

PIMA COUNTY, ARIZONA
FY 2011 - 2012 DEPARTMENTAL
A-87 INDIRECT COST RATE PROPOSAL

**Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2010**

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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 2012 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2010.

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 2012 rates are actual expenditures incurred during the fiscal year ended June 30, 2010. 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, 2010.

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 2012 Proposal

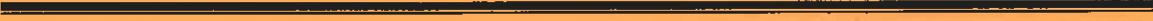
This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2011 and ending June 30, 2012. The Proposal has been prepared by the Financial Control and Reporting staff of Pima County. The Proposal is presented in the following Sections:

- **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
 - ❖ Office of Emergency Management
 - ❖ Parks and Recreation
 - ❖ Recorder
 - ❖ Sheriff
 - ❖ Superior Court
 - ❖ Transportation
 - ❖ Regional Wastewater Reclamation



SECTION II

CERTIFICATE OF INDIRECT COSTS





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

TOM BURKE, DIRECTOR

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

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

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2011 through June 30, 2012 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with the applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Pima County, Arizona

Signature:

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

Name of Official:

Paul J. Guerrero

Title:

Financial Control & Reporting, Manager

Date of Execution:

May 11, 2011

SECTION III
ADULT PROBATION

ADULT PROBATION

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	19,133,559	14,949,226	4,184,333	19,133,559			0
Total Per CAFR	19,133,559	14,949,226	4,184,333	19,133,559	0	0	0
Central Service Costs (Sch. A)*	898,727	0	0	0	0	898,727	898,727
Total Costs	<u>\$20,032,286</u>	<u>\$14,949,226</u>	<u>\$4,184,333</u>	<u>\$19,133,559</u>	<u>\$0</u>	<u>\$898,727</u>	<u>\$898,727</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$898,727	6.01%
FY 2010 Direct Personal Services						\$14,949,226	
* OMB A-97 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$0	\$0	\$0	\$0	\$0
Administration							0
Total			0	0	0	0	0
All Other Divisions		4200200	6,767,517	191,142	3,084,695	62,299	10,105,653
Total General Fund			6,767,517	191,142	3,084,695	62,299	10,105,653
Grants	2006	810XXXX					
Total Expenditures			<u>\$14,949,226</u>	<u>\$213,842</u>	<u>\$3,875,815</u>	<u>\$94,676</u>	<u>\$19,133,559</u>



SECTION IV



CLERK OF SUPERIOR COURT



CLERK OF SUPERIOR COURT

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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

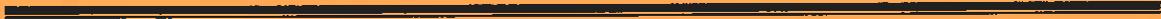
CLERK OF SUPERIOR COURT
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	12,083,219	10,593,957	1,489,262	12,083,219	-	-	-
Total Per CAFR	12,083,219	10,593,957	1,489,262	12,083,219	-	-	-
Central Service Costs (Sch. A)*	864,049	0	0	0	0	864,049	864,049
Total Costs	<u>\$12,947,268</u>	<u>\$10,593,957</u>	<u>\$1,489,262</u>	<u>\$12,083,219</u>	<u>\$0</u>	<u>\$864,049</u>	<u>\$864,049</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$864,049	8.16%
FY 2010 Direct Personal Services						\$10,593,957	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Administration							
Total			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
All Other Divisions	1000		<u>\$ 9,440,619</u>	<u>\$ 171,592</u>	<u>\$ 440,582</u>	<u>\$ -</u>	<u>\$10,052,793</u>
Total General Fund			<u>9,440,619</u>	<u>171,592</u>	<u>440,582</u>	<u>0</u>	<u>10,052,793</u>
Special Revenue Funds							
COC - Victim Location	2005	510XXXX	2,086		151		2,237
COC - Spousal Maint. Enfor	2005	5130100	73,191		9		73,200
COC - FTG	2005	518XXXX	954,681	6,466	150,253	0	1,111,400
COC - Fed Incent Child Supp.	2005	5260100	3,357		154,279		157,636
COC - Document Storage	2005	5330100	102,241	22,560	393,681	37,869	556,351
COC - Time Payment Fees	2005	5340100	17,782	103,265	8,555	0	129,602
Total Special Revenue			<u>1,153,338</u>	<u>132,291</u>	<u>706,928</u>	<u>37,869</u>	<u>2,030,426</u>
Total Expenditures			<u>\$10,593,957</u>	<u>\$303,883</u>	<u>\$1,147,510</u>	<u>\$37,869</u>	<u>\$12,083,219</u>



SECTION V



**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**



**COMMUNITY DEVELOPMENT BLOCK GRANT
COMMUNITY ACTION AGENCY**

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	5,124,571	717,671	4,406,900	5,124,571			0
Total Per CAFR	5,124,571	717,671	4,406,900	5,124,571	0	0	0
Central Service Costs (Sch. A)*	114,310	0	0	0	0	114,310	114,310
Total Costs	<u>\$5,238,881</u>	<u>\$717,671</u>	<u>\$4,406,900</u>	<u>\$5,124,571</u>	<u>\$0</u>	<u>\$114,310</u>	<u>\$114,310</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$114,310	15.93%
FY 2010 Direct Personal Services						\$717,671	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Total							
Grants							
CAA	2006	818XXXX	\$ 351,784	\$ 24,676	\$ 2,198,353	\$ 15,943	\$ 2,590,756
CDBG	2006	828XXXX	-	-	-	-	-
CDXXXX	2006	CDXXXXX	\$ 365,887	\$ 16,214	2,112,478	\$ 39,236	2,533,815
Total			<u>717,671</u>	<u>40,890</u>	<u>4,310,831</u>	<u>55,179</u>	<u>5,124,571</u>
Total Expenditures			<u>\$ 717,671</u>	<u>\$ 40,890</u>	<u>\$ 4,310,831</u>	<u>\$ 55,179</u>	<u>\$ 5,124,571</u>



SECTION VI
COUNTY ATTORNEY



COUNTY ATTORNEY

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$2,098,455		\$	\$0	\$ 1,797,608	\$ 300,847	\$2,098,455
Direct Costs							
Special Revenue Funds	5,428,616	1,084,408	4,344,208	5,428,616			0
Other Divisions & Grants	20,199,144	18,273,458	1,925,686	20,199,144			0
Total Per CAFR	\$27,726,215	\$19,357,866	\$6,269,894	\$25,627,760	\$1,797,608	\$300,847	\$2,098,455
Less Department Admin. In Central Service Cost Plan **							
	(2,098,455)		0	0	(1,797,608)	(300,847)	(2,098,455)
Central Service Costs (Sch. A)*	3,724,047					3,724,047	3,724,047
Total Costs	29,351,807	19,357,866	6,269,894	25,627,760		3,724,047	3,724,047
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$3,724,047</u>	19.24%
FY 2010 Direct Personal Services						<u>\$19,357,866</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 expenditures and data.							
** Amounts excluded because Admin costs are included in the Sched A allocation							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration		1600101-2	\$ 1,797,608	\$ 128,952	\$ 171,895	\$ -	\$ 2,098,455
Total			<u>1,797,608</u>	<u>128,952</u>	<u>171,895</u>	<u>0</u>	<u>2,098,455</u>
Civil Division		16003XX	2,394,280	85,631	(50,662)	0	2,429,249
All Other Divisions			<u>12,832,980</u>	<u>243,793</u>	<u>1,088,106</u>	<u>0</u>	<u>14,164,879</u>
Total General Fund			<u>17,024,868</u>	<u>458,376</u>	<u>1,209,339</u>	<u>0</u>	<u>18,692,583</u>
Special Revenue Funds							
Fill the GAP	2005	511XXXX	209,563	577	1,543	0	211,683
Comp Interest revenue	2005	516xxxx	3,357	0	6,808	0	10,165
Antiracketeering	2005	5200100	341,805	343,650	3,460,699	60,563	4,206,717
Victim Compensation/Restitution	2005	521010x	67,423	0	378,112	0	445,535
Employer Sanctions	2005	5220100	6,979	0	7,575	0	14,554
Bad Check	2005	5230100	455,281	7,752	76,929	0	539,962
Consumer Protection	2005	5270100	0	0	0	0	0
Total Special Revenue			<u>1,084,408</u>	<u>351,979</u>	<u>3,931,666</u>	<u>60,563</u>	<u>5,428,616</u>
Grants	2006	830XXXX	3,046,198	182,447	331,299	45,072	3,605,016
Total Expenditures			<u>\$ 21,155,474</u>	<u>\$ 992,802</u>	<u>\$ 5,472,304</u>	<u>\$ 105,635</u>	<u>\$ 27,726,215</u>

SECTION VII
ELECTIONS

ELECTIONS

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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

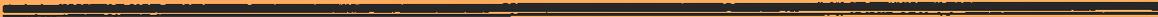
ELECTIONS
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$1,400,356	\$870,991	\$529,365	\$1,400,356			\$0
Direct Costs	1,774,558	1,117,391	657,167	1,774,558			0
Total Per CAFR	3,174,914	1,988,382	1,186,532	3,174,914	0	0	0
Central Service Costs (Sch. A)*	656,078	0	0	0	0	656,078	656,078
Total Costs	<u>\$3,830,992</u>	<u>\$1,988,382</u>	<u>\$1,186,532</u>	<u>\$3,174,914</u>	<u>\$0</u>	<u>\$656,078</u>	<u>\$656,078</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$656,078	33.00%
FY 2010 Direct Personal Services						\$1,988,382	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

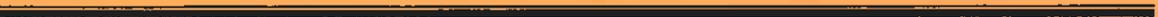
ELECTIONS
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		1710100	\$870,991	\$155,816	\$373,549	\$0	\$1,400,356
Administration							0
Total			<u>870,991</u>	<u>155,816</u>	<u>373,549</u>	<u>0</u>	<u>1,400,356</u>
All Other Divisions	1000		\$1,117,391	\$9,831	\$647,336	\$0	\$1,774,558
			<u>1,117,391</u>	<u>9,831</u>	<u>647,336</u>	<u>0</u>	<u>1,774,558</u>
Total Expenditures			<u>\$1,988,382</u>	<u>\$165,647</u>	<u>\$1,020,885</u>	<u>\$0</u>	<u>\$3,174,914</u>



SECTION VIII

EMPLOYMENT AND TRAINING



EMPLOYMENT AND TRAINING

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	<u>23,462,584</u>	<u>3,499,502</u>	<u>19,963,082</u>	<u>23,462,584</u>			<u>0</u>
Total Per CAFR	23,462,584	3,499,502	19,963,082	23,462,584	0	0	0
Central Service Costs (Sch. A)*	<u>667,918</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>667,918</u>	<u>667,918</u>
Total Costs	<u>\$24,130,502</u>	<u>\$3,499,502</u>	<u>\$19,963,082</u>	<u>\$23,462,584</u>	<u>\$0</u>	<u>\$667,918</u>	<u>\$667,918</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$667,918</u>	19.09%
FY 2010 Direct Personal Services						<u>\$3,499,502</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 expenditures and data.							

PIMA COUNTY, ARIZONA
 INDIRECT COST RATE PROPOSAL

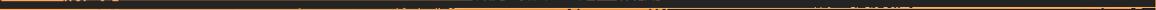
 EMPLOYMENT AND TRAINING
 DEPARTMENT EXPENDITURES
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$0	\$0	\$0	\$0	\$0
Total			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Employment & Training							
Employment & Training	2004	972xxx	\$2,559,794	\$207,445	\$19,474,654		22,241,893
Pima Vocational HS	2004	974xxx	939,708	36,785	238,024	6,174	1,220,691
Total Expenditures			<u>\$3,499,502</u>	<u>\$244,230</u>	<u>\$19,712,678</u>	<u>\$6,174</u>	<u>\$23,462,584</u>



SECTION IX

ENVIRONMENTAL QUALITY



ENVIRONMENTAL QUALITY

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$1,453,086	\$807,252	\$645,834	\$1,453,086	\$0	\$0	\$0
Other Direct Costs	1,541,224	1,453,147	88,077	1,541,224			0
Total Per CAFR	2,994,310	2,260,399	733,911	2,994,310	0	0	0
Central Service Costs (Sch. A)*	220,580	0	0	0	0	220,580	220,580
Total Costs	<u>\$3,214,890</u>	<u>\$2,260,399</u>	<u>\$733,911</u>	<u>\$2,994,310</u>	<u>\$0</u>	<u>\$220,580</u>	<u>\$220,580</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$220,580	9.76%
FY 2010 Direct Personal Services						\$2,260,399	
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Environmental Quality	2007						
Department Administration							
Director's Office		5611110	\$807,252	\$8,909	\$636,925	\$0	\$1,453,086
							0
Total			807,252	8,909	636,925	0	1,453,086
All Other Divisions & Grants			1,453,147	16,149	54,391	17,537	1,541,224
Total Expenditures			<u>\$2,260,399</u>	<u>\$25,058</u>	<u>\$691,316</u>	<u>\$17,537</u>	<u>\$2,994,310</u>

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

SECTION X
HEALTH

HEALTH

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ (63,671)	\$ -	\$ -	\$ -	\$ (68,335)	\$ 4,664	\$ (63,671)
Direct Costs	26,875,995	17,679,361	9,196,634	26,875,995			0
Total Per CAFR	26,812,324	17,679,361	9,196,634	26,875,995	(68,335)	4,664	(63,671)
Central Service Costs (Sch. A)*	<u>2,056,404</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,056,404</u>	<u>2,056,404</u>
Total Costs	<u>\$ 28,868,728</u>	<u>\$ 17,679,361</u>	<u>\$ 9,196,634</u>	<u>\$ 26,875,995</u>	<u>\$ (68,335)</u>	<u>\$ 2,061,068</u>	<u>\$ 1,992,733</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$1,992,733</u>	11.27%
FY 2010 Direct Personal Services						<u>\$17,679,361</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Health and Animal Control	2002						
Department Administration							
Director's Office		4810101	\$ (111,246)	\$ 7,453	\$ (3,333)	\$ -	\$ (107,126)
Admin. Management		4810210	-	4,224	(2,755)	-	1,469
Financial Operations		4810240	42,911	5,183	(4,657)	0	43,437
General Services		4810250	0	6,242	(7,693)	0	(1,451)
Total			<u>(68,335)</u>	<u>23,102</u>	<u>(18,438)</u>	<u>0</u>	<u>(63,671)</u>
All Other Divisions & Grants			<u>17,679,361</u>	<u>1,769,143</u>	<u>7,386,228</u>	<u>41,263</u>	<u>26,875,995</u>
Total Expenditures			<u>\$ 17,611,026</u>	<u>\$ 1,792,245</u>	<u>\$ 7,367,790</u>	<u>\$ 41,263</u>	<u>\$ 26,812,324</u>

SECTION XI
INSTITUTIONAL HEALTH

INSTITUTIONAL HEALTH

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	<u>103,030,652</u>	<u>2,396,204</u>	<u>100,634,448</u>	<u>103,030,652</u>	0	0	0
Total Per CAFR	103,030,652	2,396,204	100,634,448	103,030,652	0	0	0
Central Service Costs (Sch. A)*	<u>957,254</u>	0	0	0	0	<u>957,254</u>	<u>957,254</u>
Total Costs	<u>\$103,987,906</u>	<u>\$2,396,204</u>	<u>\$100,634,448</u>	<u>\$103,030,652</u>	<u>\$0</u>	<u>\$957,254</u>	<u>\$957,254</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$957,254</u>	39.95%
FY 2010 Direct Personal Services						<u>\$2,396,204</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration			\$0	\$0	\$0	\$0	\$0
							0
Total			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Institutional Health	1000	25XXXXX	<u>\$2,396,204</u>	<u>\$51,578</u>	<u>\$100,582,870</u>		<u>103,030,652</u>
Total Expenditures			<u>\$2,396,204</u>	<u>\$51,578</u>	<u>\$100,582,870</u>	<u>\$0</u>	<u>\$103,030,652</u>

SECTION XII
JUVENILE COURT

JUVENILE COURT

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, 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, 2010. 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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$3,745,061		\$83,827	\$83,827	\$2,442,220	\$1,219,014	\$3,661,234
Direct Costs	<u>28,028,003</u>	<u>22,080,761</u>	<u>5,947,242</u>	<u>28,028,003</u>			<u>0</u>
Total Per CAFR	31,773,064	22,080,761	6,031,069	28,111,830	2,442,220	1,219,014	3,661,234
Central Service Costs (Sch. A)*	<u>3,240,315</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,240,315</u>	<u>3,240,315</u>
Total Costs	<u>\$35,013,379</u>	<u>\$22,080,761</u>	<u>\$6,031,069</u>	<u>\$28,111,830</u>	<u>\$2,442,220</u>	<u>\$4,459,329</u>	<u>\$6,901,549</u>
FY 2012 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin.						\$3,661,234	16.58%
FY 2010 Direct Personal Services						\$22,080,761	
Central Service Rate							
Central Service Costs						\$3,240,315	14.67%
FY 2010 Direct Personal Services						\$22,080,761	
Total Rate							
Total Indirect Costs						\$6,901,549	31.26%
FY 2010 Direct Personal Services						\$22,080,761	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 expenditures and data.							

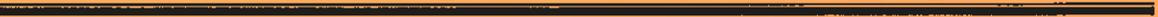
**PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

JUVENILE COURT
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010**

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Court Services		3000101	\$797,621	\$7,620	\$27,819	\$0	\$833,060
Administration Services		3000111	0	10	15,045	0	15,055
Staff Development		3000112	0	606	18,345	0	18,951
Budget/Finance		3000121	(61,152)	87	16,401	0	(44,664)
Info Systems		3000131	1,004,211	515,221	90,852	68,032	1,678,316
Court Operations		3000141	354,793	125,769	325,340	15,795	821,697
Calendar Services		3000161	346,747	3,727	72,172	0	422,646
Total			<u>2,442,220</u>	<u>653,040</u>	<u>565,974</u>	<u>83,827</u>	<u>3,745,061</u>
All Other Divisions							
Other			15,561,429	500,062	1,519,203	40,276	17,620,970
Total General Fund			<u>18,003,649</u>	<u>1,153,102</u>	<u>2,085,177</u>	<u>124,103</u>	<u>21,366,031</u>
Special Revenue Funds							
Title IV E Reimbursements	2005	5090100	41,574	5,096	13,306	0	59,976
Victim Restitution	2005	5240100					0
Probation Services Fees	2005	5390100	318,659	1,175	26,355	0	346,189
Total Special Revenue			<u>360,233</u>	<u>6,271</u>	<u>39,661</u>	<u>0</u>	<u>406,165</u>
Grants							
Juvenile Court	2006	860XXXX	(3,360)	0	0	0	(3,360)
Juvenile Court Special Revenue	2006	861XXXX	6,162,459	87,961	3,753,808	0	10,004,228
Total Grants			<u>6,159,099</u>	<u>87,961</u>	<u>3,753,808</u>	<u>0</u>	<u>10,000,868</u>
Total Expenditures			<u>\$24,522,981</u>	<u>\$1,247,334</u>	<u>\$5,878,646</u>	<u>\$124,103</u>	<u>\$31,773,064</u>



SECTION XIII
LIBRARY DISTRICT



LIBRARY DISTRICT

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B – Department Expenditures**

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

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PIMA COUNTY LIBRARY
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 6,615		\$ -	\$ -	\$ 6,615		\$ 6,615
Direct Costs	<u>30,791,176</u>	<u>17,665,970</u>	<u>13,125,206</u>	<u>30,791,176</u>			<u>0</u>
Total Per CAFR	30,797,791	17,665,970	13,125,206	30,791,176	6,615	0	6,615
Central Service Costs (Sch. A)*	<u>2,526,448</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,526,448</u>	<u>2,526,448</u>
Total Costs	<u>\$33,324,239</u>	<u>\$17,665,970</u>	<u>\$13,125,206</u>	<u>\$30,791,176</u>	<u>\$6,615</u>	<u>\$2,526,448</u>	<u>\$2,533,063</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$2,533,063</u>	14.34%
FY 2010 Direct Personal Services						<u>\$17,665,970</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
Library	2011						
Department Administration		6010100	6,615	-	-		6,615
Libraries all other		601xxxx	17,643,277	5,312,250	7,737,135		30,692,662
Total			<u>17,649,892</u>	<u>5,312,250</u>	<u>7,737,135</u>	<u>-</u>	<u>30,699,277</u>
Grants							
Library	2011	829xxxx	\$ 22,693	\$ 55,486	\$ 20,335	\$ -	98,514
Total			<u>22,693</u>	<u>55,486</u>	<u>20,335</u>	<u>-</u>	<u>98,514</u>
Total Expenditures			<u>\$ 17,672,585</u>	<u>\$ 5,367,736</u>	<u>\$ 7,757,470</u>	<u>-</u>	<u>\$ 30,797,791</u>



SECTION IX

NATURAL RESOURCES, PARKS AND RECREATION



NATURAL RESOURCES, PARKS AND RECREATION

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$983,438		\$0	\$0	\$914,757	68,681	\$983,438
Direct Costs	14,124,547	9,920,831	4,203,716	14,124,547			0
Total Per CAFR	15,107,985	9,920,831	4,203,716	14,124,547	914,757	68,681	983,438
Central Service Costs (Sch. A)*	<u>2,896,943</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>2,896,943</u>	<u>2,896,943</u>
Total Costs	<u>\$18,004,928</u>	<u>\$9,920,831</u>	<u>\$4,203,716</u>	<u>\$14,124,547</u>	<u>\$914,757</u>	<u>\$2,965,624</u>	<u>\$3,880,381</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$3,880,381</u>	39.11%
FY 2010 Direct Personal Services						<u>\$9,920,831</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Director's Office		3400101	\$197,194	\$7,902	\$40,223		\$245,319
Administrative Services		3400103	717,563	9,600	10,956		738,119
Total			914,757	17,502	51,179		983,438
All Other Divisions			9,803,054	1,027,884	2,761,534	95,594	13,688,066
Total General Fund			10,717,811	1,045,386	2,812,713	95,594	14,671,504
Special Revenue Funds							
Parks Special Programs	2005	519xxxx	105,881	18,134	254,951	10,546	389,512
Total Special Revenue			105,881	18,134	254,951	10,546	389,512
Grants	2006		11,896	26,902	8,171	0	46,969
Total Expenditures			<u>\$10,835,588</u>	<u>\$1,090,422</u>	<u>\$3,075,835</u>	<u>\$106,140</u>	<u>\$15,107,985</u>



SECTION XV



OFFICE OF EMERGENCY MANAGEMENT



OFFICE OF EMERGENCY MANAGEMENT

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 318,308	\$ 102,236	\$ 216,072	\$ 318,308			\$ -
Direct Costs	1,200,125	511,661	688,464	1,200,125			0
Total Per CAFR	1,518,433	613,897	904,536	1,518,433	0	0	0
Central Service Costs (Sch. A)*	56,933		0	0	0	56,933	56,933
Total Costs	\$ 1,575,366	\$ 613,897	\$ 904,536	\$ 1,518,433	\$ -	\$ 56,933	\$ 56,933
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$56,933	9.27%
FY 2010 Direct Personal Services						\$613,897	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Office of Emergency Management	2002						
Department Administration							
Director's Office	4810620/4820620		\$ 102,236	\$ 25,270	\$ 171,469	\$ 19,333	\$ 318,308
Total			<u>102,236</u>	<u>25,270</u>	<u>171,469</u>	<u>19,333</u>	<u>318,308</u>
All Other Divisions & Grants			<u>511,661</u>	<u>197,826</u>	<u>469,835</u>	<u>20,803</u>	<u>1,200,125</u>
Total Expenditures			<u>\$ 613,897</u>	<u>\$ 223,096</u>	<u>\$ 641,304</u>	<u>\$ 40,136</u>	<u>\$ 1,518,433</u>

SECTION XVI
RECORDER

RECORDER

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010.

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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							\$0
Direct Costs	3,583,184	2,243,477	1,339,707	3,583,184			0
Total Per CAFR	3,583,184	2,243,477	1,339,707	3,583,184	0	0	0
Central Service Costs (Sch. A)*	264,313	0	0	0	0	264,313	264,313
Total Costs	<u>\$3,847,497</u>	<u>\$2,243,477</u>	<u>\$1,339,707</u>	<u>\$3,583,184</u>	<u>\$0</u>	<u>\$264,313</u>	<u>\$264,313</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$264,313	11.78%
FY 2010 Direct Personal Services						\$2,243,477	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

RECORDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration						\$0	\$0
							0
Total			0	0	0	0	0
All Other Divisions			1,623,154	24,156	929,973		2,577,283
Total General Fund			\$1,623,154	\$24,156	\$929,973	\$0	\$2,577,283
Other Special Revenue Funds							
OSR RD Document	2005	535xxxx	\$620,323	\$44,712	\$301,692	\$39,174	\$1,005,901
							0
Total Expenditures			<u>\$2,243,477</u>	<u>\$68,868</u>	<u>\$1,231,665</u>	<u>\$39,174</u>	<u>\$3,583,184</u>



SECTION XVII
SHERIFF



SHERIFF

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$14,605,110	\$0	\$504,256	\$504,256	\$8,443,867	\$5,656,987	\$14,100,854
Direct Costs	111,725,252	88,929,035	22,796,217	111,725,252			
Total Per CAFR	126,330,362	88,929,035	23,300,473	112,229,508	8,443,867	5,656,987	14,100,854
Central Service Costs (Sch. A)*	7,841,506					7,841,506	7,841,506
Total Costs	<u>\$134,171,868</u>	<u>\$88,929,035</u>	<u>\$23,300,473</u>	<u>\$112,229,508</u>	<u>\$8,443,867</u>	<u>\$13,498,493</u>	<u>\$21,942,360</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						\$21,942,360	24.67%
FY 2010 Direct Personal Services						\$88,929,035	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Department Staff		4000100	\$1,083,102	\$24,934	\$422,977		\$1,531,013
Admin. Bureau Staff		4000201	1,459,415	38,566	39,704		1,537,685
Finance Unit		4000301	490,015	1,445	27,222		518,682
Personnel Unit		4000302	730,223	14,144	113,446		857,813
Training Unit		4000303	491,205	30,072	33,424		554,701
Material Management		4000304	687,672	290,004	946,419	28,243	1,952,338
Data Services		4000402	858,180	582,714	1,317,150	341,128	3,099,172
Communications		4000502	2,644,055	315,401	1,459,365	134,885	4,553,706
Total			8,443,867	1,297,280	4,359,707	504,256	14,605,110
All Other Divisions			85,096,918	5,497,957	10,937,003	1,241,514	102,773,392
Total General Fund			93,540,785	6,795,237	15,296,710	1,745,770	117,378,502
Special Revenue Funds							
Sheriff State RICO	2005	5300100		68,058	163,948	14,586	246,592
Sheriff Antiracketeering	2005	5400100	179,623	1,032	2,903	10,500	194,058
Sheriff Federal RICO	2005	5440100			44		44
Sheriff Corrections Enhancement	2005	5470100	702	4,649	22,740	3,580	31,671
Sheriff Commissary	2005	5540100		704,894	54,592		759,486
Sheriff Inmate Welfare	2005	5570100	178,905	170,138	326,316		675,359
Total Special Revenue			359,230	948,771	570,543	28,666	1,907,210
Grants	2006	875XXXX	3,472,887	732,650	1,560,264	1,278,849	7,044,650
Total Expenditures			<u>\$97,372,902</u>	<u>\$8,476,658</u>	<u>\$17,427,517</u>	<u>\$3,053,285</u>	<u>\$126,330,362</u>

SECTION XVIII
SUPERIOR COURT

SUPERIOR COURT

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$3,169,168	\$ -	\$ 9,233	\$9,233	\$ 2,820,921	\$ 339,014	\$3,159,935
Direct Costs	<u>19,301,837</u>	<u>16,775,508</u>	<u>2,526,329</u>	<u>19,301,837</u>			<u>0</u>
Total Per CAFR	22,471,005	16,775,508	2,535,562	19,311,070	2,820,921	339,014	3,159,935
Central Service Costs (Sch. A)*	<u>3,278,110</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>3,278,110</u>	<u>3,278,110</u>
Total Costs	<u>\$25,749,115</u>	<u>\$16,775,508</u>	<u>\$2,535,562</u>	<u>\$19,311,070</u>	<u>\$2,820,921</u>	<u>\$3,617,124</u>	<u>\$6,438,045</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$6,438,045</u>	38.38%
FY 2010 Direct Personal Services						<u>\$16,775,508</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		4200102	\$ 2,820,921	\$ 185,967	\$ 153,047	\$ 9,233	\$ 3,169,168
Administration							
Total			<u>2,820,921</u>	<u>185,967</u>	<u>153,047</u>	<u>9,233</u>	<u>3,169,168</u>
All Other Divisions			<u>14,259,682</u>	<u>768,792</u>	<u>836,439</u>	<u>123,205</u>	<u>15,988,118</u>
Total General Fund			<u>17,080,603</u>	<u>954,759</u>	<u>989,486</u>	<u>132,438</u>	<u>19,157,286</u>
Special Revenue Funds							
Law Library	2005	5310100	0	122,695	2,320		125,015
Superior Court - Fill the Gap	2005	5180702	954,680	6,467	150,253		1,111,400
Superior Court - Child Sprt Visit	2005	5280100	76,842	2,091	50,671		129,604
Superior Court - Probation	2005	5430100-103	654,025	18,984	367,691		1,040,700
Superior Court - Drug Court	2005	5431000,010,700	0	1,079	4,304		5,383
Superior Court - Conciliation	2005	5410100,103,104	426,037	13,980	22,112		462,129
Total Special Revenue			<u>2,111,584</u>	<u>165,296</u>	<u>597,351</u>		<u>2,874,231</u>
Grants	2006	880XXXX	404,242	0	35,246	0	439,488
Total Expenditures			<u>\$19,596,429</u>	<u>\$1,120,055</u>	<u>\$1,622,083</u>	<u>\$132,438</u>	<u>\$22,471,005</u>

SECTION XIV
TRANSPORTATION

TRANSPORTATION

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$6,229,648	\$0	\$0	\$0	1,618,468	4,611,180	\$6,229,648
Direct Costs	<u>28,030,758</u>	<u>13,057,472</u>	<u>14,973,286</u>	<u>28,030,758</u>			<u>0</u>
Total Per CAFR	34,260,406	13,057,472	14,973,286	28,030,758	1,618,468	4,611,180	6,229,648
Central Service Costs (Sch. A)*	<u>1,510,512</u>					<u>1,510,512</u>	<u>1,510,512</u>
Total Costs	<u>\$35,770,918</u>	<u>\$13,057,472</u>	<u>\$14,973,286</u>	<u>\$28,030,758</u>	<u>\$1,618,468</u>	<u>\$6,121,692</u>	<u>\$7,740,160</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$7,740,160</u>	59.28%
FY 2010 Direct Personal Services						<u>\$13,057,472</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

Transportation Department
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010

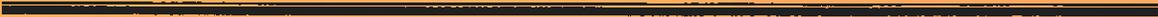
<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT & DEPREC.</u>	<u>TOTAL</u>
General Fund	2001						
Department Administration							
Administration		4610101	1,618,468	13,067	4,592,075	\$6,038	6,229,648
							0
Total			<u>1,618,468</u>	<u>13,067</u>	<u>4,592,075</u>	<u>6,038</u>	<u>6,229,648</u>
All Other Divisions			<u>13,057,472</u>	<u>1,796,927</u>	<u>12,649,607</u>	<u>526,752</u>	<u>28,030,758</u>
Total Expenditures			<u>14,675,940</u>	<u>1,809,994</u>	<u>17,241,682</u>	<u>532,790</u>	<u>34,260,406</u>



SECTION XX



REGIONAL WASTEWATER RECLAMATION DISTRICT



REGIONAL WASTEWATER RECLAMATION DISTRICT

FY 2012 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, 2011 and ending June 30, 2012 (FY 2012). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2010.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2010. 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 2012 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, 2012
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2010

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$36,529,354	\$0	\$30,875,513	\$30,875,513	\$2,074,041	\$3,579,800	\$5,653,841
Direct Costs	<u>121,496,476</u>	<u>31,774,697</u>	<u>89,721,779</u>	<u>121,496,476</u>			<u>0</u>
Total Per CAFR	158,025,830	31,774,697	120,597,292	152,371,989	2,074,041	3,579,800	5,653,841
Central Service Costs (Sch. A)*	<u>3,609,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,609,675</u>	<u>3,609,675</u>
Total Costs	<u>\$161,635,505</u>	<u>\$31,774,697</u>	<u>\$120,597,292</u>	<u>\$152,371,989</u>	<u>\$2,074,041</u>	<u>\$7,189,475</u>	<u>\$9,263,516</u>
FY 2012 INDIRECT COST RATE							
FY 2010 Indirect Costs						<u>\$9,263,516</u>	29.15%
FY 2010 Direct Personal Services						<u>\$31,774,697</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2010 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, 2010

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Wastewater Reclamation	5005						
Department Administration							
Director's Office Admin.		W300100	\$1,385,559	\$4,789	3,369,490	\$30,875,513	\$35,635,351
Administration		W200100	489,548	3,900	92,195		585,643
Sewerage Systems Adm.		W300110	0	0	4,198	0	4,198
Capital Planning		W300300	198,934	5,856	99,372	0	304,162
Total			<u>2,074,041</u>	<u>14,545</u>	<u>3,565,255</u>	<u>30,875,513</u>	<u>36,529,354</u>
Director's Office Direct			3,586,715	75,146	795,533	42,930	4,500,324
All Other Divisions & Grants			<u>28,187,982</u>	<u>8,189,991</u>	<u>49,110,464</u>	<u>31,507,715</u>	<u>116,996,152</u>
Total Expenditures			<u>\$33,848,738</u>	<u>\$8,279,682</u>	<u>\$53,471,252</u>	<u>\$62,426,158</u>	<u>\$158,025,830</u>

THIS PAGE CONCLUDES THE PROPOSAL
