1413, 1422, 1423,	75,711	81	135,410		211,202
Superior Court - Probation	2040	1619	597,237	55,651	340,839		993,727
Superior Court - Drug Court	2040	1418, 1615	920		11,340		12,260
Superior Court - Local Ct. Auto	2078	1427			212,293	73,595	285,888
Superior Court - Conciliation	2025	1397, 1407	498,625	18,359	34,448		551,432
Total Special Revenue			<u>1,684,934</u>	<u>309,889</u>	<u>737,036</u>	<u>73,595</u>	<u>2,805,454</u>
		2042, 2057, 2074, 2075					
Grants			<u>590,507</u>	<u>9,840</u>	<u>204,221</u>		<u>804,568</u>
Total Expenditures			<u>\$ 22,761,909</u>	<u>\$ 1,162,193</u>	<u>\$ 3,544,219</u>	<u>\$ 167,140</u>	<u>\$ 27,635,461</u>

SECTION XXII
TRANSPORTATION

TRANSPORTATION

FY 2015 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Transportation Department for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2013.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2013. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2015 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

TRANSPORTATION DEPARTMENT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2015
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 5,556,518	\$ -	\$ -	\$ -	\$ 1,594,522	\$ 3,961,996	\$ 5,556,518
Direct Costs	29,484,439	12,843,338	16,641,101	29,484,439			-
Total Per CAFR	35,040,957	12,843,338	16,641,101	29,484,439	1,594,522	3,961,996	5,556,518
Central Service Costs (Sch. A)*	<u>1,971,552</u>					1,971,552	1,971,552
Total Costs	<u>\$ 37,012,509</u>	<u>\$ 12,843,338</u>	<u>\$ 16,641,101</u>	<u>\$ 29,484,439</u>	<u>\$ 1,594,522</u>	<u>\$ 5,933,548</u>	<u>\$ 7,528,070</u>
FY 2015 INDIRECT COST RATE							
FY 2013 Indirect Costs						\$ 7,528,070	58.61%
FY 2013 Direct Personal Services						\$ 12,843,338	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2013 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

TRANSPORTATION DEPARTMENT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	2000						
Department Administration		1461	\$ 1,594,522	\$ 187,056	\$ 3,769,301	\$ 5,639	\$ 5,556,518
Total			<u>1,594,522</u>	<u>187,056</u>	<u>3,769,301</u>	<u>5,639</u>	<u>5,556,518</u>
All Other Divisions			<u>12,843,338</u>	<u>3,859,066</u>	<u>11,993,636</u>	<u>788,399</u>	<u>29,484,439</u>
Total Expenditures			<u>\$ 14,437,860</u>	<u>\$ 4,046,122</u>	<u>\$ 15,762,937</u>	<u>\$ 794,038</u>	<u>\$ 35,040,957</u>

THIS PAGE CONCLUDES THE PROPOSAL
