

PIMA COUNTY, ARIZONA
FY 2013 - 2014 DEPARTMENTAL
A-87 INDIRECT COST RATE PROPOSAL

Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2012.

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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 2014 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2012.

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 2014 rates are actual expenditures incurred during the fiscal year ended June 30, 2012. 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, 2012.

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 2014 Proposal

This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2013 and ending June 30, 2014. 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
 - ❖ Public Health – Animal Care
 - ❖ Recorder
 - ❖ Regional Wastewater Reclamation District
 - ❖ Sheriff
 - ❖ Superior Court
 - ❖ Transportation
-

SECTION II

CERTIFICATE OF INDIRECT COSTS



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

TOM BURKE, DIRECTOR

PIMA COUNTY, ARIZONA
CERTIFICATE OF INDIRECT COSTS

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

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2013 through June 30, 2014 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", written over a horizontal line.

Name of Official:

Paul J. Guerrero

Title:

Financial Control & Reporting, Division Manager

Date of Execution:

June 30, 2013

SECTION III
ADULT PROBATION

ADULT PROBATION

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$	\$	\$	\$	\$	\$	\$
Direct Costs	16,201,830	13,765,546	2,436,284	16,201,830	-	-	-
Total Per CAFR	16,201,830	13,765,546	2,436,284	16,201,830	-	-	-
Central Service Costs (Sch. A)*	678,481	-	-	-	-	678,481	678,481
Total Costs	\$ 16,880,311	\$ 13,765,546	\$ 2,436,284	\$ 16,201,830	\$ -	\$ 678,481	\$ 678,481
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 678,481		4.93%
FY 2012 Direct Personal Services					\$ 13,765,546		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total							
All Other Divisions		1390-1392	<u>4,418,990</u>	<u>177,229</u>	<u>1,530,555</u>	<u>51,601.00</u>	<u>6,178,375</u>
Total General Fund			<u>4,418,990</u>	<u>177,229</u>	<u>1,530,555</u>	<u>51,601.00</u>	<u>6,178,375</u>
Other Special Revenue	2040, 2081		\$9,083,855	\$1,072	\$520,787	\$28,810	9,634,524
Grants	2042	1037, 1044, 1047, 1385	<u>262,701</u>	<u>11,379</u>	<u>114,851</u>		<u>388,931</u>
Total Expenditures			<u>\$ 13,765,546</u>	<u>\$ 189,680</u>	<u>\$ 2,166,193</u>	<u>\$ 80,411</u>	<u>\$ 16,201,830</u>

SECTION IV

CLERK OF SUPERIOR COURT

CLERK OF SUPERIOR COURT

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$	\$ -	\$	\$	\$	\$	\$
Direct Costs	11,648,748	10,660,685	988,063	11,648,748			
Total Per CAFR	11,648,748	10,660,685	988,063	11,648,748	-	-	-
Central Service Costs (Sch. A)*	909,803	-	-	-	-	909,803	909,803
Total Costs	\$ 12,558,551	\$ 10,660,685	\$ 988,063	\$ 11,648,748	\$ -	\$ 909,803	\$ 909,803
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 909,803		8.53%
FY 2012 Direct Personal Services					\$ 10,660,685		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Administration							
Total							
All Other Divisions	1000		<u>\$ 9,596,446</u>	<u>\$ 182,872</u>	<u>\$ 503,880</u>	<u>\$ -</u>	<u>\$ 10,283,198</u>
Total General Fund			<u>9,596,446</u>	<u>182,872</u>	<u>503,880</u>		<u>10,283,198</u>
Special Revenue Funds							
COC - Victim Location	2006	0039, 0051	453		1,174		1,627
COC - Spousal Maintenance	2006	0038			9,199		9,199
COC - FTG	2077	2035-2038	602,545	26,642	17,880	8,743	655,810
COC - Child Support	2006	0034, 0046	15,831		27,786		43,617
COC - Document Storage	2006	0043	192,834	54	601	34,307	227,796
COC - Local Ct. Automation	2006	0054	232,790	76,732	5,188	6,692	321,402
COC - Time Payment Fees	2006	0037	19,786	35,034	51,279		106,099
Total Special Revenue			<u>1,064,239</u>	<u>138,462</u>	<u>113,107</u>	<u>49,742</u>	<u>1,365,550</u>
Total Expenditures			<u>\$ 10,660,685</u>	<u>\$ 321,334</u>	<u>\$ 616,987</u>	<u>\$ 49,742</u>	<u>\$ 11,648,748</u>

SECTION V

**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**

**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	14,011,851	953,380	13,058,471	14,011,851	-	-	-
Total Per CAFR	14,011,851	953,380	13,058,471	14,011,851	-	-	-
Central Service Costs (Sch. A)*	311,024	-	-	-	-	311,024	311,024
Total Costs	\$ 14,322,875	\$ 953,380	\$ 13,058,471	\$ 14,011,851	\$ -	\$ 311,024	\$ 311,024
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 311,024		32.62%
FY 2012 Direct Personal Services		\$ 953,380					
* Of IB A-8* Central Services Cost Allocation Plan Based on FY 2012 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, 2012

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Total							
Grants							
	2042,						
	2058,						
CAA/CDBG	2059		\$ 564,285	\$ 2,857	\$ 11,383,000		\$ 11,950,142
CD - Community Projects	2042	0065	389,095	3,554	1,669,060		2,061,709
Total			<u>953,380</u>	<u>6,411</u>	<u>13,052,060</u>	-	<u>14,011,851</u>
Total Expenditures			<u>\$ 953,380</u>	<u>\$ 6,411</u>	<u>\$ 13,052,060</u>	<u>\$ -</u>	<u>\$ 14,011,851</u>

SECTION VI
COUNTY ATTORNEY

COUNTY ATTORNEY

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 2,493,631		\$ 5,199.00	\$ 5,199.00	\$ 1,962,564	\$ 525,868	\$ 2,488,432
Direct Costs							
Special Revenue Funds	6,776,265	1,303,248	5,473,017	6,776,265			
Other Divisions & Grants	21,339,778	18,664,638	2,675,140	21,339,778			
Total Per CAFR	\$ 30,609,674	\$ 19,967,886	\$ 8,153,356	\$ 28,121,242	\$ 1,962,564	\$ 525,868	\$ 2,488,432
Less Department Admin. In							
Central Service Cost Plan **	(2,493,631)		(5,199.00)	(5,199.00)	(1,962,564)	(525,868)	(2,488,432)
Central Service Costs (Sch. A)*	3,939,818					3,939,818	3,939,818
Total Costs	\$ 32,055,861	\$ 19,967,886	\$ 8,148,157	\$ 28,116,043	\$ -	\$ 3,939,818	\$ 3,939,818
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 3,939,818		19.73%
FY 2012 Direct Personal Services					\$ 19,967,886		
* Of 1B A-87 Central Services Cost Allocation Plan Based on FY 2012 expenditures and data.							
** Amounts excluded because Admin costs are included in the Schedule A allocation							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration		0159, 0169	\$ 1,962,564	\$ 362,069	\$ 163,799	\$ 5,199.00	\$ 2,493,631
Administration							
Total			<u>1,962,564</u>	<u>362,069</u>	<u>163,799</u>	<u>5,199.00</u>	<u>2,493,631</u>
Civil Division		0160-0162	2,477,616	61,495	(30,323)		2,508,788
All Other Divisions			<u>12,940,161</u>	<u>315,037</u>	<u>1,204,486</u>	<u>15,393</u>	<u>14,475,077</u>
Total General Fund			<u>17,380,341</u>	<u>738,601</u>	<u>1,337,962</u>	<u>20,592</u>	<u>19,477,496</u>
Special Revenue Funds							
Fill the GAP	2008	0156-0157 0170, 0174- 0175, 0178-	366,935		1,090		368,025
Justice & Law Enforcement	2008	0179	569,007	1,525,440	3,856,218	12,984	5,963,649
Employer Sanctions	2008	0168	18,713		8,133		26,846
Bad Check	2008	0165	<u>348,593</u>	<u>5,333</u>	<u>63,819</u>		<u>417,745</u>
Total Special Revenue			<u>1,303,248</u>	<u>1,530,773</u>	<u>3,929,260</u>	<u>12,984</u>	<u>6,776,265</u>
Grants	2042, 2063		<u>3,246,861</u>	<u>123,066</u>	<u>978,264</u>	<u>7,722</u>	<u>4,355,913</u>
Total Expenditures			<u>\$ 21,930,450</u>	<u>\$ 2,392,440</u>	<u>\$ 6,245,486</u>	<u>\$ 41,298</u>	<u>\$ 30,609,674</u>

SECTION VII
ELECTIONS

ELECTIONS

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,097,930	\$ 700,589	\$ 397,341	\$ 1,097,930			\$ -
Direct Costs	2,508,490	1,546,734	961,756	2,508,490			-
Total Per CAFR	3,606,420	2,247,323	1,359,097	3,606,420	-		
Central Service Costs (Sch. A)*	475,765	-	-	-	-	475,765	475,765
Total Costs	\$ 4,082,185	\$ 2,247,323	\$ 1,359,097	\$ 3,606,420	\$ -	\$ 475,765	\$ 475,765
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 475,765		21.17%
FY 2012 Direct Personal Services		\$ 2,247,323					
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ELECTIONS
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		0277	\$ 700,589	\$ 48,372	\$ 348,969	\$ -	\$ 1,097,930
Total			<u>700,589</u>	<u>48,372</u>	<u>348,969</u>	<u>0</u>	<u>1,097,930</u>
All Other Divisions	1000		1,546,734	14,657	947,099		2,508,490
			<u>1,546,734</u>	<u>14,657</u>	<u>947,099</u>		<u>2,508,490</u>
Total Expenditures			<u>\$ 2,247,323</u>	<u>\$ 63,029</u>	<u>\$ 1,296,068</u>	<u>\$ -</u>	<u>\$ 3,606,420</u>

SECTION VIII
EMPLOYMENT AND TRAINING

EMPLOYMENT AND TRAINING

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>15,457,276</u>	<u>3,566,535</u>	<u>11,890,741</u>	<u>15,457,276</u>			
Total Per CAFR	15,457,276	3,566,535	11,890,741	15,457,276	-	-	-
Central Service Costs (Sch. A)*	<u>814,664</u>					<u>814,664</u>	<u>814,664</u>
Total Costs	<u>\$ 16,271,940</u>	<u>\$ 3,566,535</u>	<u>\$ 11,890,741</u>	<u>\$ 15,457,276</u>	<u>\$ -</u>	<u>\$ 814,664</u>	<u>\$ 814,664</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						<u>\$ 814,664</u>	22.84%
FY 2012 Direct Personal Services						<u>\$ 3,566,535</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			-	-	-	-	-
Employment & Training							
Employment & Training	2042		2,696,721	155,189	11,635,308		14,487,218
Pima Vocational HS	2042	0108	869,814	12,989	87,255		970,058
Total Expenditures			<u>\$ 3,566,535</u>	<u>\$ 168,178</u>	<u>\$ 11,722,563</u>	\$ -	<u>\$ 15,457,276</u>

SECTION IX
ENVIRONMENTAL QUALITY

ENVIRONMENTAL QUALITY

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Direct Costs	<u>3,246,507</u>	<u>2,340,120</u>	<u>906,387</u>	<u>3,246,507</u>	-	-	-
Total Per CAFR	<u>3,246,507</u>	<u>2,340,120</u>	<u>906,387</u>	<u>3,246,507</u>	-	-	-
Central Service Costs (Sch. A)*	<u>375,903</u>	-	-	-	-	<u>375,903</u>	<u>375,903</u>
Total Costs	<u>\$ 3,622,410</u>	<u>\$ 2,340,120</u>	<u>\$ 906,387</u>	<u>\$ 3,246,507</u>	<u>\$ -</u>	<u>\$ 375,903</u>	<u>\$ 375,903</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					<u>\$ 375,903</u>		16.06%
FY 2012 Direct Personal Services					<u>\$ 2,340,120</u>		
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND: DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Environmental Quality	2043						
Department Administration							
Director's Office		0293					\$ -
Total			0	0	0	-	0
All Other Divisions & Grants			2,340,120	139,413	732,240	34,734	3,246,507
Total Expenditures			<u>\$ 2,340,120</u>	<u>\$ 139,413</u>	<u>\$ 732,240</u>	<u>\$ 34,734</u>	<u>\$ 3,246,507</u>

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

SECTION X
HEALTH

HEALTH

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 356,133	\$ -	\$ -	\$ -	\$ 406,963	\$ (50,830)	\$ 356,133
Direct Costs	<u>32,531,420</u>	<u>15,512,244</u>	<u>17,019,176</u>	<u>32,531,420</u>			
Total Per CAFR	32,887,553	15,512,244	17,019,176	32,531,420	406,963	(50,830)	356,133
Central Service Costs (Sch. A)*	<u>2,553,205</u>					<u>2,553,205</u>	<u>2,553,205</u>
Total Costs	<u>\$ 35,440,758</u>	<u>\$ 15,512,244</u>	<u>\$ 17,019,176</u>	<u>\$ 32,531,420</u>	<u>\$ 406,963</u>	<u>\$ 2,502,375</u>	<u>\$ 2,909,338</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						\$ 2,909,338	18.76%
FY 2012 Direct Personal Services						\$ 15,512,244	

* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND/DIVISION	FUND NO.	Unit NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Health	2002						
Department Administration							
Director's Office		0951	\$ 240,458	\$ 6,828	\$ (43,088)	\$	\$ 204,198
Admin. Management		0982			(142)		(142)
General Services		0941	<u>166,505</u>	<u>3,423</u>	<u>(17,851)</u>		<u>152,077</u>
Total			406,963	10,251	(61,081)	-	356,133
All Other Divisions & Grants	2042 & 2065	Various	<u>15,512,244</u>	<u>1,402,366</u>	<u>15,601,069</u>	<u>15,741</u>	<u>32,531,420</u>
Total Expenditures			<u>\$ 15,919,207</u>	<u>\$ 1,412,617</u>	<u>\$ 15,539,988</u>	<u>\$ 15,741</u>	<u>\$ 32,887,553</u>

SECTION XI

INSTITUTIONAL HEALTH

INSTITUTIONAL HEALTH

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>94,360,246</u>	<u>2,375,470</u>	<u>91,984,776</u>	<u>94,360,246</u>			
Total Per CAFR	94,360,246	2,375,470	91,984,776	94,360,246			
Central Service Costs (Sch. A)*	<u>605,373</u>	-	-	-		<u>605,373</u>	<u>605,373</u>
Total Costs	<u>\$ 94,965,619</u>	<u>\$ 2,375,470</u>	<u>\$ 91,984,776</u>	<u>\$ 94,360,246</u>	<u>\$ -</u>	<u>\$ 605,373</u>	<u>\$ 605,373</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						<u>\$ 605,373</u>	25.48%
FY 2012 Direct Personal Services						<u>\$ 2,375,470</u>	

* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$ -	-	\$ -	\$ -	\$ -
Total							
Institutional Health	1000		\$2,370,929	\$39,843	\$91,881,344		\$ 94,292,116
All Other Divisions & Grants	2042	2034	4,541	-	63,589		68,130
Total Expenditures			<u>\$ 2,375,470</u>	<u>\$ 39,843</u>	<u>\$ 91,944,933</u>	<u>\$ -</u>	<u>\$ 94,360,216</u>

SECTION XII
JUVENILE COURT

JUVENILE COURT

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 4,603,122		\$ 205,228	\$ 205,228	\$ 2,993,986	\$ 1,403,908	\$ 4,397,894
Direct Costs	<u>26,441,110</u>	<u>20,248,779</u>	<u>6,192,331</u>	<u>26,441,110</u>			-
Total Per CAFR	31,044,232	20,248,779	6,397,559	26,646,338	2,993,986	1,403,908	4,397,894
Central Service Costs (Sch. A)*	<u>3,791,094</u>	-	-	-	-	3,791,094	3,791,094
Total Costs	<u>\$ 34,835,326</u>	<u>\$ 20,248,779</u>	<u>\$ 6,397,559</u>	<u>\$ 26,646,338</u>	<u>\$ 2,993,986</u>	<u>\$ 5,195,002</u>	<u>\$ 8,188,988</u>
FY 2014 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin.					\$ 4,397,894		21.72%
FY 2012 Direct Personal Services		\$ 20,248,779			\$ 20,248,779		
Central Service Rate							
Central Service Costs					\$ 3,791,094		18.72%
FY 2012 Direct Personal Services		\$ 20,248,779			\$ 20,248,779		
Total Rate							
Total Indirect Costs					\$ 8,188,988		30.84%
FY 2012 Direct Personal Services		\$ 20,248,779			\$ 20,248,779		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Court Services		0637	\$ 993,385	\$ 13,639	\$ 60,954		\$ 1,067,978
Administration Services		0640		1,776	12,549		14,325
Staff Development		0651		822	19,526		20,348
Budget/Finance		0639	366	5,901	14,975		21,242
Info Systems		0641	1,103,812	133,447	76,631	131,691	1,445,581
Court Operations		0626	345,615	496,015	509,190	\$ 73,537	1,424,357
Calendar Services		0623	550,808	10,067	48,416		609,291
Total			<u>2,993,986</u>	<u>661,667</u>	<u>742,241</u>	<u>205,228</u>	<u>4,603,122</u>
All Other Divisions							
Other			15,364,708	653,029	1,576,823	73,695	17,668,255
Total General Fund			<u>18,358,694</u>	<u>1,314,696</u>	<u>2,319,064</u>	<u>278,923</u>	<u>22,271,377</u>
Special Revenue Funds							
Title IV E Reimbursements	2098 2055, 2082- 2096, 2100	1604		8,510	14,674		23,184
Probation Services Fees			4,160,736	32,966	3,408,615		7,602,317
Total Special Revenue			<u>4,160,736</u>	<u>41,476</u>	<u>3,423,289</u>	<u>-</u>	<u>7,625,501</u>
Grants							
Juvenile Court	2042		60,195	6,999	98,563		165,757
Juvenile Court Special Revenue	2100		663,140	37,134	281,323		981,597
Total Grants			<u>723,335</u>	<u>44,133</u>	<u>379,886</u>	<u>0</u>	<u>1,147,354</u>
Total Expenditures			<u>\$ 23,242,765</u>	<u>\$ 1,400,305</u>	<u>\$ 6,122,239</u>	<u>\$ 278,923</u>	<u>\$ 31,044,232</u>

SECTION XIII
LIBRARY DISTRICT

LIBRARY DISTRICT

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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.

FIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PIMA COUNTY LIBRARY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 14,280		\$ 20,782	\$ 20,782	\$ (6,502)		(6,502)
Direct Costs	<u>31,965,566</u>	<u>18,300,316</u>	<u>13,665,250</u>	<u>31,965,566</u>			-
Total Per CAFR	31,979,846	18,300,316	13,686,032	31,986,348	(6,502)		(6,502)
Central Service Costs (Sch. A)*	<u>3,045,072</u>	-	-		-	<u>3,045,072</u>	<u>3,045,072</u>
Total Costs	<u>\$ 35,024,918</u>	<u>\$ 18,300,316</u>	<u>\$ 13,686,032</u>	<u>\$ 31,986,348</u>	<u>\$ (6,502)</u>	<u>\$ 3,045,072</u>	<u>\$ 3,038,570</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						<u>\$ 3,038,570</u>	16.60%
FY 2012 Direct Personal Services						<u>\$ 18,300,316</u>	
* OP 1B A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Library							
Department Administration	2051	0184	\$ (6,502)	\$ 2,236	\$ 20,782		\$ 16,516
Libraries all other		01xx	18,300,316	\$ 5,822,717	7,842,861		31,965,894
Total			18,293,814	5,824,953	7,863,643		31,982,410
Grants							
Library	2042	0214		(328)		-	(328)
Total			-	(328)	-	-	(328)
Total Expenditures			<u>\$ 18,293,814</u>	<u>\$ 5,824,625</u>	<u>\$ 7,863,643</u>	<u>\$ -</u>	<u>\$ 31,982,082</u>

SECTION XIV

NATURAL RESOURCES, PARKS AND RECREATION

NATURAL RESOURCES, PARKS AND RECREATION

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 710,632		\$ -	\$ -	\$ 537,070	\$ 173,562	\$ 710,632
Direct Costs	<u>14,716,338</u>	<u>10,117,975</u>	<u>4,598,363</u>	<u>14,716,338</u>			-
Total Per CAFR	15,426,970	10,117,975	4,598,363	14,716,338	537,070	173,562	710,632
Central Service Costs (Sch. A)*	<u>4,146,264</u>		-	-	-	<u>4,146,264</u>	<u>4,146,264</u>
Total Costs	<u>\$ 19,573,234</u>	<u>\$ 10,117,975</u>	<u>\$ 4,598,363</u>	<u>\$ 14,716,338</u>	<u>\$ 537,070</u>	<u>\$ 4,319,826</u>	<u>\$ 4,856,896</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						<u>\$ 4,856,896</u>	48.00%
FY 2012 Direct Personal Services						<u>\$ 10,117,975</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Director's Office		0690	\$ 537,070	\$ 106,386	\$ 67,176		\$ 710,632
Total			<u>537,070</u>	<u>106,386</u>	<u>67,176</u>		<u>710,632</u>
All Other Divisions			<u>10,064,838</u>	<u>1,374,499</u>	<u>2,913,192</u>	<u>131,783</u>	<u>14,484,312</u>
Total General Fund			<u>10,601,908</u>	<u>1,480,885</u>	<u>2,980,368</u>	<u>131,783</u>	<u>15,194,944</u>
Special Revenue Funds							
	2021, 2023, 2027, 2031- 2034, 2037						
Parks Special Programs			45,682	32,963	95,964		174,609
Total Special Revenue			<u>45,682</u>	<u>32,963</u>	<u>95,964</u>	<u>0</u>	<u>174,609</u>
Grants	2042		<u>7,455</u>	<u>23,579</u>	<u>26,383</u>		<u>57,417</u>
Total Expenditures			<u>\$ 10,655,045</u>	<u>\$ 1,537,427</u>	<u>\$ 3,102,715</u>	<u>\$ 131,783</u>	<u>\$ 15,426,970</u>

SECTION XV

OFFICE OF EMERGENCY MANAGEMENT

OFFICE OF EMERGENCY MANAGEMENT

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 362,822	\$ 253,130	\$ 109,692	\$ 362,822			\$ -
Direct Costs	814,573	464,090	350,483	814,573			-
Total Per CAFR	1,177,395	717,220	460,175	1,177,395			-
Central Service Costs (Sch. A)*	195,401		-	-		195,401	195,401
Total Costs	\$ 1,372,796	\$ 717,220	\$ 460,175	\$ 1,177,395	\$ -	\$ 195,401	\$ 195,401
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 195,401		27.24%
FY 2012 Direct Personal Services		\$ 717,220			\$ 717,220		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Office of Emergency Management	2003						
Department Administration							
Director's Office		0836 & 2041	\$ 253,130	\$ 10,043	\$ 121,952	\$ (22,303)	\$ 362,822
Total			<u>253,130</u>	<u>10,043</u>	<u>121,952</u>	<u>(22,303)</u>	<u>362,822</u>
All Other Divisions & Grants			<u>464,090</u>	<u>43,903</u>	<u>286,777</u>	<u>19,803</u>	<u>814,573</u>
Total Expenditures			<u>\$ 717,220</u>	<u>\$ 53,946</u>	<u>\$ 408,729</u>	<u>\$ (2,500)</u>	<u>\$ 1,177,395</u>

SECTION XVI
PUBLIC HEALTH – ANIMAL CARE

PUBLIC HEALTH – ANIMAL CARE

FY 2014 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Public Health – Animal Care Department for the fiscal year beginning July 1, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

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

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
 INDIRECT COST RATE PROPOSAL

 PUBLIC HEALTH - ANIMAL CARE
 INDIRECT COST RATE
 FOR THE YEAR ENDING JUNE 30, 2014
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 484,957	\$ -	\$ -	\$ -	\$ 268,358	\$ 216,599	\$ 484,957
Direct Costs	5,893,767	3,592,652	2,301,115	5,893,767	268,358	216,599	484,957
Total Per CAFR	6,378,724	3,592,652	2,301,115	5,893,767	268,358	216,599	484,957
Central Service Costs (Sch. A)*	514,379	-	-	-	-	514,379	514,379
Total Costs	\$ 6,893,103	\$ 3,592,652	\$ 2,301,115	\$ 5,893,767	\$ 268,358	\$ 730,978	\$ 999,336
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 999,336		27.82%
FY 2012 Direct Personal Services		\$ 3,592,652					

* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 expenditures and data.

**PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC HEALTH - ANIMAL CARE
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012**

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Health and Animal Control	2002						
Department Administration		0978	\$ 268,358	\$ 39,879	\$ 176,720	\$ -	\$ 484,957
Administration							
Total			<u>268,358</u>	<u>39,879</u>	<u>176,720</u>	<u>-</u>	<u>484,957</u>
All Other Divisions & Grants			<u>3,592,652</u>	<u>566,516</u>	<u>1,703,526</u>	<u>31,073</u>	<u>5,893,767</u>
Total Expenditures			<u>\$ 3,861,010</u>	<u>\$ 606,395</u>	<u>\$ 1,880,246</u>	<u>\$ 31,073</u>	<u>\$ 6,378,724</u>

SECTION XVII
RECORDER

RECORDER

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012.

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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							\$
Direct Costs	\$ 4,281,647	\$ 2,136,708	\$ 2,144,939	\$ 4,281,647			
Total Per CAFR	4,281,647	2,136,708	2,144,939	4,281,647			
Central Service Costs (Sch. A)	335,733	-	-	-		335,733	335,733
Total Costs	\$ 4,617,380	\$ 2,136,708	\$ 2,144,939	\$ 4,281,647	\$ -	\$ 335,733	\$ 335,733
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs					\$ 335,733		15.71%
FY 2012 Direct Personal Services		\$ 2,136,708					

* Of IB A-8: Central Services Cost Allocation Plan Based on FY 2012 expenditures and data.

FIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

RECORDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund							
Department Administration	1000	1003	\$ 379,161	\$ 1,847	\$ 6,645	\$ -	\$ 387,653
Total			<u>379,161</u>	<u>1,847</u>	<u>6,645</u>	<u>-</u>	<u>387,653</u>
All Other Divisions			1,199,484	17,518	1,740,608		2,957,610
Total General Fund			<u>\$ 1,578,645</u>	<u>\$ 19,365</u>	<u>\$ 1,747,253</u>	<u>\$ -</u>	<u>\$ 3,345,263</u>
Other Special Revenue Funds							
OSR RD Document	2038	1002	558,063	51,777	266,693	59,851	936,384
Total Expenditures			<u>\$ 2,136,708</u>	<u>\$ 71,142</u>	<u>\$ 2,013,946</u>	<u>\$ 59,851</u>	<u>\$ 4,281,647</u>

SECTION XVIII

REGIONAL WASTEWATER RECLAMATION DISTRICT

REGIONAL WASTEWATER RECLAMATION DISTRICT

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
<i>Per CAFR</i>							
Department Admin.	\$ 15,981,170	\$ -	\$ 13,301,733	\$ 13,301,733	\$ 4,512,117	\$ (1,832,680)	\$ 2,679,437
Direct Costs	<u>291,548,344</u>	<u>31,863,334</u>	<u>259,685,010</u>	<u>291,548,344</u>			
Total Per CAFR	307,529,514	31,863,334	272,986,743	304,850,077	4,512,117	(1,832,680)	2,679,437
Central Service Costs (Sch. A)*	<u>4,672,528</u>	-	-	-	-	<u>4,672,528</u>	<u>4,672,528</u>
Total Costs	<u>\$ 312,202,042</u>	<u>\$ 31,863,334</u>	<u>\$ 272,986,743</u>	<u>\$ 304,850,077</u>	<u>\$ 4,512,117</u>	<u>\$ 2,839,848</u>	<u>\$ 7,351,965</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						<u>\$ 7,351,965</u>	23.07%
FY 2012 Direct Personal Services						<u>\$ 31,863,334</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Wastewater Reclamation	5005						
Department Administration							
Director's Office Admin.		1187	\$ 3,426,831	\$ 333,249	\$ (2,283,811)	\$ 13,289,396	\$ 14,765,665
Administration		1222/1237	801,475	66,811	44,633	10,638	923,557
Capital Planning		1173	283,811	1,943	4,495	1,699	291,948
Total			<u>4,512,117</u>	<u>402,003</u>	<u>(2,234,683)</u>	<u>13,301,733</u>	<u>15,981,150</u>
Director's Office Direct		Various	1,809,228	90,446	2,960,828	4,143,341	11,003,843
All Other Divisions & Grants		Various	<u>28,054,106</u>	<u>9,670,662</u>	<u>44,342,120</u>	<u>198,477,613</u>	<u>280,544,501</u>
Total Expenditures			<u>\$ 36,375,451</u>	<u>\$ 10,163,111</u>	<u>\$ 45,068,265</u>	<u>\$ 215,922,687</u>	<u>\$ 307,529,514</u>

SECTION XIV
SHERIFF

SHERIFF

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
<i>Per CAFR</i>							
Department Admin.	\$ 16,021,300	\$	\$ 1,344	\$ 1,344	\$ 8,956,831	\$ 7,063,325	\$ 16,020,156
Direct Costs	119,027,367	93,376,516	25,650,851	119,027,367			
Total Per CAFR	135,048,667	93,376,516	25,652,195	119,028,711	8,956,831	7,063,325	16,020,156
Central Service Costs (Sch. A)	8,872,358					8,872,358	8,872,358
Total Costs	\$ 143,921,225	\$ 93,376,516	\$ 25,652,195	\$ 119,028,711	\$ 8,956,831	\$ 15,935,683	\$ 24,892,514
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						\$ 24,892,514	26.66%
FY 2012 Direct Personal Services		\$ 93,376,516				\$ 93,376,516	
OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Department Staff		1313	\$ 301,388	\$ 2,799	\$ 100,776		\$ 404,963
Admin. Bureau Staff		1288	1,286,619	8,165	435,283		1,730,067
Finance Unit		1318	475,754	2,424	25,626		503,804
Personnel Unit		1352	894,064	19,950	166,740		1,080,754
Training Unit		1357	1,059,687	32,616	80,516		1,172,819
Material Management		1333	940,634	846,768	1,226,969		3,014,371
Data Services		1287	919,001	805,572	1,295,423	1,344	3,021,340
Communications		1301	3,079,684	204,107	1,809,591		5,093,382
Total			8,956,831	1,922,401	5,140,924	1,344	16,021,500
All Other Divisions			89,843,299	5,474,816	11,843,283	52,788	107,214,186
Total General Fund			98,800,130	7,397,217	16,984,207	54,132	123,235,686
Special Revenue Funds							
Sheriff State RICO	2039	1361, 1436 1294- 1296,		143,025	(153,051)	1,561,242	1,551,216
Sheriff Antiracketeering	2039	1298,	100,657	40	2,560		103,257
Sheriff Corrections Enhancement	2039	1304	327	174,420	428,962	54,155	657,864
Sheriff Commissary	2039	1347		659,894	49,631		709,525
Sheriff Inmate Welfare	2039	1348	186,950	189,453	837,825	132,203	1,346,431
Total Special Revenue			287,934	1,166,832	1,165,927	1,747,600	4,368,293
Grants	2042, 2072, 2073		3,245,283	485,846	1,464,658	2,249,101	7,444,888
Total Expenditures			\$ 102,333,347	\$ 9,049,895	\$ 19,614,792	\$ 4,050,833	\$ 135,048,867

SECTION XX
SUPERIOR COURT

SUPERIOR COURT

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 552,918	\$ -	\$ -	\$ -	\$ 473,058	\$ 79,860	\$552,918
Direct Costs	<u>26,242,881</u>	<u>21,461,590</u>	<u>4,781,291</u>	<u>26,242,881</u>			-
Total Per CAFR	26,795,799	21,461,590	4,781,291	26,242,881	473,058	79,860	552,918
Central Service Costs (Sch. A)*	<u>3,790,775</u>	-	-	-	-	<u>3,790,775</u>	<u>3,790,775</u>
Total Costs	<u>\$ 30,586,574</u>	<u>\$ 21,461,590</u>	<u>\$ 4,781,291</u>	<u>\$ 26,242,881</u>	<u>\$ 473,058</u>	<u>\$ 3,870,635</u>	<u>\$ 4,343,693</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						<u>\$ 4,343,693</u>	20.24%
FY 2012 Direct Personal Services						<u>\$ 21,461,590</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 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, 2012

FUND DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		1389	\$ 473,058	\$ 44,631	\$ 35,229	\$ -	\$ 552,918
Total			473,058	44,631	35,229		552,918
All Other Divisions			19,609,988	589,640	2,858,109	49,782	23,107,519
Total General Fund			20,083,046	634,271	2,893,338	49,782	23,660,437
Special Revenue Funds							
Superior Court - Law Library	2035	1602		276,633	3,627		280,260
Superior Court - Fill the Gap	2077	Only 1411	463,228				463,228
Superior Court - Child Sprt	2080	1395, 1409, 1027, 1028, 1030-1034, 1040-1042, 1045, 1393, 1413, 1422, 1425, 1619	98,201	315	125,216		223,732
Superior Court - Probation	2040	1425, 1619	485,662	20,326	324,138		830,126
Superior Court - Local Ct. Auto	2078	1427		223,875	218,533	56,049	478,457
Superior Court - Conciliation	2025	1397, 1407	499,112	14,253	15,469		528,854
Total Special Revenue			1,546,203	535,402	687,003	36,049	2,804,657
Grants	2042, 2057, 2074, 2075		305,399	4,409	20,897		330,705
Total Expenditures			\$ 21,934,648	\$ 1,174,082	\$ 3,601,238	\$ 85,831	\$ 26,795,799

SECTION XXX
TRANSPORTATION

TRANSPORTATION

FY 2014 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, 2013 and ending June 30, 2014 (FY 2014). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2012.

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, 2012. 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 2014 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, 2014
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2012

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 5,010,953	\$ -	\$ -	\$ -	\$ 1,438,045	\$ 3,572,908	\$ 5,010,953
Direct Costs	<u>28,221,274</u>	<u>13,247,544</u>	<u>14,973,730</u>	<u>28,221,274</u>			
Total Per CAFR	33,232,227	13,247,544	14,973,730	28,221,274	1,438,045	3,572,908	5,010,953
Central Service Costs (Sch. A)*	<u>1,826,237</u>					<u>1,826,237</u>	<u>1,826,237</u>
Total Costs	<u>\$ 35,058,464</u>	<u>\$ 13,247,544</u>	<u>\$ 14,973,730</u>	<u>\$ 28,221,274</u>	<u>\$ 1,438,045</u>	<u>\$ 5,399,145</u>	<u>\$ 6,837,190</u>
FY 2014 INDIRECT COST RATE							
FY 2012 Indirect Costs						\$ 6,837,190	51.61%
FY 2012 Direct Personal Services						\$ 13,247,544	
<small>* OMB A-87 Central Services Cost Allocation Plan Based on FY 2012 expenditures and data.</small>							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

TRANSPORTATION DEPARTMENT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	2000						
Department Administration		1461	\$ 1,438,045	\$ 40,339	\$ 3,532,569		\$ 5,010,953
Total			<u>1,438,045</u>	<u>40,339</u>	<u>3,532,569</u>	0	<u>5,010,953</u>
All Other Divisions			<u>13,247,544</u>	<u>3,148,537</u>	<u>11,577,667</u>	<u>247,526</u>	<u>28,221,274</u>
Total Expenditures			<u>\$ 14,685,589</u>	<u>\$ 3,188,876</u>	<u>\$ 15,110,236</u>	<u>\$ 247,526</u>	<u>\$ 33,232,227</u>

THIS PAGE CONCLUDES THE PROPOSAL
