

Central Service Cost Allocation Plan For 2010

Clark County
Washington



Representing costs for the year ending December 31, 2008

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**Second Year of 2009-2010 Biennial Budget
Central Service Allocation Plan for Clark County
Based on the Year 2008**

Introduction

This Central Service Cost Allocation Plan is prepared in accordance with applicable Federal guidelines. These guidelines are set forth in the Office of Management and Budget Circular A-87.

Purpose

The purpose of this document is to identify indirect central service costs, determine a reasonable basis for allocating these costs to the operating activities, and then calculate the costs to be allocated to each operating activity. These allocated costs, together with specific department/division indirect and direct costs, are used to develop the Indirect Rate Proposal for 2009. The document follows the cost principles contained in A-87 in order that Federally assisted programs have their fair share of costs recognized under these principles, except where restricted or prohibited by law.

Definitions

The following terms are used:

1. Central service: Cost centers or departments that provide services, usually administrative in nature, to other departments.
2. Operating departments: Cost centers or departments that provide services according to their respective purposes, primarily to the general public.
3. Allocation basis: A measurement related to service provided by central service departments to operating departments.

Source of Data

All cost data comes from information maintained in the county's general ledger and work order ledger for the year ended December 31, 2008. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2008.

Methodology

This document represents a central service cost allocation plan as defined in OASC-10, with modifications to meet local conditions.

The development of this central service cost allocation plan uses the following steps:

1. Determine the total administrative cost for the County organizational structure.
2. Reduce the total costs of the Central Service departments/divisions by the revenues collected for internal service programs.
3. Provide administrative descriptions for the central service departments.
4. Calculate allocable costs for each central service activity after adjusting for costs unallowable under Federal guidelines.
5. Determine the basis for allocation for each central service cost center.
6. Determine those central service cost centers that provide significant support to other central service cost centers. Allocate the costs related to these central service activities to all of the activities, including other central service activities.
7. Allocate allocable costs from each central service cost center to all applicable operating departments and agencies.
8. Calculate an indirect amount, as well as a rate defined as the allocated indirect costs divided by the total of salaries, supplies, services and interfund services exclusive of capital expenditures and "pass-through" monies.

CERTIFICATE OF COST ALLOCATION PLAN

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, representing costs for the year ending December 31, 2008, to establish cost allocations or billings for the second year of the biennial budget period 2009-2010. These are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," and the Federal awards(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 awards to which they are allocated in accordance with 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.

I declare that the foregoing is true and correct.

Governmental Unit: Clark County, Washington

Signature: _____

Name of Official: John Ingram

Title: Finance Director

Date of Execution: _____

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

**2010 Central Service Cost Allocation Plan (2008 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2010 Total IC	2008 Total Expenses	2010 IC %
ASSESSMENT	977,379	4,256,200	22.96%
AUDITOR-Auto License & Recording	248,828	1,187,928	20.95%
TREASURER-DIR	289,881	1,628,630	17.80%
BOE	17,485	172,926	10.11%
COMMUNITY SUPPORT	12,293	0	0.00%
COUNTY CLERK	658,663	2,989,352	22.03%
DISTRICT COURT	820,714	4,217,774	19.46%
SUPERIOR COURT	999,275	3,963,267	25.21%
JUVENILE	1,488,038	8,156,432	18.24%
SHERIFF LAW ENFORCEMENT	1,517,797	16,853,036	9.01%
SHERIFF CIVIL/SUPPORT	727,159	4,186,406	17.37%
SHERIFF EXEC/ADMIN	333,667	3,111,424	10.72%
JAIL	2,590,650	18,797,385	13.78%
PROS ATTNY-DIR	1,289,845	6,800,311	18.97%
PA-CHILD SUPPORT	118,865	1,734,603	6.85%
MEDICAL EXAMINER	170,749	844,979	20.21%
COMMISSIONERS	452,819	1,252,627	36.15%
COUNTYWIDE SERVICES	31,061	574,429	5.41%
LAND CONSERVATION	25,972	259,837	10.00%
CONTINGENCY	0	0	0.00%
LOSS CONTROL	31,253	386,817	8.08%
ESA Endangered Species Act	21,106	377,670	5.59%
CVTV	444	0	0.00%
COOP EXTENSION SERVICES	90,057	689,742	13.06%
INDIGENT DEFENSE	234,095	4,464,931	5.24%
LEWIS & CLARK RAILROAD	11,977	174,102	6.88%
CORRECTIONS	518,814	5,748,862	9.02%
PARKS	736,554	2,390,321	30.81%
AUDITOR'S O&M	13,257	132,080	10.04%
CLARK COUNTY FAIR	241,771	1,655,233	14.61%
EMS FUND	1,402	0	0.00%
RADIO COMMUNICATIONS	16,720	0	0.00%
GIS	432,181	3,677,350	11.75%
TRI-MOUNTAIN GOLF	274,919	63,000	436.38%
SPECIAL LAW ENFORCEMENT	316	0	0.00%
911 TAX FUND	14,673	0	0.00%
COMMUNITY DEV ADMIN	81,008	619,050	13.09%
WATER RESOURCES	0	0	0.00%
DEVELOPMENT REVIEW	52,815	1,579,590	3.34%
ENGINEERING	85,456	1,000,716	8.54%
INSPECTION	46,776	849,205	5.51%
DEVELOPMENT SERVICES	94,109	374,598	25.12%
LONG RANGE PLANNING	105,030	1,211,111	8.67%
CUSTOMER SERVICE	137,946	1,344,396	10.26%
ANIMAL CONTROL	79,974	956,844	8.36%
BUILDING	144,326	2,312,752	6.24%

**2010 Central Service Cost Allocation Plan (2008 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2010 Total IC	2008 Total Expenses	2010 IC %
CODE ENFORCEMENT	53,801	708,614	7.59%
FIRE MARSHAL	104,227	1,196,810	8.71%
PW - TRANSPORTATION	695,410	9,867,485	7.05%
PW - ADMIN	150,852	1,721,843	8.76%
PW - ROAD OPERATIONS	649,854	16,419,366	3.96%
CAMP BONNEVILLE	4,900	0	0.00%
SPECIAL INVESTIGATION	3,106	0	0.00%
NARCOTICS TASK FORCE	56,297	298,304	18.87%
CHILD JUSTICE CENTER	88,075	571,976	15.40%
VETERANS ASSISTANCE	3,464	74,992	4.62%
VICTIM WITNESS	24,102	367,968	6.55%
CJA 0.1% SALES TAX	0	0	0.00%
WASHINGTON ENERGY CODE	0	0	0.00%
WEED MANAGEMENT	69,564	759,587	9.16%
DEPT. of COMMUNITY SERVICES	827,347	7,751,601	10.67%
STADIUM CONVENTION	0	0	0.00%
SOLID WASTE	226,910	5,432,651	4.18%
CLEAN WATER FUND / BBC	184,461	2,826,071	6.53%
WASTEWATER OPERATIONS	173,657	3,317,764	5.23%
ELECTIONS	208,324	2,214,791	9.41%
ER&R (Depts 555, 566, 577)	404,538	5,303,727	7.63%
TER&R	119,680	1,899,712	6.30%
CENTRAL STORES	84,149	532,426	15.80%
FACILITIES MANAGEMENT-DIRECT	430,567	7,468,379	5.77%
MOSQUITO CONTROL DISTRICT	9,780	309,123	3.16%
REGIONAL TRANSPORTATION COUNCIL	26,497	2,149,712	1.23%
SWCAA	62,190	0	0.00%
HEALTH DEPARTMENT	1,367,742	12,824,846	10.66%
EMERGENCY MANAGEMENT	20,385	0	0.00%
LAW LIBRARY	87,489	154,788	56.52%
CRESA	168,070	9,962,036	1.69%
Agencies (other Fire Dist. Etc.)	679,864	0	0.00%
TOTAL	\$23,223,420	\$205,130,486	11.32%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

**2010 Central Service Cost Allocation Plan (2008 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	PEPSI BUILDING		BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES		INFO SERV- Ops/Sys/Prog	INFO SERV- Network
						1408 FRANKLIN	BUILDING			MANAGE- IND	MENT- OFFICE OF BUDGET		
COURTHOUSE	(462,313)												
FRANKLIN CENTER	0	(313,664)											
CORRECTIONS CENTER (Jail/JWC)	0	0	(413,513)										
JUVENILE CENTER	0	0	0	(326,191)									
PUBLIC SERVICE CENTER	0	0	0	0	(1,302,833)								
1408 FRANKLIN	0	0	0	0	0	(22,530)							
PEPSI BUILDING	0	0	0	0	0	0	(88,475)						
BOND INTEREST	0	0	0	0	0	0	0	(594,009)					
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	(1,772,679)				
FACILITIES MANAGEMENT	0	0	0	0	26,976	0	27,067	130,411	74,123	(4,904,450)			
OFFICE OF BUDGET	0	0	0	0	75,282	0	0	3,353	0	44,516	(1,389,423)		
INFO SERVICES-Ops/Sys/Prog	0	0	0	0	205,520	0	0	9,507	279,137	121,528	8,389	(1,845,348)	
INFO SERVICES-Network	0	0	0	0	22,836	0	0	803	713,200	13,503	9,663	32,147	(2,198,881)
HUMAN RESOURCES	0	0	0	0	77,792	0	0	3,512	49,886	46,000	13,387	34,741	36,338
FINANCIAL SERVICES & INT AUDIT	0	0	0	0	107,842	0	0	4,903	1,676	63,769	13,147	57,257	68,537
PAYROLL	0	0	0	0	11,982	0	0	507	0	7,085	1,829	5,964	7,139
TREASURY-IND	0	0	0	0	30,991	0	0	1,027	29,227	18,326	5,802	45,329	54,258
RECORDS	0	0	0	0	0	0	10,637	15,450	0	19,164	1,664	3,579	4,284
PURCHASING	0	0	0	0	67,754	0	0	3,018	0	40,064	5,935	22,664	27,129
PRINTING/MAIL	0	0	0	0	0	3,575	0	2,003	74,123	33,681	6,140	4,771	5,711
TELEPHONE	0	0	0	0	0	0	0	0	0	0	756	1,193	1,428
PROS ATTN-IND	13,692	57,526	0	0	0	0	0	0	0	64,714	9,523	23,857	28,557
PUBLIC INFORMATION & OUTREACH	0	0	0	0	50,815	0	0	2,264	955	30,048	3,644	10,736	12,851
ASSESSMENT	0	0	0	0	257,214	0	0	140,080	1,294	152,095	29,236	84,693	101,377
AUDITOR-Auto License & Recording	0	0	0	0	10,640	4,995	0	670	5,444	53,354	8,160	12,115	9,281
TREASURER-DIR	0	0	0	0	1,631	0	0	1,027	0	965	11,187	192,176	7,853
BOE	0	0	0	0	0	0	0	0	0	0	1,188	2,982	3,570
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0
COUNTY CLERK	47,730	0	0	0	0	0	0	0	16,684	87,642	20,534	93,043	111,372
DISTRICT COURT	122,267	0	0	0	0	0	0	0	3,482	292,947	28,960	45,925	54,972
SUPERIOR COURT	193,731	0	0	0	0	0	0	0	109,386	355,725	27,224	27,436	32,840
JUVENILE	0	0	0	326,191	0	0	0	21,150	0	476,506	56,027	91,850	109,944
SHERIFF LAW ENFORCEMENT	0	0	9,522	0	0	0	50,770	117,281	77,099	114,590	114,974	128,828	154,207
SHERIFF CIVIL/SUPPORT	0	0	57,131	0	0	0	0	0	0	138,739	28,756	148,174	99,949
SHERIFF EXEC/ADMIN	0	0	28,566	0	0	0	0	0	2,170	69,370	21,372	28,629	34,268
JAIL	0	0	300,007	0	0	0	0	121,564	19,985	1,100,134	128,932	26,839	32,127
PROS ATTN-DIR	60,964	256,138	0	0	0	0	0	0	2,781	333,169	46,711	96,621	115,655
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	11,915	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	29,623	87,646	5,573	4,175	4,997
COMMISSIONERS	0	0	0	0	217,064	0	0	9,669	0	128,354	8,604	11,929	14,278
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	361	0	0	3,946	0	0
LAND CONSERVATION	0	0	0	0	3,614	0	0	0	0	2,137	1,785	1,193	1,428
CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	0	0
LOSS CONTROL	0	0	0	0	0	0	0	1,202	0	0	2,657	2,386	2,856
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	2,594	2,386	2,856
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	4,738	16,104	19,276
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	30,670	0	0
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	1,118	0	0
CORRECTIONS	0	0	18,287	0	0	0	0	0	5,668	44,409	39,489	46,521	55,686
PARKS	0	0	0	0	0	0	0	0	3,337	544,456	12,445	10,736	12,851
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	0	907	0	0
CLARK COUNTY FAIR	0	0	0	0	0	0	0	0	155,823	0	3,262	326	0
EMS FUND	0	0	0	0	0	0	0	0	0	0	0	0	0
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0

**2010 Central Service Cost Allocation Plan (2008 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	PEPSI		BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES			
						1408 FRANKLIN	BUILDING			MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network
GIS	0	0	0	0	123,588	0	0	4,247	0	73,080	25,260	35,786	46,947
TRI-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	266,182	0	0	0
SPECIAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
911 TAX FUND	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMUNITY DEV ADMIN	0	0	0	0	0	0	0	0	0	0	4,252	15,561	19,001
WATER RESOURCES	0	0	0	0	0	0	0	0	0	0	0	0	0
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	10,850	0	0
ENGINEERING	0	0	0	0	0	0	0	0	0	0	6,874	17,893	21,418
INSPECTION	0	0	0	0	0	0	0	0	0	0	5,833	4,771	5,711
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	0	2,573	22,664	27,129
LONG RANGE PLANNING	0	0	0	0	0	0	0	0	0	0	8,319	19,086	22,846
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	9,235	38,171	45,691
ANIMAL CONTROL	0	0	0	0	0	0	0	0	0	0	6,573	8,350	9,995
BUILDING	0	0	0	0	0	0	0	0	0	0	15,886	21,471	25,701
CODE ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	4,867	8,350	9,995
FIRE MARSHAL	0	0	0	0	0	0	0	0	0	0	6,339	14,314	17,134
PW - TRANSPORTATION	0	0	0	0	0	0	0	0	24,150	0	67,780	103,778	124,222
PW - ADMIN	0	0	0	0	0	0	0	0	40,725	0	11,827	7,754	9,281
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	0	0	112,176	27,436	33,132
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	0	0
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	0	2,049	10,736
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	0	29,938	3,929	5,964
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	515	0
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	0	2,528	1,789
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON ENERGY CODE	0	0	0	0	0	0	0	0	0	0	0	0	0
WEED MANAGEMENT	0	0	0	0	0	0	0	0	5,223	0	5,218	7,754	9,281
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0	53,246	109,743	132,893
STADIUM CONVENTION	0	0	0	0	0	0	0	0	0	0	0	0	0
SOLID WASTE	0	0	0	0	0	0	0	0	0	0	37,317	21,471	25,701
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	0	0	19,412	27,436	32,840
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	0	22,790	15,507	18,562
ELECTIONS	0	0	0	0	0	13,960	0	0	47,480	0	15,213	25,050	29,985
ER&R (Depts 555, 566, 577)	0	0	0	0	0	0	0	0	0	0	0	36,431	19,086
TER&R	0	0	0	0	0	0	0	0	0	0	0	13,049	13,121
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	3,657	0
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0	0	0	0	0	0	0	51,300	10,736
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	0	0	2,123	0
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	0
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	0
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	0	0	88,094	270,636
EMERGENCY MANAGEMENT	0	0	0	0	11,292	0	0	0	0	0	6,677	0	0
LAW LIBRARY	23,929	0	0	0	0	0	0	0	0	0	43,938	1,063	0
CRESA	0	0	0	0	0	0	0	0	0	0	0	0	0
Agencies (other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	0	0	2,386
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

**2010 Central Service Cost Allocation Plan (2008 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	HUMAN RESOURCES	FINANCIAL SERVICES & INT		TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTN-IND		PIO	2010 Total IC	2008 Total Expenses	2010 IC %
		AUDIT	PAYROLL											
COURTHOUSE												462,313		
FRANKLIN CENTER												313,664		
CORRECTIONS CENTER (Jail/JWC)												413,513		
JUVENILE CENTER												326,191		
PUBLIC SERVICE CENTER												1,302,833		
1408 FRANKLIN												22,530		
PEPSI BUILDING												88,475		
BOND INTEREST												594,009		
EQUIPMENT DEPRECIATION												1,772,679		
FACILITIES MANAGEMENT												4,645,873		
OFFICE OF BUDGET												1,266,271		
INFO SERVICES-Ops/Sys/Prog												1,221,267		
INFO SERVICES-Network												1,406,729		
HUMAN RESOURCES	(2,210,485)											1,948,831		
FINANCIAL SERVICES & INT AUDIT	30,362	(2,261,512)										1,914,020		
PAYROLL	5,210	0	(305,945)									266,228		
TREASURY-IND	20,840	10,897	2,666	(1,064,079)								844,715		
RECORDS	2,605	0	333	0	(300,017)							242,301		
PURCHASING	15,370	39,507	1,966	1,015	1,573	(1,090,093)						864,097		
PRINTING/MAIL	6,513	0	833	0	0	0	(214,615)					77,265		
TELEPHONE	1,303	0	167	0	0	0	991	(129,223)				123,387		
PROS ATTN-IND	15,630	0	2,000	0	10,295	0	12,486	776	(1,625,371)			1,386,316		
PUBLIC INFORMATION & OUTREACH	7,815	6,523	1,000	66	52	5,238	4,778	672	4,451	(672,392)		530,485		
												<u>22,033,991</u>	<u>0</u>	
ASSESSMENT	68,708	8,260	8,790	1,474	16,151	12,819	38,334	3,982	35,713	17,158		977,379	4,256,200	22.96%
AUDITOR-Auto License & Recording	20,840	13,765	2,666	67,373	775	11,381	10,699	1,913	9,968	4,789		248,828	1,187,928	20.95%
TREASURER-DIR	14,979	2,907	1,916	3,177	12,699	3,069	14,669	1,396	13,665	6,566		289,881	1,628,630	17.80%
BOE	2,605	1,950	333	0	996	0	1,557	155	1,451	697		17,485	172,926	10.11%
COMMUNITY SUPPORT	0	957	0	9,335	0	2,001	0	0	0	0		12,293	0	0.00%
COUNTY CLERK	59,265	25,565	7,582	65,342	47,212	8,962	26,924	3,671	25,083	12,051		658,663	2,989,352	22.03%
DISTRICT COURT	66,429	39,137	8,498	8,352	33,211	20,813	37,972	5,378	35,375	16,996		820,714	4,217,774	19.46%
SUPERIOR COURT	41,199	69,340	5,271	4,749	7,604	35,396	35,696	4,447	33,255	15,977		999,275	3,963,267	25.21%
JUVENILE	121,461	58,231	15,539	1,408	0	28,899	73,462	6,050	68,439	32,881		1,488,038	8,156,432	18.24%
SHERIFF LAW ENFORCEMENT	205,800	56,564	26,328	71,074	12,445	14,415	150,755	5,223	140,446	67,477		1,517,797	16,853,036	9.01%
SHERIFF CIVIL/SUPPORT	80,106	49,774	10,248	2,948	0	17,848	37,706	3,775	35,127	16,877		727,159	4,186,406	17.37%
SHERIFF EXEC/ADMIN	28,004	35,297	3,583	459	0	13,156	28,024	2,120	26,107	12,543		333,667	3,111,424	10.72%
JAIL	227,943	77,393	29,161	13,822	7,079	96,929	169,056	6,515	157,496	75,668		2,590,650	18,797,385	13.78%
PROS ATTN-IND	89,875	40,260	11,498	11,660	40,256	34,450	61,248	4,085	57,060	27,414		1,289,845	6,800,311	18.97%
PA-CHILD SUPPORT	26,051	13,024	3,333	33	12,620	13,220	15,623	1,500	14,555	6,993		118,865	1,734,603	6.85%
MEDICAL EXAMINER	7,490	5,253	958	295	1,066	5,667	7,307	621	6,807	3,271		170,749	844,979	20.21%
COMMISSIONERS	14,328	10,210	1,833	884	1,503	5,563	11,282	1,758	10,511	5,050		452,819	1,252,627	36.15%
COUNTYWIDE SERVICES	0	6,842	0	459	0	6,938	5,174	207	4,820	2,316		31,061	574,429	5.41%
LAND CONSERVATION	1,303	5,687	167	0	0	3,040	2,340	52	2,180	1,047		25,972	259,837	10.00%
CONTINGENCY	0	0	0	0	0	0	0	0	0	0		0	0	0.00%
LOSS CONTROL	5,210	2,765	667	66	699	4,095	3,484	362	3,246	1,559		31,253	386,817	8.08%
ESA Endangered Species Act	2,605	0	333	0	0	2,239	3,402	0	3,169	1,523		21,106	377,670	5.59%
CVTV	0	177	0	0	0	267	0	0	0	0		444	0	0.00%
COOP EXTENSION SERVICES	3,908	18,476	500	2,129	0	8,440	6,212	1,706	5,787	2,781		90,057	689,742	13.06%
INDIGENT DEFENSE	0	32,474	0	688	0	74,585	40,214	0	37,464	18,000		234,095	4,464,931	5.24%
LEWIS & CLARK RAILROAD	0	3,226	0	66	0	4,078	1,467	0	1,366	656		11,977	174,102	6.88%
CORRECTIONS	91,177	47,946	11,665	557	11,537	18,545	51,778	4,137	48,238	23,175		518,814	5,748,862	9.02%
PARKS	20,840	53,248	0	25,449	0	14,369	16,318	0	15,202	7,304		736,554	2,390,321	30.81%
AUDITOR'S O&M	0	1,641	0	6,533	0	1,735	800	0	1,108	532		13,257	132,080	10.04%
CLARK COUNTY FAIR	0	44,067	0	16,096	1,416	19,126	0	1,655	0	0		241,771	1,655,233	14.61%
EMS FUND	0	1,402	0	0	0	0	0	0	0	0		1,402	0	0.00%
RADIO COMMUNICATIONS	0	16,615	0	105	0	0	0	0	0	0		16,720	0	0.00%

**2010 Central Service Cost Allocation Plan (2008 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT										2010 Total IC	2008 Total Expenses	2010 IC %
	HUMAN RESOURCES	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTN-IND	PIO			
GIS	26,051	17,316	3,333	26	1,661	5,534	22,276	1,396	30,856	14,825	432,181	3,677,350	11.75%
TRI-MOUNTAIN GOLF	0	4,923	0	211	0	3,602	0	0	0	0	274,919	63,000	436.38%
SPECIAL LAW ENFORCEMENT	0	0	0	316	0	0	0	0	0	0	316	0	0.00%
911 TAX FUND	0	0	0	14,673	0	0	0	0	0	0	14,673	0	0.00%
COMMUNITY DEV ADMIN	6,513	7,456	833	303	9,858	8,190	523	827	5,194	2,496	81,008	619,050	13.09%
WATER RESOURCES	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
DEVELOPMENT REVIEW	18,235	440	2,333	0	0	0	1,335	0	13,254	6,368	52,815	1,579,590	3.34%
ENGINEERING	11,723	5,324	1,500	606	0	6,067	845	776	8,397	4,034	85,456	1,000,716	8.54%
INSPECTION	14,328	1,756	1,833	0	0	1,276	717	0	7,125	3,423	46,776	849,205	5.51%
DEVELOPMENT SERVICES	2,605	12,525	333	12,421	0	7,906	316	982	3,143	1,510	94,109	374,598	25.12%
LONG RANGE PLANNING	14,719	14,662	1,883	606	0	5,963	1,023	879	10,162	4,882	105,030	1,211,111	8.67%
CUSTOMER SERVICE	15,630	5,227	2,000	0	0	3,277	1,136	879	11,281	5,420	137,946	1,344,396	10.26%
ANIMAL CONTROL	13,025	7,936	1,666	0	2,307	16,497	808	931	8,029	3,857	79,974	956,844	8.36%
BUILDING	16,933	11,963	2,166	13,330	0	4,020	1,954	2,172	19,406	9,323	144,326	2,312,752	6.24%
CODE ENFORCEMENT	11,723	2,229	1,500	0	3,356	1,914	599	465	5,946	2,857	53,801	708,614	7.59%
FIRE MARSHAL	11,723	31,610	1,500	0	140	8,295	780	931	7,743	3,720	104,227	1,196,810	8.71%
PW - TRANSPORTATION	87,791	90,781	11,231	13,282	1,381	68,470	8,337	4,499	82,796	6,912	695,410	9,867,485	7.05%
PW - ADMIN	22,469	15,144	2,874	1,798	9,299	9,315	1,455	3,258	14,448	1,206	150,852	1,721,843	8.76%
PW - ROAD OPERATIONS	130,904	137,694	16,747	200	140	27,351	13,797	1,810	137,028	11,439	649,854	16,419,366	3.96%
CAMP BONNEVILLE	0	1,299	0	132	0	3,469	0	0	0	0	4,900	0	0.00%
SPECIAL INVESTIGATION	0	2,974	0	132	0	0	0	0	0	0	3,106	0	0.00%
NARCOTICS TASK FORCE	0	17,880	0	1,264	0	6,004	1,807	0	2,503	1,203	56,297	298,304	18.87%
CHILD JUSTICE CENTER	6,513	8,034	833	1,686	0	6,230	3,465	1,551	4,799	2,306	88,075	571,976	15.40%
VETERANS ASSISTANCE	0	1,162	0	0	0	400	454	0	629	302	3,464	74,992	4.62%
VICTIM WITNESS	6,513	1,367	833	632	1,136	0	2,229	362	3,088	1,483	24,102	367,968	6.55%
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
WASHINGTON ENERGY CODE	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
WEED MANAGEMENT	11,723	9,949	1,500	26	0	4,182	4,601	672	6,374	3,062	69,564	759,587	9.16%
DEPT. of COMMUNITY SERVICES	111,145	169,330	14,219	38,066	10,663	79,257	6,549	5,947	65,042	31,249	827,347	7,751,601	10.67%
STADIUM CONVENTION	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
SOLID WASTE	14,328	28,410	1,833	1,554	0	23,187	4,590	1,034	45,584	21,901	226,910	5,432,651	4.18%
CLEAN WATER FUND / BBC	16,933	27,145	2,166	53	0	19,793	2,388	1,189	23,713	11,393	184,461	2,826,071	6.53%
WASTEWATER OPERATIONS	18,887	31,076	2,416	105	0	18,384	2,803	1,913	27,839	13,375	173,657	3,317,764	5.23%
ELECTIONS	12,244	9,812	1,566	1,212	8,722	12,559	1,871	1,138	18,584	8,929	208,324	2,214,791	9.41%
ER&R (Depts 555, 566, 577)	29,958	172,167	3,833	1,581	0	47,238	4,481	1,034	44,502	21,381	404,538	5,303,727	7.63%
TER&R	16,933	17,025	2,166	501	0	15,975	1,605	0	15,940	7,658	119,680	1,899,712	6.30%
CENTRAL STORES	651	63,247	83	0	0	6,671	3,225	0	4,467	2,146	84,149	532,426	15.80%
FACILITIES MANAGEMENT-DIRECT	37,773	158,629	4,832	1,185	0	15,245	45,242	0	62,666	30,107	430,567	7,468,379	5.77%
MOSQUITO CONTROL DISTRICT	2,605	4,718	333	0	0	0	0	0	0	0	9,780	309,123	3.16%
REGIONAL TRANSPORTATION COUNCIL	12,374	8,102	1,583	3,662	0	0	0	776	0	0	26,497	2,149,712	1.23%
SWCAA	0	28,888	11,331	21,970	0	0	0	0	0	0	62,190	0	0.00%
HEALTH DEPARTMENT	177,340	147,416	22,687	71,153	30,047	140,252	10,835	14,375	107,611	51,701	1,367,742	12,824,846	10.66%
EMERGENCY MANAGEMENT	0	1,914	0	501	0	0	0	0	0	0	20,385	0	0.00%
LAW LIBRARY	0	9,299	0	6,296	0	0	938	103	1,299	624	87,489	154,788	56.52%
CRESA	24,422	61,571	12,498	8,693	1,818	22,816	8,417	0	27,835	0	168,070	9,962,036	1.69%
Agencies (other Fire Dist. Etc.)	0	113,733	9,665	530,291	297	3,469	0	17,168	0	0	679,864	0	0.00%
TOTAL	0	0	0	0	0	0	0	0	0	0	\$23,223,420	\$205,130,486	11.32%

Central Service Cost Allocation Plan

Allocated Cost Detail

Central Service Cost Allocation Plan

COUNTY COURTHOUSE BUILDING DEPRECIATION

The Building Depreciation Costs represent depreciation on the County Courthouse that was first occupied in 1946. As of 1946, the estimated useful life of the building was forty years. The shell is fifty-five years old.

The renovation completed during 1986 is depreciated on a component basis, assuming a twenty year useful life. With the completion of the Public Service Center in 2003, the Courthouse was extensively remodeled and now houses exclusively the District Court, Superior Court, and County Clerks office.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each department/division within the County Courthouse.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Courthouse
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	400,195
Subtotal	400,195
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$400,195

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(462,313)
FRANKLIN CENTER	0	0%	0
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
OFFICE OF BUDGET	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	1,608	3%	13,692
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	5,607	10%	47,730
DISTRICT COURT	14,363	26%	122,267
SUPERIOR COURT	22,758	42%	193,731
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	7,162	13%	60,964
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
CLARK COUNTY FAIR	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
WEED MANAGEMENT	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	2,811	5%	23,929
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

Central Service Cost Allocation Plan

FRANKLIN BUILDING DEPRECIATION

The Franklin Building depreciation is based on the total cost of the building when purchased and subsequent remodeling. The assumed useful life of the building is twenty years. With the completion of the Public Service Center, the Franklin Building now exclusively houses the Prosecuting Attorney's Office.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by the Prosecuting Attorney's Office.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Franklin Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	300,082
Subtotal	300,082
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$300,082

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(313,664)
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
OFFICE OF BUDGET	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	552	18%	57,526
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	2,456	82%	256,138
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
CLARK COUNTY FAIR	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
WEED MANAGEMENT	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	3,008	100%	0

Central Service Cost Allocation Plan

CORRECTIONS CENTER BUILDING DEPRECIATION

The Corrections Center Building depreciation is based on component depreciation. The useful life of the building is forty years. The Corrections Center houses three primary programs: the Sheriff's Office, Corrections, and the Jail.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each department/division within the Corrections Center.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Corrections Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	411,334
Subtotal	411,334
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$411,334

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(413,513)
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
OFFICE OF BUDGET	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	2,808	2%	9,522
SHERIFF CIVIL/SUPPORT	16,849	14%	57,131
SHERIFF EXEC/ADMIN	8,424	7%	28,566
JAIL	88,475	73%	300,007
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	5,393	4%	18,287
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
CLARK COUNTY FAIR	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
WEED MANAGEMENT	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	121,949	100%	0

Central Service Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

The Juvenile Center Building depreciation is based on component depreciation. The useful life of the building is forty years. The Juvenile Center houses Juvenile Court, Juvenile Detention Center, and administrative functions.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by the Juvenile Department.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Juvenile Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	326,191
Subtotal	326,191
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$326,191

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(326,191)
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
OFFICE OF BUDGET	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	26,750	100%	326,191
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
CLARK COUNTY FAIR	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
WEED MANAGEMENT	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	26,750	100%	0

Central Service Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

The Public Service Center Building depreciation is based on the total cost of the building when built, with a 25-year useful life.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each tenant, less any rent paid. This building houses the majority of county services except for Law & Justice.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Public Service Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	1,087,481
Subtotal	1,087,481
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,087,481

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			(1,302,833)
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	1,075	2%	26,976
OFFICE OF BUDGET	3,000	6%	75,282
INFO SERVICES-Ops/Sys/Prog	8,190	16%	205,520
INFO SERVICES-Network	910	2%	22,836
HUMAN RESOURCES	3,100	6%	77,792
FINANCIAL SERVICES & INT AUDIT	4,298	8%	107,842
PAYROLL	478	1%	11,982
TREASURY-IND	1,235	2%	30,991
RECORDS	0	0%	0
PURCHASING	2,700	5%	67,754
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	4%	50,815
ASSESSMENT	10,250	20%	257,214
AUDITOR-Auto License & Recording	424	1%	10,640
TREASURER-DIR	65	0%	1,631
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	8,650	17%	217,064
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	144	0%	3,614
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
CLARK COUNTY FAIR	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	4,925	9%	123,588
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
WEED MANAGEMENT	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	1%	11,292
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	51,918	100%	0

Central Service Cost Allocation Plan

1408 FRANKLIN BUILDING DEPRECIATION

The 1408 Franklin Building depreciation is based on the total cost of the building when built, which has been fully depreciated, plus an extensive renovation in 2003. The renovation carries a 10-year useful life.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each tenant, less any rent paid. This building houses Auto License, Elections, Printing Shop, and Mail Room.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	1408 Franklin
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	5,966
Subtotal	5,966
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$5,966

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			(22,530)
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
OFFICE OF BUDGET	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	4,284	16%	3,575
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	5,986	22%	4,995
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
CLARK COUNTY FAIR	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
WEED MANAGEMENT	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	16,730	62%	13,960
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	27,000	100%	0

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

The Pepsi Building depreciation is based on the total cost of the building was purchased and renovated in 2003. The renovation carries a 10-year useful life.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each tenant, less any rent paid. This building houses storage for the Sheriff's Office, Records and Facilities.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Pepsi Building
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	88,475
Subtotal	88,475
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$88,475

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			(88,475)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	27,067
OFFICE OF BUDGET	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	4,591	12%	10,637
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	21,912	57%	50,770
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
CLARK COUNTY FAIR	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
WEED MANAGEMENT	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	38,185	100%	0

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

This represents the annual interest payments made by the County to reduce the outstanding bonded debt on the Public Service Center, Franklin Center, Courthouse renovation, Corrections Center, Jail Work Center, and Juvenile Remodel, as well as land for county parks and the Treasurer's remittance processor. In accordance with Office of Management and Budget Circular A-87, interest costs is allowable on buildings if the building is newly occupied after October 1, 1980. All buildings were occupied after this date.

Basis of Allocation

The interest cost is allocated on the square footage occupied by each department/division, in the case of buildings, and directly to the operating department/division in the case of other assets.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Bond Interest
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	594,009
Depreciation	
Subtotal	594,009
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$594,009

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			(594,009)
EQUIPMENT DEPRECIATION	0	0.00%	0
FACILITIES MANAGEMENT	130,411	21.95%	130,411
OFFICE OF BUDGET	3,353	0.56%	3,353
INFO SERVICES-Ops/Sys/Prog	9,507	1.60%	9,507
INFO SERVICES-Network	803	0.14%	803
HUMAN RESOURCES	3,512	0.59%	3,512
FINANCIAL SERVICES & INT AUDIT	4,903	0.83%	4,903
PAYROLL	507	0.09%	507
TREASURY-IND	1,027	0.17%	1,027
RECORDS	15,450	2.60%	15,450
PURCHASING	3,018	0.51%	3,018
PRINTING/MAIL	2,003	0.34%	2,003
TELEPHONE	0	0.00%	0
PROS ATTN-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	2,264	0.38%	2,264
ASSESSMENT	140,080	23.58%	140,080
AUDITOR-Auto License & Recording	670	0.11%	670
TREASURER-DIR	1,027	0.17%	1,027
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	0	0.00%	0
DISTRICT COURT	0	0.00%	0
SUPERIOR COURT	0	0.00%	0
JUVENILE	21,150	3.56%	21,150
SHERIFF LAW ENFORCEMENT	117,281	19.74%	117,281
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	121,564	20.47%	121,564
PROS ATTN-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	9,669	1.63%	9,669
COUNTYWIDE SERVICES	361	0.06%	361
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	1,202	0.20%	1,202
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0
PARKS	0	0.00%	0
AUDITOR'S O&M	0	0.00%	0
CLARK COUNTY FAIR	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	4,247	0.72%	4,247
TRI-MOUNTAIN GOLF	0	0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
911 TAX FUND	0	0.00%	0
COMMUNITY DEV ADMIN	0	0.00%	0
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
LONG RANGE PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
BUILDING	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	0	0.00%	0
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	0	0.00%	0
CAMP BONNEVILLE	0	0.00%	0
SPECIAL INVESTIGATION	0	0.00%	0
NARCOTICS TASK FORCE	0	0.00%	0
CHILD JUSTICE CENTER	0	0.00%	0
VETERANS ASSISTANCE	0	0.00%	0
VICTIM WITNESS	0	0.00%	0
CJA 0.1% SALES TAX	0	0.00%	0
WASHINGTON ENERGY CODE	0	0.00%	0
WEED MANAGEMENT	0	0.00%	0
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND / BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	0	0.00%	0
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	594,009	100%	0

Central Service Cost Allocation Plan

EQUIPMENT DEPRECIATION

The total cost of all equipment assigned to each department/division is included on the county inventory system. The depreciation is then applied to the inventory assigned to each department/division where the assets were purchased with General Fund money.

Basis of Allocation

The actual depreciation recorded on the County's fixed asset system.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Equipment Depreciation
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	1,772,679
Subtotal	1,772,679
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,772,679

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			(1,772,679)
FACILITIES MANAGEMENT	59,973	4.18%	74,123
OFFICE OF BUDGET	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	225,851	15.75%	279,137
INFO SERVICES-Network	577,054	40.23%	713,200
HUMAN RESOURCES	40,363	2.81%	49,886
FINANCIAL SERVICES & INT AUDIT	1,356	0.09%	1,676
PAYROLL	0	0.00%	0
TREASURY-IND	23,648	1.65%	29,227
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	59,973	4.18%	74,123
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	773	0.05%	955
ASSESSMENT	1,047	0.07%	1,294
AUDITOR-Auto License & Recording	4,405	0.31%	5,444
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	13,499	0.94%	16,684
DISTRICT COURT	2,817	0.20%	3,482
SUPERIOR COURT	88,505	6.17%	109,386
JUVENILE	0	0.00%	0
SHERIFF LAW ENFORCEMENT	62,381	4.35%	77,099
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	1,756	0.12%	2,170
JAIL	16,170	1.13%	19,985
PROS ATTNY-DIR	2,250	0.16%	2,781
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	23,968	1.67%	29,623
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	4,586	0.32%	5,668
PARKS	2,700	0.19%	3,337
AUDITOR'S O&M	0	0.00%	0
CLARK COUNTY FAIR	126,077	8.79%	155,823

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	0	0.00%	0
TRI-MOUNTAIN GOLF		0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
911 TAX FUND	0	0.00%	0
COMMUNITY DEV ADMIN	0	0.00%	0
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
LONG RANGE PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
BUILDING	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	19,540	1.36%	24,150
PW - ADMIN	32,951	2.30%	40,725
PW - ROAD OPERATIONS	0	0.00%	0
CAMP BONNEVILLE	0	0.00%	0
SPECIAL INVESTIGATION	0	0.00%	0
NARCOTICS TASK FORCE	0	0.00%	0
CHILD JUSTICE CENTER	0	0.00%	0
VETERANS ASSISTANCE	0	0.00%	0
VICTIM WITNESS	0	0.00%	0
CJA 0.1% SALES TAX	0	0.00%	0
WASHINGTON ENERGY CODE	0	0.00%	0
WEED MANAGEMENT	4,226	0.29%	5,223
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND / BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	38,416	2.68%	47,480
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	1,434,285	100%	0

Central Service Cost Allocation Plan

BUILDING MAINTENANCE COUNTYWIDE

The countywide maintenance budget is used by the County to maintain all county-owned buildings. Maintenance includes expenditures for labor, supplies, electric service, and heat.

Basis of Allocation

The basis for allocation is accounting records prepared by the maintenance section showing the cost of each building. The maintenance cost for each building is then allocated based on the square footage occupied by each department.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Facilities Management
Expenses	
Personnel Services	
Services, Supplies, & Interfund	4,645,873
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	4,645,873
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	26,976
1408 Franklin	0
Pepsi Building	
Bond Interest	130,411
Equipment Depreciation	74,123
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$4,877,383

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			(4,904,450)
OFFICE OF BUDGET	33,101	0.9%	44,516
INFO SERVICES-Ops/Sys/Prog	90,365	2.5%	121,528
INFO SERVICES-Network	10,041	0.3%	13,503
HUMAN RESOURCES	34,204	0.9%	46,000
FINANCIAL SERVICES & INT AUDIT	47,417	1.3%	63,769
PAYROLL	5,269	0.1%	7,085
TREASURY-IND	13,627	0.4%	18,326
RECORDS	14,250	0.4%	19,164
PURCHASING	29,791	0.8%	40,064
PRINTING/MAIL	25,045	0.7%	33,681
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	48,120	1.3%	64,714
PUBLIC INFORMATION & OUTREACH	22,343	0.6%	30,048
ASSESSMENT	113,095	3.1%	152,095
AUDITOR-Auto License & Recording	39,673	1.1%	53,354
TREASURER-DIR	717	0.0%	965
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	65,168	1.8%	87,642
DISTRICT COURT	217,829	6.0%	292,947
SUPERIOR COURT	264,509	7.3%	355,725
JUVENILE	354,320	9.7%	476,506
SHERIFF LAW ENFORCEMENT	85,206	2.3%	114,590
SHERIFF CIVIL/SUPPORT	103,164	2.8%	138,739
SHERIFF EXEC/ADMIN	51,582	1.4%	69,370
JAIL	818,036	22.4%	1,100,134
PROS ATTNY-DIR	247,737	6.8%	333,169
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	65,172	1.8%	87,646
COMMISSIONERS	95,441	2.6%	128,354
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	1,589	0.0%	2,137
CONTINGENCY		0.0%	0
LOSS CONTROL		0.0%	0
ESA Endangered Species Act		0.0%	0
CVTV		0.0%	0
COOP EXTENSION SERVICES		0.0%	0
INDIGENT DEFENSE		0.0%	0
LEWIS & CLARK RAILROAD		0.0%	0
CORRECTIONS	33,021	0.9%	44,409
PARKS	404,845	11.1%	544,456
AUDITOR'S O&M		0.0%	0
CLARK COUNTY FAIR		0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
GIS	54,341	1.5%	73,080
TRI-MOUNTAIN GOLF	197,927	5.4%	266,182
SPECIAL LAW ENFORCEMENT		0.0%	0
911 TAX FUND		0.0%	0
COMMUNITY DEV ADMIN		0.0%	0
WATER RESOURCES		0.0%	0
DEVELOPMENT REVIEW		0.0%	0
ENGINEERING		0.0%	0
INSPECTION		0.0%	0
DEVELOPMENT SERVICES		0.0%	0
LONG RANGE PLANNING		0.0%	0
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL		0.0%	0
BUILDING		0.0%	0
CODE ENFORCEMENT		0.0%	0
FIRE MARSHAL		0.0%	0
PW - TRANSPORTATION		0.0%	0
PW - ADMIN		0.0%	0
PW - ROAD OPERATIONS		0.0%	0
CAMP BONNEVILLE		0.0%	0
SPECIAL INVESTIGATION		0.0%	0
NARCOTICS TASK FORCE		0.0%	0
CHILD JUSTICE CENTER	22,262	0.6%	29,938
VETERANS ASSISTANCE		0.0%	0
VICTIM WITNESS		0.0%	0
CJA 0.1% SALES TAX		0.0%	0
WASHINGTON ENERGY CODE		0.0%	0
WEED MANAGEMENT		0.0%	0
DEPT. of COMMUNITY SERVICES		0.0%	0
STADIUM CONVENTION		0.0%	0
SOLID WASTE		0.0%	0
CLEAN WATER FUND / BBC		0.0%	0
WASTEWATER OPERATIONS		0.0%	0
ELECTIONS		0.0%	0
ER&R (Depts 555, 566, 577)		0.0%	0
TER&R		0.0%	0
CENTRAL STORES		0.0%	0
FACILITIES MANAGEMENT-DIRECT		0.0%	0
MOSQUITO CONTROL DISTRICT		0.0%	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0
SWCAA		0.0%	0
HEALTH DEPARTMENT		0.0%	0
EMERGENCY MANAGEMENT	4,965	0.1%	6,677
LAW LIBRARY	32,671	0.9%	43,938
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	3,646,842	100%	0

Central Service Cost Allocation Plan

OFFICE OF BUDGET

The Office of Budget is the planning and budgeting arm of the Board of Commissioners, responsible for facilitating long-range program planning, program operational policy, and biennial budgets. The Auditor continues to perform statutorily mandated tasks. The Auditor is viewed as the primary financial officer for the county and maintains responsibility for financial accounting, reporting and auditing.

Basis of Allocation

The basis of allocation is the total direct cost within each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Office of Budget
Expenses	
Personnel Services	1,223,343
Services, Supplies, & Interfund	8,055
Capital Outlay	
Debt Service/Interest	
Depreciation	34,873
Subtotal	1,266,271
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	75,282
1408 Franklin	0
Pepsi Building	
Bond Interest	3,353
Equipment Depreciation	0
Facilities Management	44,516
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,389,423

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			(1,389,423)
INFO SERVICES-Ops/Sys/Prog	1,221,267	0.6%	8,389
INFO SERVICES-Network	1,406,729	0.7%	9,663
HUMAN RESOURCES	1,948,831	1.0%	13,387
FINANCIAL SERVICES & INT AUDIT	1,914,020	0.9%	13,147
PAYROLL	266,228	0.1%	1,829
TREASURY-IND	844,715	0.4%	5,802
RECORDS	242,301	0.1%	1,664
PURCHASING	864,097	0.4%	5,935
PRINTING/MAIL	893,809	0.4%	6,140
TELEPHONE	110,006	0.1%	756
PROS ATTNY-IND	1,386,316	0.7%	9,523
PUBLIC INFORMATION & OUTREACH	530,485	0.3%	3,644
ASSESSMENT	4,256,200	2.1%	29,236
AUDITOR-Auto License & Recording	1,187,928	0.6%	8,160
TREASURER-DIR	1,628,630	0.8%	11,187
BOE	172,926	0.1%	1,188
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	2,989,352	1.5%	20,534
DISTRICT COURT	4,215,968	2.1%	28,960
SUPERIOR COURT	3,963,267	2.0%	27,224
JUVENILE	8,156,432	4.0%	56,027
SHERIFF LAW ENFORCEMENT	16,738,069	8.3%	114,974
SHERIFF CIVIL/SUPPORT	4,186,406	2.1%	28,756
SHERIFF EXEC/ADMIN	3,111,424	1.5%	21,372
JAIL	18,770,062	9.3%	128,932
PROS ATTNY-DIR	6,800,311	3.4%	46,711
PA-CHILD SUPPORT	1,734,603	0.9%	11,915
MEDICAL EXAMINER	811,304	0.4%	5,573
COMMISSIONERS	1,252,627	0.6%	8,604
COUNTYWIDE SERVICES	574,429	0.3%	3,946
LAND CONSERVATION	259,837	0.1%	1,785
CONTINGENCY	0	0.0%	0
LOSS CONTROL	386,817	0.2%	2,657
ESA Endangered Species Act	377,670	0.2%	2,594
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	689,742	0.3%	4,738
INDIGENT DEFENSE	4,464,931	2.2%	30,670
LEWIS & CLARK RAILROAD	162,829	0.1%	1,118
CORRECTIONS	5,748,862	2.8%	39,489
PARKS	1,811,741	0.9%	12,445
AUDITOR'S O&M	132,080	0.1%	907
CLARK COUNTY FAIR	474,940	0.2%	3,262

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	3,677,350	1.8%	25,260
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	619,050	0.3%	4,252
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	1,579,590	0.8%	10,850
ENGINEERING	1,000,716	0.5%	6,874
INSPECTION	849,205	0.4%	5,833
DEVELOPMENT SERVICES	374,598	0.2%	2,573
LONG RANGE PLANNING	1,211,111	0.6%	8,319
CUSTOMER SERVICE	1,344,396	0.7%	9,235
ANIMAL CONTROL	956,844	0.5%	6,573
BUILDING	2,312,752	1.1%	15,886
CODE ENFORCEMENT	708,614	0.4%	4,867
FIRE MARSHAL	922,770	0.5%	6,339
PW - TRANSPORTATION	9,867,485	4.9%	67,780
PW - ADMIN	1,721,843	0.9%	11,827
PW - ROAD OPERATIONS	16,330,745	8.1%	112,176
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	298,304	0.1%	2,049
CHILD JUSTICE CENTER	571,976	0.3%	3,929
VETERANS ASSISTANCE	74,992	0.0%	515
VICTIM WITNESS	367,968	0.2%	2,528
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	759,587	0.4%	5,218
DEPT. of COMMUNITY SERVICES	7,751,601	3.8%	53,246
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	5,432,651	2.7%	37,317
CLEAN WATER FUND / BBC	2,826,071	1.4%	19,412
WASTEWATER OPERATIONS	3,317,764	1.6%	22,790
ELECTIONS	2,214,791	1.1%	15,213
ER&R (Depts 555, 566, 577)	5,303,727	2.6%	36,431
TER&R	1,899,712	0.9%	13,049
CENTRAL STORES	532,426	0.3%	3,657
FACILITIES MANAGEMENT-DIRECT	7,468,379	3.7%	51,300
MOSQUITO CONTROL DISTRICT	309,123	0.2%	2,123
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	12,824,846	6.3%	88,094
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	154,788	0.1%	1,063
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	202,273,964	100%	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – OPERATIONS/PROGRAMMING/SYSTEMS

The Information Technology Operations and Systems costs represent the costs to operate and maintain the county's major systems. These costs exclude revenues from the City of Vancouver for shared systems or any other direct payment agreements. The major systems include: 1) Financial Systems – general and subsidiary ledgers, treasury, and payroll; 2) Non-financial Systems – elections, recording, CRESA, Public Works, Community Development, Community Services; 3) Land Management Systems – GIS, CATS, and Sierra/Tidemark; 4) Law and Justice Systems – Sheriff, Jail, and Prosecuting Attorney systems.

Basis of Allocation

The costs are allocated to the departments/divisions who are the major users of the system, utilizing information from the reporting category ledger.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,221,267
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	205,520
1408 Franklin	0
Pepsi Building	
Bond Interest	9,507
Equipment Depreciation	279,137
Facilities Management	121,528
Office of Budget	8,389
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,845,348

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
OFFICE OF BUDGET				
INFO SERVICES-Ops/Sys/Prog				(1,845,348)
INFO SERVICES-Network	23,797	0.5%	8,350	32,147
HUMAN RESOURCES	6,112	1.6%	28,629	34,741
FINANCIAL SERVICES & INT AUDIT		3.1%	57,257	57,257
PAYROLL		0.3%	5,964	5,964
TREASURY-IND		2.5%	45,329	45,329
RECORDS		0.2%	3,579	3,579
PURCHASING		1.2%	22,664	22,664
PRINTING/MAIL		0.3%	4,771	4,771
TELEPHONE		0.1%	1,193	1,193
PROS ATTNY-IND		1.3%	23,857	23,857
PUBLIC INFORMATION & OUTREACH		0.6%	10,736	10,736
ASSESSMENT		4.6%	84,693	84,693
AUDITOR-Auto License & Recording	4,361	0.4%	7,754	12,115
TREASURER-DIR	185,615	0.4%	6,561	192,176
BOE		0.2%	2,982	2,982
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		5.0%	93,043	93,043
DISTRICT COURT		2.5%	45,925	45,925
SUPERIOR COURT		1.5%	27,436	27,436
JUVENILE		5.0%	91,850	91,850
SHERIFF LAW ENFORCEMENT		7.0%	128,828	128,828
SHERIFF CIVIL/SUPPORT	64,674	4.5%	83,500	148,174
SHERIFF EXEC/ADMIN		1.6%	28,629	28,629
JAIL		1.5%	26,839	26,839
PROS ATTNY-DIR		5.2%	96,621	96,621
PA-CHILD SUPPORT		0.0%	0	0
MEDICAL EXAMINER		0.2%	4,175	4,175
COMMISSIONERS		0.6%	11,929	11,929
COUNTYWIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.1%	1,193	1,193
CONTINGENCY		0.0%	0	0
LOSS CONTROL		0.1%	2,386	2,386
ESA Endangered Species Act		0.1%	2,386	2,386
CVTV		0.0%	0	0
COOP EXTENSION SERVICES		0.9%	16,104	16,104
INDIGENT DEFENSE		0.0%	0	0
LEWIS & CLARK RAILROAD		0.0%	0	0
CORRECTIONS		2.5%	46,521	46,521
PARKS		0.6%	10,736	10,736
AUDITOR'S O&M		0.0%	0	0
CLARK COUNTY FAIR	326	0.0%	0	326

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
EMS FUND		0.0%	0	0
RADIO COMMUNICATIONS		0.0%	0	0
GIS		1.9%	35,786	35,786
TRI-MOUNTAIN GOLF		0.0%	0	0
SPECIAL LAW ENFORCEMENT		0.0%	0	0
911 TAX FUND		0.0%	0	0
COMMUNITY DEV ADMIN	54	0.8%	15,507	15,561
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		1.0%	17,893	17,893
INSPECTION		0.3%	4,771	4,771
DEVELOPMENT SERVICES		1.2%	22,664	22,664
LONG RANGE PLANNING		1.0%	19,086	19,086
CUSTOMER SERVICE		2.1%	38,171	38,171
ANIMAL CONTROL		0.5%	8,350	8,350
BUILDING		1.2%	21,471	21,471
CODE ENFORCEMENT		0.5%	8,350	8,350
FIRE MARSHAL		0.8%	14,314	14,314
PW - TRANSPORTATION		5.6%	103,778	103,778
PW - ADMIN		0.4%	7,754	7,754
PW - ROAD OPERATIONS		1.5%	27,436	27,436
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.6%	10,736	10,736
CHILD JUSTICE CENTER		0.3%	5,964	5,964
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.1%	1,789	1,789
CJA 0.1% SALES TAX		0.0%	0	0
WASHINGTON ENERGY CODE		0.0%	0	0
WEED MANAGEMENT		0.4%	7,754	7,754
DEPT. of COMMUNITY SERVICES		5.9%	109,743	109,743
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		1.2%	21,471	21,471
CLEAN WATER FUND / BBC		1.5%	27,436	27,436
WASTEWATER OPERATIONS		0.8%	15,507	15,507
ELECTIONS		1.4%	25,050	25,050
ER&R (Depts 555, 566, 577)		1.0%	19,086	19,086
TER&R		0.7%	13,121	13,121
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.6%	10,736	10,736
MOSQUITO CONTROL DISTRICT		0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT	73,815	10.7%	196,821	270,636
EMERGENCY MANAGEMENT		0.0%	0	0
LAW LIBRARY		0.0%	0	0
CRESA		0.0%	0	0
Agencies (other Fire Dist. Etc.)		0.1%	2,386	2,386
TOTAL	358,754	100.0%	1,845,348	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – NETWORK/COMMUNICATIONS

The Information Technology-Network/Communications costs represent the total costs to maintain and operate the network and communications systems, including 1) the Local Area Network that is distributed countywide; and 2) communications systems such as e-mail and internet/intranet access.

Basis of Allocation

The Network/Communications costs are first allocated based on any direct services tracked via reporting category, with the remaining expenses allocated based on the number of personal computers for each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES-Network
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,406,729
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	22,836
1408 Franklin	0
Pepsi Building	
Bond Interest	803
Equipment Depreciation	713,200
Facilities Management	13,503
Office of Budget	9,663
INFO SERVICES-Ops/Sys/Prog	32,147
INFO SERVICES-Network	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,198,881

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
COURTHOUSE					
FRANKLIN CENTER					
CORRECTIONS CENTER (Jail/JWC)					
JUVENILE CENTER					
PUBLIC SERVICE CENTER					
1408 FRANKLIN					
PEPSI BUILDING					
BOND INTEREST					
EQUIPMENT DEPRECIATION					
FACILITIES MANAGEMENT					
OFFICE OF BUDGET					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		7			(2,198,881)
HUMAN RESOURCES	2,070	24	1.6%	34,268	36,338
FINANCIAL SERVICES & INT AUDIT		48	3.1%	68,537	68,537
PAYROLL		5	0.3%	7,139	7,139
TREASURY-IND		38	2.5%	54,258	54,258
RECORDS		3	0.2%	4,284	4,284
PURCHASING		19	1.2%	27,129	27,129
PRINTING/MAIL		4	0.3%	5,711	5,711
TELEPHONE		1	0.1%	1,428	1,428
PROS ATTNY-IND		20	1.3%	28,557	28,557
PUBLIC INFORMATION & OUTREACH		9	0.6%	12,851	12,851
ASSESSMENT		71	4.6%	101,377	101,377
AUDITOR-Auto License & Recording		7	0.4%	9,281	9,281
TREASURER-DIR		6	0.4%	7,853	7,853
BOE		3	0.2%	3,570	3,570
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		78	5.1%	111,372	111,372
DISTRICT COURT		39	2.5%	54,972	54,972
SUPERIOR COURT		23	1.5%	32,840	32,840
JUVENILE		77	5.0%	109,944	109,944
SHERIFF LAW ENFORCEMENT		108	7.0%	154,207	154,207
SHERIFF CIVIL/SUPPORT		70	4.5%	99,949	99,949
SHERIFF EXEC/ADMIN		24	1.6%	34,268	34,268
JAIL		23	1.5%	32,127	32,127
PROS ATTNY-DIR		81	5.3%	115,655	115,655
PA-CHILD SUPPORT		0	0.0%	0	0
MEDICAL EXAMINER		4	0.2%	4,997	4,997
COMMISSIONERS		10	0.6%	14,278	14,278
COUNTYWIDE SERVICES		0	0.0%	0	0
LAND CONSERVATION		1	0.1%	1,428	1,428
CONTINGENCY		0	0.0%	0	0
LOSS CONTROL		2	0.1%	2,856	2,856
ESA Endangered Species Act		2	0.1%	2,856	2,856
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		14	0.9%	19,276	19,276
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS		39	2.5%	55,686	55,686
PARKS		9	0.6%	12,851	12,851
AUDITOR'S O&M		0	0.0%	0	0
CLARK COUNTY FAIR		0	0.0%	0	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
EMS FUND		0	0.0%	0	0
RADIO COMMUNICATIONS		0	0.0%	0	0
GIS	4,112	30	1.9%	42,835	46,947
TRI-MOUNTAIN GOLF		0	0.0%	0	0
SPECIAL LAW ENFORCEMENT		0	0.0%	0	0
911 TAX FUND		0	0.0%	0	0
COMMUNITY DEV ADMIN	439	13	0.8%	18,562	19,001
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		15	1.0%	21,418	21,418
INSPECTION		4	0.3%	5,711	5,711
DEVELOPMENT SERVICES		19	1.2%	27,129	27,129
LONG RANGE PLANNING		16	1.0%	22,846	22,846
CUSTOMER SERVICE		32	2.1%	45,691	45,691
ANIMAL CONTROL		7	0.5%	9,995	9,995
BUILDING		18	1.2%	25,701	25,701
CODE ENFORCEMENT		7	0.5%	9,995	9,995
FIRE MARSHAL		12	0.8%	17,134	17,134
PW - TRANSPORTATION		87	5.6%	124,222	124,222
PW - ADMIN		7	0.4%	9,281	9,281
PW - ROAD OPERATIONS	292	23	1.5%	32,840	33,132
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		9	0.6%	12,851	12,851
CHILD JUSTICE CENTER	5,687	5	0.3%	7,139	12,826
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		2	0.1%	2,142	2,142
CJA 0.1% SALES TAX		0	0.0%	0	0
WASHINGTON ENERGY CODE		0	0.0%	0	0
WEED MANAGEMENT		7	0.4%	9,281	9,281
DEPT. of COMMUNITY SERVICES	1,531	92	6.0%	131,362	132,893
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		18	1.2%	25,701	25,701
CLEAN WATER FUND / BBC		23	1.5%	32,840	32,840
WASTEWATER OPERATIONS		13	0.8%	18,562	18,562
ELECTIONS		21	1.4%	29,985	29,985
ER&R (Depts 555, 566, 577)		16	1.0%	22,846	22,846
TER&R		11	0.7%	15,706	15,706
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.6%	12,851	12,851
MOSQUITO CONTROL DISTRICT		0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		165	10.7%	235,594	235,594
EMERGENCY MANAGEMENT		0	0.0%	0	0
LAW LIBRARY		0	0.0%	0	0
CRESA		0	0.0%	0	0
Agencies (other Fire Dist. Etc.)		2	0.1%	2,856	2,856
TOTAL	14,131	1,547	100%	2,198,881	0

Central Service Cost Allocation Plan

HUMAN RESOURCES

The Human Resources Department is responsible for wage and salary administration, labor contract negotiations, administration of fringe benefits, and recruitment of employees, among other responsibilities.

Basis of Allocation

The basis of allocation is the number of full time equivalent personnel in each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Human Resources
Expenses	
Personnel Services	1,531,135
Services, Supplies, & Interfund	417,695
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,948,831
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	77,792
1408 Franklin	0
Pepsi Building	
Bond Interest	3,512
Equipment Depreciation	49,886
Facilities Management	46,000
Office of Budget	13,387
INFO SERVICES-Ops/Sys/Prog	34,741
INFO SERVICES-Network	36,338
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,210,485

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			(2,210,485)
FINANCIAL SERVICES & INT AUDIT	23	1.4%	30,362
PAYROLL	4	0.2%	5,210
TREASURY-IND	16	0.9%	20,840
RECORDS	2	0.1%	2,605
PURCHASING	12	0.7%	15,370
PRINTING/MAIL	5	0.3%	6,513
TELEPHONE	1	0.1%	1,303
PROS ATTNY-IND	12	0.7%	15,630
PUBLIC INFORMATION & OUTREACH	6	0.4%	7,815
ASSESSMENT	53	3.1%	68,708
AUDITOR-Auto License & Recording	16	0.9%	20,840
TREASURER-DIR	12	0.7%	14,979
BOE	2	0.1%	2,605
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	46	2.7%	59,265
DISTRICT COURT	51	3.0%	66,429
SUPERIOR COURT	32	1.9%	41,199
JUVENILE	93	5.5%	121,461
SHERIFF LAW ENFORCEMENT	158	9.3%	205,800
SHERIFF CIVIL/SUPPORT	62	3.6%	80,106
SHERIFF EXEC/ADMIN	22	1.3%	28,004
JAIL	175	10.3%	227,943
PROS ATTNY-DIR	69	4.1%	89,875
PA-CHILD SUPPORT	20	1.2%	26,051
MEDICAL EXAMINER	6	0.3%	7,490
COMMISSIONERS	11	0.6%	14,328
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	1	0.1%	1,303
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.2%	5,210
ESA Endangered Species Act	2	0.1%	2,605
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	3	0.2%	3,908
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	70	4.1%	91,177
PARKS	16	0.9%	20,840
AUDITOR'S O&M	0	0.0%	0
CLARK COUNTY FAIR	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	20	1.2%	26,051
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	5	0.3%	6,513
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	14	0.8%	18,235
ENGINEERING	9	0.5%	11,723
INSPECTION	11	0.6%	14,328
DEVELOPMENT SERVICES	2	0.1%	2,605
LONG RANGE PLANNING	11	0.7%	14,719
CUSTOMER SERVICE	12	0.7%	15,630
ANIMAL CONTROL	10	0.6%	13,025
BUILDING	13	0.8%	16,933
CODE ENFORCEMENT	9	0.5%	11,723
FIRE MARSHAL	9	0.5%	11,723
PW - TRANSPORTATION	67	4.0%	87,791
PW - ADMIN	17	1.0%	22,469
PW - ROAD OPERATIONS	101	5.9%	130,904
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	6,513
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	6,513
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	9	0.5%	11,723
DEPT. of COMMUNITY SERVICES	85	5.0%	111,145
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	11	0.6%	14,328
CLEAN WATER FUND / BBC	13	0.8%	16,933
WASTEWATER OPERATIONS	15	0.9%	18,887
ELECTIONS	9	0.6%	12,244
ER&R (Depts 555, 566, 577)	23	1.4%	29,958
TER&R	13	0.8%	16,933
CENTRAL STORES	1	0.0%	651
FACILITIES MANAGEMENT-DIRECT	29	1.7%	37,773
MOSQUITO CONTROL DISTRICT	2	0.1%	2,605
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	12,374
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	136	8.0%	177,340
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	19	1.1%	24,422
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,697	100%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES & INTERNAL AUDIT

Financial Services is the part of the Auditor's Office responsible for accounting and fiscal controls over budget for all departments of the County and provides accounts receivable, accounts payable, general ledger accounting, capital asset inventory maintenance, and general bonded debt accounting, and internal audit services. The office also prepares the Comprehensive Annual Financial Report, Disclosure Statements, Yearly Information Statements and other information.

Basis of Allocation

The basis of allocation is the weighted count of the accounting transactions by each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,914,020
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	107,842
1408 Franklin	0
Pepsi Building	
Bond Interest	4,903
Equipment Depreciation	1,676
Facilities Management	63,769
Office of Budget	13,147
INFO SERVICES-Ops/Sys/Prog	57,257
INFO SERVICES-Network	68,537
Human Resources	30,362
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,261,512

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,261,512)
PAYROLL	0	0.0%	0
TREASURY-IND	956	0.5%	10,897
RECORDS	0	0.0%	0
PURCHASING	3,467	1.7%	39,507
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	572	0.3%	6,523
ASSESSMENT	725	0.4%	8,260
AUDITOR-Auto License & Recording	1,208	0.6%	13,765
TREASURER-DIR	255	0.1%	2,907
BOE	171	0.1%	1,950
COMMUNITY SUPPORT	84	0.0%	957
COUNTY CLERK	2,243	1.1%	25,565
DISTRICT COURT	3,434	1.7%	39,137
SUPERIOR COURT	6,085	3.1%	69,340
JUVENILE	5,110	2.6%	58,231
SHERIFF LAW ENFORCEMENT	4,964	2.5%	56,564
SHERIFF CIVIL/SUPPORT	4,368	2.2%	49,774
SHERIFF EXEC/ADMIN	3,097	1.6%	35,297
JAIL	6,791	3.4%	77,393
PROS ATTNY-DIR	3,533	1.8%	40,260
PA-CHILD SUPPORT	1,143	0.6%	13,024
MEDICAL EXAMINER	461	0.2%	5,253
COMMISSIONERS	896	0.5%	10,210
COUNTYWIDE SERVICES	600	0.3%	6,842
LAND CONSERVATION	499	0.3%	5,687
CONTINGENCY	0	0.0%	0
LOSS CONTROL	243	0.1%	2,765
ESA Endangered Species Act	0	0.0%	0
CVTV	16	0.0%	177
COOP EXTENSION SERVICES	1,621	0.8%	18,476
INDIGENT DEFENSE	2,850	1.4%	32,474
LEWIS & CLARK RAILROAD	283	0.1%	3,226
CORRECTIONS	4,207	2.1%	47,946
PARKS	4,673	2.4%	53,248
AUDITOR'S O&M	144	0.1%	1,641
CLARK COUNTY FAIR	3,867	1.9%	44,067

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
EMS FUND	123	0.1%	1,402
RADIO COMMUNICATIONS	1,458	0.7%	16,615
GIS	1,520	0.8%	17,316
TRI-MOUNTAIN GOLF	432	0.2%	4,923
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	654	0.3%	7,456
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	39	0.0%	440
ENGINEERING	467	0.2%	5,324
INSPECTION	154	0.1%	1,756
DEVELOPMENT SERVICES	1,099	0.6%	12,525
LONG RANGE PLANNING	1,287	0.6%	14,662
CUSTOMER SERVICE	459	0.2%	5,227
ANIMAL CONTROL	696	0.4%	7,936
BUILDING	1,050	0.5%	11,963
CODE ENFORCEMENT	196	0.1%	2,229
FIRE MARSHAL	2,774	1.4%	31,610
PW - TRANSPORTATION	7,966	4.0%	90,781
PW - ADMIN	1,329	0.7%	15,144
PW - ROAD OPERATIONS	12,083	6.1%	137,694
CAMP BONNEVILLE	114	0.1%	1,299
SPECIAL INVESTIGATION	261	0.1%	2,974
NARCOTICS TASK FORCE	1,569	0.8%	17,880
CHILD JUSTICE CENTER	705	0.4%	8,034
VETERANS ASSISTANCE	102	0.1%	1,162
VICTIM WITNESS	120	0.1%	1,367
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	873	0.4%	9,949
DEPT. of COMMUNITY SERVICES	14,859	7.5%	169,330
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,493	1.3%	28,410
CLEAN WATER FUND / BBC	2,382	1.2%	27,145
WASTEWATER OPERATIONS	2,727	1.4%	31,076
ELECTIONS	861	0.4%	9,812
ER&R (Depts 555, 566, 577)	15,108	7.6%	172,167
TER&R	1,494	0.8%	17,025
CENTRAL STORES	5,550	2.8%	63,247
FACILITIES MANAGEMENT-DIRECT	13,920	7.0%	158,629
MOSQUITO CONTROL DISTRICT	414	0.2%	4,718
REGIONAL TRANSPORTATION COUNCIL	711	0.4%	8,102
SWCAA	2,535	1.3%	28,888
HEALTH DEPARTMENT	12,936	6.5%	147,416
EMERGENCY MANAGEMENT	168	0.1%	1,914
LAW LIBRARY	816	0.4%	9,299
CRESA	5,403	2.7%	61,571
Agencies (other Fire Dist. Etc.)	9,980	5.0%	113,733
TOTAL	198,452	100%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

The Payroll Accounting function is part of the County Auditor's Office responsible for maintaining the County's payroll records and processing paychecks.

Basis of Allocation

The basis of allocation is count of the payroll transactions for each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Payroll
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	266,228
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	11,982
1408 Franklin	0
Pepsi Building	
Bond Interest	507
Equipment Depreciation	0
Facilities Management	7,085
Office of Budget	1,829
INFO SERVICES-Ops/Sys/Prog	5,964
INFO SERVICES-Network	7,139
Human Resources	5,210
Financial Services & Int. Audit	0
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$305,945

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(305,945)
TREASURY-IND	16.0	0.9%	2,666
RECORDS	2	0.1%	333
PURCHASING	12	0.6%	1,966
PRINTING/MAIL	5	0.3%	833
TELEPHONE	1	0.1%	167
PROS ATTNY-IND	12	0.7%	2,000
PUBLIC INFORMATION & OUTREACH	6	0.3%	1,000
ASSESSMENT	53	2.9%	8,790
AUDITOR-Auto License & Recording	16	0.9%	2,666
TREASURER-DIR	12	0.6%	1,916
BOE	2	0.1%	333
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	46	2.5%	7,582
DISTRICT COURT	51	2.8%	8,498
SUPERIOR COURT	32	1.7%	5,271
JUVENILE	93	5.1%	15,539
SHERIFF LAW ENFORCEMENT	158	8.6%	26,328
SHERIFF CIVIL/SUPPORT	62	3.3%	10,248
SHERIFF EXEC/ADMIN	22	1.2%	3,583
JAIL	175	9.5%	29,161
PROS ATTNY-DIR	69	3.8%	11,498
PA-CHILD SUPPORT	20	1.1%	3,333
MEDICAL EXAMINER	6	0.3%	958
COMMISSIONERS	11	0.6%	1,833
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	1	0.1%	167
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.2%	667
ESA Endangered Species Act	2	0.1%	333
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	3	0.2%	500
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	70	3.8%	11,665
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
CLARK COUNTY FAIR	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	20	1.1%	3,333
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	5	0.3%	833
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	14	0.8%	2,333
ENGINEERING	9	0.5%	1,500
INSPECTION	11	0.6%	1,833
DEVELOPMENT SERVICES	2	0.1%	333
LONG RANGE PLANNING	11	0.6%	1,883
CUSTOMER SERVICE	12	0.7%	2,000
ANIMAL CONTROL	10	0.5%	1,666
BUILDING	13	0.7%	2,166
CODE ENFORCEMENT	9	0.5%	1,500
FIRE MARSHAL	9	0.5%	1,500
PW - TRANSPORTATION	67	3.7%	11,231
PW - ADMIN	17	0.9%	2,874
PW - ROAD OPERATIONS	101	5.5%	16,747
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	833
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	833
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	9	0.5%	1,500
DEPT. of COMMUNITY SERVICES	85	4.6%	14,219
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	11	0.6%	1,833
CLEAN WATER FUND / BBC	13	0.7%	2,166
WASTEWATER OPERATIONS	15	0.8%	2,416
ELECTIONS	9	0.5%	1,566
ER&R (Depts 555, 566, 577)	23	1.3%	3,833
TER&R	13	0.7%	2,166
CENTRAL STORES	1	0.0%	83
FACILITIES MANAGEMENT-DIRECT	29	1.6%	4,832
MOSQUITO CONTROL DISTRICT	2	0.1%	333
REGIONAL TRANSPORTATION COUNCIL	10	0.5%	1,583
SWCAA	68	3.7%	11,331
HEALTH DEPARTMENT	136	7.4%	22,687
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	75	4.1%	12,498
Agencies (other Fire Dist. Etc.)	58	3.2%	9,665
TOTAL	1,836	100%	0

Central Service Cost Allocation Plan

COUNTY TREASURER-INDIRECT

This represents the costs related to some treasurer services provided to all county and some non-county government departments. These services include the receipt of deposits and general cash accounting. These costs do not include general tax collection or investment activities.

Basis of Allocation

The basis of allocation is the weighted count of the applicable treasury transactions by each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Treasurer-Ind
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	844,715
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	30,991
1408 Franklin	0
Pepsi Building	
Bond Interest	1,027
Equipment Depreciation	29,227
Facilities Management	18,326
Office of Budget	5,802
INFO SERVICES-Ops/Sys/Prog	45,329
INFO SERVICES-Network	54,258
Human Resources	20,840
Financial Services & Int. Audit	10,897
Payroll	2,666
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,064,079

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(1,064,079)
RECORDS	0	0.0%	0
PURCHASING	39	0.1%	1,015
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	2	0.0%	66
ASSESSMENT	56	0.1%	1,474
AUDITOR-Auto License & Recording	2,558	6.3%	67,373
TREASURER-DIR	121	0.3%	3,177
BOE	0	0.0%	0
COMMUNITY SUPPORT	354	0.9%	9,335
COUNTY CLERK	2,480	6.1%	65,342
DISTRICT COURT	317	0.8%	8,352
SUPERIOR COURT	180	0.4%	4,749
JUVENILE	53	0.1%	1,408
SHERIFF LAW ENFORCEMENT	2,698	6.7%	71,074
SHERIFF CIVIL/SUPPORT	112	0.3%	2,948
SHERIFF EXEC/ADMIN	17	0.0%	459
JAIL	525	1.3%	13,822
PROS ATTNY-DIR	443	1.1%	11,660
PA-CHILD SUPPORT	1	0.0%	33
MEDICAL EXAMINER	11	0.0%	295
COMMISSIONERS	34	0.1%	884
COUNTYWIDE SERVICES	17	0.0%	459
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	2	0.0%	66
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	81	0.2%	2,129
INDIGENT DEFENSE	26	0.1%	688
LEWIS & CLARK RAILROAD	2	0.0%	66
CORRECTIONS	21	0.1%	557
PARKS	966	2.4%	25,449
AUDITOR'S O&M	248	0.6%	6,533
CLARK COUNTY FAIR	611	1.5%	16,096

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	4	0.0%	105
GIS	1	0.0%	26
TRI-MOUNTAIN GOLF	8	0.0%	211
SPECIAL LAW ENFORCEMENT	12	0.0%	316
911 TAX FUND	557	1.4%	14,673
COMMUNITY DEV ADMIN	12	0.0%	303
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	23	0.1%	606
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	472	1.2%	12,421
LONG RANGE PLANNING	23	0.1%	606
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING	506	1.3%	13,330
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	504	1.2%	13,282
PW - ADMIN	68	0.2%	1,798
PW - ROAD OPERATIONS	8	0.0%	200
CAMP BONNEVILLE	5	0.0%	132
SPECIAL INVESTIGATION	5	0.0%	132
NARCOTICS TASK FORCE	48	0.1%	1,264
CHILD JUSTICE CENTER	64	0.2%	1,686
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	24	0.1%	632
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	1	0.0%	26
DEPT. of COMMUNITY SERVICES	1,445	3.6%	38,066
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	59	0.1%	1,554
CLEAN WATER FUND / BBC	2	0.0%	53
WASTEWATER OPERATIONS	4	0.0%	105
ELECTIONS	46	0.1%	1,212
ER&R (Depts 555, 566, 577)	60	0.1%	1,581
TER&R	19	0.0%	501
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	45	0.1%	1,185
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	139	0.3%	3,662
SWCAA	834	2.1%	21,970
HEALTH DEPARTMENT	2,701	6.7%	71,153
EMERGENCY MANAGEMENT	19	0.0%	501
LAW LIBRARY	239	0.6%	6,296
CRESA	330	0.8%	8,693
Agencies (other Fire Dist. Etc.)	20,130	49.8%	530,291
TOTAL	40,393	100%	0

Central Service Cost Allocation Plan

RECORDS

The Records division maintains copies of the County records in accordance with State regulations and disposes those records as retention periods expire.

Basis of Allocation

These costs are allocated based on the total number of archived boxes maintained at the Records Center, by department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Records
Expenses	
Personnel Services	214,946
Services, Supplies, & Interfund	27,356
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	242,301
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	15,450
Equipment Depreciation	0
Facilities Management	19,164
Office of Budget	1,664
INFO SERVICES-Ops/Sys/Prog	3,579
INFO SERVICES-Network	4,284
Human Resources	2,605
Financial Services & Int. Audit	0
Payroll	333
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$289,380

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(300,017)
PURCHASING	90	0.5%	1,573
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	589	3.4%	10,295
PUBLIC INFORMATION & OUTREACH	3	0.0%	52
ASSESSMENT	924	5.4%	16,151
AUDITOR-Auto License & Recording	44	0.3%	775
TREASURER-DIR	727	4.2%	12,699
BOE	57	0.3%	996
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	2,701	15.7%	47,212
DISTRICT COURT	1,900	11.1%	33,211
SUPERIOR COURT	435	2.5%	7,604
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	712	4.1%	12,445
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	405	2.4%	7,079
PROS ATTNY-DIR	2,303	13.4%	40,256
PA-CHILD SUPPORT	722	4.2%	12,620
MEDICAL EXAMINER	61	0.4%	1,066
COMMISSIONERS	86	0.5%	1,503
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	40	0.2%	699
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	660	3.8%	11,537
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
CLARK COUNTY FAIR	81	0.5%	1,416

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	95	0.6%	1,661
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	564	3.3%	9,858
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
LONG RANGE PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	132	0.8%	2,307
BUILDING	0	0.0%	0
CODE ENFORCEMENT	192	1.1%	3,356
FIRE MARSHAL	8	0.0%	140
PW - TRANSPORTATION	79	0.5%	1,381
PW - ADMIN	532	3.1%	9,299
PW - ROAD OPERATIONS	8	0.0%	140
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	65	0.4%	1,136
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	0	0.0%	0
DEPT. of COMMUNITY SERVICES	610	3.6%	10,663
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	499	2.9%	8,722
ER&R (Depts 555, 566, 577)	0	0.0%	0
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	1,719	10.0%	30,047
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	104	0.6%	1,818
Agencies (other Fire Dist. Etc.)	17	0.1%	297
TOTAL	17,164	100%	0

Central Service Cost Allocation Plan

PURCHASING

The Purchasing Division is responsible for all activities involved in the acquisition and use of goods and services utilized in the operations of the County. These activities include contract services, inventory control, purchasing, expediting, traffic, materials handling, warehousing, receiving, shipping, and disposal of surplus and obsolete materials and equipment.

Basis of Allocation

These costs are allocated based on the total number of purchase orders created on the County's automated requisition/purchase order system.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Purchasing
Expenses	
Personnel Services	815,673
Services, Supplies, & Interfund	48,423
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	864,097
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	67,754
1408 Franklin	0
Pepsi Building	
Bond Interest	3,018
Equipment Depreciation	0
Facilities Management	40,064
Office of Budget	5,935
INFO SERVICES-Ops/Sys/Prog	22,664
INFO SERVICES-Network	27,129
Human Resources	15,370
Financial Services & Int. Audit	39,507
Payroll	1,966
Treasurer-Ind	1,015
Records	1,573
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,090,093

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(1,090,093)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.5%	5,238
ASSESSMENT	0	1.2%	12,819
AUDITOR-Auto License & Recording	0	1.0%	11,381
TREASURER-DIR	0	0.3%	3,069
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.2%	2,001
COUNTY CLERK	0	0.8%	8,962
DISTRICT COURT	0	1.9%	20,813
SUPERIOR COURT	0	3.2%	35,396
JUVENILE	0	2.7%	28,899
SHERIFF LAW ENFORCEMENT	0	1.3%	14,415
SHERIFF CIVIL/SUPPORT	0	1.6%	17,848
SHERIFF EXEC/ADMIN	0	1.2%	13,156
JAIL	0	8.9%	96,929
PROS ATTNY-DIR	0	3.2%	34,450
PA-CHILD SUPPORT	0	1.2%	13,220
MEDICAL EXAMINER	0	0.5%	5,667
COMMISSIONERS	0	0.5%	5,563
COUNTYWIDE SERVICES	0	0.6%	6,938
LAND CONSERVATION	0	0.3%	3,040
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.4%	4,095
ESA Endangered Species Act	0	0.2%	2,239
CVTV	0	0.0%	267
COOP EXTENSION SERVICES	0	0.8%	8,440
INDIGENT DEFENSE	0	6.8%	74,585
LEWIS & CLARK RAILROAD	0	0.4%	4,078
CORRECTIONS	0	1.7%	18,545
PARKS	0	1.3%	14,369
AUDITOR'S O&M	0	0.2%	1,735
CLARK COUNTY FAIR	0	1.8%	19,126

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	0	0.5%	5,534
TRI-MOUNTAIN GOLF	0	0.3%	3,602
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.8%	8,190
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.6%	6,067
INSPECTION	0	0.1%	1,276
DEVELOPMENT SERVICES	0	0.7%	7,906
LONG RANGE PLANNING	0	0.5%	5,963
CUSTOMER SERVICE	0	0.3%	3,277
ANIMAL CONTROL	0	1.5%	16,497
BUILDING	0	0.4%	4,020
CODE ENFORCEMENT	0	0.2%	1,914
FIRE MARSHAL	0	0.8%	8,295
PW - TRANSPORTATION	0	6.3%	68,470
PW - ADMIN	0	0.9%	9,315
PW - ROAD OPERATIONS	0	2.5%	27,351
CAMP BONNEVILLE	0	0.3%	3,469
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.6%	6,004
CHILD JUSTICE CENTER	0	0.6%	6,230
VETERANS ASSISTANCE	0	0.0%	400
VICTIM WITNESS	0	0.0%	0
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	0	0.4%	4,182
DEPT. of COMMUNITY SERVICES	0	7.3%	79,257
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	2.1%	23,187
CLEAN WATER FUND / BBC	0	1.8%	19,793
WASTEWATER OPERATIONS	0	1.7%	18,384
ELECTIONS	0	1.2%	12,559
ER&R (Depts 555, 566, 577)	0	4.3%	47,238
TER&R	0	1.5%	15,975
CENTRAL STORES	0	0.6%	6,671
FACILITIES MANAGEMENT-DIRECT	0	1.4%	15,245
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	12.9%	140,252
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	2.1%	22,816
Agencies (other Fire Dist. Etc.)	0	0.3%	3,469
TOTAL	1	100%	0

Central Service Cost Allocation Plan

PRINTING/MAIL ROOM

The Print Shop and Mail Room are a function of the County's General Services Department. Non-general fund departments pay the Print Shop directly for materials, and non-general fund departments pay the Mail Room directly for outgoing postage. These costs are excluded from the allocation.

Basis of Allocation

Remaining Print Shop costs (salaries/supplies) are allocated to general fund departments based on total direct costs. Remaining Mail Room costs (salaries) are allocated based on direct costs for all departments/divisions.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Printing/Mail
Expenses	
Personnel Services	142,289
Services, Supplies, & Interfund	751,520
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	893,809
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	3,575
Pepsi Building	
Bond Interest	2,003
Equipment Depreciation	74,123
Facilities Management	33,681
Office of Budget	6,140
INFO SERVICES-Ops/Sys/Prog	4,771
INFO SERVICES-Network	5,711
Human Resources	6,513
Financial Services & Int. Audit	0
Payroll	833
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,031,159

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
OFFICE OF BUDGET				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
HUMAN RESOURCES				
FINANCIAL SERVICES & INT AUDIT				
PAYROLL				
TREASURY-IND				
RECORDS				
PURCHASING				
PRINTING/MAIL				(214,615)
TELEPHONE	785	0.1%	206	991
PROS ATTNY-IND	9,887	1.2%	2,599	12,486
PUBLIC INFORMATION & OUTREACH	3,783	0.5%	994	4,778
ASSESSMENT	30,356	3.7%	7,979	38,334
AUDITOR-Auto License & Recording	8,472	1.0%	2,227	10,699
TREASURER-DIR	11,616	1.4%	3,053	14,669
BOE	1,233	0.2%	324	1,557
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	21,320	2.6%	5,604	26,924
DISTRICT COURT	30,069	3.7%	7,903	37,972
SUPERIOR COURT	28,267	3.5%	7,429	35,696
JUVENILE	58,173	7.1%	15,290	73,462
SHERIFF LAW ENFORCEMENT	119,378	14.6%	31,377	150,755
SHERIFF CIVIL/SUPPORT	29,858	3.7%	7,848	37,706
SHERIFF EXEC/ADMIN	22,191	2.7%	5,833	28,024
JAIL	133,870	16.4%	35,186	169,056
PROS ATTNY-DIR	48,501	5.9%	12,748	61,248
PA-CHILD SUPPORT	12,371	1.5%	3,252	15,623
MEDICAL EXAMINER	5,786	0.7%	1,521	7,307
COMMISSIONERS	8,934	1.1%	2,348	11,282
COUNTYWIDE SERVICES	4,097	0.5%	1,077	5,174
LAND CONSERVATION	1,853	0.2%	487	2,340
CONTINGENCY	0	0.0%	0	0
LOSS CONTROL	2,759	0.3%	725	3,484
ESA Endangered Species Act	2,694	0.3%	708	3,402
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	4,919	0.6%	1,293	6,212
INDIGENT DEFENSE	31,844	3.9%	8,370	40,214
LEWIS & CLARK RAILROAD	1,161	0.1%	305	1,467
CORRECTIONS	41,002	5.0%	10,777	51,778
PARKS	12,922	1.6%	3,396	16,318
AUDITOR'S O&M	634	0.1%	167	800
CLARK COUNTY FAIR	0	0.0%	0	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
GIS	17,640	2.2%	4,636	22,276
TRI-MOUNTAIN GOLF	0	0.0%	0	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
911 TAX FUND	0	0.0%	0	0
COMMUNITY DEV ADMIN	414	0.1%	109	523
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	1,057	0.1%	278	1,335
ENGINEERING	669	0.1%	176	845
INSPECTION	568	0.1%	149	717
DEVELOPMENT SERVICES	251	0.0%	66	316
LONG RANGE PLANNING	810	0.1%	213	1,023
CUSTOMER SERVICE	899	0.1%	236	1,136
ANIMAL CONTROL	640	0.1%	168	808
BUILDING	1,547	0.2%	407	1,954
CODE ENFORCEMENT	474	0.1%	125	599
FIRE MARSHAL	617	0.1%	162	780
PW - TRANSPORTATION	6,602	0.8%	1,735	8,337
PW - ADMIN	1,152	0.1%	303	1,455
PW - ROAD OPERATIONS	10,926	1.3%	2,872	13,797
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,431	0.2%	376	1,807
CHILD JUSTICE CENTER	2,744	0.3%	721	3,465
VETERANS ASSISTANCE	360	0.0%	95	454
VICTIM WITNESS	1,765	0.2%	464	2,229
CJA 0.1% SALES TAX	0	0.0%	0	0
WASHINGTON ENERGY CODE	0	0.0%	0	0
WEED MANAGEMENT	3,644	0.4%	958	4,601
DEPT. of COMMUNITY SERVICES	5,186	0.6%	1,363	6,549
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	3,635	0.4%	955	4,590
CLEAN WATER FUND / BBC	1,891	0.2%	497	2,388
WASTEWATER OPERATIONS	2,220	0.3%	583	2,803
ELECTIONS	1,482	0.2%	389	1,871
ER&R (Depts 555, 566, 577)	3,548	0.4%	933	4,481
TER&R	1,271	0.2%	334	1,605
CENTRAL STORES	2,554	0.3%	671	3,225
FACILITIES MANAGEMENT-DIRECT	35,825	4.4%	9,416	45,242
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	8,580	1.1%	2,255	10,835
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	743	0.1%	195	938
CRESA	6,665	0.8%	1,752	8,417
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	816,544	100%	214,615	0

Central Service Cost Allocation Plan

TELECOMMUNICATIONS SYSTEM

The Telecommunications division of the General Services Department operates and maintains the County's telephone and voice messaging systems. These costs do not include long distances charges or cell phone charges, which are direct billed to departments.

Basis of Allocation

The basis of allocation is the number of telephone lines assigned to each department/division within the County.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Telephone
Expenses	
Personnel Services	101,402
Services, Supplies, & Interfund	8,604
Capital Outlay	
Debt Service/Interest	
Depreciation	13,380
Subtotal	123,387
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	756
INFO SERVICES-Ops/Sys/Prog	1,193
INFO SERVICES-Network	1,428
Human Resources	1,303
Financial Services & Int. Audit	0
Payroll	167
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	991
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$129,223

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			(129,223)
PROS ATTNY-IND	15	0.6%	776
PUBLIC INFORMATION & OUTREACH	13	0.5%	672
ASSESSMENT	77	3.1%	3,982
AUDITOR-Auto License & Recording	37	1.5%	1,913
TREASURER-DIR	27	1.1%	1,396
BOE	3	0.1%	155
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	71	2.8%	3,671
DISTRICT COURT	104	4.2%	5,378
SUPERIOR COURT	86	3.4%	4,447
JUVENILE	117	4.7%	6,050
SHERIFF LAW ENFORCEMENT	101	4.0%	5,223
SHERIFF CIVIL/SUPPORT	73	2.9%	3,775
SHERIFF EXEC/ADMIN	41	1.6%	2,120
JAIL	126	5.0%	6,515
PROS ATTNY-DIR	79	3.2%	4,085
PA-CHILD SUPPORT	29	1.2%	1,500
MEDICAL EXAMINER	12	0.5%	621
COMMISSIONERS	34	1.4%	1,758
COUNTYWIDE SERVICES	4	0.2%	207
LAND CONSERVATION	1	0.0%	52
CONTINGENCY	0	0.0%	0
LOSS CONTROL	7	0.3%	362
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	33	1.3%	1,706
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	80	3.2%	4,137
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
CLARK COUNTY FAIR	32	1.3%	1,655

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	27	1.1%	1,396
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	16	0.6%	827
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	15	0.6%	776
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	19	0.8%	982
LONG RANGE PLANNING	17	0.7%	879
CUSTOMER SERVICE	17	0.7%	879
ANIMAL CONTROL	18	0.7%	931
BUILDING	42	1.7%	2,172
CODE ENFORCEMENT	9	0.4%	465
FIRE MARSHAL	18	0.7%	931
PW - TRANSPORTATION	87	3.5%	4,499
PW - ADMIN	63	2.5%	3,258
PW - ROAD OPERATIONS	35	1.4%	1,810
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	30	1.2%	1,551
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	7	0.3%	362
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	13	0.5%	672
DEPT. of COMMUNITY SERVICES	115	4.6%	5,947
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	20	0.8%	1,034
CLEAN WATER FUND / BBC	23	0.9%	1,189
WASTEWATER OPERATIONS	37	1.5%	1,913
ELECTIONS	22	0.9%	1,138
ER&R (Depts 555, 566, 577)	20	0.8%	1,034
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	15	0.6%	776
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	278	11.1%	14,375
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	103
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	332	13.3%	17,168
TOTAL	2,499	100%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY

These costs represent the costs associated with providing legal advice to county departments and officials. Excludes prosecutorial activity.

Basis of Allocation

The basis of allocation is the total direct cost within each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	Pros Attny-Ind
Expenses	
Personnel Services	1,115,066
Services, Supplies, & Interfund	271,250
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,386,316
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	13,692
Corrections Center	57,526
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	64,714
Office of Budget	9,523
INFO SERVICES-Ops/Sys/Prog	23,857
INFO SERVICES-Network	28,557
Human Resources	15,630
Financial Services & Int. Audit	0
Payroll	2,000
Treasurer-Ind	0
Records	10,295
Purchasing	0
Printing/Mail	12,486
Telephone	776
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,625,371

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			(1,625,371)
PUBLIC INFORMATION & OUTREACH	530,485	0.3%	4,451
ASSESSMENT	4,256,200	2.2%	35,713
AUDITOR-Auto License & Recording	1,187,928	0.6%	9,968
TREASURER-DIR	1,628,630	0.8%	13,665
BOE	172,926	0.1%	1,451
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	2,989,352	1.5%	25,083
DISTRICT COURT	4,215,968	2.2%	35,375
SUPERIOR COURT	3,963,267	2.0%	33,255
JUVENILE	8,156,432	4.2%	68,439
SHERIFF LAW ENFORCEMENT	16,738,069	8.6%	140,446
SHERIFF CIVIL/SUPPORT	4,186,406	2.2%	35,127
SHERIFF EXEC/ADMIN	3,111,424	1.6%	26,107
JAIL	18,770,062	9.7%	157,496
PROS ATTNY-DIR	6,800,311	3.5%	57,060
PA-CHILD SUPPORT	1,734,603	0.9%	14,555
MEDICAL EXAMINER	811,304	0.4%	6,807
COMMISSIONERS	1,252,627	0.6%	10,511
COUNTYWIDE SERVICES	574,429	0.3%	4,820
LAND CONSERVATION	259,837	0.1%	2,180
CONTINGENCY	-	0.0%	0
LOSS CONTROL	386,817	0.2%	3,246
ESA Endangered Species Act	377,670	0.2%	3,169
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	689,742	0.4%	5,787
INDIGENT DEFENSE	4,464,931	2.3%	37,464
LEWIS & CLARK RAILROAD	162,829	0.1%	1,366
CORRECTIONS	5,748,862	3.0%	48,238
PARKS	1,811,741	0.9%	15,202
AUDITOR'S O&M	132,080	0.1%	1,108
CLARK COUNTY FAIR	-	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
GIS	3,677,350	1.9%	30,856
TRI-MOUNTAIN GOLF	-	0.0%	0
SPECIAL LAW ENFORCEMENT	-	0.0%	0
911 TAX FUND	-	0.0%	0
COMMUNITY DEV ADMIN	619,050	0.3%	5,194
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	1,579,590	0.8%	13,254
ENGINEERING	1,000,716	0.5%	8,397
INSPECTION	849,205	0.4%	7,125
DEVELOPMENT SERVICES	374,598	0.2%	3,143
LONG RANGE PLANNING	1,211,111	0.6%	10,162
CUSTOMER SERVICE	1,344,396	0.7%	11,281
ANIMAL CONTROL	956,844	0.5%	8,029
BUILDING	2,312,752	1.2%	19,406
CODE ENFORCEMENT	708,614	0.4%	5,946
FIRE MARSHAL	922,770	0.5%	7,743
PW - TRANSPORTATION	9,867,485	5.1%	82,796
PW - ADMIN	1,721,843	0.9%	14,448
PW - ROAD OPERATIONS	16,330,745	8.4%	137,028
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	298,304	0.2%	2,503
CHILD JUSTICE CENTER	571,976	0.3%	4,799
VETERANS ASSISTANCE	74,992	0.0%	629
VICTIM WITNESS	367,968	0.2%	3,088
CJA 0.1% SALES TAX	-	0.0%	0
WASHINGTON ENERGY CODE	-	0.0%	0
WEED MANAGEMENT	759,587	0.4%	6,374
DEPT. of COMMUNITY SERVICES	7,751,601	4.0%	65,042
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	5,432,651	2.8%	45,584
CLEAN WATER FUND / BBC	2,826,071	1.5%	23,713
WASTEWATER OPERATIONS	3,317,764	1.7%	27,839
ELECTIONS	2,214,791	1.1%	18,584
ER&R (Depts 555, 566, 577)	5,303,727	2.7%	44,502
TER&R	1,899,712	1.0%	15,940
CENTRAL STORES	532,426	0.3%	4,467
FACILITIES MANAGEMENT-DIRECT	7,468,379	3.9%	62,666
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	12,824,846	6.6%	107,611
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	154,788	0.1%	1,299
CRESA	3,317,358	1.7%	27,835
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	193,708,941	100%	0

Central Service Cost Allocation Plan

PUBLIC INFORMATION AND OUTREACH

The Public Information and Outreach Office assists county staff and managers in quality communications to customers within the County and outside the County. They provide information to the community, as well as publish weekly and monthly news articles on important events and updates of county activities.

Basis of Allocation

The basis of allocation is the total direct cost within each department/division.

**2009 Clark County Indirect Cost Allocation (2007 Actuals)
Central Services Allocated Cost Detail**

	PIO
Expenses	
Personnel Services	492,397
Services, Supplies, & Interfund	38,088
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	530,485
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	50,815
1408 Franklin	0
Pepsi Building	
Bond Interest	2,264
Equipment Depreciation	955
Facilities Management	30,048
Office of Budget	3,644
INFO SERVICES-Ops/Sys/Prog	10,736
INFO SERVICES-Network	12,851
Human Resources	7,815
Financial Services & Int. Audit	6,523
Payroll	1,000
Treasurer-Ind	66
Records	52
Purchasing	5,238
Printing/Mail	4,778
Telephone	672
Pros Attny-Ind	4,451
PIO	
Total Costs to Allocate	\$672,392

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
OFFICE OF BUDGET			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			
PUBLIC INFORMATION & OUTREACH			(672,392)
ASSESSMENT	4,256,200	2.6%	17,158
AUDITOR-Auto License & Recording	1,187,928	0.7%	4,789
TREASURER-DIR	1,628,630	1.0%	6,566
BOE	172,926	0.1%	697
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	2,989,352	1.8%	12,051
DISTRICT COURT	4,215,968	2.5%	16,996
SUPERIOR COURT	3,963,267	2.4%	15,977
JUVENILE	8,156,432	4.9%	32,881
SHERIFF LAW ENFORCEMENT	16,738,069	10.0%	67,477
SHERIFF CIVIL/SUPPORT	4,186,406	2.5%	16,877
SHERIFF EXEC/ADMIN	3,111,424	1.9%	12,543
JAIL	18,770,062	11.3%	75,668
PROS ATTNY-DIR	6,800,311	4.1%	27,414
PA-CHILD SUPPORT	1,734,603	1.0%	6,993
MEDICAL EXAMINER	811,304	0.5%	3,271
COMMISSIONERS	1,252,627	0.8%	5,050
COUNTYWIDE SERVICES	574,429	0.3%	2,316
LAND CONSERVATION	259,837	0.2%	1,047
CONTINGENCY	0	0.0%	0
LOSS CONTROL	386,817	0.2%	1,559
ESA Endangered Species Act	377,670	0.2%	1,523
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	689,742	0.4%	2,781
INDIGENT DEFENSE	4,464,931	2.7%	18,000
LEWIS & CLARK RAILROAD	162,829	0.1%	656
CORRECTIONS	5,748,862	3.4%	23,175
PARKS	1,811,741	1.1%	7,304
AUDITOR'S O&M	132,080	0.1%	532
CLARK COUNTY FAIR	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	3,677,350	2.2%	14,825
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	619,050	0.4%	2,496
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	1,579,590	0.9%	6,368
ENGINEERING	1,000,716	0.6%	4,034
INSPECTION	849,205	0.5%	3,423
DEVELOPMENT SERVICES	374,598	0.2%	1,510
LONG RANGE PLANNING	1,211,111	0.7%	4,882
CUSTOMER SERVICE	1,344,396	0.8%	5,420
ANIMAL CONTROL	956,844	0.6%	3,857
BUILDING	2,312,752	1.4%	9,323
CODE ENFORCEMENT	708,614	0.4%	2,857
FIRE MARSHAL	922,770	0.6%	3,720
PW - TRANSPORTATION	1,714,476	1.0%	6,912
PW - ADMIN	299,170	0.2%	1,206
PW - ROAD OPERATIONS	2,837,467	1.7%	11,439
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	298,304	0.2%	1,203
CHILD JUSTICE CENTER	571,976	0.3%	2,306
VETERANS ASSISTANCE	74,992	0.0%	302
VICTIM WITNESS	367,968	0.2%	1,483
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	759,587	0.5%	3,062
DEPT. of COMMUNITY SERVICES	7,751,601	4.6%	31,249
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	5,432,651	3.3%	21,901
CLEAN WATER FUND / BBC	2,826,071	1.7%	11,393
WASTEWATER OPERATIONS	3,317,764	2.0%	13,375
ELECTIONS	2,214,791	1.3%	8,929
ER&R (Depts 555, 566, 577)	5,303,727	3.2%	21,381
TER&R	1,899,712	1.1%	7,658
CENTRAL STORES	532,426	0.3%	2,146
FACILITIES MANAGEMENT-DIRECT	7,468,379	4.5%	30,107
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	12,824,846	7.7%	51,701
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	154,788	0.1%	624
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	166,792,138	100%	0

Central Service Cost Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

ASSESSMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	257,214
1408 Franklin	0
Pepsi Building	0
Bond Interest	140,080
Equipment Depreciation	1,294
Facilities Management	152,095
Office of Budget	29,236
Info Services - Ops/Sys/Prog/Comm	84,693
Info Services - Network	101,377
Human Resources	68,708
Financial Services & Int. Audit	8,260
Payroll	8,790
Treasurer-Ind	1,474
Records	16,151
Purchasing	12,819
Printing/Mail	38,334
Telephone	3,982
Pros Attny-Ind	35,713
PIO	17,158
Total Allocation Amount	977,379
Total Direct Cost	4,256,200
Indirect Cost Rate	22.96%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

AUDITOR-Auto
License & Recording

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	10,640
1408 Franklin	4,995
Pepsi Building	0
Bond Interest	670
Equipment Depreciation	5,444
Facilities Management	53,354
Office of Budget	8,160
Info Services - Ops/Sys/Prog/Comm	12,115
Info Services - Network	9,281
Human Resources	20,840
Financial Services & Int. Audit	13,765
Payroll	2,666
Treasurer-Ind	67,373
Records	775
Purchasing	11,381
Printing/Mail	10,699
Telephone	1,913
Pros Attny-Ind	9,968
PIO	4,789
Total Allocation Amount	248,828
Total Direct Cost	1,187,928
Indirect Cost Rate	20.95%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

TREASURER-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	1,631
1408 Franklin	0
Pepsi Building	0
Bond Interest	1,027
Equipment Depreciation	0
Facilities Management	965
Office of Budget	11,187
Info Services - Ops/Sys/Prog/Comm	192,176
Info Services - Network	7,853
Human Resources	14,979
Financial Services & Int. Audit	2,907
Payroll	1,916
Treasurer-Ind	3,177
Records	12,699
Purchasing	3,069
Printing/Mail	14,669
Telephone	1,396
Pros Attny-Ind	13,665
PIO	6,566
Total Allocation Amount	289,881
Total Direct Cost	1,628,630
Indirect Cost Rate	17.80%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

BOE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1,188
Info Services - Ops/Sys/Prog/Comm	2,982
Info Services - Network	3,570
Human Resources	2,605
Financial Services & Int. Audit	1,950
Payroll	333
Treasurer-Ind	0
Records	996
Purchasing	0
Printing/Mail	1,557
Telephone	155
Pros Attny-Ind	1,451
PIO	697
Total Allocation Amount	17,485
Total Direct Cost	172,926
Indirect Cost Rate	10.11%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

COMMUNITY
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	957
Payroll	0
Treasurer-Ind	9,335
Records	0
Purchasing	2,001
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	12,293
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	47,730
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	16,684
Facilities Management	87,642
Office of Budget	20,534
Info Services - Ops/Sys/Prog/Comm	93,043
Info Services - Network	111,372
Human Resources	59,265
Financial Services & Int. Audit	25,565
Payroll	7,582
Treasurer-Ind	65,342
Records	47,212
Purchasing	8,962
Printing/Mail	26,924
Telephone	3,671
Pros Attny-Ind	25,083
PIO	12,051
Total Allocation Amount	658,663
Total Direct Cost	2,989,352
Indirect Cost Rate	22.03%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	122,267
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	3,482
Facilities Management	292,947
Office of Budget	28,960
Info Services - Ops/Sys/Prog/Comm	45,925
Info Services - Network	54,972
Human Resources	66,429
Financial Services & Int. Audit	39,137
Payroll	8,498
Treasurer-Ind	8,352
Records	33,211
Purchasing	20,813
Printing/Mail	37,972
Telephone	5,378
Pros Attny-Ind	35,375
PIO	16,996
Total Allocation Amount	820,714
Total Direct Cost	4,217,774
Indirect Cost Rate	19.46%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	193,731
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	109,386
Facilities Management	355,725
Office of Budget	27,224
Info Services - Ops/Sys/Prog/Comm	27,436
Info Services - Network	32,840
Human Resources	41,199
Financial Services & Int. Audit	69,340
Payroll	5,271
Treasurer-Ind	4,749
Records	7,604
Purchasing	35,396
Printing/Mail	35,696
Telephone	4,447
Pros Attny-Ind	33,255
PIO	15,977
Total Allocation Amount	999,275
Total Direct Cost	3,963,267
Indirect Cost Rate	25.21%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

JUVENILE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	326,191
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	21,150
Equipment Depreciation	0
Facilities Management	476,506
Office of Budget	56,027
Info Services - Ops/Sys/Prog/Comm	91,850
Info Services - Network	109,944
Human Resources	121,461
Financial Services & Int. Audit	58,231
Payroll	15,539
Treasurer-Ind	1,408
Records	0
Purchasing	28,899
Printing/Mail	73,462
Telephone	6,050
Pros Attny-Ind	68,439
PIO	32,881
Total Allocation Amount	1,488,038
Total Direct Cost	8,156,432
Indirect Cost Rate	18.24%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF LAW
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	9,522
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	50,770
Bond Interest	117,281
Equipment Depreciation	77,099
Facilities Management	114,590
Office of Budget	114,974
Info Services - Ops/Sys/Prog/Comm	128,828
Info Services - Network	154,207
Human Resources	205,800
Financial Services & Int. Audit	56,564
Payroll	26,328
Treasurer-Ind	71,074
Records	12,445
Purchasing	14,415
Printing/Mail	150,755
Telephone	5,223
Pros Attny-Ind	140,446
PIO	67,477
Total Allocation Amount	1,517,797
Total Direct Cost	16,853,036
Indirect Cost Rate	9.01%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF CIVIL
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	57,131
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	138,739
Office of Budget	28,756
Info Services - Ops/Sys/Prog/Comm	148,174
Info Services - Network	99,949
Human Resources	80,106
Financial Services & Int. Audit	49,774
Payroll	10,248
Treasurer-Ind	2,948
Records	0
Purchasing	17,848
Printing/Mail	37,706
Telephone	3,775
Pros Attny-Ind	35,127
PIO	16,877
Total Allocation Amount	727,159
Total Direct Cost	4,186,406
Indirect Cost Rate	17.37%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF
EXEC/ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	28,566
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,170
Facilities Management	69,370
Office of Budget	21,372
Info Services - Ops/Sys/Prog/Comm	28,629
Info Services - Network	34,268
Human Resources	28,004
Financial Services & Int. Audit	35,297
Payroll	3,583
Treasurer-Ind	459
Records	0
Purchasing	13,156
Printing/Mail	28,024
Telephone	2,120
Pros Attny-Ind	26,107
PIO	12,543
Total Allocation Amount	333,667
Total Direct Cost	3,111,424
Indirect Cost Rate	10.72%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	300,007
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	121,564
Equipment Depreciation	19,985
Facilities Management	1,100,134
Office of Budget	128,932
Info Services - Ops/Sys/Prog/Comm	26,839
Info Services - Network	32,127
Human Resources	227,943
Financial Services & Int. Audit	77,393
Payroll	29,161
Treasurer-Ind	13,822
Records	7,079
Purchasing	96,929
Printing/Mail	169,056
Telephone	6,515
Pros Attny-Ind	157,496
PIO	75,668
Total Allocation Amount	2,590,650
Total Direct Cost	18,797,385
Indirect Cost Rate	13.78%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	60,964
Franklin Center	256,138
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,781
Facilities Management	333,169
Office of Budget	46,711
Info Services - Ops/Sys/Prog/Comm	96,621
Info Services - Network	115,655
Human Resources	89,875
Financial Services & Int. Audit	40,260
Payroll	11,498
Treasurer-Ind	11,660
Records	40,256
Purchasing	34,450
Printing/Mail	61,248
Telephone	4,085
Pros Attny-Ind	57,060
PIO	27,414
Total Allocation Amount	1,289,845
Total Direct Cost	6,800,311
Indirect Cost Rate	18.97%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets PA-CHILD
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	11,915
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	26,051
Financial Services & Int. Audit	13,024
Payroll	3,333
Treasurer-Ind	33
Records	12,620
Purchasing	13,220
Printing/Mail	15,623
Telephone	1,500
Pros Attny-Ind	14,555
PIO	6,993
Total Allocation Amount	118,865
Total Direct Cost	1,734,603
Indirect Cost Rate	6.85%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

MEDICAL
EXAMINER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	29,623
Facilities Management	87,646
Office of Budget	5,573
Info Services - Ops/Sys/Prog/Comm	4,175
Info Services - Network	4,997
Human Resources	7,490
Financial Services & Int. Audit	5,253
Payroll	958
Treasurer-Ind	295
Records	1,066
Purchasing	5,667
Printing/Mail	7,307
Telephone	621
Pros Attny-Ind	6,807
PIO	3,271
Total Allocation Amount	170,749
Total Direct Cost	844,979
Indirect Cost Rate	20.21%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

COMMISSIONERS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	217,064
1408 Franklin	0
Pepsi Building	0
Bond Interest	9,669
Equipment Depreciation	0
Facilities Management	128,354
Office of Budget	8,604
Info Services - Ops/Sys/Prog/Comm	11,929
Info Services - Network	14,278
Human Resources	14,328
Financial Services & Int. Audit	10,210
Payroll	1,833
Treasurer-Ind	884
Records	1,503
Purchasing	5,563
Printing/Mail	11,282
Telephone	1,758
Pros Attny-Ind	10,511
PIO	5,050
Total Allocation Amount	452,819
Total Direct Cost	1,252,627
Indirect Cost Rate	36.15%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets COUNTYWIDE SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	361
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,946
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	6,842
Payroll	0
Treasurer-Ind	459
Records	0
Purchasing	6,938
Printing/Mail	5,174
Telephone	207
Pros Attny-Ind	4,820
PIO	2,316
Total Allocation Amount	31,061
Total Direct Cost	574,429
Indirect Cost Rate	5.41%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets LAND
CONSERVATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,614
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	2,137
Office of Budget	1,785
Info Services - Ops/Sys/Prog/Comm	1,193
Info Services - Network	1,428
Human Resources	1,303
Financial Services & Int. Audit	5,687
Payroll	167
Treasurer-Ind	0
Records	0
Purchasing	3,040
Printing/Mail	2,340
Telephone	52
Pros Attny-Ind	2,180
PIO	1,047
Total Allocation Amount	25,972
Total Direct Cost	259,837
Indirect Cost Rate	10.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CONTINGENCY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

LOSS CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	1,202
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,657
Info Services - Ops/Sys/Prog/Comm	2,386
Info Services - Network	2,856
Human Resources	5,210
Financial Services & Int. Audit	2,765
Payroll	667
Treasurer-Ind	66
Records	699
Purchasing	4,095
Printing/Mail	3,484
Telephone	362
Pros Attny-Ind	3,246
PIO	1,559
Total Allocation Amount	31,253
Total Direct Cost	386,817
Indirect Cost Rate	8.08%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

ESA (Endangered
Species)

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,594
Info Services - Ops/Sys/Prog/Comm	2,386
Info Services - Network	2,856
Human Resources	2,605
Financial Services & Int. Audit	0
Payroll	333
Treasurer-Ind	0
Records	0
Purchasing	2,239
Printing/Mail	3,402
Telephone	0
Pros Attny-Ind	3,169
PIO	1,523
Total Allocation Amount	21,106
Total Direct Cost	377,670
Indirect Cost Rate	5.59%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CVTV

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	177
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	267
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	444
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets COOP EXTENSION
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	4,738
Info Services - Ops/Sys/Prog/Comm	16,104
Info Services - Network	19,276
Human Resources	3,908
Financial Services & Int. Audit	18,476
Payroll	500
Treasurer-Ind	2,129
Records	0
Purchasing	8,440
Printing/Mail	6,212
Telephone	1,706
Pros Attny-Ind	5,787
PIO	2,781
Total Allocation Amount	90,057
Total Direct Cost	689,742
Indirect Cost Rate	13.06%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets INDIGENT
DEFENSE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	30,670
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	32,474
Payroll	0
Treasurer-Ind	688
Records	0
Purchasing	74,585
Printing/Mail	40,214
Telephone	0
Pros Attny-Ind	37,464
PIO	18,000
Total Allocation Amount	234,095
Total Direct Cost	4,464,931
Indirect Cost Rate	5.24%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

LEWIS & CLARK
RAILROAD

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1,118
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	3,226
Payroll	0
Treasurer-Ind	66
Records	0
Purchasing	4,078
Printing/Mail	1,467
Telephone	0
Pros Attny-Ind	1,366
PIO	656
Total Allocation Amount	11,977
Total Direct Cost	174,102
Indirect Cost Rate	6.88%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	18,287
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	5,668
Facilities Management	44,409
Office of Budget	39,489
Info Services - Ops/Sys/Prog/Comm	46,521
Info Services - Network	55,686
Human Resources	91,177
Financial Services & Int. Audit	47,946
Payroll	11,665
Treasurer-Ind	557
Records	11,537
Purchasing	18,545
Printing/Mail	51,778
Telephone	4,137
Pros Attny-Ind	48,238
PIO	23,175
Total Allocation Amount	518,814
Total Direct Cost	5,748,862
Indirect Cost Rate	9.02%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

PARKS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	3,337
Facilities Management	544,456
Office of Budget	12,445
Info Services - Ops/Sys/Prog/Comm	10,736
Info Services - Network	12,851
Human Resources	20,840
Financial Services & Int. Audit	53,248
Payroll	0
Treasurer-Ind	25,449
Records	0
Purchasing	14,369
Printing/Mail	16,318
Telephone	0
Pros Attny-Ind	15,202
PIO	7,304
Total Allocation Amount	736,554
Total Direct Cost	2,390,321
Indirect Cost Rate	30.81%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

AUDITOR'S O&M

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	907
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	1,641
Payroll	0
Treasurer-Ind	6,533
Records	0
Purchasing	1,735
Printing/Mail	800
Telephone	0
Pros Attny-Ind	1,108
PIO	532
Total Allocation Amount	13,257
Total Direct Cost	132,080
Indirect Cost Rate	10.04%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CLARK COUNTY
FAIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	155,823
Facilities Management	0
Office of Budget	3,262
Info Services - Ops/Sys/Prog/Comm	326
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	44,067
Payroll	0
Treasurer-Ind	16,096
Records	1,416
Purchasing	19,126
Printing/Mail	0
Telephone	1,655
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	241,771
Total Direct Cost	1,655,233
Indirect Cost Rate	14.61%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

EMS FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	1,402
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	1,402
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets RADIO
COMMUNICATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	16,615
Payroll	0
Treasurer-Ind	105
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	16,720
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

GIS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	123,588
1408 Franklin	0
Pepsi Building	0
Bond Interest	4,247
Equipment Depreciation	0
Facilities Management	73,080
Office of Budget	25,260
Info Services - Ops/Sys/Prog/Comm	35,786
Info Services - Network	46,947
Human Resources	26,051
Financial Services & Int. Audit	17,316
Payroll	3,333
Treasurer-Ind	26
Records	1,661
Purchasing	5,534
Printing/Mail	22,276
Telephone	1,396
Pros Attny-Ind	30,856
PIO	14,825
Total Allocation Amount	432,181
Total Direct Cost	3,677,350
Indirect Cost Rate	11.75%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

TRI-MOUNTAIN
GOLF

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	266,182
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	4,923
Payroll	0
Treasurer-Ind	211
Records	0
Purchasing	3,602
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	274,919
Total Direct Cost	63,000
Indirect Cost Rate	436.38%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets SPECIAL LAW
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	316
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	316
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

911 TAX FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	14,673
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	14,673
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

COMMUNITY DEV
ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	4,252
Info Services - Ops/Sys/Prog/Comm	15,561
Info Services - Network	19,001
Human Resources	6,513
Financial Services & Int. Audit	7,456
Payroll	833
Treasurer-Ind	303
Records	9,858
Purchasing	8,190
Printing/Mail	523
Telephone	827
Pros Attny-Ind	5,194
PIO	2,496
Total Allocation Amount	81,008
Total Direct Cost	619,050
Indirect Cost Rate	13.09%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

DEVELOPMENT
REVIEW

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	10,850
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	18,235
Financial Services & Int. Audit	440
Payroll	2,333
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	1,335
Telephone	0
Pros Attny-Ind	13,254
PIO	6,368
Total Allocation Amount	52,815
Total Direct Cost	1,579,590
Indirect Cost Rate	3.34%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

ENGINEERING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	6,874
Info Services - Ops/Sys/Prog/Comm	17,893
Info Services - Network	21,418
Human Resources	11,723
Financial Services & Int. Audit	5,324
Payroll	1,500
Treasurer-Ind	606
Records	0
Purchasing	6,067
Printing/Mail	845
Telephone	776
Pros Attny-Ind	8,397
PIO	4,034
Total Allocation Amount	85,456
Total Direct Cost	1,000,716
Indirect Cost Rate	8.54%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

INSPECTION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	5,833
Info Services - Ops/Sys/Prog/Comm	4,771
Info Services - Network	5,711
Human Resources	14,328
Financial Services & Int. Audit	1,756
Payroll	1,833
Treasurer-Ind	0
Records	0
Purchasing	1,276
Printing/Mail	717
Telephone	0
Pros Attny-Ind	7,125
PIO	3,423
Total Allocation Amount	46,776
Total Direct Cost	849,205
Indirect Cost Rate	5.51%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets DEVELOPMENT
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,573
Info Services - Ops/Sys/Prog/Comm	22,664
Info Services - Network	27,129
Human Resources	2,605
Financial Services & Int. Audit	12,525
Payroll	333
Treasurer-Ind	12,421
Records	0
Purchasing	7,906
Printing/Mail	316
Telephone	982
Pros Attny-Ind	3,143
PIO	1,510
Total Allocation Amount	94,109
Total Direct Cost	374,598
Indirect Cost Rate	25.12%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

LONG RANGE
PLANNING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	8,319
Info Services - Ops/Sys/Prog/Comm	19,086
Info Services - Network	22,846
Human Resources	14,719
Financial Services & Int. Audit	14,662
Payroll	1,883
Treasurer-Ind	0
Records	0
Purchasing	5,963
Printing/Mail	1,023
Telephone	879
Pros Attny-Ind	10,162
PIO	4,882
Total Allocation Amount	105,030
Total Direct Cost	1,211,111
Indirect Cost Rate	8.67%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CUSTOMER
SERVICE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	9,235
Info Services - Ops/Sys/Prog/Comm	38,171
Info Services - Network	45,691
Human Resources	15,630
Financial Services & Int. Audit	5,227
Payroll	2,000
Treasurer-Ind	0
Records	0
Purchasing	3,277
Printing/Mail	1,136
Telephone	879
Pros Attny-Ind	11,281
PIO	5,420
Total Allocation Amount	137,946
Total Direct Cost	1,344,396
Indirect Cost Rate	10.26%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

ANIMAL CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	6,573
Info Services - Ops/Sys/Prog/Comm	8,350
Info Services - Network	9,995
Human Resources	13,025
Financial Services & Int. Audit	7,936
Payroll	1,666
Treasurer-Ind	0
Records	2,307
Purchasing	16,497
Printing/Mail	808
Telephone	931
Pros Attny-Ind	8,029
PIO	3,857
Total Allocation Amount	79,974
Total Direct Cost	956,844
Indirect Cost Rate	8.36%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

BUILDING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	15,886
Info Services - Ops/Sys/Prog/Comm	21,471
Info Services - Network	25,701
Human Resources	16,933
Financial Services & Int. Audit	11,963
Payroll	2,166
Treasurer-Ind	13,330
Records	0
Purchasing	4,020
Printing/Mail	1,954
Telephone	2,172
Pros Attny-Ind	19,406
PIO	9,323
Total Allocation Amount	144,326
Total Direct Cost	2,312,752
Indirect Cost Rate	6.24%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets CODE
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	4,867
Info Services - Ops/Sys/Prog/Comm	8,350
Info Services - Network	9,995
Human Resources	11,723
Financial Services & Int. Audit	2,229
Payroll	1,500
Treasurer-Ind	0
Records	3,356
Purchasing	1,914
Printing/Mail	599
Telephone	465
Pros Attny-Ind	5,946
PIO	2,857
Total Allocation Amount	53,801
Total Direct Cost	708,614
Indirect Cost Rate	7.59%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

FIRE MARSHAL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	6,339
Info Services - Ops/Sys/Prog/Comm	14,314
Info Services - Network	17,134
Human Resources	11,723
Financial Services & Int. Audit	31,610
Payroll	1,500
Treasurer-Ind	0
Records	140
Purchasing	8,295
Printing/Mail	780
Telephone	931
Pros Attny-Ind	7,743
PIO	3,720
Total Allocation Amount	104,227
Total Direct Cost	1,196,810
Indirect Cost Rate	8.71%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

PW -
TRANSPORTATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	24,150
Facilities Management	0
Office of Budget	67,780
Info Services - Ops/Sys/Prog/Comm	103,778
Info Services - Network	124,222
Human Resources	87,791
Financial Services & Int. Audit	90,781
Payroll	11,231
Treasurer-Ind	13,282
Records	1,381
Purchasing	68,470
Printing/Mail	8,337
Telephone	4,499
Pros Attny-Ind	82,796
PIO	6,912
Total Allocation Amount	695,410
Total Direct Cost	9,867,485
Indirect Cost Rate	7.05%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	40,725
Facilities Management	0
Office of Budget	11,827
Info Services - Ops/Sys/Prog/Comm	7,754
Info Services - Network	9,281
Human Resources	22,469
Financial Services & Int. Audit	15,144
Payroll	2,874
Treasurer-Ind	1,798
Records	9,299
Purchasing	9,315
Printing/Mail	1,455
Telephone	3,258
Pros Attny-Ind	14,448
PIO	1,206
Total Allocation Amount	150,852
Total Direct Cost	1,721,843
Indirect Cost Rate	8.76%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ROAD
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	112,176
Info Services - Ops/Sys/Prog/Comm	27,436
Info Services - Network	33,132
Human Resources	130,904
Financial Services & Int. Audit	137,694
Payroll	16,747
Treasurer-Ind	200
Records	140
Purchasing	27,351
Printing/Mail	13,797
Telephone	1,810
Pros Attny-Ind	137,028
PIO	11,439
Total Allocation Amount	649,854
Total Direct Cost	16,419,366
Indirect Cost Rate	3.96%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CAMP BONNEVILLE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	1,299
Payroll	0
Treasurer-Ind	132
Records	0
Purchasing	3,469
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	4,900
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

SPECIAL
INVESTIGATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	2,974
Payroll	0
Treasurer-Ind	132
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	3,106
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

NARCOTICS TASK
FORCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,049
Info Services - Ops/Sys/Prog/Comm	10,736
Info Services - Network	12,851
Human Resources	0
Financial Services & Int. Audit	17,880
Payroll	0
Treasurer-Ind	1,264
Records	0
Purchasing	6,004
Printing/Mail	1,807
Telephone	0
Pros Attny-Ind	2,503
PIO	1,203
Total Allocation Amount	56,297
Total Direct Cost	298,304
Indirect Cost Rate	18.87%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CHILD JUSTICE
CENTER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	29,938
Office of Budget	3,929
Info Services - Ops/Sys/Prog/Comm	5,964
Info Services - Network	12,826
Human Resources	6,513
Financial Services & Int. Audit	8,034
Payroll	833
Treasurer-Ind	1,686
Records	0
Purchasing	6,230
Printing/Mail	3,465
Telephone	1,551
Pros Attny-Ind	4,799
PIO	2,306
Total Allocation Amount	88,075
Total Direct Cost	571,976
Indirect Cost Rate	15.40%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets VETERANS
ASSISTANCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	515
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	1,162
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	400
Printing/Mail	454
Telephone	0
Pros Attny-Ind	629
PIO	302
Total Allocation Amount	3,464
Total Direct Cost	74,992
Indirect Cost Rate	4.62%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

VICTIM WITNESS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,528
Info Services - Ops/Sys/Prog/Comm	1,789
Info Services - Network	2,142
Human Resources	6,513
Financial Services & Int. Audit	1,367
Payroll	833
Treasurer-Ind	632
Records	1,136
Purchasing	0
Printing/Mail	2,229
Telephone	362
Pros Attny-Ind	3,088
PIO	1,483
Total Allocation Amount	24,102
Total Direct Cost	367,968
Indirect Cost Rate	6.55%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

WEED
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	5,223
Facilities Management	0
Office of Budget	5,218
Info Services - Ops/Sys/Prog/Comm	7,754
Info Services - Network	9,281
Human Resources	11,723
Financial Services & Int. Audit	9,949
Payroll	1,500
Treasurer-Ind	26
Records	0
Purchasing	4,182
Printing/Mail	4,601
Telephone	672
Pros Attny-Ind	6,374
PIO	3,062
Total Allocation Amount	69,564
Total Direct Cost	759,587
Indirect Cost Rate	9.16%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

DEPARTMENT of
COMMUNITY
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	53,246
Info Services - Ops/Sys/Prog/Comm	109,743
Info Services - Network	132,893
Human Resources	111,145
Financial Services & Int. Audit	169,330
Payroll	14,219
Treasurer-Ind	38,066
Records	10,663
Purchasing	79,257
Printing/Mail	6,549
Telephone	5,947
Pros Attny-Ind	65,042
PIO	31,249
Total Allocation Amount	827,347
Total Direct Cost	7,751,601
Indirect Cost Rate	10.67%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

SOLID WASTE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	37,317
Info Services - Ops/Sys/Prog/Comm	21,471
Info Services - Network	25,701
Human Resources	14,328
Financial Services & Int. Audit	28,410
Payroll	1,833
Treasurer-Ind	1,554
Records	0
Purchasing	23,187
Printing/Mail	4,590
Telephone	1,034
Pros Attny-Ind	45,584
PIO	21,901
Total Allocation Amount	226,910
Total Direct Cost	5,432,651
Indirect Cost Rate	4.18%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CLEAN WATER
FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	19,412
Info Services - Ops/Sys/Prog/Comm	27,436
Info Services - Network	32,840
Human Resources	16,933
Financial Services & Int. Audit	27,145
Payroll	2,166
Treasurer-Ind	53
Records	0
Purchasing	19,793
Printing/Mail	2,388
Telephone	1,189
Pros Attny-Ind	23,713
PIO	11,393
Total Allocation Amount	184,461
Total Direct Cost	2,826,071
Indirect Cost Rate	6.53%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

WASTEWATER
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	22,790
Info Services - Ops/Sys/Prog/Comm	15,507
Info Services - Network	18,562
Human Resources	18,887
Financial Services & Int. Audit	31,076
Payroll	2,416
Treasurer-Ind	105
Records	0
Purchasing	18,384
Printing/Mail	2,803
Telephone	1,913
Pros Attny-Ind	27,839
PIO	13,375
Total Allocation Amount	173,657
Total Direct Cost	3,317,764
Indirect Cost Rate	5.23%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

ELECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	13,960
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	47,480
Facilities Management	0
Office of Budget	15,213
Info Services - Ops/Sys/Prog/Comm	25,050
Info Services - Network	29,985
Human Resources	12,244
Financial Services & Int. Audit	9,812
Payroll	1,566
Treasurer-Ind	1,212
Records	8,722
Purchasing	12,559
Printing/Mail	1,871
Telephone	1,138
Pros Attny-Ind	18,584
PIO	8,929
Total Allocation Amount	208,324
Total Direct Cost	2,214,791
Indirect Cost Rate	9.41%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

ER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	36,431
Info Services - Ops/Sys/Prog/Comm	19,086
Info Services - Network	22,846
Human Resources	29,958
Financial Services & Int. Audit	172,167
Payroll	3,833
Treasurer-Ind	1,581
Records	0
Purchasing	47,238
Printing/Mail	4,481
Telephone	1,034
Pros Attny-Ind	44,502
PIO	21,381
Total Allocation Amount	404,538
Total Direct Cost	5,303,727
Indirect Cost Rate	7.63%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

TER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	13,049
Info Services - Ops/Sys/Prog/Comm	13,121
Info Services - Network	15,706
Human Resources	16,933
Financial Services & Int. Audit	17,025
Payroll	2,166
Treasurer-Ind	501
Records	0
Purchasing	15,975
Printing/Mail	1,605
Telephone	0
Pros Attny-Ind	15,940
PIO	7,658
Total Allocation Amount	119,680
Total Direct Cost	1,899,712
Indirect Cost Rate	1.23%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CENTRAL STORES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,657
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	651
Financial Services & Int. Audit	63,247
Payroll	83
Treasurer-Ind	0
Records	0
Purchasing	6,671
Printing/Mail	3,225
Telephone	0
Pros Attny-Ind	4,467
PIO	2,146
Total Allocation Amount	84,149
Total Direct Cost	532,426
Indirect Cost Rate	15.80%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

FACILITIES
MANAGEMENT -
DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	51,300
Info Services - Ops/Sys/Prog/Comm	10,736
Info Services - Network	12,851
Human Resources	37,773
Financial Services & Int. Audit	158,629
Payroll	4,832
Treasurer-Ind	1,185
Records	0
Purchasing	15,245
Printing/Mail	45,242
Telephone	0
Pros Attny-Ind	62,666
PIO	30,107
Total Allocation Amount	430,567
Total Direct Cost	7,468,379
Indirect Cost Rate	5.77%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets MOSQUITO
CONTROL DISTRICT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,123
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	2,605
Financial Services & Int. Audit	4,718
Payroll	333
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	9,780
Total Direct Cost	309,123
Indirect Cost Rate	3.16%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

REGIONAL
TRANSPORTATION
COUNCIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	12,374
Financial Services & Int. Audit	8,102
Payroll	1,583
Treasurer-Ind	3,662
Records	0
Purchasing	0
Printing/Mail	0
Telephone	776
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	26,497
Total Direct Cost	2,149,712
Indirect Cost Rate	1.23%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

SOUTHWEST
WASHINGTON
CLEAN AIR
AGENCY

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	28,888
Payroll	11,331
Treasurer-Ind	21,970
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	62,190
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets HEALTH DEPARTMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	88,094
Info Services - Ops/Sys/Prog/Comm	270,636
Info Services - Network	235,594
Human Resources	177,340
Financial Services & Int. Audit	147,416
Payroll	22,687
Treasurer-Ind	71,153
Records	30,047
Purchasing	140,252
Printing/Mail	10,835
Telephone	14,375
Pros Attny-Ind	107,611
PIO	51,701
Total Allocation Amount	1,367,742
Total Direct Cost	12,824,846
Indirect Cost Rate	10.66%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets EMERGENCY
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	11,292
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	6,677
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	1,914
Payroll	0
Treasurer-Ind	501
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	20,385
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	23,929
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	43,938
Office of Budget	1,063
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	0
Financial Services & Int. Audit	9,299
Payroll	0
Treasurer-Ind	6,296
Records	0
Purchasing	0
Printing/Mail	938
Telephone	103
Pros Attny-Ind	1,299
PIO	624
Total Allocation Amount	87,489
Total Direct Cost	154,788
Indirect Cost Rate	56.52%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

CRESA

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Human Resources	24,422
Financial Services & Int. Audit	61,571
Payroll	12,498
Treasurer-Ind	8,693
Records	1,818
Purchasing	22,816
Printing/Mail	8,417
Telephone	0
Pros Attny-Ind	27,835
PIO	0
Total Allocation Amount	168,070
Total Direct Cost	9,962,036
Indirect Cost Rate	1.69%

**2010 Clark County Indirect Cost Allocation
2008 Costs
Detail by Central Service Department**

Allocation Sheets

Agencies

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	2,386
Info Services - Network	2,856
Human Resources	0
Financial Services & Int. Audit	113,733
Payroll	9,665
Treasurer-Ind	530,291
Records	297
Purchasing	3,469
Printing/Mail	0
Telephone	17,168
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	679,864
Total Direct Cost	0
Indirect Cost Rate	0.00%