

PIMA COUNTY, ARIZONA

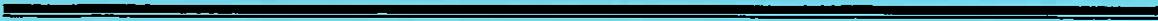
FY 2012 - 2013 DEPARTMENTAL

A-87 INDIRECT COST RATE PROPOSAL

**Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2011**

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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 2013 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2011.

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 2013 rates are actual expenditures incurred during the fiscal year ended June 30, 2011. 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, 2011.

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 2013 Proposal

This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2012 and ending June 30, 2013. 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
 - ❖ Institutional Health
 - ❖ Juvenile Court
 - ❖ Library District
 - ❖ Natural Resources, Parks and Recreation
 - ❖ Office of Emergency Management
 - ❖ Recorder
 - ❖ Sheriff
 - ❖ Superior Court
 - ❖ Transportation
 - ❖ Regional Wastewater Reclamation District

SECTION II

CERTIFICATE OF INDIRECT COSTS



**PIMA COUNTY
FINANCE AND RISK MANAGEMENT DEPARTMENT
130 WEST CONGRESS STREET
TUCSON, ARIZONA 85701-1317
(520) 740-8401 FAX (520) 740-8171**

TOM BURKE, DIRECTOR

**PIMA COUNTY, ARIZONA
CERTIFICATE OF INDIRECT COSTS**

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

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2012 through June 30, 2013 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:

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

Name of Official:

Paul J. Guerrero

Title:

Financial Control & Reporting, Manager

Date of Execution:

June 30, 2012

SECTION III
ADULT PROBATION

ADULT PROBATION

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	15,048,592	12,696,275	2,352,317	15,048,592	-	-	-
Total Per CAFR	15,048,592	12,696,275	2,352,317	15,048,592	-	-	-
Central Service Costs (Sch. A)*	941,670	-	-	-	-	941,670	941,670
Total Costs	\$ 15,990,262	\$ 12,696,275	\$ 2,352,317	\$ 15,048,592	\$ -	\$ 941,670	\$ 941,670
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 941,670		7.42%
FY 2011 Direct Personal Services					\$ 12,696,275		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

<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			-	-	-	-	-
		4200200/4200201					
All Other Divisions		/4200203	4,099,032	203,979	1,263,774	-	5,566,785
Total General Fund			4,099,032	203,979	1,263,774	-	5,566,785
Grants	2006	810XXXX	8,597,243	16,370	868,194	-	9,481,807
Total Expenditures			<u>\$ 12,696,275</u>	<u>\$ 220,349</u>	<u>\$ 2,131,968</u>	<u>\$ -</u>	<u>\$ 15,048,592</u>

SECTION IV
CLERK OF SUPERIOR COURT

CLERK OF SUPERIOR COURT

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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

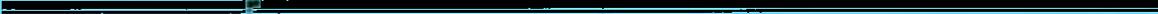
CLERK OF SUPERIOR COURT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	11,676,811	10,331,283	1,345,528	11,676,811	-	-	-
Total Per CAFR	11,676,811	10,331,283	1,345,528	11,676,811	-	-	-
Central Service Costs (Sch. A)*	875,947	-	-	-	-	875,947	875,947
Total Costs	<u>\$ 12,552,758</u>	<u>\$ 10,331,283</u>	<u>\$ 1,345,528</u>	<u>\$ 11,676,811</u>	<u>\$ -</u>	<u>\$ 875,947</u>	<u>\$ 875,947</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 875,947		8.48%
FY 2011 Direct Personal Services					\$ 10,331,283		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 expenditures and data.							

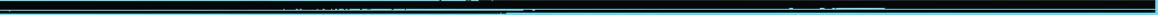
PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

CLERK OF SUPERIOR COURT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2011

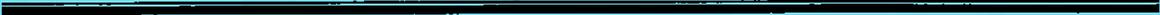
<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							-
Administration							
Total							
All Other Divisions	1000		\$ 9,440,368	\$ 147,590	\$ 471,913	\$ -	\$ 10,059,871
Total General Fund			<u>9,440,368</u>	<u>147,590</u>	<u>471,913</u>	<u>-</u>	<u>10,059,871</u>
Special Revenue Funds							
COC - Victim Location	2005	510XXXX	(825)				(825)
COC - Spousal Maint. Enfor	2005	5130100	10,424				10,424
COC - FTG	2005	518XXXX	569,323	12,654	57,794		639,771
COC - Fed Incent Child Supp.	2005	5260100	18,359	427	118,931		137,717
COC - Document Storage	2005	514XXXX/5330100	274,305	10,473	54,062	6,626	345,466
COC - Time Payment Fees	2005	5340100	19,329	78,596	95,807	290,655	484,387
Total Special Revenue			<u>890,915</u>	<u>102,150</u>	<u>326,594</u>	<u>297,281</u>	<u>1,616,940</u>
Total Expenditures			<u>\$ 10,331,283</u>	<u>\$ 249,740</u>	<u>\$ 798,507</u>	<u>\$ 297,281</u>	<u>\$ 11,676,811</u>



SECTION V



**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**



**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>15,285,024</u>	<u>960,979</u>	<u>14,324,045</u>	<u>15,285,024</u>	-	-	-
Total Per CAFR	15,285,024	960,979	14,324,045	15,285,024	-	-	-
Central Service Costs (Sch. A)*	<u>232,050</u>	-	-	-	-	<u>232,050</u>	<u>232,050</u>
Total Costs	<u>\$ 15,517,074</u>	<u>\$ 960,979</u>	<u>\$ 14,324,045</u>	<u>\$ 15,285,024</u>	<u>\$ -</u>	<u>\$ 232,050</u>	<u>\$ 232,050</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs						<u>\$ 232,050</u>	24.15%
FY 2011 Direct Personal Services						<u>\$ 960,979</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

<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	\$ 642,772	\$ 58,654	\$ 11,507,533		\$ 12,208,959
CDBG	2006	828XXXX					-
CDXXXX	2006	CDXXXXXX	318,207	16,540	2,741,318		3,076,065
Total			<u>960,979</u>	<u>75,194</u>	<u>14,248,851</u>	-	<u>15,285,024</u>
Total Expenditures			<u>\$ 960,979</u>	<u>\$ 75,194</u>	<u>\$ 14,248,851</u>	<u>\$ -</u>	<u>\$ 15,285,024</u>

SECTION VI
COUNTY ATTORNEY

COUNTY ATTORNEY

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 2,005,343		\$ -	\$ -	\$ 1,736,296	\$ 269,047	\$ 2,005,343
Direct Costs							
Special Revenue Funds	4,468,695	1,201,958	3,266,737	4,468,695			
Other Divisions & Grants	20,524,363	18,481,899	2,042,464	20,524,363			
Total Per CAFR	\$ 26,998,401	\$ 19,683,857	\$ 5,309,201	\$ 24,993,058	\$ 1,736,296	\$ 269,047	\$ 2,005,343
Less Department Admin. In Central Service Cost Plan **	(2,005,343)		-	-	(1,736,296)	(269,047)	(2,005,343)
Central Service Costs (Sch. A)*	3,094,696					3,094,696	3,094,696
Total Costs	\$ 28,087,754	\$ 19,683,857	\$ 5,309,201	\$ 24,993,058	\$ -	\$ 3,094,696	\$ 3,094,696
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 3,094,696		15.72%
FY 2011 Direct Personal Services		\$ 19,683,857					
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

<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		1600101-2	\$ 1,736,296	\$ 141,211	\$ 127,836	\$ -	\$ 2,005,343
Total			<u>1,736,296</u>	<u>141,211</u>	<u>127,836</u>	<u>-</u>	<u>2,005,343</u>
Civil Division		16003xx	2,396,625	123,591	(33,361)	7,668	2,494,523
All Other Divisions			<u>12,540,202</u>	<u>309,818</u>	<u>1,027,611</u>	<u>15,335</u>	<u>13,892,966</u>
Total General Fund			<u>16,673,123</u>	<u>574,620</u>	<u>1,122,086</u>	<u>23,003</u>	<u>18,392,832</u>
Special Revenue Funds							
Fill the GAP	2005	511xxxx	276,812		6,061		282,873
Comp Interest revenue	2005	516xxxx					-
Antiracketeering	2005	5200100	609,291	460,895	2,336,634	49,817	3,456,637
Victim Compensation/Restitution	2005	521010x	69,100		342,652		411,752
Employer Sanctions	2005	5220100			9,913		9,913
Bad Check	2005	5230100	246,755	6,489	54,276		307,520
Consumer Protection	2005	5270100					-
Total Special Revenue			<u>1,201,958</u>	<u>467,384</u>	<u>2,749,536</u>	<u>49,817</u>	<u>4,468,695</u>
Grants	2006	830XXXX	<u>3,545,072</u>	<u>87,956</u>	<u>460,870</u>	<u>42,976</u>	<u>4,136,874</u>
Total Expenditures			<u>\$ 21,420,153</u>	<u>\$ 1,129,960</u>	<u>\$ 4,332,492</u>	<u>\$ 115,796</u>	<u>\$ 26,998,401</u>

SECTION VII
ELECTIONS

ELECTIONS

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,164,658	\$ 859,788	\$ 304,870	\$ 1,164,658			\$ -
Direct Costs	3,293,448	1,602,899	1,690,549	3,293,448			-
Total Per CAFR	4,458,106	2,462,687	1,995,419	4,458,106			-
Central Service Costs (Sch. A)*	498,650	-	-	-	-	498,650	498,650
Total Costs	<u>\$ 4,956,756</u>	<u>\$ 2,462,687</u>	<u>\$ 1,995,419</u>	<u>\$ 4,458,106</u>	<u>\$ -</u>	<u>\$ 498,650</u>	<u>\$ 498,650</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs						\$ 498,650	20.25%
FY 2011 Direct Personal Services						\$ 2,462,687	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ELECTIONS
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2011

<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		1710100	\$ 859,788	\$ 115,397	\$ 172,777	\$ 16,696	\$ 1,164,658
Administration							
Total			<u>859,788</u>	<u>115,397</u>	<u>172,777</u>	<u>16,696</u>	<u>1,164,658</u>
All Other Divisions	1000		1,602,899	29,212	1,661,337		3,293,448
			<u>1,602,899</u>	<u>29,212</u>	<u>1,661,337</u>		<u>3,293,448</u>
Total Expenditures			<u>\$ 2,462,687</u>	<u>\$ 144,609</u>	<u>\$ 1,834,114</u>	<u>\$ 16,696</u>	<u>\$ 4,458,106</u>



SECTION VIII

EMPLOYMENT AND TRAINING



EMPLOYMENT AND TRAINING

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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.

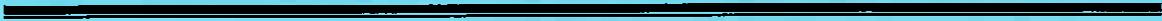
PIMA COUNTY, ARIZONA
 INDIRECT COST RATE PROPOSAL
 EMPLOYMENT AND TRAINING
 INDIRECT COST RATE
 FOR THE YEAR ENDING JUNE 30, 2013
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	16,623,574	3,635,577	12,987,997	16,623,574	-	-	-
Total Per CAFR	16,623,574	3,635,577	12,987,997	16,623,574	-	-	-
Central Service Costs (Sch. A)*	637,471	-	-	-	-	637,471	637,471
Total Costs	<u>\$ 17,261,045</u>	<u>\$ 3,635,577</u>	<u>\$ 12,987,997</u>	<u>\$ 16,623,574</u>	<u>\$ -</u>	<u>\$ 637,471</u>	<u>\$ 637,471</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 637,471		17.53%
FY 2011 Direct Personal Services					\$ 3,635,577		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 expenditures and data.							

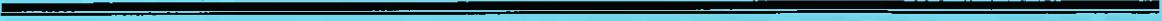
PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2011

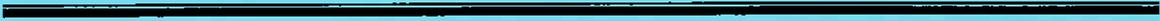
<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			-	-	-	-	-
Employment & Training							
Employment & Training	2004	972xxxx	2,717,470	157,108	12,670,961		15,545,539
Pima Vocational HS	2004	974xxxx	918,107	51,133	108,795		1,078,035
Total Expenditures			<u>\$ 3,635,577</u>	<u>\$ 208,241</u>	<u>\$ 12,779,756</u>	<u>\$ -</u>	<u>\$ 16,623,574</u>



SECTION IX



ENVIRONMENTAL QUALITY



ENVIRONMENTAL QUALITY

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ (2,037)	\$ 2,978	\$ (5,015)	\$ (2,037)	\$ -	\$ -	\$ -
Other Direct Costs	<u>2,871,867</u>	<u>1,719,129</u>	<u>1,152,738</u>	<u>2,871,867</u>	-	-	-
Total Per CAFR	2,869,830	1,722,107	1,147,723	2,869,830	-	-	-
Central Service Costs (Sch. A)*	<u>200,604</u>	-	-	-	-	200,604	200,604
Total Costs	<u>\$ 3,070,434</u>	<u>\$ 1,722,107</u>	<u>\$ 1,147,723</u>	<u>\$ 2,869,830</u>	<u>\$ -</u>	<u>\$ 200,604</u>	<u>\$ 200,604</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 200,604		11.65%
FY 2011 Direct Personal Services					\$ 1,722,107		
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

<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	\$ 2,978	\$ 6,073	\$ (11,088)	\$ -	\$ (2,037)
Total			<u>2,978</u>	<u>6,073</u>	<u>(11,088)</u>	<u>-</u>	<u>(2,037)</u>
All Other Divisions & Grants			<u>1,719,129</u>	<u>54,418</u>	<u>994,033</u>	<u>104,287</u>	<u>2,871,867</u>
Total Expenditures			<u>\$ 1,722,107</u>	<u>\$ 60,491</u>	<u>\$ 982,945</u>	<u>\$ 104,287</u>	<u>\$ 2,869,830</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 X
HEALTH

HEALTH

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,097,373	\$ -	\$ -	\$ -	\$ 381,799	\$ 715,574	\$ 1,097,373
Direct Costs	27,132,354	18,719,683	8,412,671	27,132,354	-	-	-
Total Per CAFR	28,229,727	18,719,683	8,412,671	27,132,354	381,799	715,574	1,097,373
Central Service Costs (Sch. A)*	2,161,131	-	-	-	-	2,161,131	2,161,131
Total Costs	<u>\$ 30,390,858</u>	<u>\$ 18,719,683</u>	<u>\$ 8,412,671</u>	<u>\$ 27,132,354</u>	<u>\$ 381,799</u>	<u>\$ 2,876,705</u>	<u>\$ 3,258,504</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs						\$ 3,258,504	17.41%
FY 2011 Direct Personal Services						\$ 18,719,683	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011**

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Health and Animal Control	2002						
Department Administration							
Director's Office		4810101	\$ 132,755	\$ 8,632	\$ 7,123	\$ -	\$ 148,510
Admin. Management		4810210	88,813		1,373		90,186
Financial Operations		4810240	(3,766)		105		(3,661)
General Services		4810250	163,997	6,532	691,809		862,338
Total			381,799	15,164	700,410		1,097,373
All Other Divisions & Grants			18,719,683	1,834,420	6,539,241	39,010	27,132,354
Total Expenditures			<u>\$ 19,101,482</u>	<u>\$ 1,849,584</u>	<u>\$ 7,239,651</u>	<u>\$ 39,010</u>	<u>\$ 28,229,727</u>

SECTION XI
INSTITUTIONAL HEALTH

INSTITUTIONAL HEALTH

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	90,572,230	2,440,851	88,131,379	90,572,230	-	-	-
Total Per CAFR	90,572,230	2,440,851	88,131,379	90,572,230	-	-	-
Central Service Costs (Sch. A)*	474,601	-	-	-	-	474,601	474,601
Total Costs	<u>\$ 91,046,831</u>	<u>\$ 2,440,851</u>	<u>\$ 88,131,379</u>	<u>\$ 90,572,230</u>	<u>\$ -</u>	<u>\$ 474,601</u>	<u>\$ 474,601</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 474,601		19.44%
FY 2011 Direct Personal Services					\$ 2,440,851		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

<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			-	-	-	-	-
Institutional Health	1000	25XXXXXX	2,440,851	59,848	88,071,531		90,572,230
Total Expenditures			<u>\$ 2,440,851</u>	<u>\$ 59,848</u>	<u>\$ 88,071,531</u>	<u>\$ -</u>	<u>\$ 90,572,230</u>

SECTION XII
JUVENILE COURT

JUVENILE COURT

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 3,999,674		\$ 249,142	\$ 249,142	\$ 2,758,836	\$ 991,696	\$ 3,750,532
Direct Costs	<u>26,872,734</u>	<u>21,099,451</u>	<u>5,773,283</u>	<u>26,872,734</u>			
Total Per CAFR	30,872,408	21,099,451	6,022,425	27,121,876	2,758,836	991,696	3,750,532
Central Service Costs (Sch. A)*	<u>3,479,443</u>	-	-	-	-	<u>3,479,443</u>	<u>3,479,443</u>
Total Costs	<u>\$ 34,351,851</u>	<u>\$ 21,099,451</u>	<u>\$ 6,022,425</u>	<u>\$ 27,121,876</u>	<u>\$ 2,758,836</u>	<u>\$ 4,471,139</u>	<u>\$ 7,229,975</u>
FY 2013 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin.						<u>\$ 3,750,532</u>	17.78%
FY 2011 Direct Personal Services						<u>\$ 21,099,451</u>	
Central Service Rate							
Central Service Costs						<u>\$ 3,479,443</u>	16.49%
FY 2011 Direct Personal Services						<u>\$ 21,099,451</u>	
Total Rate							
Total Indirect Costs						<u>\$ 7,229,975</u>	34.27%
FY 2011 Direct Personal Services						<u>\$ 21,099,451</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Court Services		3000101	\$ 810,856	\$ 13,299	\$ 40,852		\$ 865,007
Administration Services		3000111		205	15,385		15,590
Staff Development		3000112			21,168		21,168
Budget/Finance		3000121	(40,414)	3,524	16,227		(20,663)
Info Systems		3000131	1,086,853	248,257	143,421		1,478,531
Court Operations		3000141	374,781	149,834	285,787	\$ 249,142	1,059,544
Calendar Services		3000161	526,760	9,706	44,031		580,497
Total			<u>2,758,836</u>	<u>424,825</u>	<u>566,871</u>	<u>249,142</u>	<u>3,999,674</u>
All Other Divisions							
Other			15,220,633	461,472	1,632,374	7,142	17,321,621
Total General Fund			<u>17,979,469</u>	<u>886,297</u>	<u>2,199,245</u>	<u>256,284</u>	<u>21,321,295</u>
Special Revenue Funds							
Title IV E Reimbursements	2005	5090100	8,786	5,909	13,150		27,845
Victim Restitution	2005	5240100					-
Probation Services Fees	2005	5390100	274,711	295	25,504		300,510
Total Special Revenue			<u>283,497</u>	<u>6,204</u>	<u>38,654</u>	<u>-</u>	<u>328,355</u>
Grants							
Juvenile Court	2006	860xxxx	3,142				3,142
Juvenile Court Special Revenue	2006	861xxxx	5,592,179	108,974	3,490,178	28,285	9,219,616
Total Grants			<u>5,595,321</u>	<u>108,974</u>	<u>3,490,178</u>	<u>28,285</u>	<u>9,222,758</u>
Total Expenditures			<u>\$ 23,858,287</u>	<u>\$ 1,001,475</u>	<u>\$ 5,728,077</u>	<u>\$ 284,569</u>	<u>\$ 30,872,408</u>

SECTION XIII
LIBRARY DISTRICT

LIBRARY DISTRICT

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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

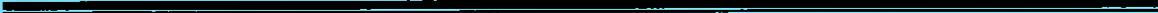
PIMA COUNTY LIBRARY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 219,945		\$ 226,150	\$ 226,150	\$ (6,205)		\$ (6,205)
Direct Costs	<u>31,181,201</u>	<u>18,066,598</u>	<u>13,114,603</u>	<u>31,181,201</u>			-
Total Per CAFR	31,401,146	18,066,598	13,340,753	31,407,351	(6,205)	-	(6,205)
Central Service Costs (Sch. A)*	<u>2,581,418</u>	-	-	-	-	<u>2,581,418</u>	<u>2,581,418</u>
Total Costs	<u>\$ 33,982,564</u>	<u>\$ 18,066,598</u>	<u>\$ 13,340,753</u>	<u>\$ 31,407,351</u>	<u>\$ (6,205)</u>	<u>\$ 2,581,418</u>	<u>\$ 2,575,213</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs						<u>\$ 2,575,213</u>	14.25%
FY 2011 Direct Personal Services						<u>\$ 18,066,598</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

<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	\$ (6,205)		\$ 226,150		\$ 219,945
Libraries all other		601xxxx	18,047,433	\$ 5,676,388	7,311,702		31,035,523
Total			<u>18,041,228</u>	<u>5,676,388</u>	<u>7,537,852</u>	<u>-</u>	<u>31,255,468</u>
Grants							
Library	2011	829xxxx	19,165	50,393	76,120	-	145,678
Total			<u>19,165</u>	<u>50,393</u>	<u>76,120</u>	<u>-</u>	<u>145,678</u>
Total Expenditures			<u>\$ 18,060,393</u>	<u>\$ 5,726,781</u>	<u>\$ 7,613,972</u>	<u>\$ -</u>	<u>\$ 31,401,146</u>



SECTION XIV



NATURAL RESOURCES, PARKS AND RECREATION



NATURAL RESOURCES, PARKS AND RECREATION

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 587,207		\$ -	\$ -	\$ 487,859	\$ 99,348	\$ 587,207
Direct Costs	13,970,785	9,694,033	4,276,752	13,970,785			-
Total Per CAFR	14,557,992	9,694,033	4,276,752	13,970,785	487,859	99,348	587,207
Central Service Costs (Sch. A)*	3,141,245	-	-	-	-	3,141,245	3,141,245
Total Costs	<u>\$ 17,699,237</u>	<u>\$ 9,694,033</u>	<u>\$ 4,276,752</u>	<u>\$ 13,970,785</u>	<u>\$ 487,859</u>	<u>\$ 3,240,593</u>	<u>\$ 3,728,452</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					<u>\$ 3,728,452</u>		38.46%
FY 2011 Direct Personal Services					<u>\$ 9,694,033</u>		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

<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	\$ 487,859	\$ 47,752	\$ 51,388		\$ 586,999
Administrative Services		3400103			208		208
Total			<u>487,859</u>	<u>47,752</u>	<u>51,596</u>		<u>587,207</u>
All Other Divisions			<u>9,653,320</u>	<u>1,188,242</u>	<u>2,748,673</u>	<u>5,462</u>	<u>13,595,697</u>
Total General Fund			<u>10,141,179</u>	<u>1,235,994</u>	<u>2,800,269</u>	<u>5,462</u>	<u>14,182,904</u>
Special Revenue Funds							
Parks Special Programs	2005	519xxxx	<u>33,387</u>	<u>18,209</u>	<u>198,099</u>	<u>77,576</u>	<u>327,271</u>
Total Special Revenue			<u>33,387</u>	<u>18,209</u>	<u>198,099</u>	<u>77,576</u>	<u>327,271</u>
Grants	2006		<u>7,326</u>	<u>37,596</u>	<u>2,895</u>		<u>47,817</u>
Total Expenditures			<u>\$ 10,181,892</u>	<u>\$ 1,291,799</u>	<u>\$ 3,001,263</u>	<u>\$ 83,038</u>	<u>\$ 14,557,992</u>



SECTION XV



OFFICE OF EMERGENCY MANAGEMENT



OFFICE OF EMERGENCY MANAGEMENT
FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 397,704	\$ 166,814	\$ 230,890	\$ 397,704			\$ -
Direct Costs	<u>1,725,456</u>	<u>638,849</u>	<u>1,086,607</u>	<u>1,725,456</u>			-
Total Per CAFR	2,123,160	805,663	1,317,497	2,123,160	-	-	-
Central Service Costs (Sch. A)*	<u>112,795</u>	-	-	-	-	112,795	112,795
Total Costs	<u>\$ 2,235,955</u>	<u>\$ 805,663</u>	<u>\$ 1,317,497</u>	<u>\$ 2,123,160</u>	<u>\$ -</u>	<u>\$ 112,795</u>	<u>\$ 112,795</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 112,795		14.00%
FY 2011 Direct Personal Services		\$ 805,663					
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Office of Emergency Management	2002						
Department Administration		4810620/					
Director's Office		4820620	\$ 166,814	\$ 27,206	\$ 125,570	\$ 78,114	\$ 397,704
Total			<u>166,814</u>	<u>27,206</u>	<u>125,570</u>	<u>78,114</u>	<u>397,704</u>
All Other Divisions & Grants			<u>638,849</u>	<u>173,984</u>	<u>798,397</u>	<u>114,226</u>	<u>1,725,456</u>
Total Expenditures			<u>\$ 805,663</u>	<u>\$ 201,190</u>	<u>\$ 923,967</u>	<u>\$ 192,340</u>	<u>\$ 2,123,160</u>

SECTION XVI
RECORDER

RECORDER

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011.

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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							\$ -
Direct Costs	\$ 4,350,260	\$ 2,336,233	\$ 2,014,027	\$ 4,350,260			-
Total Per CAFR	4,350,260	2,336,233	2,014,027	4,350,260	-	-	-
Central Service Costs (Sch. A)*	335,842	-	-	-	-	335,842	335,842
Total Costs	\$ 4,686,102	\$ 2,336,233	\$ 2,014,027	\$ 4,350,260	\$ -	\$ 335,842	\$ 335,842
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs						\$ 335,842	14.38%
FY 2011 Direct Personal Services						\$ 2,336,233	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 expenditures and data.							

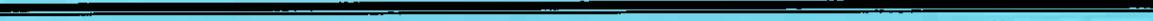
PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

RECORDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2011

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund							
Department Administration	1000	3900102	\$ 386,843	\$ 1,206	\$ 4,194	\$ -	\$ 392,243
Total			<u>386,843</u>	<u>1,206</u>	<u>4,194</u>	<u>-</u>	<u>392,243</u>
All Other Divisions			1,329,099	30,217	1,430,630	32,151	2,822,097
Total General Fund			<u>\$ 1,715,942</u>	<u>\$ 31,423</u>	<u>\$ 1,434,824</u>	<u>\$ 32,151</u>	<u>\$ 3,214,340</u>
Other Special Revenue Funds							
OSR RD Document	2005	535xxxx	620,291	166,715	284,919	63,995	1,135,920
Total Expenditures			<u>\$ 2,336,233</u>	<u>\$ 198,138</u>	<u>\$ 1,719,743</u>	<u>\$ 96,146</u>	<u>\$ 4,350,260</u>



SECTION XVII



SHERIFF



SHERIFF

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 15,386,045	\$ -	\$ 522,185	\$ 522,185	\$ 8,466,406	\$ 6,397,454	\$ 14,863,860
Direct Costs	111,035,307	90,173,710	20,861,597	111,035,307			
Total Per CAFR	126,421,352	90,173,710	21,383,782	111,557,492	8,466,406	6,397,454	14,863,860
Central Service Costs (Sch. A)*	8,070,322					8,070,322	8,070,322
Total Costs	\$ 134,491,674	\$ 90,173,710	\$ 21,383,782	\$ 111,557,492	\$ 8,466,406	\$ 14,467,776	\$ 22,934,182
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 22,934,182		25.43%
FY 2011 Direct Personal Services					\$ 90,173,710		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Department Staff		4000100	\$ 570,907	\$ 38,337	\$ 442,722	\$ 193,820	\$ 1,245,786
Admin. Bureau Staff		4000201	1,415,937	4,326	75,826		1,496,089
Finance Unit		4000301	325,189	2,019	22,335		349,543
Personnel Unit		4000302	747,694	22,754	192,789		963,237
Training Unit		4000303	955,371	40,595	51,157	16,280	1,063,403
Material Management		4000304	916,644	530,263	1,037,992	64,947	2,549,846
Data Services		4000402	859,731	1,043,607	1,146,025	215,797	3,265,160
Communications		4000502	2,674,933	122,332	1,624,375	31,341	4,452,981
Total			8,466,406	1,804,233	4,593,221	522,185	15,386,045
All Other Divisions			86,307,357	5,150,463	9,566,737	162,210	101,186,767
Total General Fund			94,773,763	6,954,696	14,159,958	684,395	116,572,812
Special Revenue Funds							
Sheriff State RICO	2005	5300100		403	280,827		281,230
Sheriff Antiracketeering	2005	5400100	129,364		2,294		131,658
Sheriff Federal RICO	2005	5440100					-
Sheriff Corrections Enhancement	2005	5470100		11,426	10,305	70,932	92,663
Sheriff Commissary	2005	5540100		585,604	46,676		632,280
Sheriff Inmate Welfare	2005	5570100	178,295	123,358	646,621	232,089	1,180,363
Total Special Revenue			307,659	720,791	986,723	303,021	2,318,194
Grants	2006	875xxxx	3,558,694	891,765	1,795,649	1,284,238	7,530,346
Total Expenditures			\$ 98,640,116	\$ 8,567,252	\$ 16,942,330	\$ 2,271,654	\$ 126,421,352

SECTION XVIII
SUPERIOR COURT

SUPERIOR COURT

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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

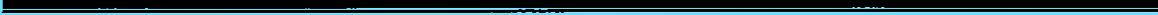
SUPERIOR COURT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 638,414	\$ -	\$ -	\$ -	\$ 538,163	\$ 100,251	\$638,414
Direct Costs	<u>26,685,749</u>	<u>21,944,370</u>	<u>4,741,379</u>	<u>26,685,749</u>			-
Total Per CAFR	27,324,163	21,944,370	4,741,379	26,685,749	538,163	100,251	638,414
Central Service Costs (Sch. A)*	<u>3,102,910</u>	-	-	-	-	<u>3,102,910</u>	<u>3,102,910</u>
Total Costs	<u>\$ 30,427,073</u>	<u>\$ 21,944,370</u>	<u>\$ 4,741,379</u>	<u>\$ 26,685,749</u>	<u>\$ 538,163</u>	<u>\$ 3,203,161</u>	<u>\$ 3,741,324</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs						\$ 3,741,324	17.05%
FY 2011 Direct Personal Services						\$ 21,944,370	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Administration		4200102	\$ 538,163	\$ 48,584	\$ 51,667	\$ -	\$ 638,414
Total			538,163	48,584	51,667	-	638,414
All Other Divisions			19,250,260	961,134	2,898,642	103,207	23,213,243
Total General Fund			19,788,423	1,009,718	2,950,309	103,207	23,851,657
Special Revenue Funds							
Law Library	2005	5310100		249,907	1,883		251,790
Superior Court - Fill the Gap	2005	5180702	422,065				422,065
Superior Court - Child Sprt	2005	5280100	90,553	7,261	17,836		115,650
Superior Court - Probation	2005	5430100-103	1,335,992	4,171	395,519		1,735,682
Superior Court - Drug Court	2005	5431000,010,700		799			799
Superior Court - Conciliation	2005	5410100,103,104	483,896	24,030	19,766	8,383	536,075
Total Special Revenue			2,332,506	286,168	435,004	8,383	3,062,061
Grants	2006	880xxxx	361,604		48,841		410,445
Total Expenditures			\$ 22,482,533	\$ 1,295,886	\$ 3,434,154	\$ 111,590	\$ 27,324,163



SECTION XIV
TRANSPORTATION



TRANSPORTATION

FY 2013 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, 2012 and ending June 30, 2013 (FY 2013). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2011.

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, 2011. 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 2013 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

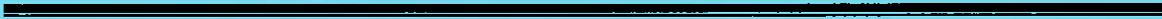
Transportation Department
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 5,617,297	\$ -	\$ -	\$ -	\$ 1,250,294	\$ 4,367,003	\$ 5,617,297
Direct Costs	<u>28,967,252</u>	<u>14,357,044</u>	<u>14,610,208</u>	<u>28,967,252</u>			-
Total Per CAFR	34,584,549	14,357,044	14,610,208	28,967,252	1,250,294	4,367,003	5,617,297
Central Service Costs (Sch. A)*	<u>1,323,127</u>					<u>1,323,127</u>	<u>1,323,127</u>
Total Costs	<u>\$ 35,907,676</u>	<u>\$ 14,357,044</u>	<u>\$ 14,610,208</u>	<u>\$ 28,967,252</u>	<u>\$ 1,250,294</u>	<u>\$ 5,690,130</u>	<u>\$ 6,940,424</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs					\$ 6,940,424		48.34%
FY 2011 Direct Personal Services					\$ 14,357,044		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 expenditures and data.							

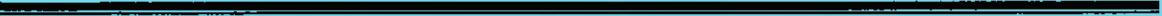
**PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL**

**Transportation Department
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2011**

<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		4610101	\$ 1,250,294	\$ 51,523	\$ 4,299,556	\$ 15,924	\$ 5,617,297
Administration							
Total			<u>1,250,294</u>	<u>51,523</u>	<u>4,299,556</u>	<u>15,924</u>	<u>5,617,297</u>
All Other Divisions			<u>14,357,044</u>	<u>1,771,796</u>	<u>12,709,803</u>	<u>128,609</u>	<u>28,967,252</u>
Total Expenditures			<u>\$ 15,607,338</u>	<u>\$ 1,823,319</u>	<u>\$ 17,009,359</u>	<u>\$ 144,533</u>	<u>\$ 34,584,549</u>



SECTION XX



REGIONAL WASTEWATER RECLAMATION DISTRICT



PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

REGIONAL WASTEWATER RECLAMATION
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2013
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2011

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 37,261,861	\$ -	\$ 31,549,998	\$ 31,549,998	\$ 5,535,239	\$ 176,624	\$ 5,711,863
Direct Costs	180,562,458	29,944,011	150,618,447	180,562,458			-
Total Per CAFR	217,824,319	29,944,011	182,168,445	212,112,456	5,535,239	176,624	5,711,863
Central Service Costs (Sch. A)*	2,942,510	-	-	-	-	2,942,510	2,942,510
Total Costs	<u>\$ 220,766,829</u>	<u>\$ 29,944,011</u>	<u>\$ 182,168,445</u>	<u>\$ 212,112,456</u>	<u>\$ 5,535,239</u>	<u>\$ 3,119,134</u>	<u>\$ 8,654,373</u>
FY 2013 INDIRECT COST RATE							
FY 2011 Indirect Costs						<u>\$ 8,654,373</u>	28.90%
FY 2011 Direct Personal Services						<u>\$ 29,944,011</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2011 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, 2011

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Wastewater Reclamation	5005						
Department Administration							
Director's Office Admin.		W300100	\$ 3,533,034	\$ 66,884	\$ (39,284)	\$ 31,543,066	\$ 35,103,700
Administration		W200100	1,716,015	22,156	111,785		1,849,956
Sewerage Systems Adm.		W300110					-
Capital Planning		W300300	286,190	3,341	11,742	6,932	308,205
Total			<u>5,535,239</u>	<u>92,381</u>	<u>84,243</u>	<u>31,549,998</u>	<u>37,261,861</u>
Director's Office Direct			2,898,158	319,099	348,900	15,743	3,581,900
All Other Divisions & Grants			<u>27,045,853</u>	<u>7,822,699</u>	<u>88,330,746</u>	<u>53,781,260</u>	<u>176,980,558</u>
Total Expenditures			<u>\$ 35,479,250</u>	<u>\$ 8,234,179</u>	<u>\$ 88,763,889</u>	<u>\$ 85,347,001</u>	<u>\$ 217,824,319</u>

THIS PAGE CONCLUDES THE PROPOSAL
