

INDIRECT COST RATE FOR WATER DISTRICTS

FOR THE PERIOD APRIL 1, 2014 THROUGH MARCH 31, 2015

Based on IDWR FY 2014 negotiated rate (43.10%) less the
Director and Water Management Administrator personnel costs.

| COST POOL SUMMARY | TOTAL | DISALLOWED COSTS ** | INDIRECT COSTS | DIRECT COSTS | |
|---------------------------|---------------|------------------------|----------------|---------------------------|-------------------------------------------|
| | | | | DIRECT PERSONNEL COSTS | EXPENDITURES FOR ALL OTHER PURPOSES |
| Office of the Director | 477,091.64 | 132,300.62 | 344,791.02 | 0.00 | 0.00 |
| Legal Services | 373,185.67 | 0.00 | 373,185.67 | 0.00 | 0.00 |
| Water Board | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interstate Organizations | 68,436.73 | 30,000.00 | 0.00 | 0.00 | 38,436.73 |
| Support Services Admin | 797.26 | 0.00 | 797.26 | 0.00 | 0.00 |
| Accounting Services | 440,773.47 | 138,000.00 | 302,773.47 | 0.00 | 0.00 |
| Administrative Services | 265,227.22 | 0.00 | 265,227.22 | 0.00 | 0.00 |
| Data Processing Services | 311,635.14 | 0.00 | 311,635.14 | 0.00 | 0.00 |
| Public Information | 199.95 | 0.00 | 199.95 | 0.00 | 0.00 |
| Capital Outlay | 9,050.13 | 9,050.13 | 0.00 | 0.00 | 0.00 |
| SUPPORT SERVICES TOTAL | 1,946,397.21 | 309,350.75 | 1,598,609.73 | 0.00 | 38,436.73 |
| PLANNING AND POLICY | 6,703,469.45 | 107,688.74 | 550,522.61 | 2,758,680.23 | 3,245,552.36 |
| ENERGY RESOURCES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ADJUDICATION PROGRAMS | 467,358.92 | 700.00 | 173,934.24 | 288,488.84 | 4,235.84 |
| WATER MANAGEMENT | 8,155,359.56 | 174,726.70 | 916,071.10 | 5,327,101.26 | 1,737,460.50 |
| DEPARTMENT TOTALS | 17,272,585.14 | 592,466.19 | 3,239,137.68 | 8,374,270.33 | 5,025,685.43 |
| FY 2008 CARRYFORWARD | 0.00 | | 0.00 | | |
| EQUIPMENT DEPRECIATION | 118,149.00 | | 118,149.00 | | |
| STATEWIDE COST ALLOCATION | 14,901.00 | | 14,901.00 | | |
| GRAND TOTALS | 17,405,635.14 | 592,466.19 | 3,372,187.68 | 8,374,270.33 | 5,025,685.43 |

Total Indirect: 3,372,187.68

Total Direct Personnel Costs: 8,374,270.33

INDIRECT RATE: 40.30%

** Disallowed Costs are all capital outlay; membership dues to WSWC and ICWP; Director and Water Management Administrator's personnel costs.

Insurance FY 2015 \$10,550 per employee