



PIMA COUNTY

**FY 2018 - 2019 DEPARTMENTAL
INDIRECT COST RATE PROPOSAL**

**2 C.F.R. Part 200
Appendix VII**

Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2017

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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 and 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 2 CFR Appendix V to Part 200.

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 2 CFR Appendix V to Part 200 Principles and Procedures

In recognition of 2 CFR 200 requirements, County costs are determined and charged to Federal awards in accordance with the following 2 CFR 200 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 2 CFR 200. 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 2 CFR 200 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 2 CFR 200, 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 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan (Plan). The Plan is prepared and documented in accordance with 2 CFR Appendix V to Part 200 policies and procedures. Central service costs included in FY 2019 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2017.

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 2019 rates are actual expenditures incurred during the fiscal year ended June 30, 2017. 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, 2017.

Indirect Cost Rate Method

The County utilizes rates developed in accordance with 2 CFR 200 “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 service costs include salaries and wages, and applicable fringe benefits.

FY 2019 Proposal

This document constitutes the County’s indirect cost rate proposal for the period beginning July 1, 2018 and ending June 30, 2019. The Proposal has been prepared by the Grants Management 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 2 CFR 200.
- **Departmental Indirect Cost Rates** – Schedules providing and documenting the development of indirect cost rates for the following departments:
 - ❖ Clerk of the Superior Court
 - ❖ Community Development & Neighborhood Conservation
 - ❖ Community & Economic Development Administration
 - ❖ Community Services Employment & Training
 - ❖ County Administrator
 - ❖ County Attorney
 - ❖ County Free Library
 - ❖ Elections
 - ❖ Environmental Quality
 - ❖ Health
 - ❖ Health – Pima Animal Care
 - ❖ Juvenile Court
 - ❖ Natural Resources, Parks and Recreation
 - ❖ Office of Emergency Management & Homeland Security
 - ❖ Office of Medical Services (Behavioral Health)
 - ❖ Public Defender/Legal Defender
 - ❖ Recorder
 - ❖ Regional Wastewater Reclamation District
 - ❖ Sheriff
 - ❖ Superior Court
 - ❖ Superior Court – Adult Probation
 - ❖ Transportation

SECTION II

CERTIFICATE OF INDIRECT COSTS



PIMA COUNTY
FINANCE AND RISK MANAGEMENT DEPARTMENT
130 WEST CONGRESS STREET
TUCSON, ARIZONA 85701-1317
(520) 724-8496 FAX (520) 770-4173

KEITH DOMMER, 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, 2018 through June 30, 2019 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Appendix V to Part 200 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:	<u>Please Contact:</u>
Name of Official:	<u>Marilyn Hutzler</u>
Title:	<u>Grants Management, Division Manager</u>
Date of Execution:	<u>June 30, 2018</u>

SECTION III

CLERK OF THE SUPERIOR COURT

CLERK OF THE SUPERIOR COURT

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Clerk of the Superior Court for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 THE SUPERIOR COURT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 765,082	\$ 572,578	\$ 192,504	\$ 765,082			
Direct Costs	10,832,297	10,111,838	720,459	10,832,297			
Total Per CAFR	11,597,379	10,684,416	912,963	11,597,379			
Central Service Costs (Sch. A)*	<u>1,186,538</u>					\$ 1,186,538	\$ 1,186,538
Total Costs	<u>\$ 12,783,917</u>	<u>\$ 10,684,416</u>	<u>\$ 912,963</u>	<u>\$ 11,597,379</u>		<u>\$ 1,186,538</u>	<u>\$ 1,186,538</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 1,186,538	11.11%
FY 2017 Direct Personal Services						\$ 10,684,416	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

CLERK OF THE SUPERIOR COURT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

<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	0031					
Department Administration			\$ 572,578	\$ 22,255	\$ 170,250		\$ 765,082
Administration							
Total			<u>572,578</u>	<u>22,255</u>	<u>170,250</u>		<u>765,082</u>
All Other Divisions	1000		<u>9,571,292</u>	<u>120,920</u>	<u>268,375</u>		<u>9,960,586</u>
Total General Fund			<u>10,143,869</u>	<u>143,175</u>	<u>438,625</u>		<u>10,725,669</u>
Special Revenue Funds							
CC - Child Support	2006	0046/0034	82,984				82,984
CC - Time Payment Fees	2006	0037	43,899	117,819	71,341	\$ 70,588	303,648
CC - Spousal Maintenance	2006	0038	8,486				8,486
CC - Victim Location	2006	0039					
CC - Document Storage	2006	0043	182,980		12,964	25,722	221,666
CC - Local Crt Automation	2006	0054	222,197		7,008	25,722	254,927
Total Special Revenue			<u>540,547</u>	<u>117,819</u>	<u>91,313</u>	<u>122,031</u>	<u>871,710</u>
Total Expenditures			<u>\$ 10,684,416</u>	<u>\$ 260,994</u>	<u>\$ 529,938</u>	<u>\$ 122,031</u>	<u>\$ 11,597,379</u>



SECTION IV

COMMUNITY DEVELOPMENT & NEIGHBORHOOD
CONSERVATION



COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Community Development & Neighborhood Conservation Department for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 & NEIGHBORHOOD CONSERVATION
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 722,952	\$ 549,322	\$ 173,629	\$ 722,952			
Grant Direct Costs	\$ 4,026,332	\$ 711,983	\$ 3,314,350	\$ 4,026,332			
Total Per CAFR	4,749,284	1,261,305	3,487,979	4,749,284			
Central Service Costs (Sch. A)*	318,955					318,955	318,955
Total Costs	\$ 5,068,239	\$ 1,261,305	\$ 3,487,979	\$ 4,749,284		\$ 318,955	\$ 318,955
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 318,955	25.29%
FY 2017 Direct Personal Services						\$ 1,261,305	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data. * Outside Agencies removed							

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

**COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		0071	\$ 266,933	\$ 3,763	\$ 147,842		\$ 418,538
Other Administrative		0072, 0076 0075, 1715	282,389	1,719	20,305		304,414
Outside Agencies		2678	84,796	362	3,193,998		3,279,156
Total			<u>634,119</u>	<u>5,844</u>	<u>3,362,146</u>		<u>4,002,108</u>
Grants							
CD - Community Projects	2042, 2108		711,983	25,786	3,288,564		4,026,332
Total Expenditures			<u>\$ 1,346,101</u>	<u>\$ 31,630</u>	<u>\$ 6,650,709</u>	<u>\$ -</u>	<u>\$ 8,028,440</u>



SECTION V



COMMUNITY & ECONOMIC DEVELOPMENT
ADMINISTRATION



**COMMUNITY & ECONOMIC DEVELOPMENT ADMINISTRATION
FY 2019 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Community & Economic Development Administration for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 & ECONOMIC DEVELOPMENT ADMINISTRATION
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 365,155	\$ 277,818	\$ 87,337	\$ 365,155			
Grant Direct Costs	422,540		422,540	422,540			
Total Per CAFR	787,695	277,818	509,877	787,695			
Central Service Costs (Sch. A)*	59,767					\$ 59,767	\$ 59,767
Total Costs	\$ 847,462	\$ 277,818	\$ 509,877	\$ 787,695		\$ 59,767	\$ 59,767
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 59,767	21.51%
FY 2017 Direct Personal Services		\$ 277,818				\$ 277,818	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COMMUNITY & ECONOMIC DEVELOPMENT ADMINISTRATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		0057	\$ 46,198	\$ 4,024	\$ 80,228		\$ 130,450
All Other Divisions		2576	231,620	1,374	1,712		234,706
Total			<u>277,818</u>	<u>5,398</u>	<u>81,939</u>		<u>365,155</u>
Grants							
CED - Grants	2042				422,540		422,540
Total Expenditures			<u>\$ 277,818</u>	<u>\$ 5,398</u>	<u>\$ 504,479</u>		<u>\$ 787,695</u>

SECTION VI

COMMUNITY SERVICES, EMPLOYMENT AND TRAINING

COMMUNITY SERVICES AND EMPLOYMENT AND TRAINING

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Community Services, Employment and Training Department for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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

COMMUNITY SERVICES EMPLOYMENT AND TRAINING
EMPLOYMENT AND TRAINING
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 6,490,177	\$ 2,155,653	\$ 4,334,525	\$ 6,490,177			
Direct Costs	<u>14,549,835</u>	<u>3,626,175</u>	<u>10,923,660</u>	<u>14,549,835</u>			
Total Per CAFR	21,040,012	5,781,827	15,258,185	21,040,012			
Central Service Costs (Sch. A)*	<u>1,566,347</u>					<u>\$ 1,566,347</u>	<u>\$ 1,566,347</u>
Total Costs	<u>\$ 22,606,359</u>	<u>\$ 5,781,827</u>	<u>\$ 15,258,185</u>	<u>\$ 21,040,012</u>		<u>\$ 1,566,347</u>	<u>\$ 1,566,347</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						<u>\$ 1,566,347</u>	27.09%
FY 2017 Direct Personal Services						<u>\$ 5,781,827</u>	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COMMUNITY SERVICES EMPLOYMENT AND TRAINING
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund							
Department Administration	1000		\$ 2,155,653	\$ 80,575	\$ 4,253,950		\$ 6,490,177
Other Special Revenue							
Pima Vocational HS	2114		653,569	14,899	161,661		830,129
Grants							
Employment & Training	2042		2,581,330	115,210	8,861,488	\$ 17,237	11,575,265
Community Action Agency	2042	0105	374,242	9,264	1,756,100		2,139,605
Pima Vocational HS	2042	1690	17,034	500	4,539		22,073
			<u>2,972,606</u>	<u>124,974</u>	<u>10,622,126</u>	<u>17,237</u>	<u>13,736,943</u>
Total Expenditures			<u>\$ 3,626,175</u>	<u>\$ 139,873</u>	<u>\$ 10,783,788</u>	<u>\$ 17,237</u>	<u>\$ 21,057,250</u>

SECTION VII

COUNTY ADMINISTRATOR

COUNTY ADMINISTRATOR

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the County Administrator for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017. 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 2019 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 ADMINISTRATOR
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin							
Direct Costs	\$ 594,999	\$ 522,002	\$ 72,996	\$ 594,999			
Direct Costs Grant	352,179	245,885	106,294	352,179			
Total Per CAFR	947,178	767,888	179,290	947,178			
Central Service Costs (Sch. A)*	13,783				\$ 13,783		13,783
Total Costs	<u>\$ 960,961</u>	<u>\$ 767,888</u>	<u>\$ 179,290</u>	<u>\$ 947,178</u>	<u>\$ 13,783</u>		<u>\$ 13,783</u>
FY 2019 INDIRECT COST RATE:							
FY 2017 Indirect Costs					\$ 13,783		1.79%
FY 2017 Direct Personal Services					\$ 767,888		
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

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

**COUNTY ADMINISTRATOR
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

<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>
County Administrator							
Department Administration	1000	0147	\$ 1,060,564	\$ 25,891	\$ 201,784		\$ 1,288,240
All Other Divisions		01xx's	522,002	3,152	69,844		594,999
Total			<u>1,582,566</u>	<u>29,043</u>	<u>271,629</u>		<u>1,883,238</u>
Grants							
MacArthur Grant	2042	2364/2688	<u>245,885</u>	<u>5,663</u>	<u>100,631</u>		<u>352,179</u>
Total Expenditures			<u>\$ 1,828,452</u>	<u>\$ 34,706</u>	<u>\$ 372,259</u>		<u>\$ 2,235,418</u>

SECTION VIII
COUNTY ATTORNEY

COUNTY ATTORNEY

FY 2019 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, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017. 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 2019 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, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 3,402,378				\$ 2,523,692	\$ 878,685	\$ 3,402,378
Direct Costs							
Special Revenue Funds	4,607,061	\$ 894,629	\$ 3,712,432	\$ 4,607,061			
Other Divisions & Grants	22,836,171	20,113,349	2,722,822	22,836,171			
Total Per CAFR	30,845,610	21,007,978	6,435,253	27,443,232	2,523,692	878,685	3,402,378
Less Department Admin. In Central Service Cost Plan **	(3,402,378)				(2,523,692)	(878,685)	(3,402,378)
Central Service Costs (Sch. A)*	4,977,064					4,977,064	4,977,064
Total Costs	\$ 32,420,296	\$ 21,007,978	\$ 6,435,253	\$ 27,443,232	\$ 4,977,064	\$ 4,977,064	\$ 4,977,064
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs					\$ 4,977,064		23.69%
FY 2017 Direct Personal Services		\$ 21,007,978			\$ 21,007,978		
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 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, 2017**

<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		0159, 0169	\$ 2,523,692	\$ 163,090	\$ 715,595		\$ 3,402,378
Civil Division		0160-0162	2,027,689	50,409	(1,628)		2,076,471
All Other Divisions			15,844,953	454,610	1,263,340	\$ 52,634	17,615,537
Total General Fund			20,396,334	668,109	1,977,307	52,634	23,094,386
Special Revenue Funds							
		0170, 0174- 0176, 0178-					
Victim Compensation	2008	0179	76,385		17,401		93,787
Fill the GAP	2103	1996-1997	201,588	644	11,748		213,980
RICO	2105	1999	291,281	948,810	2,580,683	67,526	3,888,300
Justice and Law Enforcement		2288, 2375	271,271	4,936	132,808		409,015
Employer Sanctions	2106	2000					-
Bad Check	2107	2001	54,104	967	14,434		69,505
Total Special Revenue			894,629	955,357	2,757,075	67,526	4,674,587
Grants	2042, 2063		2,240,707	21,900	934,191		3,196,797
Total Expenditures			<u>\$ 23,531,671</u>	<u>\$ 1,645,366</u>	<u>\$ 5,668,573</u>	<u>\$ 120,160</u>	<u>\$ 30,965,770</u>

SECTION IX
COUNTY FREE LIBRARY

COUNTY FREE LIBRARY

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the County Free Library for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017. 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 2019 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 FREE LIBRARY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 5,207,973		\$ 4,485,405	\$ 4,485,405	\$ 722,568		\$ 722,568
Direct Costs	31,967,245	\$ 17,814,844	14,152,401	31,967,245			
Grants costs	145,800		145,800	145,800			
Total Per CAFR	37,321,018	17,814,844	18,783,606	36,598,450	722,568		722,568
Central Service Costs (Sch. A)*	3,413,573					\$ 3,413,573	3,413,573
Total Costs	<u>\$ 40,734,591</u>	<u>\$ 17,814,844</u>	<u>\$ 18,783,606</u>	<u>\$ 36,598,450</u>	<u>\$ 722,568</u>	<u>\$ 3,413,573</u>	<u>\$ 4,136,141</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 4,136,141	23.22%
FY 2017 Direct Personal Services						\$ 17,814,844	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY FREE LIBRARY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

<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	0180, 0182, 01xx & 02xx	\$ 722,568	\$ 21,909	\$ 4,463,496		\$ 5,207,973
All Other Divisions			17,814,844	5,125,421	9,026,980	\$ 485,152	32,452,399
Donations	2049		14,153	163,725	176,388		354,266
Total			<u>18,551,566</u>	<u>5,311,056</u>	<u>13,666,864</u>	<u>485,152</u>	<u>38,014,638</u>
Grants							
Library	2050	1085		5,478	140,322		145,800
Total Expenditures			<u>\$ 18,551,566</u>	<u>\$ 5,316,534</u>	<u>\$ 13,807,186</u>	<u>\$ 485,152</u>	<u>\$ 38,160,438</u>

SECTION X
ELECTIONS

ELECTIONS

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Elections Department for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017**

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,736,794	\$ 1,313,566	\$ 423,228	\$ 1,736,794			
Direct Costs	<u>1,983,411</u>	<u>883,057</u>	<u>1,100,354</u>	<u>1,983,411</u>			
Total Per CAFR	3,720,205	2,196,624	1,523,582	3,720,205			
Central Service Costs (Sch. A)*	<u>471,987</u>					\$ 471,987	\$ 471,987
Total Costs	<u>\$ 4,192,192</u>	<u>\$ 2,196,624</u>	<u>\$ 1,523,582</u>	<u>\$ 3,720,205</u>		<u>\$ 471,987</u>	<u>\$ 471,987</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						<u>\$ 471,987</u>	21.49% ^a
FY 2017 Direct Personal Services						<u>\$ 2,196,624</u>	

* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ELECTIONS
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Administration		0277	\$ 1,313,566	\$ 38,099	\$ 385,129		\$ 1,736,794
All Other Divisions			883,057	24,632	1,064,556		1,972,245
Total			<u>2,196,624</u>	<u>62,730</u>	<u>1,449,685</u>		<u>3,709,039</u>
Other Special Revenue Grants	2067	1062			11,167		11,167
					<u>11,167</u>		<u>11,167</u>
Total Expenditures			<u>\$ 2,196,624</u>	<u>\$ 62,730</u>	<u>\$ 1,460,852</u>		<u>\$ 3,720,205</u>

SECTION XI

ENVIRONMENTAL QUALITY

ENVIRONMENTAL QUALITY

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Department of Environmental Quality for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,668,493	\$ 778,980	\$ 889,514	\$ 1,668,493			
Other Direct Costs	4,391,139	2,187,125	2,204,014	4,391,139			
Total Per CAFR	6,059,632	2,966,104	3,093,528	6,059,632			
Central Service Costs (Sch. A)*	492,641					\$ 492,641	\$ 492,641
Total Costs	<u>\$ 6,552,273</u>	<u>\$ 2,966,104</u>	<u>\$ 3,093,528</u>	<u>\$ 6,059,632</u>		<u>\$ 492,641</u>	<u>\$ 492,641</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 492,641	16.61%
FY 2017 Direct Personal Services						\$ 2,966,104	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 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, 2017**

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Environmental Quality							
Solid Waste Administration	1000	2298	\$ 290,728	\$ 4,955	\$ 975,840		\$ 1,271,523
Director's Office	2043	0293	488,251	16,003	(107,284)		396,970
Total			<u>778,980</u>	<u>20,958</u>	<u>868,556</u>		<u>1,668,493</u>
All Other Divisions	2043:2048		1,715,499	40,847	1,882,493	\$ 38,633	3,677,472
Grants	2042		<u>471,626</u>	<u>55,289</u>	<u>225,385</u>	<u>110,267</u>	<u>862,567</u>
All Other Divisions & Grants			<u>2,187,125</u>	<u>96,136</u>	<u>2,107,878</u>	<u>148,900</u>	<u>4,540,039</u>
Total Expenditures			<u>\$ 2,966,104</u>	<u>\$ 117,093</u>	<u>\$ 2,976,435</u>	<u>\$ 148,900</u>	<u>\$ 6,208,532</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 XII
HEALTH

HEALTH

FY 2019 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, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 596,067				\$ 552,916	\$ 43,151	\$ 596,067
Health PAC Admin %	(237,743)				(237,743)		(237,743)
Direct Costs	<u>21,572,213</u>	<u>\$ 14,677,553</u>	<u>\$ 6,894,660</u>	<u>\$ 21,572,213</u>			
Total Per CAFR	21,930,537	14,677,553	6,894,660	21,572,213	315,173	43,151	358,324
Central Service Costs (Sch. A)*	<u>2,099,083</u>					<u>2,099,083</u>	<u>2,099,083</u>
Total Costs	<u>\$ 24,029,620</u>	<u>\$ 14,677,553</u>	<u>\$ 6,894,660</u>	<u>\$ 21,572,213</u>	<u>\$ 315,173</u>	<u>\$ 2,142,234</u>	<u>\$ 2,457,407</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs					\$ 2,457,407		16.74%
FY 2017 Direct Personal Services		\$ 14,677,553					
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

HEALTH
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>Unit NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Health	2002						
Department Administration							
Director's Office		0951	\$ 552,916	\$ 8,649	\$ 34,502		\$ 596,066
General Services		0941	1,944,376	16,220	278,388		2,238,985
Total			2,497,292	24,869	312,890		2,835,051
All Other Divisions	2002		6,221,673	447,154	3,180,002		9,848,830
Grants	2042 & 2065		6,511,504	448,756	2,524,140		9,484,400
Total All Other Divisions & Grants		Various	12,733,177	895,910	5,704,142		19,333,230
Total Expenditures			<u>\$ 15,230,469</u>	<u>\$ 920,780</u>	<u>\$ 6,017,032</u>		<u>\$ 22,168,281</u>

SECTION XIII

HEALTH – PIMA ANIMAL CARE

HEALTH – PIMA ANIMAL CARE

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Health – Pima Animal Care Center for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 - PIMA ANIMAL CARE
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 823,456.54				\$ 417,079	\$ 406,378	\$ 823,457
Health Admin %	237,743				237,743		237,743
Direct Costs	<u>8,033,993</u>	<u>\$ 5,285,809</u>	<u>\$ 2,748,184</u>	<u>\$ 8,033,993</u>			
Total Per CAFR	9,095,192	5,285,809	2,748,184	8,033,993	654,822	406,378	1,061,200
Central Service Costs (Sch. A)*	<u>785,065</u>					<u>785,065</u>	<u>785,065</u>
Total Costs	<u>\$ 9,880,257</u>	<u>\$ 5,285,809</u>	<u>\$ 2,748,184</u>	<u>\$ 8,033,993</u>	<u>\$ 654,822</u>	<u>\$ 1,191,443</u>	<u>\$ 1,846,265</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						<u>\$ 1,846,265</u>	34.93%
FY 2017 Direct Personal Services						<u>\$ 5,285,809</u>	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

HEALTH - PIMA ANIMAL CARE
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

<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	2001						
Department Administration		0978	\$ 417,079	\$ 10,497	\$ 395,880		\$ 823,457
Total			<u>417,079</u>	<u>10,497</u>	<u>395,880</u>		<u>823,457</u>
All Other Divisions	2001		5,088,515	834,396	1,814,491		7,737,402
Grants	2065	25XX	<u>197,294</u>	<u>58,156</u>	<u>41,141</u>		<u>296,591</u>
			5,285,809	892,552	1,855,632		8,033,993
Total Expenditures			<u>\$ 5,702,888</u>	<u>\$ 903,049</u>	<u>\$ 2,251,512</u>		<u>\$ 8,857,449</u>

SECTION XIV
JUVENILE COURT

JUVENILE COURT

FY 2019 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, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 2,952,200				\$ 2,544,478	\$ 407,722	\$ 2,952,200
Direct Costs	<u>26,758,562</u>	<u>\$ 20,685,223</u>	<u>\$ 6,073,339</u>	<u>\$ 26,758,562</u>			
Total Per CAFR	29,710,762	20,685,223	6,073,339	26,758,562	2,544,478	407,722	2,952,200
Central Service Costs (Sch. A)*	<u>4,195,796</u>					<u>4,195,796</u>	<u>4,195,796</u>
Total Costs	<u>\$ 33,906,558</u>	<u>\$ 20,685,223</u>	<u>\$ 6,073,339</u>	<u>\$ 26,758,562</u>	<u>\$ 2,544,478</u>	<u>\$ 4,603,518</u>	<u>\$ 7,147,996</u>
FY 2019 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin					\$ 2,952,200		14.27%
FY 2017 Direct Personal Services		\$ 20,685,223			\$ 20,685,223		
Central Service Rate							
Central Service Costs					\$ 4,195,796		20.28%
FY 2017 Direct Personal Services		\$ 20,685,223			\$ 20,685,223		
Total Rate							
Total Indirect Costs					\$ 7,147,996		34.56%
FY 2017 Direct Personal Services		\$ 20,685,223			\$ 20,685,223		
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 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, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Calendar Services		0623	\$ 831,473	\$ 8,160	\$ 50,244		\$ 889,877
Executive Office		0637	408,612	22,034	61,192		491,839
Information Technology Services		0641	1,304,392	115,136	150,955	\$ 26,043	1,596,527
Total			<u>2,544,478</u>	<u>145,330</u>	<u>262,392</u>	<u>26,043</u>	<u>2,978,242</u>
All Other Divisions	1000						
Other			<u>16,476,074</u>	<u>544,102</u>	<u>2,952,338</u>	<u>63,098</u>	<u>20,035,613</u>
Total General Fund			<u>19,020,552</u>	<u>689,432</u>	<u>3,214,730</u>	<u>89,142</u>	<u>23,013,855</u>
Special Revenue Funds							
Title IV E Reimbursements	2098 2055 2082- 2097	1604	14,144	5,909	76,448		96,502
Probation Services Fees			3,506,500	69,642	2,208,214		5,784,356
Total Special Revenue			<u>3,520,644</u>	<u>75,551</u>	<u>2,284,663</u>		<u>5,880,858</u>
Grants							
Juvenile Court	2100		688,505	13,373	203,312		905,190
Total Grants			<u>688,505</u>	<u>13,373</u>	<u>203,312</u>		<u>905,190</u>
Total Expenditures			<u>\$ 23,229,701</u>	<u>\$ 778,355</u>	<u>\$ 5,702,704</u>	<u>\$ 89,142</u>	<u>\$ 29,799,903</u>

SECTION XV

NATURAL RESOURCES, PARKS AND RECREATION

NATURAL RESOURCES, PARKS AND RECREATION

FY 2019 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, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 2,965,765		\$ 1,061,029	\$ 1,061,029	\$ 1,063,272	\$ 841,464	\$ 1,904,736
Direct Costs	<u>15,762,150</u>	<u>\$ 10,802,247</u>	<u>4,959,903</u>	<u>15,762,150</u>			
Total Per CAFR	18,727,915	10,802,247	6,020,932	16,823,179	1,063,272	841,464	1,904,736
Central Service Costs (Sch. A)*	<u>5,830,852</u>					<u>5,830,852</u>	<u>5,830,852</u>
Total Costs	<u>\$ 24,558,767</u>	<u>\$ 10,802,247</u>	<u>\$ 6,020,932</u>	<u>\$ 16,823,179</u>	<u>\$ 1,063,272</u>	<u>\$ 6,672,316</u>	<u>\$ 7,735,588</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						<u>\$ 7,735,588</u>	71.61%
FY 2017 Direct Personal Services						<u>\$ 10,802,247</u>	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

NATURAL RESOURCES, PARKS AND RECREATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Director's Office		0690	\$ 1,063,272	\$ 99,982	\$ 741,482	\$ 1,061,029	\$ 2,965,764
All Other Divisions			10,605,112	1,738,567	2,906,323	\$ 166,970	15,416,972
Total General Fund			11,668,384	1,838,549	3,647,805	1,227,999	18,382,736
Special Revenue Funds							
	2019, 2021, 2022, 2023, 2031, 2031-						
Parks Special Programs	2034, 2128		190,153	65,449	210,915	2,117,814	2,584,332
Grants	2042, 2115		6,982	21,606	17,041		45,630
Total Expenditures			\$ 11,865,519	\$ 1,925,605	\$ 3,875,762	\$ 3,345,813	\$ 21,012,698

SECTION XVI

**OFFICE OF EMERGENCY MANAGEMENT & HOMELAND
SECURITY**

OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Office of Emergency Management & Homeland Security for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 & HOMELAND SECURITY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017**

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 331,234				\$ 20,360	\$ 310,874	\$ 331,234
Other PCWIN radio	2,880,071	\$ 1,108,171	\$ 1,771,900	\$ 2,880,071			
Grant Direct costs	1,249,891	658,226	591,666	1,249,891			
Total Per CAFR	4,461,196	1,766,397	2,363,566	4,129,962	20,360	310,874	331,234
Central Service Costs (Sch. A)*	<u>189,927</u>					<u>189,927</u>	<u>189,927</u>
Total Costs	<u>\$ 4,651,123</u>	<u>\$ 1,766,397</u>	<u>\$ 2,363,566</u>	<u>\$ 4,129,962</u>	<u>\$ 20,360</u>	<u>\$ 500,801</u>	<u>\$ 521,161</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs					\$ 521,161		29.50%
FY 2017 Direct Personal Services		\$ 1,766,397					
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Office of Emergency Management	1000						
Department Administration							
Director's Office		2004	\$ 20,360	\$ 4,618	\$ 306,256		\$ 331,235
Total			<u>20,360</u>	<u>4,618</u>	<u>306,256</u>		<u>331,235</u>
All Other Divisions	2101	2330/2552	1,108,171	72,082	1,699,819		2,880,071
Grants	2042		658,226	74,243	517,423		1,249,891
			<u>1,766,397</u>	<u>146,325</u>	<u>2,217,241</u>		<u>4,129,963</u>
 Total Expenditures			<u>\$ 1,786,757</u>	<u>\$ 150,943</u>	<u>\$ 2,523,498</u>		<u>\$ 4,461,197</u>

SECTION XVII

OFFICE OF MEDICAL EXAMINER (FORENSIC SCIENCE)

OFFICE OF MEDICAL EXAMINER
FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Office of Medical Examiner for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 MEDICAL EXAMINER
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 3,585,092	\$ 3,092,849	\$ 492,243	\$ 3,585,092			
Forensic Science	24,386		24,386	24,386			
Total Per CAFR	3,609,478	3,092,849	516,630	3,609,478			
Central Service Costs (Sch. A)*	370,076					370,076	370,076
Total Costs	\$ 3,979,554	\$ 3,092,849	\$ 516,630	\$ 3,609,478	\$ -	\$ 370,076	\$ 370,076
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs					\$ 370,076		11.97%
FY 2017 Direct Personal Services		\$ 3,092,849					
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL
OFFICE OF MEDICAL EXAMINER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Office of Emergency Management	1000						
Department Administration		0508	\$ 3,092,849	\$ 91,959	\$ 400,284		\$ 3,585,092
Total			<u>3,092,849</u>	<u>91,959</u>	<u>400,284</u>		<u>3,585,092</u>
Forensic Science	2099	0599			24,386		24,386
Grants	2042				24,386		24,386
Total Expenditures			<u>\$ 3,092,849</u>	<u>\$ 91,959</u>	<u>\$ 424,671</u>		<u>\$ 3,609,478</u>

SECTION XVIII

OFFICE OF MEDICAL SERVICES (BEHAVIORAL HEALTH)

OFFICE OF MEDICAL SERVICES

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Office of Medical Services for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 MEDICAL SERVICES
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017**

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin							
Direct Costs	\$ 33,100,911	\$ 1,077,052	\$ 32,023,858	\$ 33,100,911			
Total Per CAFR	33,100,911	1,077,052	32,023,858	33,100,911			
Central Service Costs (Sch. A)*	224,690					\$ 224,690	\$ 224,690
Total Costs	<u>\$ 33,325,601</u>	<u>\$ 1,077,052</u>	<u>\$ 32,023,858</u>	<u>\$ 33,100,911</u>		<u>\$ 224,690</u>	<u>\$ 224,690</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 224,690	20.86%
FY 2017 Direct Personal Services						\$ 1,077,052	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data							

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

**OFFICE OF MEDICAL SERVICES
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

<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			\$ 1,073,612	\$ 107,181	\$ 31,652,502		\$ 32,833,294
Office of Medical Services Grants	2042	2224	3,441		264,176		267,617
Total Expenditures			<u>\$ 1,077,052</u>	<u>\$ 107,181</u>	<u>\$ 31,916,677</u>		<u>\$ 33,100,911</u>

SECTION XIX

PUBLIC DEFENDER/LEGAL DEFENDER

PUBLIC DEFENDER/LEGAL DEFENDER
FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Public Defender/Legal Defender Department for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 DEFENDER/LEGAL DEFENDER
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Direct Costs							
General Fund							
Public Defender	\$ 14,360,125	\$ 12,418,556	\$ 1,941,569	\$ 14,360,125			
Public Fiduciary	1,940,221	1,474,084	466,137	1,940,221			
Legal Defender	4,053,449	3,498,446	555,003	4,053,449			
Court Appointed Counsel	10,932,387	2,655,876	8,276,511	10,932,387			
Total General Fund	31,286,182	20,046,962	11,239,220	31,286,182			
Other Special Revenue Fund							
Public Defender	273,933	594	273,339	273,933			
Legal Defender	24,132		24,132	24,132			
Total Other Special Revenue Fund	298,065	594	297,471	298,065			
Total Per CAFR	31,584,247	20,047,556	11,536,691	31,584,247			
Central Service Costs (Sch. A)*							
General Fund							
Public Defender	1,322,514				\$ 1,322,514	\$ 1,322,514	
Public Fiduciary	286,059				286,059	286,059	
Legal Defender	386,938				386,938.00	386,938	
Court Appointed Counsel	280,162				280,162	280,162	
Total General Fund	2,275,673				2,275,673	2,275,673	
Other Special Revenue Fund							
Public Defender	4,312				4,312	4,312	
Legal Defender	1,341				1,341	1,341	
Fill in the Gap	3,058				3,058	3,058	
Total Other Special Revenue Fund	8,711				8,711	8,711	
Total Central Service Costs (Sch. A)*	\$ 2,284,384				\$ 2,284,384	\$ 2,284,384	
Total Costs	\$ 2,284,384	\$ -	\$ -	\$ -	\$ 2,284,384	\$ 2,284,384	
FY 2018 INDIRECT COST RATE - PD ADMIN							
Public Defender							
FY 2016 Indirect Costs					\$ 1,322,514		9.21%
FY 2016 Direct Personal Services					\$ 14,360,125		
FY 2018 INDIRECT COST RATE - LD ADMIN							
Legal Defender							
FY 2016 Indirect Costs					\$ 286,059		7.06%
FY 2016 Direct Personal Services					\$ 4,053,449		
FY 2018 INDIRECT COST RATE - OTHER SPECIAL REVENUE FUND							
Public Defender							
FY 2016 Indirect Costs					\$ 4,312		1.57%
FY 2016 Direct Personal Services					\$ 273,933		
Legal Defender							
FY 2016 Indirect Costs					\$ 1,341		5.56%
FY 2016 Direct Personal Services					\$ 24,132		
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC DEFENDER/LEGAL DEFENDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Administration		2516					
Total							
All Other Divisions							
Public Defender	1000	2516-2521, 2597, 2607	\$ 12,418,556	\$ 60,105	\$ 1,881,464		\$ 14,360,125
Public Fiduciary	1000	2595, 2596, 2598-2602	1,474,084	1,780	464,357		1,940,221
Court Appointed Counsel	1000	2527, 2528-2534	2,655,876	9,598	8,266,913		10,932,387
Legal Defender	1000	2523-2525	3,498,445.88	17,455.50	537,547.23		4,053,448.61
Total General Fund			20,046,961	88,939	11,150,281		31,286,181
Other Special Revenue							
Public Defender-FTG	2012	2517	594	38,334	158,972		197,900
Legal Defender	2013	2526			24,132		24,132
Public Defender	2014	2522, 2528		318	75,715		76,033
Total Other Special Revenue			594	38,652	258,818		298,064
Grants							
Total Expenditures			<u>\$ 20,047,555</u>	<u>\$ 127,591</u>	<u>\$ 11,409,099</u>		<u>\$ 31,584,244</u>

SECTION XX
RECORDER

RECORDER

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Recorder's Office for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Direct Costs	\$ 4,593,531	\$ 2,877,642	\$ 1,715,889	\$ 4,593,531			
Total Per CAFR	4,593,531	2,877,642	1,715,889	4,593,531			
Central Service Costs (Sch. A)*	596,962					\$ 596,962	\$ 596,962
Total Costs	\$ 5,190,493	\$ 2,877,642	\$ 1,715,889	\$ 4,593,531		\$ 596,962	\$ 596,962
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 596,962	20.74%
FY 2017 Direct Personal Services						\$ 2,877,642	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

RECORDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund							
Department Administration	1000	1003	\$ 457,552	\$ 308	\$ 11,525		\$ 469,385
Total			<u>457,552</u>	<u>308</u>	<u>11,525</u>		<u>469,385</u>
All Other Divisions		1004 & 1006	1,763,579	100,570	1,474,976	\$ 31,031	3,370,156
Total General Fund			<u>2,221,130</u>	<u>100,879</u>	<u>1,486,501</u>	<u>31,031</u>	<u>3,839,541</u>
Other Special Revenue Funds							
OSR RE Recorder	2038	1002	656,512	21,248	107,261	13,963	798,984
Grants							
Advance Grant	2056	1005					
Total Expenditures			<u>\$ 2,877,642</u>	<u>\$ 122,127</u>	<u>\$ 1,593,762</u>	<u>\$ 44,994</u>	<u>\$ 4,638,525</u>

SECTION XXI

REGIONAL WASTEWATER RECLAMATION DISTRICT

REGIONAL WASTEWATER RECLAMATION DISTRICT

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Regional Wastewater Reclamation District for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 DISTRICT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 19,777,667		\$ 15,123,088	\$ 15,123,088	\$ 4,654,578		\$ 4,654,578
Direct Costs	58,948,750	\$ 24,507,861	34,440,889	58,948,750			
Total Per CAFR	78,726,417	24,507,861	49,563,977	74,071,838	4,654,578		4,654,578
Central Service Costs (Sch. A)*	5,852,364					\$ 5,852,364	5,852,364
Total Costs	\$ 84,578,781	\$ 24,507,861	\$ 49,563,977	\$ 74,071,838	\$ 4,654,578	\$ 5,852,364	\$ 10,506,942
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs					\$ 5,852,364		23.88%
FY 2017 Direct Personal Services		\$ 24,507,861					
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

REGIONAL WASTEWATER RECLAMATION DISTRICT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Wastewater Reclamation	5008						
Department Administration							
Director's Office Admin.		1187	\$ 1,512,542.13	\$ 21,164.76	\$ 14,470,476.46	\$ -	\$ 16,004,183.35
Administration		1222, 1237, 2027	2,541,451.30	56,866.17	140,289.34		2,738,606.81
Capital Planning		2029	600,584.80	6,014.35	428,277.25		1,034,876.40
Total			<u>4,654,578.23</u>	<u>84,045.28</u>	<u>15,039,043.05</u>	-	<u>19,777,666.56</u>
Director's Office Direct		1177, 1184, 1202, 1255	1,559,208	24,218	4,384,064		5,967,491
All Other Divisions & Grants		Various	22,948,653	6,986,263	23,046,344		52,981,260
Total			<u>24,507,861</u>	<u>7,010,481</u>	<u>27,430,408</u>	-	<u>58,948,751</u>
Total Expenditures			<u>\$ 29,162,439</u>	<u>\$ 7,094,526</u>	<u>\$ 42,469,451</u>		<u>\$ 78,726,417</u>



SECTION XXII
SHERIFF



SHERIFF

FY 2019 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, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 20,309,896		\$ 123,888	\$ 123,888	\$ 9,413,049	\$ 10,772,960	\$ 20,186,009
Direct Costs	<u>134,662,470</u>	<u>\$ 113,437,420</u>	<u>21,225,050</u>	<u>134,662,470</u>			
Total Per CAFR	154,972,366	113,437,420	21,348,937	134,786,358	9,413,049	10,772,960	20,186,009
Central Service Costs (Sch. A)*	<u>12,229,784</u>					<u>12,229,784</u>	<u>12,229,784</u>
Total Costs	<u>\$ 167,202,150</u>	<u>\$ 113,437,420</u>	<u>\$ 21,348,937</u>	<u>\$ 134,786,358</u>	<u>\$ 9,413,049</u>	<u>\$ 23,002,744</u>	<u>\$ 32,415,793</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 32,415,793	28.58%
FY 2017 Direct Personal Services						\$ 113,437,420	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SHERIFF
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

<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							
Data Services		1287	\$ 1,258,093	\$ 212,576	\$ 4,342,378	\$ 83,363	\$ 5,896,409
Admin. Bureau Staff		1288	828,859	9,492	802,066		1,640,417
Communications		1301	3,629,773	55,449	1,945,559		5,630,781
Department Staff		1313	325,513	2,575	84,635	40,525	453,248
Finance Unit		1318	919,711	1,118	18,490		939,319
Material Management		1333	1,148,508	720,729	892,211		2,761,449
Personnel Unit		1352	1,219,084	17,377	145,493		1,381,954
Training Unit		1357	1,443,419	68,464	94,436		1,606,320
Total			<u>10,772,960</u>	<u>1,087,780</u>	<u>8,325,269</u>	<u>123,888</u>	<u>20,309,896</u>
All Other Divisions			<u>109,763,187</u>	<u>4,592,336</u>	<u>13,137,780</u>	<u>157,724</u>	<u>127,651,028</u>
Total General Fund			<u>120,536,146</u>	<u>5,680,117</u>	<u>21,463,049</u>	<u>281,612</u>	<u>147,960,924</u>
Special Revenue Funds							
Sheriff Federal RICO	2039	1349					
Sheriff State RICO	2039	1361		81,222	(190,421)	15,312	(93,887)
		1294-1296,					
Sheriff Antiracketeering	2039	1298, 1332					
Sheriff Corrections Enhancement	2039	1304		76,414	52,021	29,589	158,024
Sheriff Commissary	2039	1347		576,165	25,897		602,062
Sheriff Inmate Welfare	2039	1348	309,522	457,985	653,456	149,478.59	1,570,441
		1436,2423-					
Sheriff Law Enforcement	2039	2425, 2693	<u>11,262</u>	<u>78,932</u>	<u>44,531</u>		<u>134,725.68</u>
Total Special Revenue			<u>320,784</u>	<u>1,270,718</u>	<u>585,484</u>	<u>194,380</u>	<u>2,371,366</u>
Grants	2042, 2072, 2073		<u>3,353,449</u>	<u>266,126</u>	<u>296,544</u>	<u>723,957</u>	<u>4,640,076</u>
Total Expenditures			<u>\$ 124,210,380</u>	<u>\$ 7,216,961</u>	<u>\$ 22,345,077</u>	<u>\$1,199,948</u>	<u>\$ 154,972,366</u>



SECTION XXIII
SUPERIOR COURT



SUPERIOR COURT

FY 2019 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, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 3,878,915		\$ 235,211	\$ 235,211	\$ 3,390,941	\$ 251,862	\$3,642,804
Direct Costs	25,170,773	\$ 21,074,830	4,095,943	25,170,773			
Total Per CAFR	29,048,788	21,074,830	4,331,155	25,405,984	3,390,941	251,862	3,642,804
Central Service Costs (Sch. A)*	4,205,234					4,205,234	4,205,234
Total Costs	<u>\$ 33,254,022</u>	<u>\$ 21,074,830</u>	<u>\$ 4,331,155</u>	<u>\$ 25,405,984</u>	<u>\$ 3,390,941</u>	<u>\$ 4,457,096</u>	<u>\$ 7,848,038</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						<u>\$ 7,848,038</u>	37.24%
FY 2017 Direct Personal Services						<u>\$ 21,074,830</u>	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 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, 2017**

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		1389, 1398-					
Administration		1402, 1405	\$ 3,390,941	\$ 74,197	\$ 177,666	\$ 235,211	\$ 3,878,015
All Other Divisions			18,583,867	405,243	2,664,798	174,528	21,828,435
Total General Fund			<u>21,974,808</u>	<u>479,440</u>	<u>2,842,463</u>	<u>409,739</u>	<u>25,706,450</u>
Special Revenue Funds							
Superior Court - Law Library	2035	1602	54,621	226,055	19,678	2,934	303,289
Superior Court - Fill the Gap	2077	2038	1,003,226	14,161	7,395		1,024,782
Superior Court - Child Sprt	2080	1409			16,000		16,000
Superior Court - Childrens issues	2025	1395	119,442	226	5,184		124,852
Superior Court - Conciliation	2025	1397	310,628				310,628
Superior Court - Probation	2040	1045, 1413, 1422, 1423, 1619	366,596	4,110	317,893		688,598
Superior Court - Drug Court	2025	1407	43,968				43,968
Superior Court - Local Ct. Auto	2078	1427	99,402	59,666	44,118	75,104	278,289
Total Special Revenue			<u>1,997,883</u>	<u>304,218</u>	<u>410,268</u>	<u>78,038</u>	<u>2,790,407</u>
Grants	2042, 2057, 2075		493,080	6,658	52,193		551,931
Total Expenditures			<u>\$ 24,465,771</u>	<u>\$ 790,316</u>	<u>\$ 3,304,924</u>	<u>\$ 487,777</u>	<u>\$ 29,048,788</u>

SECTION XXIV

SUPERIOR COURT – ADULT PROBATION

SUPERIOR COURT - ADULT PROBATION

FY 2019 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Superior Court - Adult Probation Department for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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 - ADULT PROBATION
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin. Direct Costs	\$17,588,894	\$15,919,911	\$ 1,668,983	\$ 17,588,894			
Total Per CAFR	17,588,894	15,919,911	1,668,983	17,588,894			
Central Service Costs (Sch. A)*	1,330,772					\$ 1,330,772	\$ 1,330,772
Total Costs	<u>\$18,919,666</u>	<u>\$15,919,911</u>	<u>\$ 1,668,983</u>	<u>\$ 17,588,894</u>		<u>\$ 1,330,772</u>	<u>\$ 1,330,772</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 1,330,772	8.36%
FY 2017 Direct Personal Services						\$ 15,919,911	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SUPERIOR COURT - ADULT PROBATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

<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		1390-1392,2327	\$ 4,631,147	\$ 138,750	\$ 1,133,718		\$ 5,903,614
Total General Fund			<u>4,631,147</u>	<u>138,750</u>	<u>1,133,718</u>		<u>5,903,614</u>
Other Special Revenue	2040, 2081	1027, 1028, 1030-1034, 1040-1042, 1393, 2338,2447,2490	11,166,114	3,615	325,502		11,495,231
Grants	2042	1037, 1047	<u>122,651</u>	<u>13,569</u>	<u>53,829</u>	\$ 1,109	<u>191,158</u>
Total Expenditures			<u>\$ 15,919,911</u>	<u>\$ 155,934</u>	<u>\$ 1,513,049</u>	<u>\$ 1,109</u>	<u>\$ 17,590,003</u>



SECTION XXV
TRANSPORTATION



TRANSPORTATION

FY 2019 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, 2018 and ending June 30, 2019 (FY 2019). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2017.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2017.

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 2019 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
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2019
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2017**

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 7,996,067				\$ 1,329,822	\$ 6,666,245	\$ 7,996,067
Direct Costs All Other Divisions	32,221,786	\$ 15,891,769	\$ 16,330,017	\$ 32,221,786			
Direct Costs Grants	743,062	30,856	712,206	743,062			
Total Per CAFR	40,960,915	15,922,625	17,042,223	32,964,848	1,329,822	6,666,245	7,996,067
Central Service Costs (Sch. A)*	<u>4,107,326</u>					4,107,326	4,107,326
Total Costs	<u>\$ 45,068,241</u>	<u>\$ 15,922,625</u>	<u>\$ 17,042,223</u>	<u>\$ 32,964,848</u>	<u>\$ 1,329,822</u>	<u>\$ 10,773,571</u>	<u>\$12,103,393</u>
FY 2019 INDIRECT COST RATE							
FY 2017 Indirect Costs						\$ 12,103,393	76.01%
FY 2017 Direct Personal Services						\$ 15,922,625	
* 2 CFR Appendix V to Part 200 Central Services Cost Allocation Plan Based on FY 2017 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

TRANSPORTATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL DEBT & DEPREC.	TOTAL
General Fund	2000						
Department Administration		1461	\$ 1,329,822	\$ 62,528	\$ 6,603,717		\$ 7,996,067
All Other Divisions			15,891,769	5,552,306	10,777,711	561,919	32,783,705
Grants			30,856	183,228	528,978		743,062
Total Expenditures			<u>\$ 17,252,447</u>	<u>\$ 5,798,062</u>	<u>\$ 17,910,406</u>	<u>\$ 561,919</u>	<u>\$ 41,522,834</u>