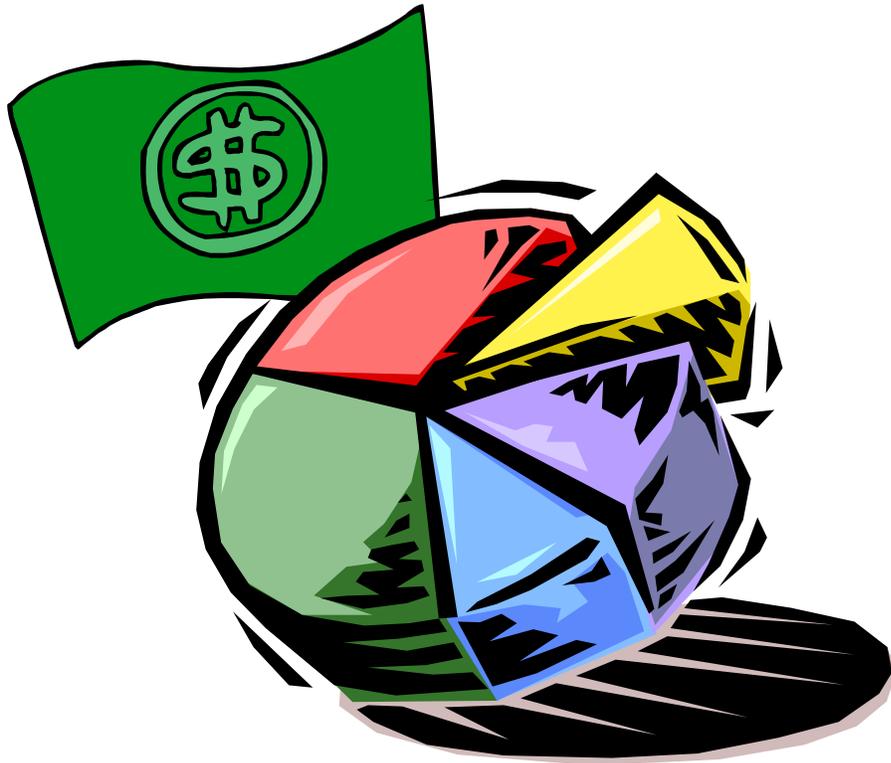


Central Service Cost Allocation Plan For 2013

Clark County
Washington



Representing costs for the year ending December 31, 2011

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**First Year of 2013-2014 Biennial Budget
Central Service Allocation Plan for Clark County
Based on the Year 2011**

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 2013. 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, 2011. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2011.

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, 2011, to establish cost allocations or billings for the first year of the biennial budget period 2013-2014. 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:

6/7/12

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

**2013 Central Service Cost Allocation Plan (2011 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2013 Total IC	2011 Total Expenses	2011 IC %
ASSESSMENT	837,211	3,737,490	22.40%
AUDITOR-Auto License & Recording	219,306	1,140,834	19.22%
TREASURER-DIR	179,146	1,591,046	11.26%
BOE	20,636	164,079	12.58%
COMMUNITY SUPPORT	14,720	0	0.00%
COUNTY CLERK	723,635	2,950,039	24.53%
DISTRICT COURT	1,153,112	4,259,956	27.07%
SUPERIOR COURT	981,505	3,705,331	26.49%
JUVENILE	1,425,201	7,912,987	18.01%
SHERIFF LAW ENFORCEMENT	1,389,326	15,569,110	8.92%
SHERIFF CIVIL/SUPPORT	834,123	6,202,089	13.45%
SHERIFF EXEC/ADMIN	246,236	2,248,511	10.95%
JAIL	2,571,120	19,384,464	13.26%
PROS ATTNY-DIR	1,343,899	6,414,962	20.95%
PA-CHILD SUPPORT	103,531	1,747,599	5.92%
MEDICAL EXAMINER	197,049	957,472	20.58%
COMMISSIONERS	289,183	1,177,669	24.56%
COUNTYWIDE SERVICES	21,577	405,646	5.32%
LAND CONSERVATION	0	0	0.00%
LOSS CONTROL	37,520	370,374	10.13%
ESA Endangered Species Act	0	0	0.00%
CVTV	725	0	0.00%
COOP EXTENSION SERVICES	78,554	432,240	18.17%
INDIGENT DEFENSE	300,823	5,085,408	5.92%
LEWIS & CLARK RAILROAD	9,739	83,477	11.67%
CORRECTIONS	690,305	5,794,603	11.91%
ENVIRONMENTAL SERVICES	499,188	3,056,844	16.33%
PARKS	770,976	1,802,071	42.78%
AUDITOR'S O&M	28,300	114,715	24.67%
Event Center	253,706	5,511,224	4.60%
EMS FUND	1,195	0	0.00%
RADIO COMMUNICATIONS	20,752	0	0.00%
GIS	293,707	1,901,045	15.45%
TRI-MOUNTAIN GOLF	107,286	1,510,534	7.10%
SPECIAL LAW ENFORCEMENT	242	0	0.00%
911 TAX FUND	0	0	0.00%
COMMUNITY DEV ADMIN	111,158	918,087	12.11%
DEVELOPMENT REVIEW	0	0	0.00%
ENGINEERING	52,051	566,814	9.18%
INSPECTION	0	0	0.00%

**2013 Central Service Cost Allocation Plan (2011 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2013 Total IC	2011 Total Expenses	2011 IC %
DEVELOPMENT SERVICES	61,012	663,602	9.19%
LONG RANGE PLANNING	155,650	1,115,235	13.96%
CUSTOMER SERVICE	99,156	521,636	19.01%
ANIMAL CONTROL	140,709	702,234	20.04%
BUILDING	132,038	1,348,857	9.79%
CODE ENFORCEMENT	48,211	408,644	11.80%
FIRE MARSHAL	104,353	820,341	12.72%
PW - TRANSPORTATION	798,180	10,292,844	7.75%
PW - ADMIN	116,749	1,503,952	7.76%
PW - ROAD OPERATIONS	592,063	13,898,572	4.26%
CAMP BONNEVILLE	3,213	0	0.00%
SPECIAL INVESTIGATION	3,965	0	0.00%
NARCOTICS TASK FORCE	67,343	285,463	23.59%
CHILD JUSTICE CENTER	90,163	515,539	17.49%
VETERANS ASSISTANCE	15,827	615,142	2.57%
VICTIM WITNESS	23,543	340,450	6.92%
WEED MANAGEMENT	0	0	0.00%
DEPT. of COMMUNITY SERVICES	1,015,467	8,003,734	12.69%
SOLID WASTE	186,376	2,090,137	8.92%
CLEAN WATER FUND / BBC	200,180	2,728,214	7.34%
WASTEWATER OPERATIONS	165,091	2,814,332	5.87%
ELECTIONS	168,675	1,246,408	13.53%
ER&R (Depts 555, 566, 577)	325,120	4,188,559	7.76%
TER&R	109,734	1,661,016	6.61%
CENTRAL STORES	796	0	0.00%
FACILITIES MANAGEMENT-DIRECT	274,512	7,701,917	3.56%
MOSQUITO CONTROL DISTRICT	12,320	337,031	3.66%
REGIONAL TRANSPORTATION COUNCIL	26,200	1,800,853	1.45%
SWCAA	51,377	0	0.00%
HEALTH DEPARTMENT	946,860	7,830,571	12.09%
EMERGENCY MANAGEMENT	12,417	0	0.00%
LAW LIBRARY	76,907	181,531	42.37%
CRESA	160,745	9,822,737	1.64%
Agencies (other Fire Dist. Etc.)	586,715	0	0.00%
TOTAL	\$22,578,407	\$190,167,647	11.87%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

**2013 Central Service Cost Allocation Plan (2011 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	1408 FRANKLIN	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	HUMAN RESOURCES
COURTHOUSE	(469,164)														
FRANKLIN CENTER	0	(287,565)													
CORRECTIONS CENTER (Jail/JWC)	0	0	(458,581)												
JUVENILE CENTER	0	0	0	(227,892)											
PUBLIC SERVICE CENTER	0	0	0	0	(1,122,879)										
1408 FRANKLIN	0	0	0	0	0	(22,716)									
PEPSI BUILDING	0	0	0	0	0	0	(34,356)								
BOND INTEREST	0	0	0	0	0	0	0	(426,068)							
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	(2,691,098)						
FACILITIES MANAGEMENT	0	0	0	0	11,500	0	10,511	159,441	82,294	(4,936,782)					
Budget Office	0	0	0	0	32,092	0	0	1,001	0	31,092	(927,482)				
INFO SERVICES-Ops/Sys/Prog	0	0	0	0	87,611	0	0	2,838	310,161	84,882	3,734	(1,244,985)			
INFO SERVICES-Network	0	0	0	0	9,735	0	0	240	1,598,067	9,431	11,713	5,581	(4,014,985)		
INFO SERVICES FMS	0	0	0	0	0	0	0	0	0	0	2,147	0	0	(436,727)	
HUMAN RESOURCES	0	0	0	0	33,162	0	0	1,048	0	32,129	8,754	19,933	64,570	3,777	(1,935,108)
FINANCIAL SERVICES & INT AUDIT	0	0	0	0	45,972	0	0	1,464	5,621	44,540	8,355	35,081	113,644	3,882	20,978
PAYROLL	0	0	0	0	5,108	0	0	151	0	4,949	1,376	3,987	12,914	675	5,055
TREASURY-IND	0	0	0	0	13,211	0	0	306	53,876	12,800	3,364	27,906	90,398	5,349	15,797
RECORDS	0	0	0	0	0	0	4,131	39,874	0	12,699	1,396	2,392	7,748	282	2,528
PURCHASING	0	0	0	0	23,534	0	0	901	0	22,801	3,875	15,946	51,656	5,122	13,901
PRINTING/MAIL	0	0	0	0	0	3,604	0	598	3,650	27,272	2,942	3,189	10,331	706	6,319
TELEPHONE	0	0	0	0	0	0	0	0	46,523	0	475	797	2,583	141	1,264
PROS ATTNY-IND	13,895	52,740	0	0	0	0	0	0	0	55,039	5,651	15,946	51,656	1,694	15,165
PUBLIC INFORMATION & OUTREACH	0	0	0	0	21,662	0	0	676	0	20,987	2,623	7,176	23,245	1,233	8,278
ASSESSMENT	0	0	0	0	109,648	0	0	113,610	734	106,232	18,466	122,696	180,797	6,718	53,962
AUDITOR-Auto License & Recording	0	0	0	0	4,536	5,036	0	200	8,069	42,501	5,637	5,182	16,788	2,258	20,220
TREASURER-DIR	0	0	0	0	695	0	0	306	0	674	7,861	75,227	14,205	1,958	14,533
BOE	0	0	0	0	0	0	0	0	0	811	2,392	7,748	434	2,528	0
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	86	0
COUNTY CLERK	48,438	0	0	0	0	0	0	0	9,595	69,072	14,576	70,162	227,288	8,863	55,163
DISTRICT COURT	124,079	0	0	0	0	0	0	0	54,804	528,216	20,985	34,720	98,147	13,820	60,881
SUPERIOR COURT	196,602	0	0	0	0	0	0	0	126,454	280,355	18,307	43,676	74,902	13,276	39,947
JUVENILE	0	0	0	227,892	0	0	0	0	10,892	438,744	39,097	111,888	214,374	18,059	110,452
SHERIFF LAW ENFORCEMENT	0	0	10,560	0	0	0	0	28,412	84,624	24,850	76,762	109,230	353,846	25,906	173,135
SHERIFF CIVIL/SUPPORT	0	0	63,358	0	0	0	19,715	0	0	209,710	30,643	53,419	173,049	13,416	75,825
SHERIFF EXEC/ADMIN	0	0	31,679	0	0	0	0	0	0	74,550	11,110	2,392	7,748	6,388	25,907
JAIL	0	0	332,704	0	0	0	0	70,380	37,605	1,181,608	95,640	17,939	58,113	31,484	207,256
PROS ATTNY-DIR	61,867	234,826	0	0	0	0	0	0	2,576	378,550	31,695	70,162	227,288	11,829	79,364
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	8,635	0	0	3,578	22,495
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	29,276	103,118	4,585	2,392	7,748	1,622	8,846
COMMISSIONERS	0	0	0	0	92,532	0	0	2,886	0	89,649	5,819	9,568	30,994	2,188	12,638
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	108	0	0	2,004	0	0	654	0
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LOSS CONTROL	0	0	0	0	5,349	0	0	359	0	5,182	1,830	2,392	7,748	565	5,055
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0	33	0
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	2,136	11,162	36,159	1,371	1,896
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	25,126	0	0	8,906	0
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	411	0	0	341	0
CORRECTIONS	0	0	20,280	0	0	0	0	0	0	155,781	28,630	88,444	96,856	13,749	86,883
ENVIRONMENTAL SERVICES	0	0	0	0	102,363	0	0	0	0	99,174	15,103	23,122	74,902	9,928	27,676
PARKS	0	0	0	0	0	0	0	0	19,159	571,819	4,153	6,378	20,663	10,160	31,594
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	0	567	0	0	792	0
Event Center	0	0	0	0	0	0	0	0	115,555	0	22,142	0	0	5,671	0
EMS FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	118	0
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	2,042	0

**2013 Central Service Cost Allocation Plan (2011 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	FACILITIES				EQUIPMENT DEPRECIATION	BOND INTEREST	MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	HUMAN RESOURCES
						1408 FRANKLIN	PEPSI BUILDING										
GIS	0	0	0	0	52,684	0	0	0	1,268	0	0	51,043	9,393	22,324	72,319	3,846	22,748
TRI-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	0	42,591	7,318	0	0	219	0	0
SPECIAL LAW ENFORCEMENT	0	0	0	0	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	0	0	0	0
COMMUNITY DEV ADMIN	0	0	0	0	0	0	0	0	0	0	0	4,536	17,777	43,908	1,793	9,857	0
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGINEERING	0	0	0	0	0	0	0	0	0	0	0	2,801	4,784	15,497	1,868	13,901	0
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	0	0	3,279	7,176	23,245	1,606	9,984	0
LONG RANGE PLANNING	0	0	0	0	28,455	0	0	0	0	0	27,568	5,510	11,960	38,742	2,434	13,017	0
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	2,577	18,338	59,405	909	7,583	0
ANIMAL CONTROL	0	0	0	0	16,046	0	0	0	0	0	15,546	3,470	7,176	23,245	2,070	7,583	0
BUILDING	0	0	0	0	0	0	0	0	0	0	0	6,664	11,960	38,742	3,586	17,693	0
CODE ENFORCEMENT	0	0	0	0	5,349	0	0	0	0	0	5,182	2,019	3,987	12,914	766	6,003	0
FIRE MARSHAL	0	0	0	0	5,349	0	0	0	0	0	5,182	4,053	4,784	15,497	4,921	8,846	0
PW - TRANSPORTATION	0	0	0	0	0	0	0	0	0	69,582	0	50,855	70,860	219,539	19,738	76,489	0
PW - ADMIN	0	0	0	0	0	0	0	0	0	9,970	0	7,431	4,385	14,205	3,627	20,852	0
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	68,175	36,676	118,809	21,748	105,524	0
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179	0	0
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	333	0	0
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	0	1,410	7,176	23,245	2,245	0	0
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	0	31,972	2,547	4,385	14,205	1,466	5,055	0
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	3,039	0	0	248	0	0
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	0	1,682	1,196	3,874	861	6,003	0
WEED MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0	0	39,545	85,311	276,361	32,567	109,473	0
SOLID WASTE	0	0	0	0	0	0	0	0	0	0	0	10,327	15,149	49,073	5,594	16,429	0
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	0	0	0	13,480	18,338	59,405	5,318	16,429	0
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	13,905	9,568	30,994	5,404	18,324	0
ELECTIONS	0	0	0	0	0	14,076	0	0	0	0	0	6,158	17,541	56,822	2,399	10,616	0
ER&R (Depts 555, 566, 577)	0	0	0	0	0	0	0	0	0	0	0	20,695	14,351	46,491	15,764	27,171	0
TER&R	0	0	0	0	0	0	0	0	0	0	0	8,207	8,770	28,411	2,912	15,165	0
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71	632	0
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0	0	0	0	0	12,012	0	38,054	7,176	23,245	5,869	48,655	0
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	0	0	1,665	0	0	903	2,528	0
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,169	12,006	0
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,261	0	0
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	0	0	38,654	107,636	348,680	20,411	97,309	0
EMERGENCY MANAGEMENT	0	0	0	0	4,814	0	0	0	0	0	4,664	0	0	0	256	0	0
LAW LIBRARY	24,284	0	0	0	0	0	0	0	0	0	34,629	897	0	0	917	0	0
CRESA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,431	23,695	0
Agencies (other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,947	0	0
TOTAL	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0

**2013 Central Service Cost Allocation Plan (2011 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT							PROS ATTNY-IND	PIO	2013 Total IC	2011 Total Expenses	2011 IC %
	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE						
COURTHOUSE										469,164		
FRANKLIN CENTER										287,565		
CORRECTIONS CENTER (Jail/JWC)										458,581		
JUVENILE CENTER										227,892		
PUBLIC SERVICE CENTER										1,122,879		
1408 FRANKLIN										22,716		
PEPSI BUILDING										34,356		
BOND INTEREST										426,068		
EQUIPMENT DEPRECIATION										2,691,098		
FACILITIES MANAGEMENT										4,673,037		
Budget Office										863,296		
INFO SERVICES-Ops/Sys/Prog										755,759		
INFO SERVICES-Network										2,380,218		
INFO SERVICES FMS										434,580		
HUMAN RESOURCES										1,771,736		
FINANCIAL SERVICES & INT AUDIT	(1,970,645)									1,691,108		
PAYROLL	1,010	(313,670)								278,445		
TREASURY-IND	32,815	2,351	(938,977)							680,804		
RECORDS	0	376	0	(353,997)						282,571		
PURCHASING	32,678	2,069	174	1,606	(958,478)					784,214		
PRINTING/MAIL	0	940	0	0	0	(108,748)				49,196		
TELEPHONE	0	188	0	0	0	563	(162,133)			109,598		
PROS ATTNY-IND	0	2,257	0	7,040	0	6,692	825	(1,372,275)		1,143,675		
PUBLIC INFORMATION & OUTREACH	2,824	1,232	50	59	8,001	3,106	2,122	4,156	(638,257)	530,828		
										<u>22,169,387</u>		
ASSESSMENT	6,324	8,030	50	17,869	18,874	21,869	5,717	29,260	16,351	837,207	3,737,490	22.40%
AUDITOR-Auto License & Recording	0	3,009	81,496	710	6,675	0	3,065	8,931	4,991	219,305	1,140,834	19.22%
TREASURER-DIR	3,068	2,163	9,260	12,395	6,245	9,310	1,827	12,456	6,961	179,144	1,591,046	11.26%
BOE	1,384	376	0	1,825	0	960	177	1,285	718	20,636	164,079	12.58%
COMMUNITY SUPPORT	786	0	12,969	0	880	0	0	0	0	14,720	0	0.00%
COUNTY CLERK	24,731	8,209	50,754	73,755	3,869	17,261	5,894	23,095	12,906	723,632	2,950,039	24.53%
DISTRICT COURT	64,262	9,060	6,372	37,919	16,912	24,851	6,247	33,250	18,581	1,153,107	4,259,956	27.07%
SUPERIOR COURT	80,689	5,945	3,784	5,017	20,460	21,681	5,186	29,008	16,211	981,501	3,705,331	26.49%
JUVENILE	52,379	16,437	1,269	0	33,650	46,300	7,190	61,949	34,619	1,425,193	7,912,987	18.01%
SHERIFF LAW ENFORCEMENT	60,126	25,765	80,600	23,322	24,712	90,905	6,954	121,630	67,970	1,389,309	15,569,110	8.92%
SHERIFF CIVIL/SUPPORT	45,289	11,284	1,170	0	20,780	36,290	4,479	48,555	27,134	834,116	6,202,089	13.45%
SHERIFF EXEC/ADMIN	31,989	3,855	2,265	0	5,395	13,156	2,357	17,603	9,837	246,233	2,248,511	10.95%
JAIL	76,306	30,843	7,119	12,058	54,240	113,262	8,310	151,544	84,687	2,571,100	19,384,464	13.26%
PROS ATTNY-DIR	27,136	11,810	9,185	47,696	28,781	37,535	5,304	50,222	28,065	1,343,892	6,414,962	20.95%
PA-CHILD SUPPORT	9,755	3,348	75	15,171	7,328	10,226	1,591	13,682	7,646	103,529	1,747,599	5.92%
MEDICAL EXAMINER	5,807	1,316	75	2,023	12,779	5,429	707	7,264	4,060	197,048	957,472	20.58%
COMMISSIONERS	7,109	1,881	224	992	9,614	6,891	1,827	9,220	5,152	289,182	1,177,669	24.56%
COUNTYWIDE SERVICES	5,986	0	124	0	3,372	2,374	2,004	3,176	1,775	21,576	405,646	5.32%
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0.00%
LOSS CONTROL	0	752	0	1,011	0	2,167	589	2,900	1,620	37,519	370,374	10.13%
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0.00%
CVTV	299	0	100	0	293	0	0	0	0	725	0	0.00%
COOP EXTENSION SERVICES	10,611	282	1,344	0	3,489	2,529	2,299	3,384	1,891	78,553	432,240	18.17%
INDIGENT DEFENSE	81,527	0	1,070	0	92,371	29,756	0	39,813	22,249	300,818	5,085,408	5.92%
LEWIS & CLARK RAILROAD	3,123	0	25	0	4,339	486	0	651	364	9,739	83,477	11.67%
CORRECTIONS	37,024	12,929	573	16,599	22,920	33,905	5,010	45,365	25,351	690,299	5,794,603	11.91%
ENVIRONMENTAL SERVICES	62,580	4,119	722	0	24,306	17,886	0	23,932	13,374	499,185	3,056,844	16.33%
PARKS	60,700	0	19,938	0	10,820	4,919	413	6,581	3,678	770,975	1,802,071	42.78%
AUDITOR'S O&M	7,246	0	10,508	0	7,327	461	0	898	502	28,300	114,715	24.67%
Event Center	51,908	0	30,860	1,825	22,977	0	2,770	0	0	253,706	5,511,224	4.60%
EMS FUND	1,078	0	0	0	0	0	0	0	0	1,195	0	0.00%
RADIO COMMUNICATIONS	18,690	0	20	0	0	0	0	0	0	20,752	0	0.00%

**2013 Central Service Cost Allocation Plan (2011 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT										2013 Total IC	2011 Total Expenses	2011 IC %
	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY-IND	PIO				
GIS	11,946	3,385	0	674	9,584	7,644	1,650	14,883	8,317	293,707	1,901,045	15.45%	
TRI-MOUNTAIN GOLF	2,006	0	25,111	0	6,008	5,956	0	11,596	6,480	107,286	1,510,534	7.10%	
SPECIAL LAW ENFORCEMENT	0	0	242	0	0	0	0	0	0	242	0	0.00%	
911 TAX FUND	0	0	0	0	0	0	0	0	0	0	0	0.00%	
COMMUNITY DEV ADMIN	6,339	1,467	349	1,111	11,020	441	1,356	7,188	4,017	111,158	918,087	12.11%	
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0.00%	
ENGINEERING	2,888	2,069	524	0	0	272	530	4,437	2,480	52,051	566,814	9.18%	
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0.00%	
DEVELOPMENT SERVICES	4,497	1,486	0	0	733	319	589	5,195	2,903	61,012	663,602	9.19%	
LONG RANGE PLANNING	8,975	1,937	0	0	2,022	535	884	8,731	4,879	155,650	1,115,235	13.96%	
CUSTOMER SERVICE	572	1,128	0	0	1,143	250	884	4,084	2,282	99,156	521,636	19.01%	
ANIMAL CONTROL	11,200	1,128	22,787	3,054	17,790	337	707	5,498	3,072	140,709	702,234	20.04%	
BUILDING	14,738	2,633	349	0	16,324	647	2,240	10,560	5,901	132,038	1,348,857	9.79%	
CODE ENFORCEMENT	878	893	524	3,748	293	196	471	3,199	1,788	48,211	408,644	11.80%	
FIRE MARSHAL	36,004	1,316	175	20	6,858	394	943	6,422	3,589	104,353	820,341	12.72%	
PW - TRANSPORTATION	102,479	11,383	7,230	2,796	76,639	4,941	5,068	80,581	0	798,180	10,292,844	7.75%	
PW - ADMIN	11,878	3,103	3,440	10,630	11,020	722	3,713	11,774	0	116,749	1,503,952	7.76%	
PW - ROAD OPERATIONS	91,192	15,703	0	0	17,467	6,623	2,122	108,024	0	592,063	13,898,572	4.26%	
CAMP BONNEVILLE	1,635	0	81	0	1,319	0	0	0	0	3,213	0	0.00%	
SPECIAL INVESTIGATION	3,047	0	585	0	0	0	0	0	0	3,965	0	0.00%	
NARCOTICS TASK FORCE	20,547	0	1,251	0	5,246	1,148	1,591	2,235	1,249	67,343	285,463	23.59%	
CHILD JUSTICE CENTER	8,249	752	464	0	10,346	2,073	2,357	4,036	2,255	90,163	515,539	17.49%	
VETERANS ASSISTANCE	2,267	0	0	0	293	2,473	0	4,816	2,691	15,827	615,142	2.57%	
VICTIM WITNESS	1,746	893	40	1,428	0	1,369	295	2,665	1,489	23,543	340,450	6.92%	
WEED MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0.00%	
DEPT. of COMMUNITY SERVICES	186,191	16,291	44,656	14,140	102,342	3,842	7,072	62,660	35,016	1,015,467	8,003,734	12.69%	
SOLID WASTE	34,407	2,445	2,461	119	22,743	1,003	1,120	16,363	9,144	186,376	2,090,137	8.92%	
CLEAN WATER FUND / BBC	31,880	2,445	222	0	16,764	1,310	1,297	21,359	11,936	200,180	2,728,214	7.34%	
WASTEWATER OPERATIONS	30,728	2,727	0	0	15,328	1,351	2,416	22,033	12,313	165,091	2,814,332	5.87%	
ELECTIONS	11,110	1,580	585	12,355	16,383	598	3,241	9,758	5,453	168,675	1,246,408	13.53%	
ER&R (Depis 555, 566, 577)	116,523	4,043	807	1,408	23,915	2,011	825	32,792	18,325	325,120	4,188,559	7.76%	
TER&R	11,147	2,257	807	0	10,990	797	0	13,004	7,267	109,734	1,661,016	6.61%	
CENTRAL STORES	0	94	0	0	0	0	0	0	0	796	0	0.00%	
FACILITIES MANAGEMENT-DIRECT	3,976	7,240	101	0	3,224	30,968	0	60,297	33,696	274,512	7,701,917	3.56%	
MOSQUITO CONTROL DISTRICT	5,685	376	20	0	1,143	0	0	0	0	12,320	337,031	3.66%	
REGIONAL TRANSPORTATION COUNCIL	7,580	1,787	1,775	0	0	0	884	0	0	26,200	1,800,853	1.45%	
SWCAA	20,696	12,788	15,631	0	0	0	0	0	0	51,377	0	0.00%	
HEALTH DEPARTMENT	87,355	14,481	40,622	21,518	58,117	3,755	12,848	61,248	34,227	946,860	7,830,571	12.09%	
EMERGENCY MANAGEMENT	2,341	0	343	0	0	0	0	0	0	12,417	0	0.00%	
LAW LIBRARY	8,397	0	4,720	0	0	730	118	1,421	794	76,907	181,531	42.37%	
CRESA	52,948	14,105	5,325	2,063	23,856	4,715	0	25,608	0	160,745	9,822,737	1.64%	
Agencies (other Fire Dist. Etc.)	109,361	10,908	425,579	40	4,836	0	24,046	0	0	586,715	0	0.00%	
TOTAL	0	0	0	0	0	0	0	0	0	\$22,578,407	\$190,167,647	11.87%	

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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Courthouse
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	407,047
Subtotal	407,047
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$407,047

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(469,164)
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
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	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%	13,895
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%	48,438
DISTRICT COURT	14,363	26%	124,079
SUPERIOR COURT	22,758	42%	196,602
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%	61,867
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
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
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%	24,284
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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Franklin Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	273,983
Subtotal	273,983
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$273,983

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(287,565)
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
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	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%	52,740
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%	234,826
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
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Corrections Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	452,988
Subtotal	452,988
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$452,988

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(458,581)
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
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	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%	10,560
SHERIFF CIVIL/SUPPORT	16,849	14%	63,358
SHERIFF EXEC/ADMIN	8,424	7%	31,679
JAIL	88,475	73%	332,704
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%	20,280
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Juvenile Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	218,379
Subtotal	218,379
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$218,379

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(227,892)
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
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	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%	227,892
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
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Public Service Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	907,151
Subtotal	907,151
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$907,151

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			(1,122,879)
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	1,075	1%	11,500
Information Services	3,000	3%	32,092
INFO SERVICES-Ops/Sys/Prog	8,190	8%	87,611
INFO SERVICES-Network	910	1%	9,735
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	33,162
FINANCIAL SERVICES & INT AUDIT	4,298	4%	45,972
PAYROLL	478	0%	5,108
TREASURY-IND	1,235	1%	13,211
RECORDS	0	0%	0
PURCHASING	2,200	2%	23,534
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	2%	21,662
ASSESSMENT	10,250	10%	109,648
AUDITOR-Auto License & Recording	424	0%	4,536
TREASURER-DIR	65	0%	695
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	8%	92,532
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	500	0%	5,349
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
ENVIRONMENTAL SERVICES	9,569	9%	102,363
PARKS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	4,925	5%	52,684
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	3,750	4%	40,115
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	34,927
LONG RANGE PLANNING	2,660	3%	28,455
CUSTOMER SERVICE	4,400	4%	47,068
ANIMAL CONTROL	1,500	1%	16,046
BUILDING	4,700	4%	50,278
CODE ENFORCEMENT	500	0%	5,349
FIRE MARSHAL	500	0%	5,349
PW - TRANSPORTATION	10,050	10%	107,508
PW - ADMIN	10,475	10%	112,055
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	1,825	2%	19,523
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	4,814
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	104,968	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	1408 Franklin
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	6,152
Subtotal	6,152
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$6,152

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			(22,716)
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	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%	3,604
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%	5,036
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
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
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%	14,076
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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Pepsi Building
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	34,356
Subtotal	34,356
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$34,356

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			(34,356)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	10,511
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	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%	4,131
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	0	0%	0
SHERIFF CIVIL/SUPPORT	21,912	57%	19,715
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
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Bond Interest
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	426,068
Depreciation	
Subtotal	426,068
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$426,068

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			(426,068)
EQUIPMENT DEPRECIATION	0	0.00%	0
FACILITIES MANAGEMENT	159,441	37.42%	159,441
Information Services	1,001	0.23%	1,001
INFO SERVICES-Ops/Sys/Prog	2,838	0.67%	2,838
INFO SERVICES-Network	240	0.06%	240
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	1,048	0.25%	1,048
FINANCIAL SERVICES & INT AUDIT	1,464	0.34%	1,464
PAYROLL	151	0.04%	151
TREASURY-IND	306	0.07%	306
RECORDS	39,874	9.36%	39,874
PURCHASING	901	0.21%	901
PRINTING/MAIL	598	0.14%	598
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	676	0.16%	676
ASSESSMENT	113,610	26.66%	113,610
AUDITOR-Auto License & Recording	200	0.05%	200
TREASURER-DIR	306	0.07%	306
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	0	0.00%	0
SHERIFF LAW ENFORCEMENT	28,412	6.67%	28,412
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	70,380	16.52%	70,380
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	2,886	0.68%	2,886
COUNTYWIDE SERVICES	108	0.03%	108
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	359	0.08%	359
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
ENVIRONMENTAL SERVICES	0	0.00%	0
PARKS	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
AUDITOR'S O&M	0	0.00%	0
Event Center	0	0.00%	0
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	1,268	0.30%	1,268
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	426,068	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Equipment Depreciation
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	2,691,098
Subtotal	2,691,098
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	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,691,098

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			(2,691,098)
FACILITIES MANAGEMENT	71,874	3.06%	82,294
Information Services	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	270,888	11.53%	310,161
INFO SERVICES-Network	1,395,719	59.38%	1,598,067
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	4,909	0.21%	5,621
PAYROLL	0	0.00%	0
TREASURY-IND	47,054	2.00%	53,876
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	3,188	0.14%	3,650
TELEPHONE	40,633	1.73%	46,523
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	641	0.03%	734
AUDITOR-Auto License & Recording	7,047	0.30%	8,069
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	8,380	0.36%	9,595
DISTRICT COURT	47,864	2.04%	54,804
SUPERIOR COURT	110,442	4.70%	126,454
JUVENILE	9,513	0.40%	10,892
SHERIFF LAW ENFORCEMENT	73,909	3.14%	84,624
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	32,843	1.40%	37,605
PROS ATTNY-DIR	2,250	0.10%	2,576
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	25,569	1.09%	29,276
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	0	0.00%	0
ENVIRONMENTAL SERVICES	0	0.00%	0
PARKS	16,733	0.71%	19,159

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
AUDITOR'S O&M	0	0.00%	0
Event Center	100,923	4.29%	115,555
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	60,771	2.59%	69,582
PW - ADMIN	8,708	0.37%	9,970
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	10,491	0.45%	12,012
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	2,350,350	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Facilities Management
Expenses	
Personnel Services	
Services, Supplies, & Interfund	4,673,037
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	4,673,037
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	11,500
1408 Franklin	0
Pepsi Building	
Bond Interest	159,441
Equipment Depreciation	82,294
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$4,926,272

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			(4,936,782)
Information Services	24,458	0.6%	31,092
INFO SERVICES-Ops/Sys/Prog	66,769	1.7%	84,882
INFO SERVICES-Network	7,419	0.2%	9,431
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	25,273	0.7%	32,129
FINANCIAL SERVICES & INT AUDIT	35,035	0.9%	44,540
PAYROLL	3,893	0.1%	4,949
TREASURY-IND	10,068	0.3%	12,800
RECORDS	9,989	0.3%	12,699
PURCHASING	17,936	0.5%	22,801
PRINTING/MAIL	21,452	0.6%	27,272
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	43,294	1.1%	55,039
PUBLIC INFORMATION & OUTREACH	16,509	0.4%	20,987
ASSESSMENT	83,563	2.2%	106,232
AUDITOR-Auto License & Recording	33,432	0.9%	42,501
TREASURER-DIR	530	0.0%	674
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	54,333	1.4%	69,072
DISTRICT COURT	415,501	10.7%	528,216
SUPERIOR COURT	220,531	5.7%	280,355
JUVENILE	345,121	8.9%	438,744
SHERIFF LAW ENFORCEMENT	19,547	0.5%	24,850
SHERIFF CIVIL/SUPPORT	164,960	4.2%	209,710
SHERIFF EXEC/ADMIN	58,642	1.5%	74,550
JAIL	929,467	23.9%	1,181,608
PROS ATTNY-DIR	297,772	7.7%	378,550
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	81,114	2.1%	103,118
COMMISSIONERS	70,519	1.8%	89,649
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
LOSS CONTROL	4,076	0.1%	5,182
ESA Endangered Species Act	0	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	122,539	3.2%	155,781
ENVIRONMENTAL SERVICES	78,011	2.0%	99,174
PARKS	449,800	11.6%	571,819

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
AUDITOR'S O&M		0.0%	0
Event Center		0.0%	0
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
GIS	40,151	1.0%	51,043
TRI-MOUNTAIN GOLF	33,503	0.9%	42,591
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	21,686	0.6%	27,568
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	12,229	0.3%	15,546
BUILDING		0.0%	0
CODE ENFORCEMENT	4,076	0.1%	5,182
FIRE MARSHAL	4,076	0.1%	5,182
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	25,150	0.6%	31,972
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	3,669	0.1%	4,664
LAW LIBRARY	27,239	0.7%	34,629
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	3,883,332	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Office of Budget
Expenses	
Personnel Services	851,248
Services, Supplies, & Interfund	12,049
Capital Outlay	
Debt Service/Interest	
Depreciation	0
Subtotal	863,296
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	32,092
1408 Franklin	0
Pepsi Building	
Bond Interest	1,001
Equipment Depreciation	0
Facilities Management	31,092
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$927,482

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			
Information Services			(927,482)
INFO SERVICES-Ops/Sys/Prog	755,759	0.4%	3,734
INFO SERVICES-Network	2,370,707	1.3%	11,713
INFO SERVICES FMS	434,580	0.2%	2,147
HUMAN RESOURCES	1,771,736	0.9%	8,754
FINANCIAL SERVICES & INT AUDIT	1,691,108	0.9%	8,355
PAYROLL	278,445	0.1%	1,376
TREASURY-IND	680,804	0.4%	3,364
RECORDS	282,571	0.2%	1,396
PURCHASING	784,214	0.4%	3,875
PRINTING/MAIL	595,417	0.3%	2,942
TELEPHONE	96,218	0.1%	475
PROS ATTNY-IND	1,143,675	0.6%	5,651
PUBLIC INFORMATION & OUTREACH	530,828	0.3%	2,623
ASSESSMENT	3,737,490	2.0%	18,466
AUDITOR-Auto License & Recording	1,140,834	0.6%	5,637
TREASURER-DIR	1,591,046	0.8%	7,861
BOE	164,079	0.1%	811
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	2,950,039	1.6%	14,576
DISTRICT COURT	4,247,182	2.3%	20,985
SUPERIOR COURT	3,705,331	2.0%	18,307
JUVENILE	7,912,987	4.2%	39,097
SHERIFF LAW ENFORCEMENT	15,536,148	8.3%	76,762
SHERIFF CIVIL/SUPPORT	6,202,089	3.3%	30,643
SHERIFF EXEC/ADMIN	2,248,511	1.2%	11,110
JAIL	19,357,142	10.3%	95,640
PROS ATTNY-DIR	6,414,962	3.4%	31,695
PA-CHILD SUPPORT	1,747,599	0.9%	8,635
MEDICAL EXAMINER	927,908	0.5%	4,585
COMMISSIONERS	1,177,669	0.6%	5,819
COUNTYWIDE SERVICES	405,646	0.2%	2,004
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	370,374	0.2%	1,830
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	432,240	0.2%	2,136
INDIGENT DEFENSE	5,085,408	2.7%	25,126
LEWIS & CLARK RAILROAD	83,101	0.0%	411
CORRECTIONS	5,794,603	3.1%	28,630
ENVIRONMENTAL SERVICES	3,056,844	1.6%	15,103
PARKS	840,625	0.4%	4,153

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	114,715	0.1%	567
Event Center	4,481,500	2.4%	22,142
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	1,901,045	1.0%	9,393
TRI-MOUNTAIN GOLF	1,481,164	0.8%	7,318
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	918,087	0.5%	4,536
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	566,814	0.3%	2,801
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	663,602	0.4%	3,279
LONG RANGE PLANNING	1,115,235	0.6%	5,510
CUSTOMER SERVICE	521,636	0.3%	2,577
ANIMAL CONTROL	702,234	0.4%	3,470
BUILDING	1,348,857	0.7%	6,664
CODE ENFORCEMENT	408,644	0.2%	2,019
FIRE MARSHAL	820,341	0.4%	4,053
PW - TRANSPORTATION	10,292,844	5.5%	50,855
PW - ADMIN	1,503,952	0.8%	7,431
PW - ROAD OPERATIONS	13,798,180	7.4%	68,175
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	285,463	0.2%	1,410
CHILD JUSTICE CENTER	515,539	0.3%	2,547
VETERANS ASSISTANCE	615,142	0.3%	3,039
VICTIM WITNESS	340,450	0.2%	1,682
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	8,003,734	4.3%	39,545
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,090,137	1.1%	10,327
CLEAN WATER FUND / BBC	2,728,214	1.5%	13,480
WASTEWATER OPERATIONS	2,814,332	1.5%	13,905
ELECTIONS	1,246,408	0.7%	6,158
ER&R (Depts 555, 566, 577)	4,188,559	2.2%	20,695
TER&R	1,661,016	0.9%	8,207
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	7,701,917	4.1%	38,054
MOSQUITO CONTROL DISTRICT	337,031	0.2%	1,665
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	7,823,347	4.2%	38,654
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	181,531	0.1%	897
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	187,717,588	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	755,759
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	87,611
1408 Franklin	0
Pepsi Building	
Bond Interest	2,838
Equipment Depreciation	310,161
Facilities Management	84,882
Office of Budget	3,734
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,244,985

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				
Information Services				
INFO SERVICES-Ops/Sys/Prog				(1,244,985)
INFO SERVICES-Network		0.4%	5,581	5,581
INFO SERVICES FMS		0.0%	0	0
HUMAN RESOURCES		1.6%	19,933	19,933
FINANCIAL SERVICES & INT AUDIT		2.8%	35,081	35,081
PAYROLL		0.3%	3,987	3,987
TREASURY-IND		2.2%	27,906	27,906
RECORDS		0.2%	2,392	2,392
PURCHASING		1.3%	15,946	15,946
PRINTING/MAIL		0.3%	3,189	3,189
TELEPHONE		0.1%	797	797
PROS ATTNY-IND		1.3%	15,946	15,946
PUBLIC INFORMATION & OUTREACH		0.6%	7,176	7,176
ASSESSMENT	66,885	4.5%	55,811	122,696
AUDITOR-Auto License & Recording		0.4%	5,182	5,182
TREASURER-DIR	70,842	0.4%	4,385	75,227
BOE		0.2%	2,392	2,392
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		5.6%	70,162	70,162
DISTRICT COURT	4,423	2.4%	30,297	34,720
SUPERIOR COURT	20,554	1.9%	23,122	43,676
JUVENILE	45,712	5.3%	66,176	111,888
SHERIFF LAW ENFORCEMENT		8.8%	109,230	109,230
SHERIFF CIVIL/SUPPORT		4.3%	53,419	53,419
SHERIFF EXEC/ADMIN		0.2%	2,392	2,392
JAIL		1.4%	17,939	17,939
PROS ATTNY-DIR		5.6%	70,162	70,162
PA-CHILD SUPPORT		0.0%	0	0
MEDICAL EXAMINER		0.2%	2,392	2,392
COMMISSIONERS		0.8%	9,568	9,568
COUNTYWIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.0%	0	0
CONTINGENCY		0.0%	0	0
LOSS CONTROL		0.2%	2,392	2,392
ESA Endangered Species Act		0.0%	0	0
CVTV		0.0%	0	0
COOP EXTENSION SERVICES		0.9%	11,162	11,162
INDIGENT DEFENSE		0.0%	0	0
LEWIS & CLARK RAILROAD		0.0%	0	0
CORRECTIONS	58,545	2.4%	29,899	88,444
ENVIRONMENTAL SERVICES		1.9%	23,122	23,122
PARKS		0.5%	6,378	6,378

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
AUDITOR'S O&M		0.0%	0	0
Event Center		0.0%	0	0
EMS FUND		0.0%	0	0
RADIO COMMUNICATIONS		0.0%	0	0
GIS		1.8%	22,324	22,324
TRI-MOUNTAIN GOLF		0.0%	0	0
SPECIAL LAW ENFORCEMENT		0.0%	0	0
911 TAX FUND		0.0%	0	0
COMMUNITY DEV ADMIN	4,223	1.1%	13,554	17,777
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		0.4%	4,784	4,784
INSPECTION		0.0%	0	0
DEVELOPMENT SERVICES		0.6%	7,176	7,176
LONG RANGE PLANNING		1.0%	11,960	11,960
CUSTOMER SERVICE		1.5%	18,338	18,338
ANIMAL CONTROL		0.6%	7,176	7,176
BUILDING		1.0%	11,960	11,960
CODE ENFORCEMENT		0.3%	3,987	3,987
FIRE MARSHAL		0.4%	4,784	4,784
PW - TRANSPORTATION	3,089	5.4%	67,771	70,860
PW - ADMIN		0.4%	4,385	4,385
PW - ROAD OPERATIONS		2.9%	36,676	36,676
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.6%	7,176	7,176
CHILD JUSTICE CENTER		0.4%	4,385	4,385
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.1%	1,196	1,196
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		6.9%	85,311	85,311
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		1.2%	15,149	15,149
CLEAN WATER FUND / BBC		1.5%	18,338	18,338
WASTEWATER OPERATIONS		0.8%	9,568	9,568
ELECTIONS		1.4%	17,541	17,541
ER&R (Depts 555, 566, 577)		1.2%	14,351	14,351
TER&R		0.7%	8,770	8,770
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.6%	7,176	7,176
MOSQUITO CONTROL DISTRICT		0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT		8.6%	107,636	107,636
EMERGENCY MANAGEMENT		0.0%	0	0
LAW LIBRARY		0.0%	0	0
CRESA		0.0%	0	0
Agencies (other Fire Dist. Etc.)		0.0%	0	0
TOTAL	274,273	100.0%	1,244,985	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES-Network
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	2,370,707
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	9,735
1408 Franklin	0
Pepsi Building	
Bond Interest	240
Equipment Depreciation	1,598,067
Facilities Management	9,431
Office of Budget	11,713
INFO SERVICES-Ops/Sys/Prog	5,581
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$4,005,474

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					
Information Services					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		7			(4,014,985)
INFO SERVICES FMS		0	0.0%	0	0
HUMAN RESOURCES		25	1.6%	64,570	64,570
FINANCIAL SERVICES & INT AUDIT		44	2.8%	113,644	113,644
PAYROLL		5	0.3%	12,914	12,914
TREASURY-IND		35	2.3%	90,398	90,398
RECORDS		3	0.2%	7,748	7,748
PURCHASING		20	1.3%	51,656	51,656
PRINTING/MAIL		4	0.3%	10,331	10,331
TELEPHONE		1	0.1%	2,583	2,583
PROS ATTNY-IND		20	1.3%	51,656	51,656
PUBLIC INFORMATION & OUTREACH		9	0.6%	23,245	23,245
ASSESSMENT		70	4.5%	180,797	180,797
AUDITOR-Auto License & Recording		7	0.4%	16,788	16,788
TREASURER-DIR		6	0.4%	14,205	14,205
BOE		3	0.2%	7,748	7,748
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		88	5.7%	227,288	227,288
DISTRICT COURT		38	2.4%	98,147	98,147
SUPERIOR COURT		29	1.9%	74,902	74,902
JUVENILE		83	5.3%	214,374	214,374
SHERIFF LAW ENFORCEMENT		137	8.8%	353,846	353,846
SHERIFF CIVIL/SUPPORT		67	4.3%	173,049	173,049
SHERIFF EXEC/ADMIN		3	0.2%	7,748	7,748
JAIL		23	1.4%	58,113	58,113
PROS ATTNY-DIR		88	5.7%	227,288	227,288
PA-CHILD SUPPORT		0	0.0%	0	0
MEDICAL EXAMINER		3	0.2%	7,748	7,748
COMMISSIONERS		12	0.8%	30,994	30,994
COUNTYWIDE SERVICES		0	0.0%	0	0
LAND CONSERVATION		0	0.0%	0	0
CONTINGENCY		0	0.0%	0	0
LOSS CONTROL		3	0.2%	7,748	7,748
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		14	0.9%	36,159	36,159
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS		38	2.4%	96,856	96,856
ENVIRONMENTAL SERVICES		29	1.9%	74,902	74,902
PARKS		8	0.5%	20,663	20,663

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
AUDITOR'S O&M		0	0.0%	0	0
Event Center		0	0.0%	0	0
EMS FUND		0	0.0%	0	0
RADIO COMMUNICATIONS		0	0.0%	0	0
GIS		28	1.8%	72,319	72,319
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		17	1.1%	43,908	43,908
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		6	0.4%	15,497	15,497
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		9	0.6%	23,245	23,245
LONG RANGE PLANNING		15	1.0%	38,742	38,742
CUSTOMER SERVICE		23	1.5%	59,405	59,405
ANIMAL CONTROL		9	0.6%	23,245	23,245
BUILDING		15	1.0%	38,742	38,742
CODE ENFORCEMENT		5	0.3%	12,914	12,914
FIRE MARSHAL		6	0.4%	15,497	15,497
PW - TRANSPORTATION		85	5.5%	219,539	219,539
PW - ADMIN		6	0.4%	14,205	14,205
PW - ROAD OPERATIONS		46	3.0%	118,809	118,809
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		9	0.6%	23,245	23,245
CHILD JUSTICE CENTER		6	0.4%	14,205	14,205
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		2	0.1%	3,874	3,874
CJA 0.1% SALES TAX		0	0.0%	0	0
WASHINGTON ENERGY CODE		0	0.0%	0	0
WEED MANAGEMENT		0	0.0%	0	0
DEPT. of COMMUNITY SERVICES		107	6.9%	276,361	276,361
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		19	1.2%	49,073	49,073
CLEAN WATER FUND / BBC		23	1.5%	59,405	59,405
WASTEWATER OPERATIONS		12	0.8%	30,994	30,994
ELECTIONS		22	1.4%	56,822	56,822
ER&R (Depts 555, 566, 577)		18	1.2%	46,491	46,491
TER&R		11	0.7%	28,411	28,411
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.6%	23,245	23,245
MOSQUITO CONTROL DISTRICT		0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		135	8.7%	348,680	348,680
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.)		0	0.0%	0	0
TOTAL	0	1,562	100%	4,014,985	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – FMS ORACLE SUPPORT

The County's Financial Management System (FMS) is an integrated software system that includes general ledger, purchasing, accounts payable, accounts receivable, payroll, cash receipting, and human resources. The Information Services FMS Oracle support represent the total costs to maintain and operate the software

Basis of Allocation

The FMS costs are first allocated based on any direct services tracked via reporting category, with the remaining expenses allocated based on an equal weighting between the number of employees (payroll and HR functions) and the number of accounting transactions by each department/division.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES FMS
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	434,580
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	2,147
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$436,727

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
Information Services				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				(436,727)
HUMAN RESOURCES	16	1,143	0.9%	3,777
FINANCIAL SERVICES & INT AUDIT	17	1,137	0.9%	3,882
PAYROLL	4	82	0.2%	675
TREASURY-IND	13	2,649	1.2%	5,349
RECORDS	2	0	0.1%	282
PURCHASING	11	2,638	1.2%	5,122
PRINTING/MAIL	5	0	0.2%	706
TELEPHONE	1	0	0.0%	141
PROS ATTN-IND	12	0	0.4%	1,694
PUBLIC INFORMATION & OUTREACH	7	228	0.3%	1,233
ASSESSMENT	43	511	1.5%	6,718
AUDITOR-Auto License & Recording	16	0	0.5%	2,258
TREASURER-DIR	12	248	0.4%	1,958
BOE	2	112	0.1%	434
COMMUNITY SUPPORT	0	63	0.0%	86
COUNTY CLERK	44	1,997	2.0%	8,863
DISTRICT COURT	48	5,189	3.2%	13,820
SUPERIOR COURT	32	6,515	3.0%	13,276
JUVENILE	87	4,229	4.1%	18,059
SHERIFF LAW ENFORCEMENT	137	4,855	5.9%	25,906
SHERIFF CIVIL/SUPPORT	60	3,657	3.1%	13,416
SHERIFF EXEC/ADMIN	21	2,583	1.5%	6,388
JAIL	164	6,161	7.2%	31,484
PROS ATTN-DIR	63	2,191	2.7%	11,829
PA-CHILD SUPPORT	18	788	0.8%	3,578
MEDICAL EXAMINER	7	469	0.4%	1,622
COMMISSIONERS	10	574	0.5%	2,188
COUNTYWIDE SERVICES	0	483	0.1%	654
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
LOSS CONTROL	4	0	0.1%	565
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	24	0.0%	33
COOP EXTENSION SERVICES	2	857	0.3%	1,371
INDIGENT DEFENSE	0	6,582	2.0%	8,906
LEWIS & CLARK RAILROAD	0	252	0.1%	341
CORRECTIONS	69	2,989	3.1%	13,749
ENVIRONMENTAL SERVICES	22	5,053	2.3%	9,928
PARKS	25	4,901	2.3%	10,160

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
AUDITOR'S O&M	0	585	0.2%	792
Event Center	0	4,191	1.3%	5,671
EMS FUND	0	87	0.0%	118
RADIO COMMUNICATIONS	0	1,509	0.5%	2,042
GIS	18	965	0.9%	3,846
TRI-MOUNTAIN GOLF	0	162	0.1%	219
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
911 TAX FUND	0	0	0.0%	0
COMMUNITY DEV ADMIN	8	512	0.4%	1,793
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	11	233	0.4%	1,868
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	8	363	0.4%	1,606
LONG RANGE PLANNING	10	725	0.6%	2,434
CUSTOMER SERVICE	6	46	0.2%	909
ANIMAL CONTROL	6	904	0.5%	2,070
BUILDING	14	1,190	0.8%	3,586
CODE ENFORCEMENT	5	71	0.2%	766
FIRE MARSHAL	7	2,907	1.1%	4,921
PW - TRANSPORTATION	61	8,274	4.5%	19,738
PW - ADMIN	17	959	0.8%	3,627
PW - ROAD OPERATIONS	84	7,363	5.0%	21,748
CAMP BONNEVILLE	0	132	0.0%	179
SPECIAL INVESTIGATION	0	246	0.1%	333
NARCOTICS TASK FORCE	0	1,659	0.5%	2,245
CHILD JUSTICE CENTER	4	666	0.3%	1,466
VETERANS ASSISTANCE	0	183	0.1%	248
VICTIM WITNESS	5	141	0.2%	861
CJA 0.1% SALES TAX	0	0	0.0%	0
WASHINGTON ENERGY CODE	0	0	0.0%	0
WEED MANAGEMENT	0	0	0.0%	0
DEPT. of COMMUNITY SERVICES	87	15,033	7.5%	32,567
STADIUM CONVENTION	0	0	0.0%	0
SOLID WASTE	13	2,778	1.3%	5,594
CLEAN WATER FUND / BBC	13	2,574	1.2%	5,318
WASTEWATER OPERATIONS	15	2,481	1.2%	5,404
ELECTIONS	8	897	0.5%	2,399
ER&R (Depts 555, 566, 577)	22	9,408	3.6%	15,764
TER&R	12	900	0.7%	2,912
CENTRAL STORES	1	0	0.0%	71
FACILITIES MANAGEMENT-DIRECT	39	321	1.3%	5,869
MOSQUITO CONTROL DISTRICT	2	459	0.2%	903
REGIONAL TRANSPORTATION COUNCIL	10	612	0.5%	2,169
SWCAA	0	1,671	0.5%	2,261
HEALTH DEPARTMENT	77	7,053	4.7%	20,411
EMERGENCY MANAGEMENT	0	189	0.1%	256
LAW LIBRARY	0	678	0.2%	917
CRESA	19	4,275	1.9%	8,431
Agencies (other Fire Dist. Etc.)	0	8,830	2.7%	11,947
TOTAL	1,547	161,390	100%	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Human Resources
Expenses	
Personnel Services	1,547,542
Services, Supplies, & Interfund	224,194
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,771,736
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	33,162
1408 Franklin	0
Pepsi Building	
Bond Interest	1,048
Equipment Depreciation	0
Facilities Management	32,129
Office of Budget	8,754
INFO SERVICES-Ops/Sys/Prog	19,933
INFO SERVICES-Network	64,570
INFO SERVICES FMS	3,777
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,935,108

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			(1,935,108)
FINANCIAL SERVICES & INT AUDIT	17	1.1%	20,978
PAYROLL	4	0.3%	5,055
TREASURY-IND	13	0.8%	15,797
RECORDS	2	0.1%	2,528
PURCHASING	11	0.7%	13,901
PRINTING/MAIL	5	0.3%	6,319
TELEPHONE	1	0.1%	1,264
PROS ATTNY-IND	12	0.8%	15,165
PUBLIC INFORMATION & OUTREACH	7	0.4%	8,278
ASSESSMENT	43	2.8%	53,962
AUDITOR-Auto License & Recording	16	1.0%	20,220
TREASURER-DIR	12	0.8%	14,533
BOE	2	0.1%	2,528
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.9%	55,163
DISTRICT COURT	48	3.1%	60,881
SUPERIOR COURT	32	2.1%	39,947
JUVENILE	87	5.7%	110,452
SHERIFF LAW ENFORCEMENT	137	8.9%	173,135
SHERIFF CIVIL/SUPPORT	60	3.9%	75,825
SHERIFF EXEC/ADMIN	21	1.3%	25,907
JAIL	164	10.7%	207,256
PROS ATTNY-DIR	63	4.1%	79,364
PA-CHILD SUPPORT	18	1.2%	22,495
MEDICAL EXAMINER	7	0.5%	8,846
COMMISSIONERS	10	0.7%	12,638
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.3%	5,055
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	1,896
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	69	4.5%	86,883
ENVIRONMENTAL SERVICES	22	1.4%	27,676
PARKS	25	1.6%	31,594

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	18	1.2%	22,748
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	8	0.5%	9,857
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	11	0.7%	13,901
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	8	0.5%	9,984
LONG RANGE PLANNING	10	0.7%	13,017
CUSTOMER SERVICE	6	0.4%	7,583
ANIMAL CONTROL	6	0.4%	7,583
BUILDING	14	0.9%	17,693
CODE ENFORCEMENT	5	0.3%	6,003
FIRE MARSHAL	7	0.5%	8,846
PW - TRANSPORTATION	61	4.0%	76,489
PW - ADMIN	17	1.1%	20,852
PW - ROAD OPERATIONS	84	5.5%	105,524
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	4	0.3%	5,055
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	6,003
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	87	5.7%	109,473
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	13	0.8%	16,429
CLEAN WATER FUND / BBC	13	0.8%	16,429
WASTEWATER OPERATIONS	15	0.9%	18,324
ELECTIONS	8	0.5%	10,616
ER&R (Depts 555, 566, 577)	22	1.4%	27,171
TER&R	12	0.8%	15,165
CENTRAL STORES	1	0.0%	632
FACILITIES MANAGEMENT-DIRECT	39	2.5%	48,655
MOSQUITO CONTROL DISTRICT	2	0.1%	2,528
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	12,006
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	77	5.0%	97,309
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	19	1.2%	23,695
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,531	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 count of the accounting transactions by each department/division.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,691,108
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	45,972
1408 Franklin	0
Pepsi Building	
Bond Interest	1,464
Equipment Depreciation	5,621
Facilities Management	44,540
Office of Budget	8,355
INFO SERVICES-Ops/Sys/Prog	35,081
INFO SERVICES-Network	113,644
INFO SERVICES FMS	3,882
Human Resources	20,978
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,970,645

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(1,970,645)
PAYROLL	82	0.1%	1,010
TREASURY-IND	2,649	1.7%	32,815
RECORDS	0	0.0%	0
PURCHASING	2,638	1.7%	32,678
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	228	0.1%	2,824
ASSESSMENT	511	0.3%	6,324
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	248	0.2%	3,068
BOE	112	0.1%	1,384
COMMUNITY SUPPORT	63	0.0%	786
COUNTY CLERK	1,997	1.3%	24,731
DISTRICT COURT	5,189	3.3%	64,262
SUPERIOR COURT	6,515	4.1%	80,689
JUVENILE	4,229	2.7%	52,379
SHERIFF LAW ENFORCEMENT	4,855	3.1%	60,126
SHERIFF CIVIL/SUPPORT	3,657	2.3%	45,289
SHERIFF EXEC/ADMIN	2,583	1.6%	31,989
JAIL	6,161	3.9%	76,306
PROS ATTNY-DIR	2,191	1.4%	27,136
PA-CHILD SUPPORT	788	0.5%	9,755
MEDICAL EXAMINER	469	0.3%	5,807
COMMISSIONERS	574	0.4%	7,109
COUNTYWIDE SERVICES	483	0.3%	5,986
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	24	0.0%	299
COOP EXTENSION SERVICES	857	0.5%	10,611
INDIGENT DEFENSE	6,582	4.1%	81,527
LEWIS & CLARK RAILROAD	252	0.2%	3,123
CORRECTIONS	2,989	1.9%	37,024
ENVIRONMENTAL SERVICES	5,053	3.2%	62,580
PARKS	4,901	3.1%	60,700

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	585	0.4%	7,246
Event Center	4,191	2.6%	51,908
EMS FUND	87	0.1%	1,078
RADIO COMMUNICATIONS	1,509	0.9%	18,690
GIS	965	0.6%	11,946
TRI-MOUNTAIN GOLF	162	0.1%	2,006
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	512	0.3%	6,339
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	233	0.1%	2,888
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	363	0.2%	4,497
LONG RANGE PLANNING	725	0.5%	8,975
CUSTOMER SERVICE	46	0.0%	572
ANIMAL CONTROL	904	0.6%	11,200
BUILDING	1,190	0.7%	14,738
CODE ENFORCEMENT	71	0.0%	878
FIRE MARSHAL	2,907	1.8%	36,004
PW - TRANSPORTATION	8,274	5.2%	102,479
PW - ADMIN	959	0.6%	11,878
PW - ROAD OPERATIONS	7,363	4.6%	91,192
CAMP BONNEVILLE	132	0.1%	1,635
SPECIAL INVESTIGATION	246	0.2%	3,047
NARCOTICS TASK FORCE	1,659	1.0%	20,547
CHILD JUSTICE CENTER	666	0.4%	8,249
VETERANS ASSISTANCE	183	0.1%	2,267
VICTIM WITNESS	141	0.1%	1,746
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	15,033	9.4%	186,191
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,778	1.7%	34,407
CLEAN WATER FUND / BBC	2,574	1.6%	31,880
WASTEWATER OPERATIONS	2,481	1.6%	30,728
ELECTIONS	897	0.6%	11,110
ER&R (Depts 555, 566, 577)	9,408	5.9%	116,523
TER&R	900	0.6%	11,147
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	321	0.2%	3,976
MOSQUITO CONTROL DISTRICT	459	0.3%	5,685
REGIONAL TRANSPORTATION COUNCIL	612	0.4%	7,580
SWCAA	1,671	1.1%	20,696
HEALTH DEPARTMENT	7,053	4.4%	87,355
EMERGENCY MANAGEMENT	189	0.1%	2,341
LAW LIBRARY	678	0.4%	8,397
CRESA	4,275	2.7%	52,948
Agencies (other Fire Dist. Etc.)	8,830	5.5%	109,361
TOTAL	159,109	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 the number of FTE's (employees) for each department/division.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Payroll
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	278,445
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	5,108
1408 Franklin	0
Pepsi Building	
Bond Interest	151
Equipment Depreciation	0
Facilities Management	4,949
Office of Budget	1,376
INFO SERVICES-Ops/Sys/Prog	3,987
INFO SERVICES-Network	12,914
INFO SERVICES FMS	675
Human Resources	5,055
Financial Services & Int. Audit	1,010
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$313,670

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(313,670)
TREASURY-IND	12.5	0.7%	2,351
RECORDS	2	0.1%	376
PURCHASING	11	0.7%	2,069
PRINTING/MAIL	5	0.3%	940
TELEPHONE	1	0.1%	188
PROS ATTNY-IND	12	0.7%	2,257
PUBLIC INFORMATION & OUTREACH	7	0.4%	1,232
ASSESSMENT	43	2.6%	8,030
AUDITOR-Auto License & Recording	16	1.0%	3,009
TREASURER-DIR	12	0.7%	2,163
BOE	2	0.1%	376
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.6%	8,209
DISTRICT COURT	48	2.9%	9,060
SUPERIOR COURT	32	1.9%	5,945
JUVENILE	87	5.2%	16,437
SHERIFF LAW ENFORCEMENT	137	8.2%	25,765
SHERIFF CIVIL/SUPPORT	60	3.6%	11,284
SHERIFF EXEC/ADMIN	21	1.2%	3,855
JAIL	164	9.8%	30,843
PROS ATTNY-DIR	63	3.8%	11,810
PA-CHILD SUPPORT	18	1.1%	3,348
MEDICAL EXAMINER	7	0.4%	1,316
COMMISSIONERS	10	0.6%	1,881
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.2%	752
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	282
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	69	4.1%	12,929
ENVIRONMENTAL SERVICES	22	1.3%	4,119
PARKS	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	18	1.1%	3,385
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	8	0.5%	1,467
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	11	0.7%	2,069
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	8	0.5%	1,486
LONG RANGE PLANNING	10	0.6%	1,937
CUSTOMER SERVICE	6	0.4%	1,128
ANIMAL CONTROL	6	0.4%	1,128
BUILDING	14	0.8%	2,633
CODE ENFORCEMENT	5	0.3%	893
FIRE MARSHAL	7	0.4%	1,316
PW - TRANSPORTATION	61	3.6%	11,383
PW - ADMIN	17	1.0%	3,103
PW - ROAD OPERATIONS	84	5.0%	15,703
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	4	0.2%	752
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	893
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	87	5.2%	16,291
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	13	0.8%	2,445
CLEAN WATER FUND / BBC	13	0.8%	2,445
WASTEWATER OPERATIONS	15	0.9%	2,727
ELECTIONS	8	0.5%	1,580
ER&R (Depts 555, 566, 577)	22	1.3%	4,043
TER&R	12	0.7%	2,257
CENTRAL STORES	1	0.0%	94
FACILITIES MANAGEMENT-DIRECT	39	2.3%	7,240
MOSQUITO CONTROL DISTRICT	2	0.1%	376
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	1,787
SWCAA	68	4.1%	12,788
HEALTH DEPARTMENT	77	4.6%	14,481
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	75	4.5%	14,105
Agencies (other Fire Dist. Etc.)	58	3.5%	10,908
TOTAL	1,668	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Treasurer-Ind
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	680,804
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	13,211
1408 Franklin	0
Pepsi Building	
Bond Interest	306
Equipment Depreciation	53,876
Facilities Management	12,800
Office of Budget	3,364
INFO SERVICES-Ops/Sys/Prog	27,906
INFO SERVICES-Network	90,398
INFO SERVICES FMS	5,349
Human Resources	15,797
Financial Services & Int. Audit	32,815
Payroll	2,351
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$938,977

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(938,977)
RECORDS	0	0.0%	0
PURCHASING	9	0.0%	174
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	2	0.0%	50
ASSESSMENT	2	0.0%	50
AUDITOR-Auto License & Recording	4,041	8.7%	81,496
TREASURER-DIR	459	1.0%	9,260
BOE	0	0.0%	0
COMMUNITY SUPPORT	643	1.4%	12,969
COUNTY CLERK	2,516	5.4%	50,754
DISTRICT COURT	316	0.7%	6,372
SUPERIOR COURT	188	0.4%	3,784
JUVENILE	63	0.1%	1,269
SHERIFF LAW ENFORCEMENT	3,996	8.6%	80,600
SHERIFF CIVIL/SUPPORT	58	0.1%	1,170
SHERIFF EXEC/ADMIN	112	0.2%	2,265
JAIL	353	0.8%	7,119
PROS ATTNY-DIR	455	1.0%	9,185
PA-CHILD SUPPORT	4	0.0%	75
MEDICAL EXAMINER	4	0.0%	75
COMMISSIONERS	11	0.0%	224
COUNTYWIDE SERVICES	6	0.0%	124
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	5	0.0%	100
COOP EXTENSION SERVICES	67	0.1%	1,344
INDIGENT DEFENSE	53	0.1%	1,070
LEWIS & CLARK RAILROAD	1	0.0%	25
CORRECTIONS	28	0.1%	573
ENVIRONMENTAL SERVICES	36	0.1%	722
PARKS	989	2.1%	19,938

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	521	1.1%	10,508
Event Center	1,530	3.3%	30,860
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	1	0.0%	20
GIS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,245	2.7%	25,111
SPECIAL LAW ENFORCEMENT	12	0.0%	242
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	17	0.0%	349
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	26	0.1%	524
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	1,130	2.4%	22,787
BUILDING	17	0.0%	349
CODE ENFORCEMENT	26	0.1%	524
FIRE MARSHAL	9	0.0%	175
PW - TRANSPORTATION	358	0.8%	7,230
PW - ADMIN	171	0.4%	3,440
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	4	0.0%	81
SPECIAL INVESTIGATION	29	0.1%	585
NARCOTICS TASK FORCE	62	0.1%	1,251
CHILD JUSTICE CENTER	23	0.0%	464
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	2	0.0%	40
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	2,214	4.8%	44,656
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	122	0.3%	2,461
CLEAN WATER FUND / BBC	11	0.0%	222
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	29	0.1%	585
ER&R (Depts 555, 566, 577)	40	0.1%	807
TER&R	40	0.1%	807
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	5	0.0%	101
MOSQUITO CONTROL DISTRICT	1	0.0%	20
REGIONAL TRANSPORTATION COUNCIL	88	0.2%	1,775
SWCAA	775	1.7%	15,631
HEALTH DEPARTMENT	2,014	4.3%	40,622
EMERGENCY MANAGEMENT	17	0.0%	343
LAW LIBRARY	234	0.5%	4,720
CRESA	264	0.6%	5,325
Agencies (other Fire Dist. Etc.)	21,100	45.3%	425,579
TOTAL	46,554	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Records
Expenses	
Personnel Services	274,171
Services, Supplies, & Interfund	8,400
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	282,571
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	39,874
Equipment Depreciation	0
Facilities Management	12,699
Office of Budget	1,396
INFO SERVICES-Ops/Sys/Prog	2,392
INFO SERVICES-Network	7,748
INFO SERVICES FMS	282
Human Resources	2,528
Financial Services & Int. Audit	0
Payroll	376
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$349,866

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(353,997)
PURCHASING	81	0.5%	1,606
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	355	2.0%	7,040
PUBLIC INFORMATION & OUTREACH	3	0.0%	59
ASSESSMENT	901	5.0%	17,869
AUDITOR-Auto License & Recording	36	0.2%	710
TREASURER-DIR	625	3.5%	12,395
BOE	92	0.5%	1,825
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,719	20.8%	73,755
DISTRICT COURT	1,912	10.7%	37,919
SUPERIOR COURT	253	1.4%	5,017
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	1,176	6.6%	23,322
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	608	3.4%	12,058
PROS ATTNY-DIR	2,405	13.5%	47,696
PA-CHILD SUPPORT	765	4.3%	15,171
MEDICAL EXAMINER	102	0.6%	2,023
COMMISSIONERS	50	0.3%	992
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	51	0.3%	1,011
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	837	4.7%	16,599
ENVIRONMENTAL SERVICES	0	0.0%	0
PARKS	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	92	0.5%	1,825
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	34	0.2%	674
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	56	0.3%	1,111
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	154	0.9%	3,054
BUILDING	0	0.0%	0
CODE ENFORCEMENT	189	1.1%	3,748
FIRE MARSHAL	1	0.0%	20
PW - TRANSPORTATION	141	0.8%	2,796
PW - ADMIN	536	3.0%	10,630
PW - ROAD OPERATIONS	0	0.0%	0
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	72	0.4%	1,428
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	713	4.0%	14,140
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	6	0.0%	119
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	623	3.5%	12,355
ER&R (Depts 555, 566, 577)	71	0.4%	1,408
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	1,085	6.1%	21,518
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	104	0.6%	2,063
Agencies (other Fire Dist. Etc.)	2	0.0%	40
TOTAL	17,850	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 an equal weighting between the total number of purchase orders and the number of purchase requisitions incurred by each department/division.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Purchasing
Expenses	
Personnel Services	760,388
Services, Supplies, & Interfund	23,826
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	784,214
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	23,534
1408 Franklin	0
Pepsi Building	
Bond Interest	901
Equipment Depreciation	0
Facilities Management	22,801
Office of Budget	3,875
INFO SERVICES-Ops/Sys/Prog	15,946
INFO SERVICES-Network	51,656
INFO SERVICES FMS	5,122
Human Resources	13,901
Financial Services & Int. Audit	32,678
Payroll	2,069
Treasurer-Ind	174
Records	1,606
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$958,478

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(958,478)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.8%	8,001
ASSESSMENT	0	2.0%	18,874
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.7%	6,245
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.1%	880
COUNTY CLERK	0	0.4%	3,869
DISTRICT COURT	0	1.8%	16,912
SUPERIOR COURT	0	2.1%	20,460
JUVENILE	0	3.5%	33,650
SHERIFF LAW ENFORCEMENT	0	2.6%	24,712
SHERIFF CIVIL/SUPPORT	0	2.2%	20,780
SHERIFF EXEC/ADMIN	0	0.6%	5,395
JAIL	0	5.7%	54,240
PROS ATTNY-DIR	0	3.0%	28,781
PA-CHILD SUPPORT	0	0.8%	7,328
MEDICAL EXAMINER	0	1.3%	12,779
COMMISSIONERS	0	1.0%	9,614
COUNTYWIDE SERVICES	0	0.4%	3,372
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	293
COOP EXTENSION SERVICES	0	0.4%	3,489
INDIGENT DEFENSE	0	9.6%	92,371
LEWIS & CLARK RAILROAD	0	0.5%	4,339
CORRECTIONS	0	2.4%	22,920
ENVIRONMENTAL SERVICES	0	2.5%	24,306
PARKS	0	1.1%	10,820

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	0	0.8%	7,327
Event Center	0	2.4%	22,977
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	0	1.0%	9,584
TRI-MOUNTAIN GOLF	0	0.6%	6,008
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	0	1.1%	11,020
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	0.1%	733
LONG RANGE PLANNING	0	0.2%	2,022
CUSTOMER SERVICE	0	0.1%	1,143
ANIMAL CONTROL	0	1.9%	17,790
BUILDING	0	1.7%	16,324
CODE ENFORCEMENT	0	0.0%	293
FIRE MARSHAL	0	0.7%	6,858
PW - TRANSPORTATION	0	8.0%	76,639
PW - ADMIN	0	1.1%	11,020
PW - ROAD OPERATIONS	0	1.8%	17,467
CAMP BONNEVILLE	0	0.1%	1,319
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.5%	5,246
CHILD JUSTICE CENTER	0	1.1%	10,346
VETERANS ASSISTANCE	0	0.0%	293
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	0.0%	0
DEPT. of COMMUNITY SERVICES	0	10.7%	102,342
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	2.4%	22,743
CLEAN WATER FUND / BBC	0	1.7%	16,764
WASTEWATER OPERATIONS	0	1.6%	15,328
ELECTIONS	0	1.7%	16,383
ER&R (Depts 555, 566, 577)	0	2.5%	23,915
TER&R	0	1.1%	10,990
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.3%	3,224
MOSQUITO CONTROL DISTRICT	0	0.1%	1,143
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	6.1%	58,117
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	2.5%	23,856
Agencies (other Fire Dist. Etc.)	0	0.5%	4,836
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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Printing/Mail
Expenses	
Personnel Services	77,528
Services, Supplies, & Interfund	517,889
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	595,417
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	3,604
Pepsi Building	
Bond Interest	598
Equipment Depreciation	3,650
Facilities Management	27,272
Office of Budget	2,942
INFO SERVICES-Ops/Sys/Prog	3,189
INFO SERVICES-Network	10,331
INFO SERVICES FMS	706
Human Resources	6,319
Financial Services & Int. Audit	0
Payroll	940
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$654,968

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				
Information Services				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				
HUMAN RESOURCES				
FINANCIAL SERVICES & INT AUDIT				
PAYROLL				
TREASURY-IND				
RECORDS				
PURCHASING				
PRINTING/MAIL				(104,863)
TELEPHONE	473	0.1%	90	563
PROS ATTNY-IND	5,621	1.0%	1,072	6,693
PUBLIC INFORMATION & OUTREACH	2,609	0.5%	497	3,107
ASSESSMENT	18,371	3.3%	3,502	21,873
AUDITOR-Auto License & Recording	5,608	1.0%	1,069	6,676
TREASURER-DIR	7,820	1.4%	1,491	9,311
BOE	806	0.1%	154	960
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	14,500	2.6%	2,764	17,264
DISTRICT COURT	20,876	3.8%	3,979	24,856
SUPERIOR COURT	18,213	3.3%	3,472	21,685
JUVENILE	38,895	7.1%	7,414	46,309
SHERIFF LAW ENFORCEMENT	76,365	13.9%	14,557	90,921
SHERIFF CIVIL/SUPPORT	30,485	5.5%	5,811	36,296
SHERIFF EXEC/ADMIN	11,052	2.0%	2,107	13,159
JAIL	95,146	17.3%	18,137	113,283
PROS ATTNY-DIR	31,531	5.7%	6,011	37,542
PA-CHILD SUPPORT	8,590	1.6%	1,637	10,227
MEDICAL EXAMINER	4,561	0.8%	869	5,430
COMMISSIONERS	5,789	1.1%	1,103	6,892
COUNTYWIDE SERVICES	1,994	0.4%	380	2,374
LAND CONSERVATION	0	0.0%	0	0
CONTINGENCY	0	0.0%	0	0
LOSS CONTROL	1,820	0.3%	347	2,168
ESA Endangered Species Act	0	0.0%	0	0
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	2,125	0.4%	405	2,530
INDIGENT DEFENSE	24,996	4.5%	4,765	29,761
LEWIS & CLARK RAILROAD	408	0.1%	78	486
CORRECTIONS	28,482	5.2%	5,429	33,911
ENVIRONMENTAL SERVICES	15,025	2.7%	2,864	17,889
PARKS	4,132	0.8%	788	4,920

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
AUDITOR'S O&M	387	0.1%	74	461
Event Center	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
GIS	6,420	1.2%	1,224	7,644
TRI-MOUNTAIN GOLF	5,002	0.9%	954	5,956
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
911 TAX FUND	0	0.0%	0	0
COMMUNITY DEV ADMIN	370	0.1%	71	441
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	0	0.0%	0	0
ENGINEERING	229	0.0%	44	272
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	268	0.0%	51	319
LONG RANGE PLANNING	450	0.1%	86	535
CUSTOMER SERVICE	210	0.0%	40	250
ANIMAL CONTROL	283	0.1%	54	337
BUILDING	544	0.1%	104	647
CODE ENFORCEMENT	165	0.0%	31	196
FIRE MARSHAL	331	0.1%	63	394
PW - TRANSPORTATION	4,150	0.8%	791	4,941
PW - ADMIN	606	0.1%	116	722
PW - ROAD OPERATIONS	5,563	1.0%	1,060	6,623
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	964	0.2%	184	1,148
CHILD JUSTICE CENTER	1,741	0.3%	332	2,073
VETERANS ASSISTANCE	2,077	0.4%	396	2,473
VICTIM WITNESS	1,150	0.2%	219	1,369
CJA 0.1% SALES TAX	0	0.0%	0	0
WASHINGTON ENERGY CODE	0	0.0%	0	0
WEED MANAGEMENT	0	0.0%	0	0
DEPT. of COMMUNITY SERVICES	3,227	0.6%	615	3,842
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	843	0.2%	161	1,003
CLEAN WATER FUND / BBC	1,100	0.2%	210	1,310
WASTEWATER OPERATIONS	1,135	0.2%	216	1,351
ELECTIONS	503	0.1%	96	598
ER&R (Depts 555, 566, 577)	1,689	0.3%	322	2,011
TER&R	670	0.1%	128	797
CENTRAL STORES	0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	26,010	4.7%	4,958	30,968
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	3,154	0.6%	601	3,755
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	613	0.1%	117	730
CRESA	3,960	0.7%	755	4,715
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	550,105	100%	104,863	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Telephone
Expenses	
Personnel Services	90,842
Services, Supplies, & Interfund	5,376
Capital Outlay	
Debt Service/Interest	
Depreciation	13,380
Subtotal	109,598
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	46,523
Facilities Management	0
Office of Budget	475
INFO SERVICES-Ops/Sys/Prog	797
INFO SERVICES-Network	2,583
INFO SERVICES FMS	141
Human Resources	1,264
Financial Services & Int. Audit	0
Payroll	188
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	563
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$162,133

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			(162,133)
PROS ATTNY-IND	14	0.5%	825
PUBLIC INFORMATION & OUTREACH	36	1.3%	2,122
ASSESSMENT	97	3.5%	5,717
AUDITOR-Auto License & Recording	52	1.9%	3,065
TREASURER-DIR	31	1.1%	1,827
BOE	3	0.1%	177
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	100	3.6%	5,894
DISTRICT COURT	106	3.9%	6,247
SUPERIOR COURT	88	3.2%	5,186
JUVENILE	122	4.4%	7,190
SHERIFF LAW ENFORCEMENT	118	4.3%	6,954
SHERIFF CIVIL/SUPPORT	76	2.8%	4,479
SHERIFF EXEC/ADMIN	40	1.5%	2,357
JAIL	141	5.1%	8,310
PROS ATTNY-DIR	90	3.3%	5,304
PA-CHILD SUPPORT	27	1.0%	1,591
MEDICAL EXAMINER	12	0.4%	707
COMMISSIONERS	31	1.1%	1,827
COUNTYWIDE SERVICES	34	1.2%	2,004
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	10	0.4%	589
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	39	1.4%	2,299
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	85	3.1%	5,010
ENVIRONMENTAL SERVICES	0	0.0%	0
PARKS	7	0.3%	413

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	47	1.7%	2,770
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	28	1.0%	1,650
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	23	0.8%	1,356
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	9	0.3%	530
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	10	0.4%	589
LONG RANGE PLANNING	15	0.5%	884
CUSTOMER SERVICE	15	0.5%	884
ANIMAL CONTROL	12	0.4%	707
BUILDING	38	1.4%	2,240
CODE ENFORCEMENT	8	0.3%	471
FIRE MARSHAL	16	0.6%	943
PW - TRANSPORTATION	86	3.1%	5,068
PW - ADMIN	63	2.3%	3,713
PW - ROAD OPERATIONS	36	1.3%	2,122
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	27	1.0%	1,591
CHILD JUSTICE CENTER	40	1.5%	2,357
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.2%	295
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	120	4.4%	7,072
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	19	0.7%	1,120
CLEAN WATER FUND / BBC	22	0.8%	1,297
WASTEWATER OPERATIONS	41	1.5%	2,416
ELECTIONS	55	2.0%	3,241
ER&R (Depts 555, 566, 577)	14	0.5%	825
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	0.5%	884
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	218	7.9%	12,848
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	118
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	408	14.8%	24,046
TOTAL	2,751	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	Pros Attny-Ind
Expenses	
Personnel Services	1,124,361
Services, Supplies, & Interfund	19,315
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,143,675
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	13,895
Corrections Center	52,740
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	55,039
Office of Budget	5,651
INFO SERVICES-Ops/Sys/Prog	15,946
INFO SERVICES-Network	51,656
INFO SERVICES FMS	1,694
Human Resources	15,165
Financial Services & Int. Audit	0
Payroll	2,257
Treasurer-Ind	0
Records	7,040
Purchasing	0
Printing/Mail	6,693
Telephone	825
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,372,276

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			(1,372,276)
PUBLIC INFORMATION & OUTREACH	530,828	0.3%	4,156
ASSESSMENT	3,737,490	2.1%	29,260
AUDITOR-Auto License & Recording	1,140,834	0.7%	8,931
TREASURER-DIR	1,591,046	0.9%	12,456
BOE	164,079	0.1%	1,285
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	2,950,039	1.7%	23,095
DISTRICT COURT	4,247,182	2.4%	33,250
SUPERIOR COURT	3,705,331	2.1%	29,008
JUVENILE	7,912,987	4.5%	61,949
SHERIFF LAW ENFORCEMENT	15,536,148	8.9%	121,630
SHERIFF CIVIL/SUPPORT	6,202,089	3.5%	48,555
SHERIFF EXEC/ADMIN	2,248,511	1.3%	17,603
JAIL	19,357,142	11.0%	151,544
PROS ATTNY-DIR	6,414,962	3.7%	50,222
PA-CHILD SUPPORT	1,747,599	1.0%	13,682
MEDICAL EXAMINER	927,908	0.5%	7,264
COMMISSIONERS	1,177,669	0.7%	9,220
COUNTYWIDE SERVICES	405,646	0.2%	3,176
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	-	0.0%	0
LOSS CONTROL	370,374	0.2%	2,900
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	432,240	0.2%	3,384
INDIGENT DEFENSE	5,085,408	2.9%	39,813
LEWIS & CLARK RAILROAD	83,101	0.0%	651
CORRECTIONS	5,794,603	3.3%	45,365
ENVIRONMENTAL SERVICES	3,056,844	1.7%	23,932
PARKS	840,625	0.5%	6,581

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	114,715	0.1%	898
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
GIS	1,901,045	1.1%	14,883
TRI-MOUNTAIN GOLF	1,481,164	0.8%	11,596
SPECIAL LAW ENFORCEMENT	-	0.0%	0
911 TAX FUND	-	0.0%	0
COMMUNITY DEV ADMIN	918,087	0.5%	7,188
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	566,814	0.3%	4,437
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	663,602	0.4%	5,195
LONG RANGE PLANNING	1,115,235	0.6%	8,731
CUSTOMER SERVICE	521,636	0.3%	4,084
ANIMAL CONTROL	702,234	0.4%	5,498
BUILDING	1,348,857	0.8%	10,560
CODE ENFORCEMENT	408,644	0.2%	3,199
FIRE MARSHAL	820,341	0.5%	6,422
PW - TRANSPORTATION	10,292,844	5.9%	80,581
PW - ADMIN	1,503,952	0.9%	11,774
PW - ROAD OPERATIONS	13,798,180	7.9%	108,024
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	285,463	0.2%	2,235
CHILD JUSTICE CENTER	515,539	0.3%	4,036
VETERANS ASSISTANCE	615,142	0.4%	4,816
VICTIM WITNESS	340,450	0.2%	2,665
CJA 0.1% SALES TAX	-	0.0%	0
WASHINGTON ENERGY CODE	-	0.0%	0
WEED MANAGEMENT	-	0.0%	0
DEPT. of COMMUNITY SERVICES	8,003,734	4.6%	62,660
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,090,137	1.2%	16,363
CLEAN WATER FUND / BBC	2,728,214	1.6%	21,359
WASTEWATER OPERATIONS	2,814,332	1.6%	22,033
ELECTIONS	1,246,408	0.7%	9,758
ER&R (Depts 555, 566, 577)	4,188,559	2.4%	32,792
TER&R	1,661,016	0.9%	13,004
CENTRAL STORES	-	0.0%	0
FACILITIES MANAGEMENT-DIRECT	7,701,917	4.4%	60,297
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	7,823,347	4.5%	61,248
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	181,531	0.1%	1,421
CRESA	3,270,971	1.9%	25,608
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	175,284,794	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.

**2013 Clark County Indirect Cost Allocation (2011 Actuals)
Central Services Allocated Cost Detail**

	PIO
Expenses	
Personnel Services	510,241
Services, Supplies, & Interfund	20,588
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	530,828
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	21,662
1408 Franklin	0
Pepsi Building	
Bond Interest	676
Equipment Depreciation	0
Facilities Management	20,987
Office of Budget	2,623
INFO SERVICES-Ops/Sys/Prog	7,176
INFO SERVICES-Network	23,245
INFO SERVICES FMS	1,233
Human Resources	8,278
Financial Services & Int. Audit	2,824
Payroll	1,232
Treasurer-Ind	50
Records	59
Purchasing	8,001
Printing/Mail	3,107
Telephone	2,122
Pros Attny-Ind	4,156
PIO	
Total Costs to Allocate	\$638,258

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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			
PUBLIC INFORMATION & OUTREACH			(638,258)
ASSESSMENT	3,737,490	2.6%	16,351
AUDITOR-Auto License & Recording	1,140,834	0.8%	4,991
TREASURER-DIR	1,591,046	1.1%	6,961
BOE	164,079	0.1%	718
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	2,950,039	2.0%	12,906
DISTRICT COURT	4,247,182	2.9%	18,581
SUPERIOR COURT	3,705,331	2.5%	16,211
JUVENILE	7,912,987	5.4%	34,619
SHERIFF LAW ENFORCEMENT	15,536,148	10.6%	67,970
SHERIFF CIVIL/SUPPORT	6,202,089	4.3%	27,134
SHERIFF EXEC/ADMIN	2,248,511	1.5%	9,837
JAIL	19,357,142	13.3%	84,687
PROS ATTNY-DIR	6,414,962	4.4%	28,065
PA-CHILD SUPPORT	1,747,599	1.2%	7,646
MEDICAL EXAMINER	927,908	0.6%	4,060
COMMISSIONERS	1,177,669	0.8%	5,152
COUNTYWIDE SERVICES	405,646	0.3%	1,775
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	370,374	0.3%	1,620
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	432,240	0.3%	1,891
INDIGENT DEFENSE	5,085,408	3.5%	22,249
LEWIS & CLARK RAILROAD	83,101	0.1%	364
CORRECTIONS	5,794,603	4.0%	25,351
ENVIRONMENTAL SERVICES	3,056,844	2.1%	13,374
PARKS	840,625	0.6%	3,678

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	114,715	0.1%	502
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	1,901,045	1.3%	8,317
TRI-MOUNTAIN GOLF	1,481,164	1.0%	6,480
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	918,087	0.6%	4,017
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	566,814	0.4%	2,480
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	663,602	0.5%	2,903
LONG RANGE PLANNING	1,115,235	0.8%	4,879
CUSTOMER SERVICE	521,636	0.4%	2,282
ANIMAL CONTROL	702,234	0.5%	3,072
BUILDING	1,348,857	0.9%	5,901
CODE ENFORCEMENT	408,644	0.3%	1,788
FIRE MARSHAL	820,341	0.6%	3,589
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	285,463	0.2%	1,249
CHILD JUSTICE CENTER	515,539	0.4%	2,255
VETERANS ASSISTANCE	615,142	0.4%	2,691
VICTIM WITNESS	340,450	0.2%	1,489
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	8,003,734	5.5%	35,016
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,090,137	1.4%	9,144
CLEAN WATER FUND / BBC	2,728,214	1.9%	11,936
WASTEWATER OPERATIONS	2,814,332	1.9%	12,313
ELECTIONS	1,246,408	0.9%	5,453
ER&R (Depts 555, 566, 577)	4,188,559	2.9%	18,325
TER&R	1,661,016	1.1%	7,267
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	7,701,917	5.3%	33,696
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	7,823,347	5.4%	34,227
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	181,531	0.1%	794
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	145,888,018	100%	0

Central Service Cost Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2013 Clark County Indirect Cost Allocation
2011 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	109,648
1408 Franklin	0
Pepsi Building	0
Bond Interest	113,610
Equipment Depreciation	734
Facilities Management	106,232
Office of Budget	18,466
Info Services - Ops/Sys/Prog/Comm	122,696
Info Services - Network	180,797
Info Services - FMS	6,718
Human Resources	53,962
Financial Services & Int. Audit	6,324
Payroll	8,030
Treasurer-Ind	50
Records	17,869
Purchasing	18,874
Printing/Mail	21,873
Telephone	5,717
Pros Attny-Ind	29,260
PIO	16,351
Total Allocation Amount	837,211
Total Direct Cost	3,737,490
Indirect Cost Rate	22.40%

**2013 Clark County Indirect Cost Allocation
2011 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	4,536
1408 Franklin	5,036
Pepsi Building	0
Bond Interest	200
Equipment Depreciation	8,069
Facilities Management	42,501
Office of Budget	5,637
Info Services - Ops/Sys/Prog/Comm	5,182
Info Services - Network	16,788
Info Services - FMS	2,258
Human Resources	20,220
Financial Services & Int. Audit	0
Payroll	3,009
Treasurer-Ind	81,496
Records	710
Purchasing	0
Printing/Mail	6,676
Telephone	3,065
Pros Attny-Ind	8,931
PIO	4,991
Total Allocation Amount	219,306
Total Direct Cost	1,140,834
Indirect Cost Rate	19.22%

**2013 Clark County Indirect Cost Allocation
2011 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	695
1408 Franklin	0
Pepsi Building	0
Bond Interest	306
Equipment Depreciation	0
Facilities Management	674
Office of Budget	7,861
Info Services - Ops/Sys/Prog/Comm	75,227
Info Services - Network	14,205
Info Services - FMS	1,958
Human Resources	14,533
Financial Services & Int. Audit	3,068
Payroll	2,163
Treasurer-Ind	9,260
Records	12,395
Purchasing	6,245
Printing/Mail	9,311
Telephone	1,827
Pros Attny-Ind	12,456
PIO	6,961
Total Allocation Amount	179,146
Total Direct Cost	1,591,046
Indirect Cost Rate	11.26%

**2013 Clark County Indirect Cost Allocation
2011 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	811
Info Services - Ops/Sys/Prog/Comm	2,392
Info Services - Network	7,748
Info Services - FMS	434
Human Resources	2,528
Financial Services & Int. Audit	1,384
Payroll	376
Treasurer-Ind	0
Records	1,825
Purchasing	0
Printing/Mail	960
Telephone	177
Pros Attny-Ind	1,285
PIO	718
Total Allocation Amount	20,636
Total Direct Cost	164,079
Indirect Cost Rate	12.58%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	86
Human Resources	0
Financial Services & Int. Audit	786
Payroll	0
Treasurer-Ind	12,969
Records	0
Purchasing	880
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	14,720
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	48,438
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	9,595
Facilities Management	69,072
Office of Budget	14,576
Info Services - Ops/Sys/Prog/Comm	70,162
Info Services - Network	227,288
Info Services - FMS	8,863
Human Resources	55,163
Financial Services & Int. Audit	24,731
Payroll	8,209
Treasurer-Ind	50,754
Records	73,755
Purchasing	3,869
Printing/Mail	17,264
Telephone	5,894
Pros Attny-Ind	23,095
PIO	12,906
Total Allocation Amount	723,635
Total Direct Cost	2,950,039
Indirect Cost Rate	24.53%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

Allocation Sheets

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	124,079
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	54,804
Facilities Management	528,216
Office of Budget	20,985
Info Services - Ops/Sys/Prog/Comm	34,720
Info Services - Network	98,147
Info Services - FMS	13,820
Human Resources	60,881
Financial Services & Int. Audit	64,262
Payroll	9,060
Treasurer-Ind	6,372
Records	37,919
Purchasing	16,912
Printing/Mail	24,856
Telephone	6,247
Pros Attny-Ind	33,250
PIO	18,581
Total Allocation Amount	1,153,112
Total Direct Cost	4,259,956
Indirect Cost Rate	27.07%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

Allocation Sheets

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	196,602
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	126,454
Facilities Management	280,355
Office of Budget	18,307
Info Services - Ops/Sys/Prog/Comm	43,676
Info Services - Network	74,902
Info Services - FMS	13,276
Human Resources	39,947
Financial Services & Int. Audit	80,689
Payroll	5,945
Treasurer-Ind	3,784
Records	5,017
Purchasing	20,460
Printing/Mail	21,685
Telephone	5,186
Pros Attny-Ind	29,008
PIO	16,211
Total Allocation Amount	981,505
Total Direct Cost	3,705,331
Indirect Cost Rate	26.49%

**2013 Clark County Indirect Cost Allocation
2011 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	227,892
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	10,892
Facilities Management	438,744
Office of Budget	39,097
Info Services - Ops/Sys/Prog/Comm	111,888
Info Services - Network	214,374
Info Services - FMS	18,059
Human Resources	110,452
Financial Services & Int. Audit	52,379
Payroll	16,437
Treasurer-Ind	1,269
Records	0
Purchasing	33,650
Printing/Mail	46,309
Telephone	7,190
Pros Attny-Ind	61,949
PIO	34,619
Total Allocation Amount	1,425,201
Total Direct Cost	7,912,987
Indirect Cost Rate	18.01%

**2013 Clark County Indirect Cost Allocation
2011 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	10,560
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	28,412
Equipment Depreciation	84,624
Facilities Management	24,850
Office of Budget	76,762
Info Services - Ops/Sys/Prog/Comm	109,230
Info Services - Network	353,846
Info Services - FMS	25,906
Human Resources	173,135
Financial Services & Int. Audit	60,126
Payroll	25,765
Treasurer-Ind	80,600
Records	23,322
Purchasing	24,712
Printing/Mail	90,921
Telephone	6,954
Pros Attny-Ind	121,630
PIO	67,970
Total Allocation Amount	1,389,326
Total Direct Cost	15,569,110
Indirect Cost Rate	8.92%

**2013 Clark County Indirect Cost Allocation
2011 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	63,358
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	19,715
Bond Interest	0
Equipment Depreciation	0
Facilities Management	209,710
Office of Budget	30,643
Info Services - Ops/Sys/Prog/Comm	53,419
Info Services - Network	173,049
Info Services - FMS	13,416
Human Resources	75,825
Financial Services & Int. Audit	45,289
Payroll	11,284
Treasurer-Ind	1,170
Records	0
Purchasing	20,780
Printing/Mail	36,296
Telephone	4,479
Pros Attny-Ind	48,555
PIO	27,134
Total Allocation Amount	834,123
Total Direct Cost	6,202,089
Indirect Cost Rate	13.45%

**2013 Clark County Indirect Cost Allocation
2011 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	31,679
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	74,550
Office of Budget	11,110
Info Services - Ops/Sys/Prog/Comm	2,392
Info Services - Network	7,748
Info Services - FMS	6,388
Human Resources	25,907
Financial Services & Int. Audit	31,989
Payroll	3,855
Treasurer-Ind	2,265
Records	0
Purchasing	5,395
Printing/Mail	13,159
Telephone	2,357
Pros Attny-Ind	17,603
PIO	9,837
Total Allocation Amount	246,236
Total Direct Cost	2,248,511
Indirect Cost Rate	10.95%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

Allocation Sheets JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	332,704
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	70,380
Equipment Depreciation	37,605
Facilities Management	1,181,608
Office of Budget	95,640
Info Services - Ops/Sys/Prog/Comm	17,939
Info Services - Network	58,113
Info Services - FMS	31,484
Human Resources	207,256
Financial Services & Int. Audit	76,306
Payroll	30,843
Treasurer-Ind	7,119
Records	12,058
Purchasing	54,240
Printing/Mail	113,283
Telephone	8,310
Pros Attny-Ind	151,544
PIO	84,687
Total Allocation Amount	2,571,120
Total Direct Cost	19,384,464
Indirect Cost Rate	13.26%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

Allocation Sheets

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	61,867
Franklin Center	234,826
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,576
Facilities Management	378,550
Office of Budget	31,695
Info Services - Ops/Sys/Prog/Comm	70,162
Info Services - Network	227,288
Info Services - FMS	11,829
Human Resources	79,364
Financial Services & Int. Audit	27,136
Payroll	11,810
Treasurer-Ind	9,185
Records	47,696
Purchasing	28,781
Printing/Mail	37,542
Telephone	5,304
Pros Attny-Ind	50,222
PIO	28,065
Total Allocation Amount	1,343,899
Total Direct Cost	6,414,962
Indirect Cost Rate	20.95%

**2013 Clark County Indirect Cost Allocation
2011 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	8,635
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,578
Human Resources	22,495
Financial Services & Int. Audit	9,755
Payroll	3,348
Treasurer-Ind	75
Records	15,171
Purchasing	7,328
Printing/Mail	10,227
Telephone	1,591
Pros Attny-Ind	13,682
PIO	7,646
Total Allocation Amount	103,531
Total Direct Cost	1,747,599
Indirect Cost Rate	5.92%

**2013 Clark County Indirect Cost Allocation
2011 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	29,276
Facilities Management	103,118
Office of Budget	4,585
Info Services - Ops/Sys/Prog/Comm	2,392
Info Services - Network	7,748
Info Services - FMS	1,622
Human Resources	8,846
Financial Services & Int. Audit	5,807
Payroll	1,316
Treasurer-Ind	75
Records	2,023
Purchasing	12,779
Printing/Mail	5,430
Telephone	707
Pros Attny-Ind	7,264
PIO	4,060
Total Allocation Amount	197,049
Total Direct Cost	957,472
Indirect Cost Rate	20.58%

**2013 Clark County Indirect Cost Allocation
2011 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	92,532
1408 Franklin	0
Pepsi Building	0
Bond Interest	2,886
Equipment Depreciation	0
Facilities Management	89,649
Office of Budget	5,819
Info Services - Ops/Sys/Prog/Comm	9,568
Info Services - Network	30,994
Info Services - FMS	2,188
Human Resources	12,638
Financial Services & Int. Audit	7,109
Payroll	1,881
Treasurer-Ind	224
Records	992
Purchasing	9,614
Printing/Mail	6,892
Telephone	1,827
Pros Attny-Ind	9,220
PIO	5,152
Total Allocation Amount	289,183
Total Direct Cost	1,177,669
Indirect Cost Rate	24.56%

2013 Clark County Indirect Cost Allocation
2011 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	108
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,004
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	654
Human Resources	0
Financial Services & Int. Audit	5,986
Payroll	0
Treasurer-Ind	124
Records	0
Purchasing	3,372
Printing/Mail	2,374
Telephone	2,004
Pros Attny-Ind	3,176
PIO	1,775
Total Allocation Amount	21,577
Total Direct Cost	405,646
Indirect Cost Rate	5.32%

**2013 Clark County Indirect Cost Allocation
2011 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	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
Info Services - FMS	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%

2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	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%

**2013 Clark County Indirect Cost Allocation
2011 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	5,349
1408 Franklin	0
Pepsi Building	0
Bond Interest	359
Equipment Depreciation	0
Facilities Management	5,182
Office of Budget	1,830
Info Services - Ops/Sys/Prog/Comm	2,392
Info Services - Network	7,748
Info Services - FMS	565
Human Resources	5,055
Financial Services & Int. Audit	0
Payroll	752
Treasurer-Ind	0
Records	1,011
Purchasing	0
Printing/Mail	2,168
Telephone	589
Pros Attny-Ind	2,900
PIO	1,620
Total Allocation Amount	37,520
Total Direct Cost	370,374
Indirect Cost Rate	10.13%

**2013 Clark County Indirect Cost Allocation
2011 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	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	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%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	33
Human Resources	0
Financial Services & Int. Audit	299
Payroll	0
Treasurer-Ind	100
Records	0
Purchasing	293
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	725
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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	2,136
Info Services - Ops/Sys/Prog/Comm	11,162
Info Services - Network	36,159
Info Services - FMS	1,371
Human Resources	1,896
Financial Services & Int. Audit	10,611
Payroll	282
Treasurer-Ind	1,344
Records	0
Purchasing	3,489
Printing/Mail	2,530
Telephone	2,299
Pros Attny-Ind	3,384
PIO	1,891
Total Allocation Amount	78,554
Total Direct Cost	432,240
Indirect Cost Rate	18.17%

**2013 Clark County Indirect Cost Allocation
2011 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	25,126
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	8,906
Human Resources	0
Financial Services & Int. Audit	81,527
Payroll	0
Treasurer-Ind	1,070
Records	0
Purchasing	92,371
Printing/Mail	29,761
Telephone	0
Pros Attny-Ind	39,813
PIO	22,249
Total Allocation Amount	300,823
Total Direct Cost	5,085,408
Indirect Cost Rate	5.92%

**2013 Clark County Indirect Cost Allocation
2011 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	411
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	341
Human Resources	0
Financial Services & Int. Audit	3,123
Payroll	0
Treasurer-Ind	25
Records	0
Purchasing	4,339
Printing/Mail	486
Telephone	0
Pros Attny-Ind	651
PIO	364
Total Allocation Amount	9,739
Total Direct Cost	83,477
Indirect Cost Rate	11.67%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

Allocation Sheets

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	20,280
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	155,781
Office of Budget	28,630
Info Services - Ops/Sys/Prog/Comm	88,444
Info Services - Network	96,856
Info Services - FMS	13,749
Human Resources	86,883
Financial Services & Int. Audit	37,024
Payroll	12,929
Treasurer-Ind	573
Records	16,599
Purchasing	22,920
Printing/Mail	33,911
Telephone	5,010
Pros Attny-Ind	45,365
PIO	25,351
Total Allocation Amount	690,305
Total Direct Cost	5,794,603
Indirect Cost Rate	11.91%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

DEPARTMENT OF
ENVIRONMENTAL
SERVICES

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	102,363
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	99,174
Office of Budget	15,103
Info Services - Ops/Sys/Prog/Comm	23,122
Info Services - Network	74,902
Info Services - FMS	9,928
Human Resources	27,676
Financial Services & Int. Audit	62,580
Payroll	4,119
Treasurer-Ind	722
Records	0
Purchasing	24,306
Printing/Mail	17,889
Telephone	0
Pros Attny-Ind	23,932
PIO	13,374
Total Allocation Amount	499,188
Total Direct Cost	3,056,844
Indirect Cost Rate	51881357.73%

**2013 Clark County Indirect Cost Allocation
2011 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	19,159
Facilities Management	571,819
Office of Budget	4,153
Info Services - Ops/Sys/Prog/Comm	6,378
Info Services - Network	20,663
Info Services - FMS	10,160
Human Resources	31,594
Financial Services & Int. Audit	60,700
Payroll	0
Treasurer-Ind	19,938
Records	0
Purchasing	10,820
Printing/Mail	4,920
Telephone	413
Pros Attny-Ind	6,581
PIO	3,678
Total Allocation Amount	770,976
Total Direct Cost	1,802,071
Indirect Cost Rate	42.78%

**2013 Clark County Indirect Cost Allocation
2011 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	567
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	792
Human Resources	0
Financial Services & Int. Audit	7,246
Payroll	0
Treasurer-Ind	10,508
Records	0
Purchasing	7,327
Printing/Mail	461
Telephone	0
Pros Attny-Ind	898
PIO	502
Total Allocation Amount	28,300
Total Direct Cost	114,715
Indirect Cost Rate	24.67%

**2013 Clark County Indirect Cost Allocation
2011 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	115,555
Facilities Management	0
Office of Budget	22,142
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	5,671
Human Resources	0
Financial Services & Int. Audit	51,908
Payroll	0
Treasurer-Ind	30,860
Records	1,825
Purchasing	22,977
Printing/Mail	0
Telephone	2,770
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	253,706
Total Direct Cost	5,511,224
Indirect Cost Rate	4.60%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	118
Human Resources	0
Financial Services & Int. Audit	1,078
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	1,195
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	2,042
Human Resources	0
Financial Services & Int. Audit	18,690
Payroll	0
Treasurer-Ind	20
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	20,752
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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	52,684
1408 Franklin	0
Pepsi Building	0
Bond Interest	1,268
Equipment Depreciation	0
Facilities Management	51,043
Office of Budget	9,393
Info Services - Ops/Sys/Prog/Comm	22,324
Info Services - Network	72,319
Info Services - FMS	3,846
Human Resources	22,748
Financial Services & Int. Audit	11,946
Payroll	3,385
Treasurer-Ind	0
Records	674
Purchasing	9,584
Printing/Mail	7,644
Telephone	1,650
Pros Attny-Ind	14,883
PIO	8,317
Total Allocation Amount	293,707
Total Direct Cost	1,901,045
Indirect Cost Rate	15.45%

**2013 Clark County Indirect Cost Allocation
2011 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	42,591
Office of Budget	7,318
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	219
Human Resources	0
Financial Services & Int. Audit	2,006
Payroll	0
Treasurer-Ind	25,111
Records	0
Purchasing	6,008
Printing/Mail	5,956
Telephone	0
Pros Attny-Ind	11,596
PIO	6,480
Total Allocation Amount	107,286
Total Direct Cost	1,510,534
Indirect Cost Rate	7.10%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	242
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	242
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	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%

**2013 Clark County Indirect Cost Allocation
2011 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	4,536
Info Services - Ops/Sys/Prog/Comm	17,777
Info Services - Network	43,908
Info Services - FMS	1,793
Human Resources	9,857
Financial Services & Int. Audit	6,339
Payroll	1,467
Treasurer-Ind	349
Records	1,111
Purchasing	11,020
Printing/Mail	441
Telephone	1,356
Pros Attny-Ind	7,188
PIO	4,017
Total Allocation Amount	111,158
Total Direct Cost	918,087
Indirect Cost Rate	12.11%

**2013 Clark County Indirect Cost Allocation
2011 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	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	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%

**2013 Clark County Indirect Cost Allocation
2011 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	2,801
Info Services - Ops/Sys/Prog/Comm	4,784
Info Services - Network	15,497
Info Services - FMS	1,868
Human Resources	13,901
Financial Services & Int. Audit	2,888
Payroll	2,069
Treasurer-Ind	524
Records	0
Purchasing	0
Printing/Mail	272
Telephone	530
Pros Attny-Ind	4,437
PIO	2,480
Total Allocation Amount	52,051
Total Direct Cost	566,814
Indirect Cost Rate	9.18%

**2013 Clark County Indirect Cost Allocation
2011 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	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	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%

**2013 Clark County Indirect Cost Allocation
2011 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	3,279
Info Services - Ops/Sys/Prog/Comm	7,176
Info Services - Network	23,245
Info Services - FMS	1,606
Human Resources	9,984
Financial Services & Int. Audit	4,497
Payroll	1,486
Treasurer-Ind	0
Records	0
Purchasing	733
Printing/Mail	319
Telephone	589
Pros Attny-Ind	5,195
PIO	2,903
Total Allocation Amount	61,012
Total Direct Cost	663,602
Indirect Cost Rate	9.19%

**2013 Clark County Indirect Cost Allocation
2011 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	28,455
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	27,568
Office of Budget	5,510
Info Services - Ops/Sys/Prog/Comm	11,960
Info Services - Network	38,742
Info Services - FMS	2,434
Human Resources	13,017
Financial Services & Int. Audit	8,975
Payroll	1,937
Treasurer-Ind	0
Records	0
Purchasing	2,022
Printing/Mail	535
Telephone	884
Pros Attny-Ind	8,731
PIO	4,879
Total Allocation Amount	155,650
Total Direct Cost	1,115,235
Indirect Cost Rate	13.96%

**2013 Clark County Indirect Cost Allocation
2011 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	2,577
Info Services - Ops/Sys/Prog/Comm	18,338
Info Services - Network	59,405
Info Services - FMS	909
Human Resources	7,583
Financial Services & Int. Audit	572
Payroll	1,128
Treasurer-Ind	0
Records	0
Purchasing	1,143
Printing/Mail	250
Telephone	884
Pros Attny-Ind	4,084
PIO	2,282
Total Allocation Amount	99,156
Total Direct Cost	521,636
Indirect Cost Rate	19.01%

**2013 Clark County Indirect Cost Allocation
2011 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	16,046
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	15,546
Office of Budget	3,470
Info Services - Ops/Sys/Prog/Comm	7,176
Info Services - Network	23,245
Info Services - FMS	2,070
Human Resources	7,583
Financial Services & Int. Audit	11,200
Payroll	1,128
Treasurer-Ind	22,787
Records	3,054
Purchasing	17,790
Printing/Mail	337
Telephone	707
Pros Attny-Ind	5,498
PIO	3,072
Total Allocation Amount	140,709
Total Direct Cost	702,234
Indirect Cost Rate	20.04%

**2013 Clark County Indirect Cost Allocation
2011 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	6,664
Info Services - Ops/Sys/Prog/Comm	11,960
Info Services - Network	38,742
Info Services - FMS	3,586
Human Resources	17,693
Financial Services & Int. Audit	14,738
Payroll	2,633
Treasurer-Ind	349
Records	0
Purchasing	16,324
Printing/Mail	647
Telephone	2,240
Pros Attny-Ind	10,560
PIO	5,901
Total Allocation Amount	132,038
Total Direct Cost	1,348,857
Indirect Cost Rate	9.79%

**2013 Clark County Indirect Cost Allocation
2011 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	5,349
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,182
Office of Budget	2,019
Info Services - Ops/Sys/Prog/Comm	3,987
Info Services - Network	12,914
Info Services - FMS	766
Human Resources	6,003
Financial Services & Int. Audit	878
Payroll	893
Treasurer-Ind	524
Records	3,748
Purchasing	293
Printing/Mail	196
Telephone	471
Pros Attny-Ind	3,199
PIO	1,788
Total Allocation Amount	48,211
Total Direct Cost	408,644
Indirect Cost Rate	11.80%

**2013 Clark County Indirect Cost Allocation
2011 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	5,349
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,182
Office of Budget	4,053
Info Services - Ops/Sys/Prog/Comm	4,784
Info Services - Network	15,497
Info Services - FMS	4,921
Human Resources	8,846
Financial Services & Int. Audit	36,004
Payroll	1,316
Treasurer-Ind	175
Records	20
Purchasing	6,858
Printing/Mail	394
Telephone	943
Pros Attny-Ind	6,422
PIO	3,589
Total Allocation Amount	104,353
Total Direct Cost	820,341
Indirect Cost Rate	12.72%

**2013 Clark County Indirect Cost Allocation
2011 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	69,582
Facilities Management	0
Office of Budget	50,855
Info Services - Ops/Sys/Prog/Comm	70,860
Info Services - Network	219,539
Info Services - FMS	19,738
Human Resources	76,489
Financial Services & Int. Audit	102,479
Payroll	11,383
Treasurer-Ind	7,230
Records	2,796
Purchasing	76,639
Printing/Mail	4,941
Telephone	5,068
Pros Attny-Ind	80,581
PIO	0
Total Allocation Amount	798,180
Total Direct Cost	10,292,844
Indirect Cost Rate	7.75%

**2013 Clark County Indirect Cost Allocation
2011 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	9,970
Facilities Management	0
Office of Budget	7,431
Info Services - Ops/Sys/Prog/Comm	4,385
Info Services - Network	14,205
Info Services - FMS	3,627
Human Resources	20,852
Financial Services & Int. Audit	11,878
Payroll	3,103
Treasurer-Ind	3,440
Records	10,630
Purchasing	11,020
Printing/Mail	722
Telephone	3,713
Pros Attny-Ind	11,774
PIO	0
Total Allocation Amount	116,749
Total Direct Cost	1,503,952
Indirect Cost Rate	7.76%

**2013 Clark County Indirect Cost Allocation
2011 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	68,175
Info Services - Ops/Sys/Prog/Comm	36,676
Info Services - Network	118,809
Info Services - FMS	21,748
Human Resources	105,524
Financial Services & Int. Audit	91,192
Payroll	15,703
Treasurer-Ind	0
Records	0
Purchasing	17,467
Printing/Mail	6,623
Telephone	2,122
Pros Attny-Ind	108,024
PIO	0
Total Allocation Amount	592,063
Total Direct Cost	13,898,572
Indirect Cost Rate	4.26%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	179
Human Resources	0
Financial Services & Int. Audit	1,635
Payroll	0
Treasurer-Ind	81
Records	0
Purchasing	1,319
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	3,213
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	333
Human Resources	0
Financial Services & Int. Audit	3,047
Payroll	0
Treasurer-Ind	585
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	3,965
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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	1,410
Info Services - Ops/Sys/Prog/Comm	7,176
Info Services - Network	23,245
Info Services - FMS	2,245
Human Resources	0
Financial Services & Int. Audit	20,547
Payroll	0
Treasurer-Ind	1,251
Records	0
Purchasing	5,246
Printing/Mail	1,148
Telephone	1,591
Pros Attny-Ind	2,235
PIO	1,249
Total Allocation Amount	67,343
Total Direct Cost	285,463
Indirect Cost Rate	23.59%

**2013 Clark County Indirect Cost Allocation
2011 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	31,972
Office of Budget	2,547
Info Services - Ops/Sys/Prog/Comm	4,385
Info Services - Network	14,205
Info Services - FMS	1,466
Human Resources	5,055
Financial Services & Int. Audit	8,249
Payroll	752
Treasurer-Ind	464
Records	0
Purchasing	10,346
Printing/Mail	2,073
Telephone	2,357
Pros Attny-Ind	4,036
PIO	2,255
Total Allocation Amount	90,163
Total Direct Cost	515,539
Indirect Cost Rate	17.49%

**2013 Clark County Indirect Cost Allocation
2011 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	3,039
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	248
Human Resources	0
Financial Services & Int. Audit	2,267
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	293
Printing/Mail	2,473
Telephone	0
Pros Attny-Ind	4,816
PIO	2,691
Total Allocation Amount	15,827
Total Direct Cost	615,142
Indirect Cost Rate	2.57%

**2013 Clark County Indirect Cost Allocation
2011 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	1,682
Info Services - Ops/Sys/Prog/Comm	1,196
Info Services - Network	3,874
Info Services - FMS	861
Human Resources	6,003
Financial Services & Int. Audit	1,746
Payroll	893
Treasurer-Ind	40
Records	1,428
Purchasing	0
Printing/Mail	1,369
Telephone	295
Pros Attny-Ind	2,665
PIO	1,489
Total Allocation Amount	23,543
Total Direct Cost	340,450
Indirect Cost Rate	6.92%

**2013 Clark County Indirect Cost Allocation
2011 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	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	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%

**2013 Clark County Indirect Cost Allocation
2011 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	39,545
Info Services - Ops/Sys/Prog/Comm	85,311
Info Services - Network	276,361
Info Services - FMS	32,567
Human Resources	109,473
Financial Services & Int. Audit	186,191
Payroll	16,291
Treasurer-Ind	44,656
Records	14,140
Purchasing	102,342
Printing/Mail	3,842
Telephone	7,072
Pros Attny-Ind	62,660
PIO	35,016
Total Allocation Amount	1,015,467
Total Direct Cost	8,003,734
Indirect Cost Rate	12.69%

**2013 Clark County Indirect Cost Allocation
2011 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	10,327
Info Services - Ops/Sys/Prog/Comm	15,149
Info Services - Network	49,073
Info Services - FMS	5,594
Human Resources	16,429
Financial Services & Int. Audit	34,407
Payroll	2,445
Treasurer-Ind	2,461
Records	119
Purchasing	22,743
Printing/Mail	1,003
Telephone	1,120
Pros Attny-Ind	16,363
PIO	9,144
Total Allocation Amount	186,376
Total Direct Cost	2,090,137
Indirect Cost Rate	8.92%

**2013 Clark County Indirect Cost Allocation
2011 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	13,480
Info Services - Ops/Sys/Prog/Comm	18,338
Info Services - Network	59,405
Info Services - FMS	5,318
Human Resources	16,429
Financial Services & Int. Audit	31,880
Payroll	2,445
Treasurer-Ind	222
Records	0
Purchasing	16,764
Printing/Mail	1,310
Telephone	1,297
Pros Attny-Ind	21,359
PIO	11,936
Total Allocation Amount	200,180
Total Direct Cost	2,728,214
Indirect Cost Rate	7.34%

**2013 Clark County Indirect Cost Allocation
2011 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	13,905
Info Services - Ops/Sys/Prog/Comm	9,568
Info Services - Network	30,994
Info Services - FMS	5,404
Human Resources	18,324
Financial Services & Int. Audit	30,728
Payroll	2,727
Treasurer-Ind	0
Records	0
Purchasing	15,328
Printing/Mail	1,351
Telephone	2,416
Pros Attny-Ind	22,033
PIO	12,313
Total Allocation Amount	165,091
Total Direct Cost	2,814,332
Indirect Cost Rate	5.87%

**2013 Clark County Indirect Cost Allocation
2011 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	14,076
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	6,158
Info Services - Ops/Sys/Prog/Comm	17,541
Info Services - Network	56,822
Info Services - FMS	2,399
Human Resources	10,616
Financial Services & Int. Audit	11,110
Payroll	1,580
Treasurer-Ind	585
Records	12,355
Purchasing	16,383
Printing/Mail	598
Telephone	3,241
Pros Attny-Ind	9,758
PIO	5,453
Total Allocation Amount	168,675
Total Direct Cost	1,246,408
Indirect Cost Rate	13.53%

**2013 Clark County Indirect Cost Allocation
2011 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	20,695
Info Services - Ops/Sys/Prog/Comm	14,351
Info Services - Network	46,491
Info Services - FMS	15,764
Human Resources	27,171
Financial Services & Int. Audit	116,523
Payroll	4,043
Treasurer-Ind	807
Records	1,408
Purchasing	23,915
Printing/Mail	2,011
Telephone	825
Pros Attny-Ind	32,792
PIO	18,325
Total Allocation Amount	325,120
Total Direct Cost	4,188,559
Indirect Cost Rate	7.76%

**2013 Clark County Indirect Cost Allocation
2011 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	8,207
Info Services - Ops/Sys/Prog/Comm	8,770
Info Services - Network	28,411
Info Services - FMS	2,912
Human Resources	15,165
Financial Services & Int. Audit	11,147
Payroll	2,257
Treasurer-Ind	807
Records	0
Purchasing	10,990
Printing/Mail	797
Telephone	0
Pros Attny-Ind	13,004
PIO	7,267
Total Allocation Amount	109,734
Total Direct Cost	1,661,016
Indirect Cost Rate	1.45%

**2013 Clark County Indirect Cost Allocation
2011 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	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	71
Human Resources	632
Financial Services & Int. Audit	0
Payroll	94
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	796
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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	12,012
Facilities Management	0
Office of Budget	38,054
Info Services - Ops/Sys/Prog/Comm	7,176
Info Services - Network	23,245
Info Services - FMS	5,869
Human Resources	48,655
Financial Services & Int. Audit	3,976
Payroll	7,240
Treasurer-Ind	101
Records	0
Purchasing	3,224
Printing/Mail	30,968
Telephone	0
Pros Attny-Ind	60,297
PIO	33,696
Total Allocation Amount	274,512
Total Direct Cost	7,701,917
Indirect Cost Rate	3.56%

**2013 Clark County Indirect Cost Allocation
2011 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	1,665
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	903
Human Resources	2,528
Financial Services & Int. Audit	5,685
Payroll	376
Treasurer-Ind	20
Records	0
Purchasing	1,143
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	12,320
Total Direct Cost	337,031
Indirect Cost Rate	3.66%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	2,169
Human Resources	12,006
Financial Services & Int. Audit	7,580
Payroll	1,787
Treasurer-Ind	1,775
Records	0
Purchasing	0
Printing/Mail	0
Telephone	884
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	26,200
Total Direct Cost	1,800,853
Indirect Cost Rate	1.45%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	2,261
Human Resources	0
Financial Services & Int. Audit	20,696
Payroll	12,788
Treasurer-Ind	15,631
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	51,377
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 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	38,654
Info Services - Ops/Sys/Prog/Comm	107,636
Info Services - Network	348,680
Info Services - FMS	20,411
Human Resources	97,309
Financial Services & Int. Audit	87,355
Payroll	14,481
Treasurer-Ind	40,622
Records	21,518
Purchasing	58,117
Printing/Mail	3,755
Telephone	12,848
Pros Attny-Ind	61,248
PIO	34,227
Total Allocation Amount	946,860
Total Direct Cost	7,830,571
Indirect Cost Rate	12.09%

**2013 Clark County Indirect Cost Allocation
2011 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	4,814
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	4,664
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	256
Human Resources	0
Financial Services & Int. Audit	2,341
Payroll	0
Treasurer-Ind	343
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	12,417
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2013 Clark County Indirect Cost Allocation
2011 Costs
Detail by Central Service Department**

Allocation Sheets

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	24,284
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	34,629
Office of Budget	897
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	917
Human Resources	0
Financial Services & Int. Audit	8,397
Payroll	0
Treasurer-Ind	4,720
Records	0
Purchasing	0
Printing/Mail	730
Telephone	118
Pros Attny-Ind	1,421
PIO	794
Total Allocation Amount	76,907
Total Direct Cost	181,531
Indirect Cost Rate	42.37%

**2013 Clark County Indirect Cost Allocation
2011 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
Info Services - FMS	8,431
Human Resources	23,695
Financial Services & Int. Audit	52,948
Payroll	14,105
Treasurer-Ind	5,325
Records	2,063
Purchasing	23,856
Printing/Mail	4,715
Telephone	0
Pros Attny-Ind	25,608
PIO	0
Total Allocation Amount	160,745
Total Direct Cost	9,822,737
Indirect Cost Rate	1.64%

**2013 Clark County Indirect Cost Allocation
2011 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	0
Info Services - Network	0
Info Services - FMS	11,947
Human Resources	0
Financial Services & Int. Audit	109,361
Payroll	10,908
Treasurer-Ind	425,579
Records	40
Purchasing	4,836
Printing/Mail	0
Telephone	24,046
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	586,715
Total Direct Cost	0
Indirect Cost Rate	0.00%