



PIMA COUNTY
FINANCIAL & INFORMATION SERVICES DEPARTMENT
130 WEST CONGRESS STREET
TUCSON, ARIZONA 85701-1317
(520) 740-8401 FAX (520) 740-8171

TOM BURKE, DIRECTOR

June 30, 2010

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 cost billing or final indirect costs rates for the period July 1, 2010 through June 30, 2011 are allowable in accordance with the requirements the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments". 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 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:

A handwritten signature in black ink, appearing to read "Paul Guerrero", is written over a horizontal line.

Name of Official:

Paul Guerrero

Title:

Financial Control & Reporting, Manager

Date of Execution:

5/1/10

PIMA COUNTY, ARIZONA
FY 2010 - 2011 DEPARTMENTAL
A-87 INDIRECT COST RATE PROPOSAL

Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2009

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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.

-
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- 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 2011 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2009.

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 2011 rates are actual expenditures incurred during the fiscal year ended June 30, 2009. 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, 2009.

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 2011 Proposal

This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2010 and ending June 30, 2011. 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
 - ❖ Employment and Training
 - ❖ Environmental Quality
 - ❖ Health
 - ❖ Institutional Health
 - ❖ Juvenile Court
 - ❖ Library District
 - ❖ Parks and Recreation
 - ❖ Sheriff
 - ❖ Superior Court
 - ❖ Regional Wastewater Reclamation



SECTION II

CERTIFICATE OF INDIRECT COSTS





PIMA COUNTY
FINANCIAL & INFORMATION SERVICES DEPARTMENT
130 WEST CONGRESS STREET
TUCSON, ARIZONA 85701-1317
(520) 740-8401 FAX (520) 740-8171

TOM BURKE, DIRECTOR

June 30, 2010

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:

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- 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 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:

A handwritten signature in black ink, appearing to read "Paul Guerrero", written over a horizontal line.

Name of Official:

Paul Guerrero

Title:

Financial Control & Reporting, Manager

Date of Execution:

5/11/10



SECTION III
ADULT PROBATION



ADULT PROBATION

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009.

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 2011 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.

SCHEDULE A

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ADULT PROBATION
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	15,514,515	13,157,001	2,357,514	15,514,515			0
Total Per CAFR	15,514,515	13,157,001	2,357,514	15,514,515	0	0	0
Central Service Costs (Sch. A)*	755,341	0	0	0	0	755,341	755,341
Total Costs	<u>\$16,269,856</u>	<u>\$13,157,001</u>	<u>\$2,357,514</u>	<u>\$15,514,515</u>	<u>\$0</u>	<u>\$755,341</u>	<u>\$755,341</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						\$755,341	5.74%
FY 2009 Direct Personal Services						\$13,157,001	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$0	\$0	\$0	\$0	\$0
Administration							0
Total			0	0	0	0	0
All Other Divisions		4200200	4,927,079	125,407	1,506,702	0	6,559,188
Total General Fund			4,927,079	125,407	1,506,702	0	6,559,188
Grants	2006	810XXX	8,229,922	1,995	723,410	0	8,955,327
Total Expenditures			<u>\$13,157,001</u>	<u>\$127,402</u>	<u>\$2,230,112</u>	<u>\$0</u>	<u>\$15,514,515</u>

SECTION IV

CLERK OF SUPERIOR COURT

CLERK OF SUPERIOR COURT

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009.

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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	11,184,995	10,402,819	782,176	11,184,995	-	-	-
Total Per CAFR	11,184,995	10,402,819	782,176	11,184,995	-	-	-
Central Service Costs (Sch. A)*	845,973	0	0	0	0	845,973	845,973
Total Costs	<u>\$12,030,968</u>	<u>\$10,402,819</u>	<u>\$782,176</u>	<u>\$11,184,995</u>	<u>\$0</u>	<u>\$845,973</u>	<u>\$845,973</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						\$845,973	8.13%
FY 2009 Direct Personal Services						\$10,402,819	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER 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			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
All Other Divisions			\$ 9,409,198	\$ 67,515	\$ 452,643	\$ -	\$ 9,929,356
Total General Fund			<u>9,409,198</u>	<u>67,515</u>	<u>452,643</u>	<u>0</u>	<u>9,929,356</u>
Special Revenue Funds							
COC - Spousal Maint. Enfor	2005	5130100	6,004				6,004
COC - FTG	2005	518XXXX	879,446	3,099	128,285	0	1,010,830
COC - Fed Incent Child Supp.	2005	5260100	5,300				5,300
COC - Document Storage	2005	5330100	86,203	308	29,787	0	116,298
COC - Time Payment Fees	2005	5340100	16,668	32,965	2,054	65,520	117,207
Total Special Revenue			<u>993,621</u>	<u>36,372</u>	<u>160,126</u>	<u>65,520</u>	<u>1,255,639</u>
Total Expenditures			<u>\$10,402,819</u>	<u>\$103,887</u>	<u>\$612,769</u>	<u>\$65,520</u>	<u>\$11,184,995</u>



SECTION V

COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY



**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009.

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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	5,139,292	563,873	4,575,419	5,139,292	0	0	0
Total Per CAFR	5,139,292	563,873	4,575,419	5,139,292	0	0	0
Central Service Costs (Sch. A)*	102,258	0	0	0	0	102,258	102,258
Total Costs	<u>\$5,241,550</u>	<u>\$563,873</u>	<u>\$4,575,419</u>	<u>\$5,139,292</u>	<u>\$0</u>	<u>\$102,258</u>	<u>\$102,258</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						\$102,258	18.13%
FY 2009 Direct Personal Services						\$563,873	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER 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	2006	818XXXX	\$ 169,862	\$ 2,303	\$ 2,439,387	\$ -	\$ 2,611,552
CDBG	2006	828XXXX	-	-	-	-	-
CDXXXX	2006	CDXXXXX	\$ 394,011	\$ 15,546	1,996,186	\$ 121,997	2,527,740
Total			<u>563,873</u>	<u>17,849</u>	<u>4,435,573</u>	<u>121,997</u>	<u>5,139,292</u>
Total Expenditures			<u>\$ 563,873</u>	<u>\$ 17,849</u>	<u>\$ 4,435,573</u>	<u>\$ 121,997</u>	<u>\$ 5,139,292</u>



SECTION VI
COUNTY ATTORNEY



COUNTY ATTORNEY

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$2,186,732		\$ 6,429	\$6,429	\$ 1,826,182	\$ 354,121	\$2,180,303
Direct Costs							
Special Revenue Funds	5,343,693	1,162,224	4,181,469	5,343,693			0
Other Divisions & Grants	20,309,471	18,206,774	2,102,697	20,309,471			0
Total Per CAFR	<u>\$27,839,896</u>	<u>\$19,368,998</u>	<u>\$6,290,595</u>	<u>\$25,659,593</u>	<u>\$1,826,182</u>	<u>\$354,121</u>	<u>\$2,180,303</u>
Less Department Admin. In Central Service Cost Plan **	(2,186,732)		(6,429)	(6,429)	(1,826,182)	(354,121)	(2,180,303)
Central Service Costs (Sch. A)*	<u>3,732,323</u>					<u>3,732,323</u>	<u>3,732,323</u>
Total Costs	<u>29,385,487</u>	<u>19,368,998</u>	<u>6,284,166</u>	<u>25,653,164</u>		<u>3,732,323</u>	<u>3,732,323</u>
FY 2010 INDIRECT COST RATE							
FY 2009 Indirect Costs					<u>\$3,732,323</u>		19.27%
FY 2009 Direct Personal Services					<u>\$19,368,998</u>		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 expenditures and data.							
** Amounts excluded because Admin costs are included in the Sched A allocation							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2009

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		1600101-2	\$ 1,826,182	\$ 173,417	\$ 180,704	\$ 6,429	\$ 2,186,732
Administration							
Total			<u>1,826,182</u>	<u>173,417</u>	<u>180,704</u>	<u>6,429</u>	<u>2,186,732</u>
Civil Division		16003XX	2,263,375	110,403	(58,562)	11,666	2,326,882
All Other Divisions			<u>13,431,031</u>	<u>272,317</u>	<u>1,257,937</u>	<u>11,666</u>	<u>14,972,951</u>
Total General Fund			<u>17,520,588</u>	<u>556,137</u>	<u>1,380,079</u>	<u>29,761</u>	<u>19,486,565</u>
Special Revenue Funds							
Fill the GAP	2005	511XXXX	396,587	37,524	7,081	0	441,192
Comp Interest revenue	2005	516xxxx	1,509	0	2,545	0	4,054
Antiracketeering	2005	5200100	292,305	491,837	2,810,008	256,528	3,850,678
Victim Compensation/Restitution	2005	521010x	72,070	0	456,548	0	528,618
Employer Sanctions	2005	5220100	0	0	4,838	0	4,838
Bad Check	2005	5230100	399,753	7,064	106,854	0	513,671
Consumer Protection	2005	5270100	0	0	642	0	642
Total Special Revenue			<u>1,162,224</u>	<u>536,425</u>	<u>3,388,516</u>	<u>256,528</u>	<u>5,343,693</u>
Grants	2006	830XXXX	<u>2,512,368</u>	<u>78,001</u>	<u>344,566</u>	<u>74,703</u>	<u>3,009,638</u>
Total Expenditures			<u>\$ 21,195,180</u>	<u>\$ 1,170,563</u>	<u>\$ 5,113,161</u>	<u>\$ 360,992</u>	<u>\$ 27,839,896</u>

SECTION VII

EMPLOYMENT AND TRAINING

EMPLOYMENT AND TRAINING

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009.

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 2011 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, 2011
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	14,686,043	2,910,755	11,775,288	14,686,043	0	0	0
Total Per CAFR	14,686,043	2,910,755	11,775,288	14,686,043	0	0	0
Central Service Costs (Sch. A)*	540,620	0	0	0	0	540,620	540,620
Total Costs	<u>\$15,226,663</u>	<u>\$2,910,755</u>	<u>\$11,775,288</u>	<u>\$14,686,043</u>	<u>\$0</u>	<u>\$540,620</u>	<u>\$540,620</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						\$540,620	18.57%
FY 2009 Direct Personal Services						\$2,910,755	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER 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			\$0	\$0	\$0	\$0	\$0
							0
Total			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Employment & Training							
Employment & Training	2004	972xxxx	\$2,050,199	\$88,004	\$11,384,138		13,522,341
Pima Vocational HS	2004	974xxxx	860,556	65,516	237,630	-	1,163,702
Total Expenditures			<u>\$2,910,755</u>	<u>\$153,520</u>	<u>\$11,621,768</u>	<u>\$0</u>	<u>\$14,686,043</u>



SECTION VIII



ENVIRONMENTAL QUALITY



ENVIRONMENTAL QUALITY

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009.

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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$2,053,869	\$1,093,075	\$960,794	\$2,053,869	\$0	\$0	\$0
Other Direct Costs	<u>1,657,048</u>	<u>1,852,685</u>	<u>(195,637)</u>	<u>1,657,048</u>			<u>0</u>
Total Per CAFR	3,710,917	2,945,760	765,157	3,710,917	0	0	0
Central Service Costs (Sch. A)*	<u>214,847</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>214,847</u>	<u>214,847</u>
Total Costs	<u>\$3,925,764</u>	<u>\$2,945,760</u>	<u>\$765,157</u>	<u>\$3,710,917</u>	<u>\$0</u>	<u>\$214,847</u>	<u>\$214,847</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						<u>\$214,847</u>	7.29%
FY 2009 Direct Personal Services						<u>\$2,945,760</u>	
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Environmental Quality	2007						
Department Administration							
Director's Office		5611110	\$1,093,075	\$7,285	\$953,509	\$0	\$2,053,869
							0
Total			<u>1,093,075</u>	<u>7,285</u>	<u>953,509</u>	<u>0</u>	<u>2,053,869</u>
All Other Divisions & Grants			<u>1,852,685</u>	<u>27,212</u>	<u>(302,318)</u>	<u>79,469</u>	<u>1,657,048</u>
Total Expenditures			<u>\$2,945,760</u>	<u>\$34,497</u>	<u>\$651,191</u>	<u>\$79,469</u>	<u>\$3,710,917</u>

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



SECTION IX
HEALTH



HEALTH

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 101,480	\$ -	\$ -	\$ -	\$ 60,760	\$ 40,720	\$ 101,480
Direct Costs	<u>25,006,429</u>	<u>16,972,515</u>	<u>8,033,914</u>	<u>25,006,429</u>			<u>0</u>
Total Per CAFR	25,107,909	16,972,515	8,033,914	25,006,429	60,760	40,720	101,480
Central Service Costs (Sch. A)*	<u>1,845,653</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,845,653</u>	<u>1,845,653</u>
Total Costs	<u>\$ 26,953,562</u>	<u>\$ 16,972,515</u>	<u>\$ 8,033,914</u>	<u>\$ 25,006,429</u>	<u>\$ 60,760</u>	<u>\$ 1,886,373</u>	<u>\$ 1,947,133</u>
FY 2010 INDIRECT COST RATE							
FY 2009 Indirect Costs						<u>\$1,947,133</u>	11.47%
FY 2009 Direct Personal Services						<u>\$16,972,515</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Health and Animal Control	2002						
Department Administration							
Director's Office		4810101	\$ (13,021)	\$ 9,663	\$ 9,137	\$ -	\$ 5,779
Admin. Management		4810210	24,231	1,846	(304)	-	25,773
Financial Operations		4810240	36,141	7,936	(5,939)	0	38,138
General Services		4810250	13,409	3,266	15,115	0	31,790
Total			60,760	22,711	18,009	0	101,480
All Other Divisions & Grants			16,972,515	1,365,541	6,662,242	6,131	25,006,429
Total Expenditures			\$ 17,033,275	\$ 1,388,252	\$ 6,680,251	\$ 6,131	\$ 25,107,909



SECTION X
INSTITUTIONAL HEALTH



INSTITUTIONAL HEALTH

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009.

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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	<u>115,481,099</u>	<u>2,145,718</u>	<u>113,335,381</u>	<u>115,481,099</u>			<u>0</u>
Total Per CAFR	115,481,099	2,145,718	113,335,381	115,481,099	0	0	0
Central Service Costs (Sch. A)*	<u>911,517</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>911,517</u>	<u>911,517</u>
Total Costs	<u>\$116,392,616</u>	<u>\$2,145,718</u>	<u>\$113,335,381</u>	<u>\$115,481,099</u>	<u>\$0</u>	<u>\$911,517</u>	<u>\$911,517</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						<u>\$911,517</u>	42.48%
FY 2009 Direct Personal Services						<u>\$2,145,718</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$0	\$0	\$0	\$0	\$0
							0
Total			0	0	0	0	0
Institutional Health	1000	25XXXXX	\$2,145,718	\$28,059	\$113,307,322		115,481,099
All Other Divisions & Grants	2006	85XXXXX					0
Total Expenditures			<u>\$2,145,718</u>	<u>\$28,059</u>	<u>\$113,307,322</u>	<u>\$0</u>	<u>\$115,481,099</u>

SECTION XI
JUVENILE COURT

JUVENILE COURT

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$4,650,909		\$0	\$0	\$2,836,024	\$1,814,885	\$4,650,909
Direct Costs	<u>28,129,890</u>	<u>23,524,811</u>	<u>4,605,079</u>	<u>28,129,890</u>			<u>0</u>
Total Per CAFR	32,780,799	23,524,811	4,605,079	28,129,890	2,836,024	1,814,885	4,650,909
Central Service Costs (Sch. A)*	<u>3,193,130</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,193,130</u>	<u>3,193,130</u>
Total Costs	<u>\$35,973,929</u>	<u>\$23,524,811</u>	<u>\$4,605,079</u>	<u>\$28,129,890</u>	<u>\$2,836,024</u>	<u>\$5,008,015</u>	<u>\$7,844,039</u>
FY 2009 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin.					\$4,650,909		19.77%
FY 2009 Direct Personal Services					\$23,524,811		
Central Service Rate							
Central Service Costs					\$3,193,130		13.57%
FY 2009 Direct Personal Services					\$23,524,811		
Total Rate							
Total Indirect Costs					\$7,844,039		33.34%
FY 2009 Direct Personal Services					\$23,524,811		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Court Services		3000101	\$775,850	\$5,069	\$30,897	\$0	\$811,816
Administration Services		3000111	0	210	4,453	0	4,663
Staff Development		3000112	0	0	132	0	132
Budget/Finance		3000121	192,082	2,077	3,460	0	197,619
Info Systems		3000131	1,041,594	26,754	80,259	0	1,148,607
Court Operations		3000141	413,469	79,271	1,556,810	0	2,049,550
Calendar Services		3000161	413,029	4,650	20,843	0	438,522
Total			<u>2,836,024</u>	<u>118,031</u>	<u>1,696,854</u>	<u>0</u>	<u>4,650,909</u>
All Other Divisions							
Other			16,685,255	517,188	601,000	0	17,803,443
Total General Fund			<u>19,521,279</u>	<u>635,219</u>	<u>2,297,854</u>	<u>0</u>	<u>22,454,352</u>
Special Revenue Funds							
Title IV E Reimbursements	2005	5090100	38,026	21,525	14,232	0	73,783
Victim Restitution	2005	5240100	(485)	0	1,239	0	754
Probation Services Fees	2005	5390100	459,552	6,202	40,645	0	506,399
Total Special Revenue			<u>497,093</u>	<u>27,727</u>	<u>56,116</u>	<u>0</u>	<u>580,936</u>
Grants							
Juvenile Court	2006	860XXXX	6,214	0	0	0	6,214
Juvenile Court Special Revenue	2006	861XXXX	6,336,249	105,370	3,297,678	0	9,739,297
Total Grants			<u>6,342,463</u>	<u>105,370</u>	<u>3,297,678</u>	<u>0</u>	<u>9,745,511</u>
Total Expenditures			<u>\$26,360,835</u>	<u>\$768,316</u>	<u>\$5,651,648</u>	<u>\$0</u>	<u>\$32,780,799</u>

SECTION XII
LIBRARY DISTRICT

LIBRARY DISTRICT

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 232,797	\$ -	\$ -	\$ -	\$ (2,736)	\$ 235,533	\$ 232,797
Direct Costs	31,762,497	17,847,197	13,915,300	31,762,497			0
Total Per CAFR	31,995,294	17,847,197	13,915,300	31,762,497	(2,736)	235,533	232,797
Central Service Costs (Sch. A)*	2,516,644	0	0	0	0	2,516,644	2,516,644
Total Costs	<u>\$34,511,938</u>	<u>\$17,847,197</u>	<u>\$13,915,300</u>	<u>\$31,762,497</u>	<u>(\$2,736)</u>	<u>\$2,752,177</u>	<u>\$2,749,441</u>
FY 2010 INDIRECT COST RATE							
FY 2009 Indirect Costs						\$2,749,441	15.41%
FY 2009 Direct Personal Services						\$17,847,197	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Library	2011						
Department Administration		6010100	(2,736)	1,620	233,913		232,797
Libraries all other		601xxxx	17,845,419	6,776,507	6,993,310	15,424	31,630,660
Total			<u>17,842,683</u>	<u>6,778,127</u>	<u>7,227,223</u>	<u>15,424</u>	<u>31,863,457</u>
Grants							
Library	2011	829xxxx	\$ 1,778	\$ 107,857	\$ 22,202	\$ -	131,837
Total			<u>1,778</u>	<u>107,857</u>	<u>22,202</u>	<u>-</u>	<u>131,837</u>
Total Expenditures			<u>\$ 17,844,461</u>	<u>\$ 6,885,984</u>	<u>\$ 7,249,425</u>	<u>\$ 15,424</u>	<u>\$ 31,995,294</u>



SECTION XIII

PARKS AND RECREATION



NATURAL RESOURCES, PARKS AND RECREATION

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$1,202,481		\$5,363	\$5,363	\$1,108,058	89,060	\$1,197,118
Direct Costs	15,058,003	10,376,047	4,681,956	15,058,003			0
Total Per CAFR	16,260,484	10,376,047	4,687,319	15,063,366	1,108,058	89,060	1,197,118
Central Service Costs (Sch. A)*	2,771,813	0	0	0		2,771,813	2,771,813
Total Costs	<u>\$19,032,297</u>	<u>\$10,376,047</u>	<u>\$4,687,319</u>	<u>\$15,063,366</u>	<u>\$1,108,058</u>	<u>\$2,860,873</u>	<u>\$3,968,931</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						<u>\$3,968,931</u>	38.25%
FY 2009 Direct Personal Services						<u>\$10,376,047</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER 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		3400101	\$368,839	\$15,072	\$42,166	\$5,363	\$431,440
Administrative Services		3400103	739,219	15,001	16,821		771,041
Total			<u>1,108,058</u>	<u>30,073</u>	<u>58,987</u>	<u>5,363</u>	<u>1,202,481</u>
All Other Divisions			<u>10,218,387</u>	<u>1,211,909</u>	<u>2,878,950</u>	<u>68,188</u>	<u>14,377,434</u>
Total General Fund			<u>11,326,445</u>	<u>1,241,982</u>	<u>2,937,937</u>	<u>73,551</u>	<u>15,579,915</u>
Special Revenue Funds							
Parks Special Programs	2005	519xxxx	155,051	75,208	289,618	112,144	632,021
Total Special Revenue			<u>155,051</u>	<u>75,208</u>	<u>289,618</u>	<u>112,144</u>	<u>632,021</u>
Grants	2006		2,609	14,060	15,096	16,783	48,548
Total Expenditures			<u>\$11,484,105</u>	<u>\$1,331,250</u>	<u>\$3,242,651</u>	<u>\$202,478</u>	<u>\$16,260,484</u>

SECTION XIV
SHERIFF

SHERIFF

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$14,366,349	\$0	\$252,251	\$252,251	\$8,963,258	\$5,150,840	\$14,114,098
Direct Costs	<u>119,393,013</u>	<u>92,928,043</u>	<u>26,464,970</u>	<u>119,393,013</u>			
Total Per CAFR	133,759,362	92,928,043	26,717,221	119,645,264	8,963,258	5,150,840	14,114,098
Central Service Costs (Sch. A)*	<u>7,342,364</u>					<u>7,342,364</u>	<u>7,342,364</u>
Total Costs	<u>\$141,101,726</u>	<u>\$92,928,043</u>	<u>\$26,717,221</u>	<u>\$119,645,264</u>	<u>\$8,963,258</u>	<u>\$12,493,204</u>	<u>\$21,456,462</u>
FY 2010 INDIRECT COST RATE							
FY 2009 Indirect Costs						<u>\$21,456,462</u>	23.09%
FY 2009 Direct Personal Services						<u>\$92,928,043</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Department Staff		4000100	\$1,140,642	\$8,763	\$455,759		\$1,605,164
Admin. Bureau Staff		4000201	1,447,871	5,066	55,223		1,508,160
Finance Unit		4000301	458,276	2,210	32,687		493,173
Personnel Unit		4000302	838,698	15,477	160,384		1,014,559
Training Unit		4000303	870,295	17,365	105,676		993,336
Material Management		4000304	674,203	273,192	1,137,001		2,084,396
Data Services		4000402	865,521	244,162	1,177,033	252,251	2,538,967
Communications		4000502	2,667,752	65,905	1,394,937		4,128,594
Total			<u>8,963,258</u>	<u>632,140</u>	<u>4,518,700</u>	<u>252,251</u>	<u>14,366,349</u>
All Other Divisions			<u>88,930,316</u>	<u>5,386,837</u>	<u>12,917,430</u>	<u>102,958</u>	<u>107,337,541</u>
Total General Fund			<u>97,893,574</u>	<u>6,018,977</u>	<u>17,436,130</u>	<u>355,209</u>	<u>121,703,890</u>
Special Revenue Funds							
Sheriff State RICO	2005	5300100		141,588	367,647	324,453	833,688
Sheriff Antiracketeering	2005	5400100	303,081	2,218	74,160	0	379,459
Sheriff Federal RICO	2005	5440100		36,251	25	51,852	88,128
Sheriff Corrections Enhancement	2005	5470100	1,373	104,174	146,225	41,405	293,177
Sheriff Commissary	2005	5540100		758,581	63,196		821,777
Sheriff Inmate Welfare	2005	5570100	121,366	213,621	571,286	48,815	955,088
Total Special Revenue			<u>425,820</u>	<u>1,266,433</u>	<u>1,222,539</u>	<u>466,525</u>	<u>3,371,317</u>
Grants	2006	875XXXX	3,571,907	653,259	2,660,344	1,798,645	8,684,155
Total Expenditures			<u>\$101,891,301</u>	<u>\$7,928,669</u>	<u>\$21,319,013</u>	<u>\$2,620,379</u>	<u>\$133,759,362</u>

SECTION XV
SUPERIOR COURT

SUPERIOR COURT

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$2,690,794	\$0	\$ 5,169	\$5,169	\$ 2,488,972	\$ 196,653	\$2,685,625
Direct Costs	24,138,433	19,934,789	4,208,644	24,138,433			0
Total Per CAFR	26,829,227	19,934,789	4,208,813	24,143,602	2,488,972	196,653	2,685,625
Central Service Costs (Sch. A)*	3,387,624	0	0	0		3,387,624	3,387,624
Total Costs	<u>\$30,216,851</u>	<u>\$19,934,789</u>	<u>\$4,208,813</u>	<u>\$24,143,602</u>	<u>\$2,488,972</u>	<u>\$3,584,277</u>	<u>\$6,073,249</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						\$6,073,249	30.47%
FY 2009 Direct Personal Services						\$19,934,789	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER 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		4200102	\$ 2,488,972	\$ 84,671	\$ 111,982	\$ 5,169	\$ 2,690,794
Total			<u>2,488,972</u>	<u>84,671</u>	<u>111,982</u>	<u>5,169</u>	<u>2,690,794</u>
All Other Divisions			<u>16,441,503</u>	<u>359,921</u>	<u>2,881,351</u>	<u>222,239</u>	<u>19,905,014</u>
Total General Fund			<u>18,930,475</u>	<u>444,592</u>	<u>2,993,333</u>	<u>227,408</u>	<u>22,595,808</u>
Special Revenue Funds							
Law Library	2005	5310100	0	270,097	2,168		272,265
Superior Court - Fill the Gap	2005	5180702	879,446	3,099	128,285		1,010,830
Superior Court - Child Sprt Visit	2005	5280100	70,720	976	28,808		100,504
Superior Court - Probation	2005	5430100-103	1,823,552	8,362	112,568		1,944,482
Superior Court - Drug Court	2005	5430700	13,145	2,480	139,855		155,480
Superior Court - Conciliation	2005	5410100;103;104	520,885	12,278	31,113		564,276
Total Special Revenue			<u>3,307,748</u>	<u>297,292</u>	<u>442,797</u>		<u>4,047,837</u>
Grants	2006	880XXXX	<u>185,538</u>		<u>44</u>	<u>0</u>	<u>185,582</u>
Total Expenditures			<u>\$22,423,761</u>	<u>\$741,884</u>	<u>\$3,436,174</u>	<u>\$227,408</u>	<u>\$26,829,227</u>

SECTION XVI
TRANSPORTATION

TRANSPORTATION

FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$6,281,202	\$0	\$0	\$0	2,046,699	4,234,503	\$6,281,202
Direct Costs	<u>31,794,623</u>	<u>14,074,174</u>	<u>17,720,449</u>	<u>31,794,623</u>			<u>0</u>
Total Per CAFR	38,075,825	14,074,174	17,720,449	31,794,623	2,046,699	4,234,503	6,281,202
Central Service Costs (Sch. A)*	<u>1,375,941</u>					<u>1,375,941</u>	<u>1,375,941</u>
Total Costs	<u>\$39,451,766</u>	<u>\$14,074,174</u>	<u>\$17,720,449</u>	<u>\$31,794,623</u>	<u>\$2,046,699</u>	<u>\$5,610,444</u>	<u>\$7,657,143</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						<u>\$7,657,143</u>	54.41%
FY 2009 Direct Personal Services						<u>\$14,074,174</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	2001						
Department Administration							
Administration		4610101	2,046,699	16,574	4,217,929	\$0	6,281,202
Total			<u>2,046,699</u>	<u>16,574</u>	<u>4,217,929</u>	<u>0</u>	<u>6,281,202</u>
All Other Divisions			<u>14,074,174</u>	<u>2,327,469</u>	<u>15,389,880</u>	<u>3,100</u>	<u>31,794,623</u>
Total Expenditures			16,120,873	2,344,043	19,607,809	3,100	38,075,825



SECTION XVII

REGIONAL WASTEWATER RECLAMATION



REGIONAL WASTEWATER RECLAMATION
FY 2011 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, 2010 and ending June 30, 2011 (FY 2011). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2009.

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, 2009. 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 2011 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, 2011
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$4,344,861	\$0	\$17,894	\$17,894	\$1,331,520	\$2,995,447	\$4,326,967
Direct Costs	<u>157,737,739</u>	<u>33,605,221</u>	<u>124,132,518</u>	<u>157,737,739</u>			<u>0</u>
Total Per CAFR	162,082,600	33,605,221	124,150,412	157,755,633	1,331,520	2,995,447	4,326,967
Central Service Costs (Sch. A)*	<u>3,297,595</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,297,595</u>	<u>3,297,595</u>
Total Costs	<u>\$165,380,195</u>	<u>\$33,605,221</u>	<u>\$124,150,412</u>	<u>\$157,755,633</u>	<u>\$1,331,520</u>	<u>\$6,293,042</u>	<u>\$7,624,562</u>
FY 2011 INDIRECT COST RATE							
FY 2009 Indirect Costs						<u>\$7,624,562</u>	22.69%
FY 2009 Direct Personal Services						<u>\$33,605,221</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2009 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, 2009

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Wastewater Reclamation	5005						
Department Administration							
Director's Office Admin.		W300100	\$826,051	\$6,212	2,635,911	\$0	\$3,468,174
Administration		W200100	333,396	6,624	340,865	17,894	698,779
Sewerage Systems Adm.		W300110	39,969	0	5,124	0	45,093
Capital Planning		W300300	132,104	299	412	0	132,815
Total			<u>1,331,520</u>	<u>13,135</u>	<u>2,982,312</u>	<u>17,894</u>	<u>4,344,861</u>
Director's Office Direct			5,109,715	425,940	1,247,398	26,954,110	33,737,163
All Other Divisions & Grants			<u>28,495,506</u>	<u>8,898,607</u>	<u>43,477,978</u>	<u>43,128,485</u>	<u>124,000,576</u>
Total Expenditures			<u>\$34,936,741</u>	<u>\$9,337,682</u>	<u>\$47,707,688</u>	<u>\$70,100,489</u>	<u>\$162,082,600</u>

THIS PAGE CONCLUDES THE PRPOSAL
