

# Central Service Cost Allocation Plan For 2011

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Clark County  
Washington



Representing costs for the year ending December 31, 2009



## **Table of Contents**

|  |            |
|--|------------|
| <b>Introduction</b> .....  | <b>5</b>   |
| <b>Methodology</b> .....   | <b>6</b>   |
| <b>Certificate of Cost Allocation Plan</b> .....                 | <b>7</b>   |
| <b>Summary of Costs and Rates by Operating Departments</b> ..... | <b>9</b>   |
| <b>Summary of Cost Allocation “Step Down”</b> .....              | <b>13</b>  |
| <b>Allocated Cost Detail by Central Service Department</b> ..... | <b>19</b>  |
| County Courthouse .....  | 20         |
| Franklin Building.....   | 24         |
| Corrections Center .....   | 28         |
| Juvenile Center .....  | 32         |
| Public Service Center.....                                       | 36         |
| 1408 Franklin Building.....                                      | 40         |
| Pepsi Building .....   | 44         |
| Bond Interest.....   | 48         |
| Equipment Depreciation.....                                      | 52         |
| Building Maintenance.....  | 56         |
| Office of Budget .....   | 60         |
| Information Services - Ops/Prog/Sys .....                        | 64         |
| Information Services - Network .....                             | 68         |
| Information Services – FMS (Oracle .....                         | 72         |
| Human Resources .....  | 76         |
| Financial Services & Internal Audit .....                        | 80         |
| Payroll Accounting .....   | 84         |
| Treasurer-Indirect.....  | 88         |
| Records.....   | 92         |
| Purchasing .....   | 96         |
| Printing/Mail Room.....  | 100        |
| Telecommunications .....   | 104        |
| Prosecuting Attorney.....  | 108        |
| Public Information and Outreach.....                             | 112        |
| <b>Cost Allocation by Operating Department</b> .....             | <b>117</b> |
| Assessment.....  | 118        |
| Auditor-Auto License & Recording .....                           | 119        |
| Treasurer-Direct.....  | 120        |
| Board of Equalization .....                                      | 121        |
| Community Support .....  | 122        |
| County Clerk .....   | 123        |
| District Court .....   | 124        |
| Superior Court.....  | 125        |
| Juvenile .....   | 126        |
| Sheriff.....   | 127        |
| Sheriff Civil Support .....                                      | 128        |
| Sheriff Exec/Admin.....  | 129        |
| Jail.....  | 130        |
| Prosecuting Attorney-Direct .....                                | 131        |
| PA-Child Support .....   | 132        |
| Medical Examiner.....  | 133        |
| Commissioners .....  | 134        |
| Countywide Services.....   | 135        |
| Land Conservation .....  | 136        |
| Contingency .....  | 137        |
| Loss Control .....   | 138        |

|   |     |
|---|-----|
| ESA (Endangered Species) .....                        | 139 |
| Cable Television.....                                 | 140 |
| Coop Extension Services .....                         | 141 |
| Indigent Defense .....                                | 142 |
| Lewis & Clark Railroad.....                           | 143 |
| Corrections.....                                      | 144 |
| Department of Environmental Services.....             | 145 |
| Parks .....   | 146 |
| Auditor's O&M Fund.....                               | 147 |
| County Fair.....                                      | 148 |
| EMS Fund .....  | 149 |
| Radio Communications .....                            | 150 |
| GIS .....   | 151 |
| Tri-Mountain Golf .....                               | 152 |
| Special Law Enforcement .....                         | 153 |
| 911 Tax Fund.....                                     | 154 |
| Community Development                                 |     |
| Administration .....                                  | 155 |
| Development Review .....                              | 156 |
| Engineering .....                                     | 157 |
| Inspection.....                                       | 158 |
| Development Services .....                            | 159 |
| Long-Range Planning.....                              | 160 |
| Customer Service.....                                 | 161 |
| Animal Control.....                                   | 162 |
| Building .....  | 163 |
| Code Enforcement .....                                | 164 |
| Fire Marshal .....                                    | 165 |
| Public Works  |     |
| Transportation .....                                  | 165 |
| Administration .....                                  | 167 |
| Road Operations .....                                 | 168 |
| Camp Bonneville .....                                 | 169 |
| Special Investigation .....                           | 170 |
| Narcotics Task Force .....                            | 171 |
| Child Justice Center .....                            | 172 |
| Veterans Assistance .....                             | 173 |
| Victim Witness.....                                   | 174 |
| Weed Management.....                                  | 175 |
| Community Services .....                              | 176 |
| Solid Waste .....                                     | 177 |
| Clean Water Fund.....                                 | 178 |
| Wastewater Operations.....                            | 179 |
| Elections.....  | 180 |
| Equipment Rental & Revolving (ER&R) .....             | 181 |
| Technology Equipment Rental & Revolving (TER&R) ..... | 182 |
| Central Stores .....                                  | 183 |
| Facilities Management .....                           | 184 |
| Mosquito Control District.....                        | 185 |
| Regional Transportation Council.....                  | 186 |
| Southwest Washington Clean Air Agency (SWCAA) .....   | 187 |
| Health Department .....                               | 188 |
| Emergency Management .....                            | 189 |
| Law Library.....                                      | 190 |
| CRESA.....  | 191 |
| Other Agencies .....                                  | 192 |

**First Year of 2011-2012 Biennial Budget  
Central Service Allocation Plan for Clark County  
Based on the Year 2009**

**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 2011. 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, 2009. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2009.

## **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, 2009, to establish cost allocations or billings for the first year of the biennial budget period 2011-2012. These are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," and the Federal awards(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental Unit:** Clark County, Washington

**Signature:** \_\_\_\_\_

**Name of Official:** John Ingram

**Title:** Finance Director

**Date of Execution:** \_\_\_\_\_



# Central Service Cost Allocation Plan

## Summary of Costs and Rate By Department/Org Unit

**2011 Central Service Cost Allocation Plan (2009 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

| <b>DESCRIPTION</b>               | <b>2011 Total IC</b> | <b>2009 Total Expenses</b> | <b>2011 IC %</b> |
|----------------------------------|----------------------|----------------------------|------------------|
| ASSESSMENT                       | 960,770              | 4,257,727                  | 22.57%           |
| AUDITOR-Auto License & Recording | 248,112              | 1,214,480                  | 20.43%           |
| TREASURER-DIR                    | 236,458              | 1,758,373                  | 13.45%           |
| BOE                              | 21,578               | 163,673                    | 13.18%           |
| COMMUNITY SUPPORT                | 24,367               | 0                          | 0.00%            |
| COUNTY CLERK                     | 734,808              | 2,990,175                  | 24.57%           |
| DISTRICT COURT                   | 1,175,328            | 4,463,093                  | 26.33%           |
| SUPERIOR COURT                   | 1,035,320            | 3,756,053                  | 27.56%           |
| JUVENILE                         | 1,378,917            | 8,144,474                  | 16.93%           |
| SHERIFF LAW ENFORCEMENT          | 1,657,894            | 17,451,169                 | 9.50%            |
| SHERIFF CIVIL/SUPPORT            | 736,424              | 4,093,004                  | 17.99%           |
| SHERIFF EXEC/ADMIN               | 239,880              | 2,593,565                  | 9.25%            |
| JAIL                             | 2,547,303            | 19,166,875                 | 13.29%           |
| PROS ATTNY-DIR                   | 1,316,534            | 6,934,217                  | 18.99%           |
| PA-CHILD SUPPORT                 | 108,266              | 1,770,616                  | 6.11%            |
| MEDICAL EXAMINER                 | 179,645              | 886,450                    | 20.27%           |
| COMMISSIONERS                    | 309,679              | 1,230,402                  | 25.17%           |
| COUNTYWIDE SERVICES              | 20,604               | 425,443                    | 4.84%            |
| LAND CONSERVATION                | 25,955               | 274,098                    | 9.47%            |
| LOSS CONTROL                     | 34,763               | 340,874                    | 10.20%           |
| ESA Endangered Species Act       | 18,178               | 250,899                    | 7.25%            |
| CVTV                             | 414                  | 0                          | 0.00%            |
| COOP EXTENSION SERVICES          | 89,979               | 600,492                    | 14.98%           |
| INDIGENT DEFENSE                 | 247,626              | 4,967,219                  | 4.99%            |
| LEWIS & CLARK RAILROAD           | 6,112                | 64,540                     | 9.47%            |
| CORRECTIONS                      | 521,172              | 5,579,760                  | 9.34%            |
| ENVIRONMENTAL SERVICES           | 159,639              | 296                        | 53955.90%        |
| PARKS                            | 842,719              | 2,414,556                  | 34.90%           |
| AUDITOR'S O&M                    | 28,760               | 195,360                    | 14.72%           |
| CLARK COUNTY FAIR                | 224,658              | 1,541,057                  | 14.58%           |
| EMS FUND                         | 1,370                | 0                          | 0.00%            |
| RADIO COMMUNICATIONS             | 21,986               | 0                          | 0.00%            |
| GIS                              | 371,485              | 3,793,126                  | 9.79%            |
| TRI-MOUNTAIN GOLF                | 162,105              | 29,370                     | 551.94%          |
| SPECIAL LAW ENFORCEMENT          | 246                  | 0                          | 0.00%            |
| 911 TAX FUND                     | 901                  | 0                          | 0.00%            |
| COMMUNITY DEV ADMIN              | 99,626               | 936,331                    | 10.64%           |

**2011 Central Service Cost Allocation Plan (2009 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

| <b>DESCRIPTION</b>               | <b>2011 Total IC</b> | <b>2009 Total Expenses</b> | <b>2011 IC %</b> |
|----------------------------------|----------------------|----------------------------|------------------|
| DEVELOPMENT REVIEW               | 12,866               | 67                         | 19339.15%        |
| ENGINEERING                      | 81,066               | 1,027,330                  | 7.89%            |
| INSPECTION                       | 425                  | 12,292                     | 3.46%            |
| DEVELOPMENT SERVICES             | 109,574              | 1,428,001                  | 7.67%            |
| LONG RANGE PLANNING              | 144,471              | 1,185,990                  | 12.18%           |
| CUSTOMER SERVICE                 | 121,831              | 778,324                    | 15.65%           |
| ANIMAL CONTROL                   | 86,260               | 883,561                    | 9.76%            |
| BUILDING                         | 128,522              | 1,210,356                  | 10.62%           |
| CODE ENFORCEMENT                 | 51,420               | 475,934                    | 10.80%           |
| FIRE MARSHAL                     | 113,203              | 933,422                    | 12.13%           |
| PW - TRANSPORTATION              | 754,430              | 8,853,197                  | 8.52%            |
| PW - ADMIN                       | 111,945              | 1,651,770                  | 6.78%            |
| PW - ROAD OPERATIONS             | 531,505              | 10,648,103                 | 4.99%            |
| CAMP BONNEVILLE                  | 4,188                | 0                          | 0.00%            |
| SPECIAL INVESTIGATION            | 3,129                | 0                          | 0.00%            |
| NARCOTICS TASK FORCE             | 71,583               | 371,878                    | 19.25%           |
| CHILD JUSTICE CENTER             | 77,272               | 691,851                    | 11.17%           |
| VETERANS ASSISTANCE              | 4,481                | 93,641                     | 4.79%            |
| VICTIM WITNESS                   | 25,521               | 386,527                    | 6.60%            |
| WEED MANAGEMENT                  | 55,888               | 764,482                    | 7.31%            |
| DEPT. of COMMUNITY SERVICES      | 1,032,329            | 7,472,688                  | 13.81%           |
| SOLID WASTE                      | 168,109              | 2,008,540                  | 8.37%            |
| CLEAN WATER FUND / BBC           | 237,651              | 3,468,287                  | 6.85%            |
| WASTEWATER OPERATIONS            | 160,140              | 2,802,271                  | 5.71%            |
| ELECTIONS                        | 202,155              | 1,251,897                  | 16.15%           |
| ER&R (Depts 555, 566, 577)       | 349,936              | 3,636,760                  | 9.62%            |
| TER&R                            | 111,962              | 1,543,729                  | 7.25%            |
| CENTRAL STORES                   | 75,410               | 422,003                    | 17.87%           |
| FACILITIES MANAGEMENT-DIRECT     | 382,229              | 7,451,685                  | 5.13%            |
| MOSQUITO CONTROL DISTRICT        | 10,927               | 324,102                    | 3.37%            |
| REGIONAL TRANSPORTATION COUNCIL  | 27,885               | 2,187,864                  | 1.27%            |
| SWCAA                            | 61,782               | 0                          | 0.00%            |
| HEALTH DEPARTMENT                | 1,334,558            | 11,263,471                 | 11.85%           |
| EMERGENCY MANAGEMENT             | 13,391               | 0                          | 0.00%            |
| LAW LIBRARY                      | 83,744               | 164,469                    | 50.92%           |
| CRESA                            | 160,347              | 9,416,868                  | 1.70%            |
| Agencies (other Fire Dist. Etc.) | 610,938              | 0                          | 0.00%            |
| <b>TOTAL</b>                     | <b>\$23,302,660</b>  | <b>\$187,099,126</b>       | <b>12.45%</b>    |



# Central Service Cost Allocation Plan

## Summary of Cost Allocation By Department/Org Unit

**2011 Central Service Cost Allocation Plan (2009 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

| DESCRIPTION                              | COURT HOUSE | FRANKLIN CENTER | CORRECTIONS CENTER | JUVENILE CENTER | PUBLIC SERVICE CENTER | PEPSI 1408 FRANKLIN BUILDING | BOND INTEREST | EQUIPMENT DEPRECIATION | FACILITIES MANAGE- IND | OFFICE OF BUDGET | INFO SERV- Ops/Sys/Prog | INFO SERV- Network | INFO SERV- FMS |        |
|--|-------------|-----------------|--------------------|-----------------|-----------------------|------------------------------|---------------|------------------------|------------------------|------------------|-------------------------|--------------------|----------------|--------|
| COURTHOUSE                               | (469,554)   |                 |                    |                 |                       |                              |               |                        |                        |                  |                         |                    |                |        |
| FRANKLIN CENTER                          | 0           | (287,566)       |                    |                 |                       |                              |               |                        |                        |                  |                         |                    |                |        |
| CORRECTIONS CENTER (Jail/JWC)            | 0           | 0               | (397,386)          |                 |                       |                              |               |                        |                        |                  |                         |                    |                |        |
| JUVENILE CENTER                          | 0           | 0               | 0                  | (229,592)       |                       |                              |               |                        |                        |                  |                         |                    |                |        |
| PUBLIC SERVICE CENTER                    | 0           | 0               | 0                  | 0               | (1,120,180)           |                              |               |                        |                        |                  |                         |                    |                |        |
| 1408 FRANKLIN                            | 0           | 0               | 0                  | 0               | 0                     | (22,716)                     |               |                        |                        |                  |                         |                    |                |        |
| PEPSI BUILDING                           | 0           | 0               | 0                  | 0               | 0                     | 0                            | (88,475)      |                        |                        |                  |                         |                    |                |        |
| BOND INTEREST                            | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | (523,763)              |                        |                  |                         |                    |                |        |
| EQUIPMENT DEPRECIATION                   | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | (2,480,282)            |                  |                         |                    |                |        |
| FACILITIES MANAGEMENT                    | 0           | 0               | 0                  | 0               | 11,472                | 0                            | 27,067        | 118,027                | 87,197                 | (5,035,557)      |                         |                    |                |        |
| OBIS                                     | 0           | 0               | 0                  | 0               | 32,015                | 0                            | 0             | 2,671                  | 0                      | 35,985           | (898,750)               |                    |                |        |
| INFO SERVICES-Ops/Sys/Prog               | 0           | 0               | 0                  | 0               | 87,401                | 0                            | 0             | 7,574                  | 260,608                | 5,703            | (1,636,079)             |                    |                |        |
| INFO SERVICES-Network                    | 0           | 0               | 0                  | 0               | 9,711                 | 0                            | 0             | 640                    | 1,475,937              | 10,915           | 12,416                  | 7,370              | (4,088,062)    |        |
| INFO SERVICES FMS                        | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 2,030            | 0                       | 0                  | (420,838)      |        |
| HUMAN RESOURCES                          | 0           | 0               | 0                  | 0               | 33,082                | 0                            | 0             | 2,798                  | 7,762                  | 37,185           | 8,730                   | 25,268             | 63,422         | 3,585  |
| FINANCIAL SERVICES & INT AUDIT           | 0           | 0               | 0                  | 0               | 45,861                | 0                            | 0             | 3,906                  | 3,734                  | 51,549           | 8,830                   | 48,430             | 121,558        | 3,993  |
| PAYROLL                                  | 0           | 0               | 0                  | 0               | 5,096                 | 0                            | 0             | 404                    | 0                      | 5,728            | 1,290                   | 5,264              | 13,213         | 533    |
| TREASURY-IND                             | 0           | 0               | 0                  | 0               | 13,179                | 0                            | 0             | 818                    | 45,373                 | 14,814           | 2,970                   | 38,954             | 97,775         | 6,000  |
| RECORDS                                  | 0           | 0               | 0                  | 0               | 0                     | 0                            | 10,637        | 15,161                 | 0                      | 20,763           | 1,093                   | 3,158              | 7,928          | 266    |
| PURCHASING                               | 0           | 0               | 0                  | 0               | 23,478                | 0                            | 0             | 2,404                  | 0                      | 26,389           | 4,150                   | 14,739             | 36,996         | 4,433  |
| PRINTING/MAIL                            | 0           | 0               | 0                  | 0               | 0                     | 3,604                        | 0             | 1,596                  | 6,168                  | 19,823           | 2,998                   | 4,211              | 10,570         | 666    |
| TELEPHONE                                | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 46,886                 | 0                | 509                     | 1,053              | 2,643          | 133    |
| PROS ATTN-IND                            | 13,906      | 52,740          | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 53,181           | 5,508                   | 21,056             | 52,851         | 1,598  |
| <u>PUBLIC INFORMATION &amp; OUTREACH</u> | 0           | 0               | 0                  | 0               | 21,610                | 0                            | 0             | 1,803                  | 0                      | 24,290           | 2,422                   | 9,475              | 23,783         | 1,259  |
| ASSESSMENT                               | 0           | 0               | 0                  | 0               | 109,384               | 0                            | 0             | 134,688                | 1,487                  | 122,949          | 20,637                  | 206,372            | 179,695        | 6,833  |
| AUDITOR-Auto License & Recording         | 0           | 0               | 0                  | 0               | 4,525                 | 5,036                        | 0             | 533                    | 28,885                 | 5,887            | 6,843                   | 17,177             | 17,177         | 2,131  |
| TREASURER-DIR                            | 0           | 0               | 0                  | 0               | 694                   | 0                            | 0             | 818                    | 0                      | 780              | 8,523                   | 140,570            | 14,534         | 1,807  |
| BOE                                      | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 793              | 3,158                   | 7,928              | 473            |        |
| COMMUNITY SUPPORT                        | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 0                | 0                       | 0                  | 0              | 94     |
| COUNTY CLERK                             | 48,478      | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 9,281                  | 78,374           | 14,493                  | 88,437             | 221,976        | 8,330  |
| DISTRICT COURT                           | 124,182     | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 26,128                 | 559,706          | 21,597                  | 73,284             | 93,811         | 11,260 |
| SUPERIOR COURT                           | 196,765     | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 136,495                | 318,110          | 18,205                  | 29,479             | 73,992         | 13,703 |
| JUVENILE                                 | 0           | 0               | 0                  | 229,592         | 0                     | 0                            | 0             | 0                      | 11,436                 | 419,215          | 39,476                  | 102,767            | 203,478        | 16,275 |
| SHERIFF LAW ENFORCEMENT                  | 0           | 0               | 9,151              | 0               | 0                     | 0                            | 50,770        | 115,738                | 78,374                 | 123,854          | 84,425                  | 141,078            | 354,105        | 25,274 |
| SHERIFF CIVIL/SUPPORT                    | 0           | 0               | 54,903             | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 148,541          | 19,839                  | 70,539             | 177,052        | 12,053 |
| SHERIFF EXEC/ADMIN                       | 0           | 0               | 27,452             | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 74,270           | 12,571                  | 2,106              | 5,285          | 5,338  |
| JAIL                                     | 0           | 0               | 288,307            | 0               | 0                     | 0                            | 0             | 101,852                | 20,337                 | 1,197,933        | 92,534                  | 23,688             | 59,458         | 29,352 |
| PROS ATTN-DIR                            | 61,919      | 234,826         | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 2,596                  | 331,127          | 33,610                  | 88,437             | 221,976        | 11,897 |
| PA-CHILD SUPPORT                         | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 0                | 8,582                   | 0                  | 0              | 3,515  |
| MEDICAL EXAMINER                         | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 28,397                 | 91,806           | 4,162                   | 3,685              | 9,249          | 1,379  |
| COMMISSIONERS                            | 0           | 0               | 0                  | 0               | 92,310                | 0                            | 0             | 7,703                  | 0                      | 103,757          | 5,964                   | 11,055             | 27,747         | 2,141  |
| COUNTYWIDE SERVICES                      | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 287                    | 0                      | 0                | 2,062                   | 0                  | 0              | 591    |
| LAND CONSERVATION                        | 0           | 0               | 0                  | 0               | 1,537                 | 0                            | 0             | 0                      | 0                      | 1,727            | 1,329                   | 1,053              | 2,643          | 880    |
| LOSS CONTROL                             | 0           | 0               | 0                  | 0               | 5,336                 | 0                            | 0             | 957                    | 0                      | 0                | 1,652                   | 2,632              | 6,606          | 756    |
| ESA Endangered Species Act               | 0           | 0               | 0                  | 0               | 4,802                 | 0                            | 0             | 0                      | 0                      | 0                | 1,216                   | 1,579              | 3,964          | 0      |
| CVTV                                     | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 0                | 0                       | 0                  | 0              | 15     |
| COOP EXTENSION SERVICES                  | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 2,911            | 14,213                  | 35,675             | 1,698          |        |
| INDIGENT DEFENSE                         | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 24,076           | 0                       | 0                  | 0              | 3,700  |
| LEWIS & CLARK RAILROAD                   | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 0                | 258                     | 0                  | 0              | 244    |
| CORRECTIONS                              | 0           | 0               | 17,574             | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 47,546           | 27,045                  | 53,611             | 95,133         | 12,998 |
| ENVIRONMENTAL SERVICES                   | 0           | 0               | 0                  | 0               | 46,955                | 0                            | 0             | 0                      | 0                      | 52,778           | 1                       | 9,475              | 23,783         | 2,248  |
| PARKS                                    | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 3,116                  | 673,052          | 7,859                   | 7,370              | 18,498         | 8,542  |
| AUDITOR'S O&M                            | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 947              | 0                       | 0                  | 0              | 268    |
| CLARK COUNTY FAIR                        | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 116,513                | 0                | 2,419                   | 0                  | 0              | 4,760  |
| EMS FUND                                 | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 0                | 0                       | 0                  | 0              | 120    |
| RADIO COMMUNICATIONS                     | 0           | 0               | 0                  | 0               | 0                     | 0                            | 0             | 0                      | 0                      | 0                | 0                       | 0                  | 0              | 1,901  |

**2011 Central Service Cost Allocation Plan (2009 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-IND | MENT- BUDGET | OFFICE OF | INFO SERV- Ops/Sys/Prog | INFO SERV- Network | INFO SERV- FMS |
| GIS                              | 0           | 0               | 0                  | 0               | 52,558                | 0             | 0              | 3,384         | 0                      | 0          | 59,076       | 18,385    | 31,585                  | 79,277             | 4,135          |
| TRI-MOUNTAIN GOLF                | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 139,850    | 0            | 0         | 0                       | 0                  | 272            |
| SPECIAL LAW ENFORCEMENT          | 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              |
| COMMUNITY DEV ADMIN              | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 4,538        | 20,373    | 31,711                  | 1,532              | 1,086          |
| DEVELOPMENT REVIEW               | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 0                       | 0                  | 1,086          |
| ENGINEERING                      | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 4,979        | 9,475     | 23,783                  | 2,108              | 19             |
| INSPECTION                       | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 60           | 0         | 0                       | 0                  | 19             |
| DEVELOPMENT SERVICES             | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 6,921        | 15,792    | 39,639                  | 1,151              | 2,613          |
| LONG RANGE PLANNING              | 0           | 0               | 0                  | 0               | 28,387                | 0             | 0              | 0             | 0                      | 0          | 5,748        | 16,845    | 42,281                  | 2,613              | 909            |
| CUSTOMER SERVICE                 | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 3,772        | 26,320    | 66,064                  | 909                | 1,152          |
| ANIMAL CONTROL                   | 0           | 0               | 0                  | 0               | 16,007                | 0             | 0              | 0             | 0                      | 0          | 4,283        | 6,317     | 15,855                  | 1,152              | 2,550          |
| BUILDING                         | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 5,867        | 18,951    | 47,566                  | 2,550              | 702            |
| CODE ENFORCEMENT                 | 0           | 0               | 0                  | 0               | 5,336                 | 0             | 0              | 0             | 0                      | 0          | 2,307        | 7,370     | 18,498                  | 702                | 4,140          |
| FIRE MARSHAL                     | 0           | 0               | 0                  | 0               | 5,336                 | 0             | 0              | 0             | 0                      | 0          | 4,524        | 10,528    | 26,426                  | 4,140              | 17,772         |
| PW - TRANSPORTATION              | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 31,974                 | 0          | 42,911       | 89,490    | 224,619                 | 17,772             | 3,298          |
| PW - ADMIN                       | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 10,961                 | 0          | 8,006        | 5,790     | 14,534                  | 3,298              | 20,311         |
| PW - ROAD OPERATIONS             | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 50,922       | 37,901    | 95,133                  | 20,311             | 116            |
| CAMP BONNEVILLE                  | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 0                       | 0                  | 116            |
| SPECIAL INVESTIGATION            | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 0                       | 0                  | 276            |
| NARCOTICS TASK FORCE             | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 1,802        | 9,475     | 23,783                  | 2,003              | 1,429          |
| CHILD JUSTICE CENTER             | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 14,771     | 3,353        | 5,264     | 13,213                  | 1,429              | 149            |
| VETERANS ASSISTANCE              | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 454          | 0         | 0                       | 0                  | 149            |
| VICTIM WITNESS                   | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 1,873        | 1,579     | 3,964                   | 869                | 954            |
| WEED MANAGEMENT                  | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 3,705        | 6,843     | 17,177                  | 954                | 30,027         |
| DEPT. of COMMUNITY SERVICES      | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 36,220       | 106,335   | 266,900                 | 30,027             | 3,709          |
| SOLID WASTE                      | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 9,735        | 21,056    | 52,851                  | 3,709              | 4,986          |
| CLEAN WATER FUND / BBC           | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 16,811       | 27,373    | 68,707                  | 4,986              | 4,889          |
| WASTEWATER OPERATIONS            | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 13,582       | 11,581    | 29,068                  | 4,889              | 2,308          |
| ELECTIONS                        | 0           | 0               | 0                  | 0               | 0                     | 14,075        | 0              | 0             | 40,634                 | 0          | 6,068        | 22,109    | 55,494                  | 2,308              | 17,489         |
| ER&R (Depts 555, 566, 577)       | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 17,627       | 18,951    | 47,566                  | 17,489             | 2,440          |
| TER&R                            | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 7,482        | 11,581    | 29,068                  | 2,440              | 5,229          |
| CENTRAL STORES                   | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 2,045        | 0         | 0                       | 5,229              | 15,182         |
| FACILITIES MANAGEMENT-DIRECT     | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 36,118       | 9,475     | 23,783                  | 15,182             | 814            |
| MOSQUITO CONTROL DISTRICT        | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 1,571        | 0         | 0                       | 814                | 2,045          |
| REGIONAL TRANSPORTATION COUNCIL  | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 0                       | 2,045              | 2,989          |
| SWCAA                            | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 0                       | 2,989              | 25,292         |
| HEALTH DEPARTMENT                | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 54,558       | 175,821   | 441,310                 | 25,292             | 250            |
| EMERGENCY MANAGEMENT             | 0           | 0               | 0                  | 0               | 4,802                 | 0             | 0              | 0             | 0                      | 0          | 5,398        | 0         | 0                       | 250                | 987            |
| LAW LIBRARY                      | 24,304      | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 39,292       | 797       | 0                       | 987                | 7,793          |
| CRESA                            | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 0                       | 0                  | 7,793          |
| Agencies (other Fire Dist. Etc.) | 0           | 0               | 0                  | 0               | 48,823                | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 2,106                   | 5,285              | 11,821         |
| TOTAL                            | 0           | 0               | 0                  | 0               | 0                     | 0             | 0              | 0             | 0                      | 0          | 0            | 0         | 0                       | 0                  | 0              |

**2011 Central Service Cost Allocation Plan (2009 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

| DESCRIPTION                      | HUMAN RESOURCES | FINANCIAL SERVICES & INT |           |              |           |             |                |           |                |           |           | 2011 Total IC     | 2009 Total Expenses | 2011 IC % |
|----------------------------------|-----------------|--------------------------|-----------|--------------|-----------|-------------|----------------|-----------|----------------|-----------|-----------|-------------------|---------------------|-----------|
|                                  |                 | AUDIT                    | PAYROLL   | TREASURY-IND | RECORDS   | PURCHASING  | PRINTING/ MAIL | TELEPHONE | PROS ATTNY-IND | PIO       |           |                   |                     |           |
| COURTHOUSE                       |                 |                          |           |              |           |             |                |           |                |           |           | 469,554           |                     |           |
| FRANKLIN CENTER                  |                 |                          |           |              |           |             |                |           |                |           |           | 287,566           |                     |           |
| CORRECTIONS CENTER (Jail/JWC)    |                 |                          |           |              |           |             |                |           |                |           |           | 397,386           |                     |           |
| JUVENILE CENTER                  |                 |                          |           |              |           |             |                |           |                |           |           | 229,592           |                     |           |
| PUBLIC SERVICE CENTER            |                 |                          |           |              |           |             |                |           |                |           |           | 1,120,180         |                     |           |
| 1408 FRANKLIN                    |                 |                          |           |              |           |             |                |           |                |           |           | 22,716            |                     |           |
| PEPSI BUILDING                   |                 |                          |           |              |           |             |                |           |                |           |           | 88,475            |                     |           |
| BOND INTEREST                    |                 |                          |           |              |           |             |                |           |                |           |           | 523,763           |                     |           |
| EQUIPMENT DEPRECIATION           |                 |                          |           |              |           |             |                |           |                |           |           | 2,480,282         |                     |           |
| FACILITIES MANAGEMENT            |                 |                          |           |              |           |             |                |           |                |           |           | 4,791,793         |                     |           |
| OBIS                             |                 |                          |           |              |           |             |                |           |                |           |           | 828,078           |                     |           |
| INFO SERVICES-Ops/Sys/Prog       |                 |                          |           |              |           |             |                |           |                |           |           | 1,176,554         |                     |           |
| INFO SERVICES-Network            |                 |                          |           |              |           |             |                |           |                |           |           | 2,571,073         |                     |           |
| INFO SERVICES FMS                |                 |                          |           |              |           |             |                |           |                |           |           | 418,808           |                     |           |
| HUMAN RESOURCES                  | (1,982,897)     |                          |           |              |           |             |                |           |                |           |           | 1,801,066         |                     |           |
| FINANCIAL SERVICES & INT AUDIT   | 28,306          | (2,138,006)              |           |              |           |             |                |           |                |           |           | 1,821,839         |                     |           |
| PAYROLL                          | 5,075           |                          | (302,830) |              |           |             |                |           |                |           |           | 266,228           |                     |           |
| TREASURY-IND                     | 17,128          | 43,168                   | 2,408     | (895,380)    |           |             |                |           |                |           |           | 612,792           |                     |           |
| RECORDS                          | 2,537           | 0                        | 357       | 0            | (287,469) |             |                |           |                |           |           | 225,568           |                     |           |
| PURCHASING                       | 13,068          | 31,451                   | 1,837     | 500          | 1,328     | (1,016,904) |                |           |                |           |           | 856,131           |                     |           |
| PRINTING/MAIL                    | 6,344           | 0                        | 892       | 0            | 0         | 0           | (105,756)      |           |                |           |           | 48,884            |                     |           |
| TELEPHONE                        | 1,269           | 0                        | 178       | 0            | 0         | 0           | 613            | (171,723) |                |           |           | 118,439           |                     |           |
| PROS ATTNY-IND                   | 15,225          | 0                        | 2,140     | 0            | 9,438     | 0           | 6,626          | 1,049     | (1,371,741)    |           |           | 1,136,421         |                     |           |
| PUBLIC INFORMATION & OUTREACH    | 8,501           | 3,772                    | 1,195     | 26           | 47        | 6,570       | 2,913          | 909       | 3,891          | (612,137) |           | 499,669           |                     |           |
|                                  |                 |                          |           |              |           |             |                |           |                |           |           | <u>22,792,858</u> |                     |           |
| ASSESSMENT                       | 57,220          | 8,499                    | 8,044     | 631          | 13,834    | 9,924       | 24,826         | 5,384     | 33,159         | 17,204    | 960,770   | 4,257,727         | 22.57%              |           |
| AUDITOR-Auto License & Recording | 20,300          | 0                        | 2,854     | 96,453       | 671       | 0           | 7,081          | 2,587     | 9,458          | 4,907     | 248,112   | 1,214,480         | 20.43%              |           |
| TREASURER-DIR                    | 14,591          | 2,832                    | 2,051     | 368          | 10,569    | 5,382       | 10,253         | 1,888     | 13,694         | 7,105     | 236,458   | 1,758,373         | 13.45%              |           |
| BOE                              | 2,537           | 2,124                    | 357       | 0            | 1,107     | 0           | 954            | 210       | 1,275          | 661       | 21,578    | 163,673           | 13.18%              |           |
| COMMUNITY SUPPORT                | 0               | 969                      | 0         | 21,706       | 0         | 1,598       | 0              | 0         | 0              | 0         | 24,367    | 0                 | 0.00%               |           |
| COUNTY CLERK                     | 54,810          | 26,482                   | 7,705     | 58,750       | 51,667    | 8,465       | 17,435         | 4,755     | 23,287         | 12,082    | 734,808   | 2,990,175         | 24.57%              |           |
| DISTRICT COURT                   | 59,916          | 51,077                   | 8,423     | 105          | 33,327    | 26,551      | 25,981         | 7,272     | 34,702         | 18,005    | 1,175,328 | 4,463,093         | 26.33%              |           |
| SUPERIOR COURT                   | 37,593          | 100,234                  | 5,285     | 1,736        | 6,087     | 25,363      | 21,900         | 5,943     | 29,252         | 15,177    | 1,035,320 | 3,756,053         | 27.56%              |           |
| JUVENILE                         | 107,462         | 51,328                   | 15,107    | 1,079        | 0         | 30,045      | 47,488         | 7,831     | 63,428         | 32,910    | 1,378,917 | 8,144,474         | 16.93%              |           |
| SHERIFF LAW ENFORCEMENT          | 189,042         | 55,818                   | 26,576    | 56,751       | 12,474    | 19,810      | 101,561        | 7,062     | 135,651        | 70,382    | 1,657,894 | 17,451,169        | 9.50%               |           |
| SHERIFF CIVIL/SUPPORT            | 72,318          | 45,848                   | 10,167    | 1,658        | 0         | 46,123      | 23,865         | 5,104     | 31,876         | 16,539    | 736,424   | 4,093,004         | 17.99%              |           |
| SHERIFF EXEC/ADMIN               | 26,009          | 26,797                   | 3,656     | 368          | 0         | 7,429       | 15,122         | 2,797     | 20,198         | 10,480    | 239,880   | 2,593,565         | 9.25%               |           |
| JAIL                             | 211,880         | 73,093                   | 29,787    | 8,498        | 6,387     | 58,249      | 111,315        | 8,810     | 148,680        | 77,143    | 2,547,303 | 19,166,875        | 13.29%              |           |
| PROS ATTNY-DIR                   | 82,532          | 33,237                   | 11,603    | 10,419       | 37,612    | 26,697      | 40,431         | 5,594     | 54,003         | 28,019    | 1,316,534 | 6,934,217         | 18.99%              |           |
| PA-CHILD SUPPORT                 | 22,584          | 11,762                   | 3,175     | 53           | 11,731    | 13,569      | 10,324         | 2,028     | 13,789         | 7,155     | 108,266   | 1,770,616         | 6.11%               |           |
| MEDICAL EXAMINER                 | 8,247           | 5,275                    | 1,159     | 210          | 1,470     | 8,604       | 5,006          | 839       | 6,687          | 3,469     | 179,645   | 886,450           | 20.27%              |           |
| COMMISSIONERS                    | 12,687          | 8,311                    | 1,784     | 132          | 1,043     | 10,941      | 7,174          | 2,377     | 9,582          | 4,972     | 309,679   | 1,230,402         | 25.17%              |           |
| COUNTYWIDE SERVICES              | 0               | 6,075                    | 0         | 158          | 0         | 3,777       | 2,481          | 140       | 3,313          | 1,719     | 20,604    | 425,443           | 4.84%               |           |
| LAND CONSERVATION                | 1,269           | 7,669                    | 178       | 0            | 0         | 2,760       | 1,598          | 70        | 2,135          | 1,108     | 25,955    | 274,098           | 9.47%               |           |
| LOSS CONTROL                     | 6,344           | 932                      | 892       | 26           | 806       | 1,314       | 1,988          | 489       | 2,655          | 1,377     | 34,763    | 340,874           | 10.20%              |           |
| ESA Endangered Species Act       | 0               | 0                        | 0         | 0            | 0         | 2,186       | 1,463          | 0         | 1,954          | 1,014     | 18,178    | 250,899           | 7.25%               |           |
| CVTV                             | 0               | 149                      | 0         | 105          | 0         | 145         | 0              | 0         | 0              | 0         | 414       | 0                 | 0.00%               |           |
| COOP EXTENSION SERVICES          | 2,537           | 14,705                   | 357       | 1,921        | 0         | 3,051       | 3,501          | 2,307     | 4,677          | 2,426     | 89,979    | 600,492           | 14.98%              |           |
| INDIGENT DEFENSE                 | 0               | 38,005                   | 0         | 421          | 0         | 93,708      | 28,962         | 0         | 38,684         | 20,071    | 247,626   | 4,967,219         | 4.99%               |           |
| LEWIS & CLARK RAILROAD           | 0               | 2,509                    | 0         | 79           | 47        | 2,034       | 311            | 0         | 415            | 215       | 6,112     | 64,540            | 9.47%               |           |
| CORRECTIONS                      | 87,036          | 39,692                   | 12,236    | 737          | 10,751    | 12,546      | 32,534         | 5,733     | 43,455         | 22,546    | 521,172   | 5,579,760         | 9.34%               |           |
| ENVIRONMENTAL SERVICES           | 20,807          | 660                      | 2,925     | 0            | 0         | 0           | 2              | 0         | 2              | 1         | 159,639   | 296               | 53955.90%           |           |
| PARKS                            | 26,644          | 59,024                   | 0         | 158          | 0         | 9,753       | 9,454          | 70        | 12,628         | 6,552     | 842,719   | 2,414,556         | 34.90%              |           |
| AUDITOR'S O&M                    | 0               | 2,758                    | 0         | 16,323       | 0         | 5,377       | 776            | 0         | 1,521          | 789       | 28,760    | 195,360           | 14.72%              |           |
| CLARK COUNTY FAIR                | 0               | 48,896                   | 0         | 27,895       | 1,470     | 20,467      | 0              | 2,237     | 0              | 0         | 224,658   | 1,541,057         | 14.58%              |           |
| EMS FUND                         | 0               | 1,230                    | 0         | 20           | 0         | 0           | 0              | 0         | 0              | 0         | 1,370     | 0                 | 0.00%               |           |
| RADIO COMMUNICATIONS             | 0               | 19,529                   | 0         | 266          | 0         | 290         | 0              | 0         | 0              | 0         | 21,986    | 0                 | 0.00%               |           |

**2011 Central Service Cost Allocation Plan (2009 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

| DESCRIPTION                      | FINANCIAL SERVICES & INT |          |          |              |          |            |                |           |                |          | 2011 Total IC       | 2009 Total Expenses  | 2011 IC %     |
|----------------------------------|--------------------------|----------|----------|--------------|----------|------------|----------------|-----------|----------------|----------|---------------------|----------------------|---------------|
|                                  | HUMAN RESOURCES          | AUDIT    | PAYROLL  | TREASURY-IND | RECORDS  | PURCHASING | PRINTING/ MAIL | TELEPHONE | PROS ATTNY-IND | PIO      |                     |                      |               |
| GIS                              | 25,375                   | 15,122   | 3,567    | 82           | 1,502    | 15,615     | 15,069         | 1,888     | 29,540         | 15,327   | 371,485             | 3,793,126            | 9.79%         |
| TRI-MOUNTAIN GOLF                | 0                        | 2,795    | 0        | 15,996       | 0        | 3,192      | 0              | 0         | 0              | 0        | 162,105             | 29,370               | 551.94%       |
| SPECIAL LAW ENFORCEMENT          | 0                        | 0        | 0        | 246          | 0        | 0          | 0              | 0         | 0              | 0        | 246                 | 0                    | 0.00%         |
| 911 TAX FUND                     | 0                        | 0        | 0        | 901          | 0        | 0          | 0              | 0         | 0              | 0        | 901                 | 0                    | 0.00%         |
| COMMUNITY DEV ADMIN              | 8,564                    | 6,508    | 1,204    | 0            | 8,727    | 3,354      | 712            | 1,328     | 7,292          | 3,783    | 99,626              | 936,331              | 10.64%        |
| DEVELOPMENT REVIEW               | 9,960                    | 419      | 1,400    | 0            | 0        | 0          | 0              | 0         | 1              | 0        | 12,866              | 67                   | 19339.15%     |
| ENGINEERING                      | 16,494                   | 3,871    | 2,319    | 4,055        | 0        | 0          | 781            | 1,049     | 8,001          | 4,151    | 81,066              | 1,027,330            | 7.89%         |
| INSPECTION                       | 0                        | 192      | 0        | 0            | 0        | 0          | 9              | 0         | 96             | 50       | 425                 | 12,292               | 3.46%         |
| DEVELOPMENT SERVICES             | 2,537                    | 9,091    | 357      | 6,759        | 0        | 8,021      | 1,086          | 1,328     | 11,121         | 5,770    | 109,574             | 1,428,001            | 7.67%         |
| LONG RANGE PLANNING              | 13,068                   | 12,753   | 1,837    | 451          | 0        | 4,369      | 902            | 1,189     | 9,236          | 4,792    | 144,471             | 1,185,990            | 12.18%        |
| CUSTOMER SERVICE                 | 6,978                    | 1,810    | 981      | 0            | 0        | 4,079      | 592            | 1,119     | 6,061          | 3,145    | 121,831             | 778,324              | 15.65%        |
| ANIMAL CONTROL                   | 6,661                    | 4,654    | 936      | 2,253        | 2,198    | 13,841     | 672            | 979       | 6,881          | 3,570    | 86,260              | 883,561              | 9.76%         |
| BUILDING                         | 17,724                   | 7,087    | 2,492    | 5,858        | 0        | 2,185      | 920            | 3,007     | 9,426          | 4,891    | 128,522             | 1,210,356            | 10.62%        |
| CODE ENFORCEMENT                 | 6,280                    | 442      | 883      | 0            | 3,051    | 0          | 362            | 559       | 3,707          | 1,923    | 51,420              | 475,934              | 10.80%        |
| FIRE MARSHAL                     | 8,627                    | 33,227   | 1,213    | 901          | 16       | 5,256      | 710            | 1,259     | 7,269          | 3,772    | 113,203             | 933,422              | 12.13%        |
| PW - TRANSPORTATION              | 83,896                   | 92,120   | 11,794   | 9,478        | 964      | 67,649     | 6,732          | 6,083     | 68,948         | 0        | 754,430             | 8,853,197            | 8.52%         |
| PW - ADMIN                       | 19,665                   | 12,673   | 2,765    | 2,462        | 8,016    | 5,251      | 1,256          | 4,405     | 12,864         | 0        | 111,945             | 1,651,770            | 6.78%         |
| PW - ROAD OPERATIONS             | 103,402                  | 97,165   | 14,537   | 554          | 95       | 19,231     | 7,989          | 2,447     | 81,819         | 0        | 531,505             | 10,648,103           | 4.99%         |
| CAMP BONNEVILLE                  | 0                        | 1,193    | 0        | 123          | 0        | 2,757      | 0              | 0         | 0              | 0        | 4,188               | 0                    | 0.00%         |
| SPECIAL INVESTIGATION            | 0                        | 2,832    | 0        | 20           | 0        | 0          | 0              | 0         | 0              | 0        | 3,129               | 0                    | 0.00%         |
| NARCOTICS TASK FORCE             | 0                        | 20,572   | 0        | 1,106        | 0        | 6,965      | 1,477          | 0         | 2,896          | 1,503    | 71,583              | 371,878              | 19.25%        |
| CHILD JUSTICE CENTER             | 5,075                    | 9,205    | 713      | 1,311        | 0        | 9,907      | 2,748          | 2,098     | 5,388          | 2,796    | 77,272              | 691,851              | 11.17%        |
| VETERANS ASSISTANCE              | 0                        | 1,528    | 0        | 0            | 0        | 871        | 372            | 0         | 729            | 378      | 4,481               | 93,641               | 4.79%         |
| VICTIM WITNESS                   | 6,344                    | 2,087    | 892      | 225          | 1,091    | 0          | 1,536          | 489       | 3,010          | 1,562    | 25,521              | 386,527              | 6.60%         |
| WEED MANAGEMENT                  | 0                        | 9,802    | 0        | 41           | 0        | 4,377      | 3,037          | 909       | 5,954          | 3,089    | 55,888              | 764,482              | 7.31%         |
| DEPT. of COMMUNITY SERVICES      | 112,062                  | 187,647  | 15,754   | 66,236       | 10,514   | 98,661     | 5,682          | 7,901     | 58,196         | 30,195   | 1,032,329           | 7,472,688            | 13.81%        |
| SOLID WASTE                      | 15,225                   | 21,690   | 2,140    | 1,208        | 0        | 13,809     | 1,527          | 1,398     | 15,642         | 8,116    | 168,109             | 2,008,540            | 8.37%         |
| CLEAN WATER FUND / BBC           | 20,300                   | 29,330   | 2,854    | 102          | 0        | 21,918     | 2,637          | 1,608     | 27,011         | 14,014   | 237,651             | 3,468,287            | 6.85%         |
| WASTEWATER OPERATIONS            | 20,934                   | 27,653   | 2,943    | 0            | 0        | 11,624     | 2,131          | 2,587     | 21,824         | 11,323   | 160,140             | 2,802,271            | 5.71%         |
| ELECTIONS                        | 10,657                   | 12,224   | 1,498    | 860          | 10,624   | 8,303      | 952            | 1,538     | 9,750          | 5,059    | 202,155             | 1,251,897            | 16.15%        |
| ER&R (Dep'ts 555, 566, 577)      | 24,740                   | 152,987  | 3,478    | 1,311        | 0        | 18,605     | 2,766          | 1,398     | 28,323         | 14,695   | 349,936             | 3,636,760            | 9.62%         |
| TER&R                            | 15,225                   | 8,646    | 2,140    | 492          | 0        | 15,454     | 1,174          | 0         | 12,022         | 6,238    | 111,962             | 1,543,729            | 7.25%         |
| CENTRAL STORES                   | 634                      | 53,033   | 89       | 20           | 0        | 7,690      | 1,676          | 0         | 3,287          | 1,705    | 75,410              | 422,003              | 17.87%        |
| FACILITIES MANAGEMENT-DIRECT     | 40,853                   | 111,917  | 5,743    | 1,516        | 0        | 19,895     | 29,603         | 0         | 58,033         | 30,110   | 382,229             | 7,451,685            | 5.13%         |
| MOSQUITO CONTROL DISTRICT        | 2,537                    | 5,628    | 357      | 20           | 0        | 0          | 0              | 0         | 0              | 0        | 10,927              | 324,102              | 3.37%         |
| REGIONAL TRANSPORTATION COUNCIL  | 12,053                   | 8,013    | 1,694    | 3,031        | 0        | 0          | 0              | 1,049     | 0              | 0        | 27,885              | 2,187,864            | 1.27%         |
| SWCAA                            | 0                        | 30,709   | 12,129   | 15,955       | 0        | 0          | 0              | 0         | 0              | 0        | 61,782              | 0                    | 0.00%         |
| HEALTH DEPARTMENT                | 121,419                  | 128,912  | 17,069   | 48,909       | 26,893   | 135,470    | 8,560          | 17,200    | 87,662         | 45,483   | 1,334,558           | 11,263,471           | 11.85%        |
| EMERGENCY MANAGEMENT             | 0                        | 2,572    | 0        | 369          | 0        | 0          | 0              | 0         | 0              | 0        | 13,391              | 0                    | 0.00%         |
| LAW LIBRARY                      | 0                        | 10,137   | 0        | 5,489        | 0        | 0          | 653            | 140       | 1,281          | 665      | 83,744              | 164,469              | 50.92%        |
| CRESA                            | 23,789                   | 54,412   | 13,377   | 5,694        | 1,644    | 22,055     | 7,161          | 0         | 24,421         | 0        | 160,347             | 9,416,868            | 1.70%         |
| Agencies (other Fire Dist. Etc.) | 0                        | 121,439  | 10,345   | 383,794      | 269      | 3,773      | 0              | 23,283    | 0              | 0        | 610,938             | 0                    | 0.00%         |
| <b>TOTAL</b>                     | <b>0</b>                 | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b>       | <b>0</b>  | <b>0</b>       | <b>0</b> | <b>\$23,302,660</b> | <b>\$187,099,126</b> | <b>12.45%</b> |



# 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Courthouse       |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              |                  |
| Services, Supplies, & Interfund |                  |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    | 407,436          |
| <b>Subtotal</b>                 | <b>407,436</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| 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                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$407,436</b> |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | COURTHOUSE     |         |            |
|----------------------------------|----------------|---------|------------|
|                                  | Square Footage | Percent | Allocation |
| COURTHOUSE                       |                |         | (469,554)  |
| 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          |
| OBIS                             | 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%      | 13,906     |
| 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%     | 48,478     |
| DISTRICT COURT                   | 14,363         | 26%     | 124,182    |
| SUPERIOR COURT                   | 22,758         | 42%     | 196,765    |
| 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%     | 61,919     |
| 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          |
| CLARK COUNTY FAIR                | 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%          | 24,304     |
| CRESA                            | 0              | 0%          | 0          |
| Agencies (other Fire Dist. Etc.) | 0              | 0%          | 0          |
| <b>TOTAL</b>                     | <b>54,309</b>  | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Franklin Center  |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              |                  |
| Services, Supplies, & Interfund |                  |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    | 273,984          |
| <b>Subtotal</b>                 | <b>273,984</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| 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                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$273,984</b> |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | FRANKLIN CENTER |         |            |
|----------------------------------|-----------------|---------|------------|
|                                  | Square Footage  | Percent | Allocation |
| COURTHOUSE                       |                 |         |            |
| FRANKLIN CENTER                  |                 |         | (287,566)  |
| 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          |
| OBIS                             | 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          |
| CLARK COUNTY FAIR                | 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          |
| <b>TOTAL</b>                     | <b>3,008</b>    | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                    |
|---------------------------------|--------------------|
|                                 | Corrections Center |
|                                 |                    |
| <b>Expenses</b>                 |                    |
| Personnel Services              |                    |
| Services, Supplies, & Interfund |                    |
| Capital Outlay                  |                    |
| Debt Service/Interest           |                    |
| Depreciation                    | 395,207            |
| <b>Subtotal</b>                 | <b>395,207</b>     |
|                                 |                    |
| <b>Less:</b>                    |                    |
| Capital Outlay                  |                    |
| Billed Services                 |                    |
|                                 |                    |
| <b>Add Allocated Cost:</b>      |                    |
| 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                             |                    |
|                                 |                    |
| <b>Total Costs to Allocate</b>  | <b>\$395,207</b>   |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | CORRECTIONS CENTER |         |            |
|----------------------------------|--------------------|---------|------------|
|                                  | Square Footage     | Percent | Allocation |
| COURTHOUSE                       |                    |         |            |
| FRANKLIN CENTER                  |                    |         |            |
| CORRECTIONS CENTER (Jail/JWC)    |                    |         | (397,386)  |
| 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          |
| OBIS                             | 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%      | 9,151      |
| SHERIFF CIVIL/SUPPORT            | 16,849             | 14%     | 54,903     |
| SHERIFF EXEC/ADMIN               | 8,424              | 7%      | 27,452     |
| JAIL                             | 88,475             | 73%     | 288,307    |
| 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%      | 17,574     |
| 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          |
| CLARK COUNTY FAIR                | 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          |
| <b>TOTAL</b>                     | <b>121,949</b>     | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Juvenile Center  |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              |                  |
| Services, Supplies, & Interfund |                  |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    | 219,681          |
| <b>Subtotal</b>                 | <b>219,681</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| 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                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$219,681</b> |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | JUVENILE CENTER |         |            |
|----------------------------------|-----------------|---------|------------|
|                                  | Square Footage  | Percent | Allocation |
| COURTHOUSE                       |                 |         |            |
| FRANKLIN CENTER                  |                 |         |            |
| CORRECTIONS CENTER (Jail/JWC)    |                 |         |            |
| JUVENILE CENTER                  |                 |         | (229,592)  |
| 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          |
| OBIS                             | 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%    | 229,592    |
| 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          |
| CLARK COUNTY FAIR                | 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          |
| <b>TOTAL</b>                     | <b>26,750</b>   | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                       |
|---------------------------------|-----------------------|
|                                 | Public Service Center |
|                                 |                       |
| <b>Expenses</b>                 |                       |
| Personnel Services              |                       |
| Services, Supplies, & Interfund |                       |
| Capital Outlay                  |                       |
| Debt Service/Interest           |                       |
| Depreciation                    | 904,828               |
| <b>Subtotal</b>                 | <b>904,828</b>        |
|                                 |                       |
| <b>Less:</b>                    |                       |
| Capital Outlay                  |                       |
| Billed Services                 |                       |
|                                 |                       |
| <b>Add Allocated Cost:</b>      |                       |
| 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                             |                       |
|                                 |                       |
| <b>Total Costs to Allocate</b>  | <b>\$904,828</b>      |

## 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            |                       |         | (1,120,180) |
| 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%      | 11,472      |
| OBIS                             | 3,000                 | 3%      | 32,015      |
| INFO SERVICES-Ops/Sys/Prog       | 8,190                 | 8%      | 87,401      |
| INFO SERVICES-Network            | 910                   | 1%      | 9,711       |
| INFO SERVICES FMS                | 0                     | 0%      | 0           |
| HUMAN RESOURCES                  | 3,100                 | 3%      | 33,082      |
| FINANCIAL SERVICES & INT AUDIT   | 4,298                 | 4%      | 45,861      |
| PAYROLL                          | 478                   | 0%      | 5,096       |
| TREASURY-IND                     | 1,235                 | 1%      | 13,179      |
| RECORDS                          | 0                     | 0%      | 0           |
| PURCHASING                       | 2,200                 | 2%      | 23,478      |
| PRINTING/MAIL                    | 0                     | 0%      | 0           |
| TELEPHONE                        | 0                     | 0%      | 0           |
| PROS ATTNY-IND                   | 0                     | 0%      | 0           |
| PUBLIC INFORMATION & OUTREACH    | 2,025                 | 2%      | 21,610      |
| ASSESSMENT                       | 10,250                | 10%     | 109,384     |
| AUDITOR-Auto License & Recording | 424                   | 0%      | 4,525       |
| TREASURER-DIR                    | 65                    | 0%      | 694         |
| 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%      | 92,310      |
| COUNTYWIDE SERVICES              | 0                     | 0%      | 0           |
| LAND CONSERVATION                | 144                   | 0%      | 1,537       |
| CONTINGENCY                      | 0                     | 0%      | 0           |
| LOSS CONTROL                     | 500                   | 0%      | 5,336       |
| ESA Endangered Species Act       | 450                   | 0%      | 4,802       |
| 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           | 4,400                 | 4%      | 46,955      |
| 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          |
| CLARK COUNTY FAIR                | 0                     | 0%          | 0          |
| EMS FUND                         | 0                     | 0%          | 0          |
| RADIO COMMUNICATIONS             | 0                     | 0%          | 0          |
| GIS                              | 4,925                 | 5%          | 52,558     |
| 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%          | 40,019     |
| INSPECTION                       | 0                     | 0%          | 0          |
| DEVELOPMENT SERVICES             | 3,265                 | 3%          | 34,843     |
| LONG RANGE PLANNING              | 2,660                 | 3%          | 28,387     |
| CUSTOMER SERVICE                 | 4,400                 | 4%          | 46,955     |
| ANIMAL CONTROL                   | 1,500                 | 1%          | 16,007     |
| BUILDING                         | 4,700                 | 4%          | 50,157     |
| CODE ENFORCEMENT                 | 500                   | 0%          | 5,336      |
| FIRE MARSHAL                     | 500                   | 0%          | 5,336      |
| PW - TRANSPORTATION              | 10,050                | 10%         | 107,250    |
| PW - ADMIN                       | 10,475                | 10%         | 111,785    |
| 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%          | 19,476     |
| SWCAA                            | 0                     | 0%          | 0          |
| HEALTH DEPARTMENT                | 0                     | 0%          | 0          |
| EMERGENCY MANAGEMENT             | 450                   | 0%          | 4,802      |
| LAW LIBRARY                      | 0                     | 0%          | 0          |
| CRESA                            | 0                     | 0%          | 0          |
| Agencies (other Fire Dist. Etc.) | 4,575                 | 4%          | 48,823     |
| <b>TOTAL</b>                     | <b>104,968</b>        | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                |
|---------------------------------|----------------|
|                                 | 1408 Franklin  |
|                                 |                |
| <b>Expenses</b>                 |                |
| Personnel Services              |                |
| Services, Supplies, & Interfund |                |
| Capital Outlay                  |                |
| Debt Service/Interest           |                |
| Depreciation                    | 6,152          |
| <b>Subtotal</b>                 | <b>6,152</b>   |
|                                 |                |
| <b>Less:</b>                    |                |
| Capital Outlay                  |                |
| Billed Services                 |                |
|                                 |                |
| <b>Add Allocated Cost:</b>      |                |
| 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                             |                |
|                                 |                |
| <b>Total Costs to Allocate</b>  | <b>\$6,152</b> |

## 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          |
| OBIS                             | 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 ATTN-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 ATTN-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          |
| CLARK COUNTY FAIR                | 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%         | 14,075     |
| 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          |
| <b>TOTAL</b>                     | <b>27,000</b>  | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 | Pepsi Building  |
|---------------------------------|-----------------|
|                                 |                 |
| <b>Expenses</b>                 |                 |
| Personnel Services              |                 |
| Services, Supplies, & Interfund |                 |
| Capital Outlay                  |                 |
| Debt Service/Interest           |                 |
| Depreciation                    | 88,475          |
| <b>Subtotal</b>                 | <b>88,475</b>   |
|                                 |                 |
| <b>Less:</b>                    |                 |
| Capital Outlay                  |                 |
| Billed Services                 |                 |
|                                 |                 |
| <b>Add Allocated Cost:</b>      |                 |
| 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                             |                 |
|                                 |                 |
| <b>Total Costs to Allocate</b>  | <b>\$88,475</b> |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | PEPSI BUILDING |         |            |
|----------------------------------|----------------|---------|------------|
|                                  | Square Footage | Percent | Allocation |
| COURTHOUSE                       |                |         |            |
| FRANKLIN CENTER                  |                |         |            |
| CORRECTIONS CENTER (Jail/JWC)    |                |         |            |
| JUVENILE CENTER                  |                |         |            |
| PUBLIC SERVICE CENTER            |                |         |            |
| 1408 FRANKLIN                    |                |         |            |
| PEPSI BUILDING                   |                |         | (88,475)   |
| BOND INTEREST                    | 0              | 0%      | 0          |
| EQUIPMENT DEPRECIATION           | 0              | 0%      | 0          |
| FACILITIES MANAGEMENT            | 11,682         | 31%     | 27,067     |
| OBIS                             | 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%     | 10,637     |
| PURCHASING                       | 0              | 0%      | 0          |
| PRINTING/MAIL                    | 0              | 0%      | 0          |
| TELEPHONE                        | 0              | 0%      | 0          |
| PROS ATTNY-IND                   | 0              | 0%      | 0          |
| PUBLIC INFORMATION & OUTREACH    | 0              | 0%      | 0          |
| ASSESSMENT                       | 0              | 0%      | 0          |
| AUDITOR-Auto License & Recording | 0              | 0%      | 0          |
| TREASURER-DIR                    | 0              | 0%      | 0          |
| BOE                              | 0              | 0%      | 0          |
| COMMUNITY SUPPORT                | 0              | 0%      | 0          |
| COUNTY CLERK                     | 0              | 0%      | 0          |
| DISTRICT COURT                   | 0              | 0%      | 0          |
| SUPERIOR COURT                   | 0              | 0%      | 0          |
| JUVENILE                         | 0              | 0%      | 0          |
| SHERIFF LAW ENFORCEMENT          | 21,912         | 57%     | 50,770     |
| SHERIFF CIVIL/SUPPORT            | 0              | 0%      | 0          |
| SHERIFF EXEC/ADMIN               | 0              | 0%      | 0          |
| JAIL                             | 0              | 0%      | 0          |
| PROS ATTNY-DIR                   | 0              | 0%      | 0          |
| PA-CHILD SUPPORT                 | 0              | 0%      | 0          |
| MEDICAL EXAMINER                 | 0              | 0%      | 0          |
| COMMISSIONERS                    | 0              | 0%      | 0          |
| COUNTYWIDE SERVICES              | 0              | 0%      | 0          |
| LAND CONSERVATION                | 0              | 0%      | 0          |
| CONTINGENCY                      | 0              | 0%      | 0          |
| LOSS CONTROL                     | 0              | 0%      | 0          |
| ESA Endangered Species Act       | 0              | 0%      | 0          |
| CVTV                             | 0              | 0%      | 0          |
| COOP EXTENSION SERVICES          | 0              | 0%      | 0          |
| INDIGENT DEFENSE                 | 0              | 0%      | 0          |
| LEWIS & CLARK RAILROAD           | 0              | 0%      | 0          |
| CORRECTIONS                      | 0              | 0%      | 0          |
| 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          |
| CLARK COUNTY FAIR                | 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          |
| <b>TOTAL</b>                     | <b>38,185</b>  | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Bond Interest    |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              |                  |
| Services, Supplies, & Interfund |                  |
| Capital Outlay                  |                  |
| Debt Service/Interest           | 523,763          |
| Depreciation                    |                  |
| <b>Subtotal</b>                 | <b>523,763</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| 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                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$523,763</b> |

## 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                    |               |         | (523,763)  |
| EQUIPMENT DEPRECIATION           | 0             | 0.00%   | 0          |
| FACILITIES MANAGEMENT            | 118,027       | 22.53%  | 118,027    |
| OBIS                             | 2,671         | 0.51%   | 2,671      |
| INFO SERVICES-Ops/Sys/Prog       | 7,574         | 1.45%   | 7,574      |
| INFO SERVICES-Network            | 640           | 0.12%   | 640        |
| INFO SERVICES FMS                | 0             | 0.00%   | 0          |
| HUMAN RESOURCES                  | 2,798         | 0.53%   | 2,798      |
| FINANCIAL SERVICES & INT AUDIT   | 3,906         | 0.75%   | 3,906      |
| PAYROLL                          | 404           | 0.08%   | 404        |
| TREASURY-IND                     | 818           | 0.16%   | 818        |
| RECORDS                          | 15,161        | 2.89%   | 15,161     |
| PURCHASING                       | 2,404         | 0.46%   | 2,404      |
| PRINTING/MAIL                    | 1,596         | 0.30%   | 1,596      |
| TELEPHONE                        | 0             | 0.00%   | 0          |
| PROS ATTN-IND                    | 0             | 0.00%   | 0          |
| PUBLIC INFORMATION & OUTREACH    | 1,803         | 0.34%   | 1,803      |
| ASSESSMENT                       | 134,688       | 25.72%  | 134,688    |
| AUDITOR-Auto License & Recording | 533           | 0.10%   | 533        |
| TREASURER-DIR                    | 818           | 0.16%   | 818        |
| 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          | 115,738       | 22.10%  | 115,738    |
| SHERIFF CIVIL/SUPPORT            | 0             | 0.00%   | 0          |
| SHERIFF EXEC/ADMIN               | 0             | 0.00%   | 0          |
| JAIL                             | 101,852       | 19.45%  | 101,852    |
| PROS ATTN-DIR                    | 0             | 0.00%   | 0          |
| PA-CHILD SUPPORT                 | 0             | 0.00%   | 0          |
| MEDICAL EXAMINER                 | 0             | 0.00%   | 0          |
| COMMISSIONERS                    | 7,703         | 1.47%   | 7,703      |
| COUNTYWIDE SERVICES              | 287           | 0.05%   | 287        |
| LAND CONSERVATION                | 0             | 0.00%   | 0          |
| CONTINGENCY                      | 0             | 0.00%   | 0          |
| LOSS CONTROL                     | 957           | 0.18%   | 957        |
| 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          |
| CLARK COUNTY FAIR                | 0              | 0.00%       | 0          |
| EMS FUND                         | 0              | 0.00%       | 0          |
| RADIO COMMUNICATIONS             | 0              | 0.00%       | 0          |
| GIS                              | 3,384          | 0.65%       | 3,384      |
| 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          |
| <b>TOTAL</b>                     | <b>523,763</b> | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 | Equipment Depreciation |
|---------------------------------|------------------------|
|                                 |                        |
| <b>Expenses</b>                 |                        |
| Personnel Services              |                        |
| Services, Supplies, & Interfund |                        |
| Capital Outlay                  |                        |
| Debt Service/Interest           |                        |
| Depreciation                    | 2,480,282              |
| <b>Subtotal</b>                 | <b>2,480,282</b>       |
|                                 |                        |
| <b>Less:</b>                    |                        |
| Capital Outlay                  |                        |
| Billed Services                 |                        |
|                                 |                        |
| <b>Add Allocated Cost:</b>      |                        |
| 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                             |                        |
|                                 |                        |
| <b>Total Costs to Allocate</b>  | <b>\$2,480,282</b>     |

## 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           |                        |         | (2,480,282) |
| FACILITIES MANAGEMENT            | 75,568                 | 3.52%   | 87,197      |
| OBIS                             | 0                      | 0.00%   | 0           |
| INFO SERVICES-Ops/Sys/Prog       | 225,851                | 10.51%  | 260,608     |
| INFO SERVICES-Network            | 1,279,092              | 59.51%  | 1,475,937   |
| INFO SERVICES FMS                | 0                      | 0.00%   | 0           |
| HUMAN RESOURCES                  | 6,727                  | 0.31%   | 7,762       |
| FINANCIAL SERVICES & INT AUDIT   | 3,236                  | 0.15%   | 3,734       |
| PAYROLL                          | 0                      | 0.00%   | 0           |
| TREASURY-IND                     | 39,322                 | 1.83%   | 45,373      |
| RECORDS                          | 0                      | 0.00%   | 0           |
| PURCHASING                       | 0                      | 0.00%   | 0           |
| PRINTING/MAIL                    | 5,345                  | 0.25%   | 6,168       |
| TELEPHONE                        | 40,633                 | 1.89%   | 46,886      |
| PROS ATTNY-IND                   | 0                      | 0.00%   | 0           |
| PUBLIC INFORMATION & OUTREACH    | 0                      | 0.00%   | 0           |
| ASSESSMENT                       | 1,289                  | 0.06%   | 1,487       |
| AUDITOR-Auto License & Recording | 25,033                 | 1.16%   | 28,885      |
| TREASURER-DIR                    | 0                      | 0.00%   | 0           |
| BOE                              | 0                      | 0.00%   | 0           |
| COMMUNITY SUPPORT                | 0                      | 0.00%   | 0           |
| COUNTY CLERK                     | 8,043                  | 0.37%   | 9,281       |
| DISTRICT COURT                   | 22,643                 | 1.05%   | 26,128      |
| SUPERIOR COURT                   | 118,291                | 5.50%   | 136,495     |
| JUVENILE                         | 9,911                  | 0.46%   | 11,436      |
| SHERIFF LAW ENFORCEMENT          | 67,921                 | 3.16%   | 78,374      |
| SHERIFF CIVIL/SUPPORT            | 0                      | 0.00%   | 0           |
| SHERIFF EXEC/ADMIN               | 0                      | 0.00%   | 0           |
| JAIL                             | 17,625                 | 0.82%   | 20,337      |
| PROS ATTNY-DIR                   | 2,250                  | 0.10%   | 2,596       |
| PA-CHILD SUPPORT                 | 0                      | 0.00%   | 0           |
| MEDICAL EXAMINER                 | 24,610                 | 1.14%   | 28,397      |
| 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                            | 2,700                  | 0.13%   | 3,116       |

### Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | EQUIPMENT DEPRECIATION |             |            |
|----------------------------------|------------------------|-------------|------------|
|                                  | Depreciation           | Percent     | Allocation |
| AUDITOR'S O&M                    | 0                      | 0.00%       | 0          |
| CLARK COUNTY FAIR                | 100,974                | 4.70%       | 116,513    |
| 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              | 27,710                 | 1.29%       | 31,974     |
| PW - ADMIN                       | 9,499                  | 0.44%       | 10,961     |
| 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                        | 35,215                 | 1.64%       | 40,634     |
| 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          |
| <b>TOTAL</b>                     | <b>2,149,488</b>       | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                       |
|---------------------------------|-----------------------|
|                                 | Facilities Management |
|                                 |                       |
| <b>Expenses</b>                 |                       |
| Personnel Services              |                       |
| Services, Supplies, & Interfund | 4,791,793             |
| Capital Outlay                  |                       |
| Debt Service/Interest           |                       |
| Depreciation                    |                       |
| <b>Subtotal</b>                 | <b>4,791,793</b>      |
|                                 |                       |
| <b>Less:</b>                    |                       |
| Capital Outlay                  |                       |
| Billed Services                 |                       |
|                                 |                       |
| <b>Add Allocated Cost:</b>      |                       |
| Courthouse                      |                       |
| Franklin Center                 |                       |
| Corrections Center              |                       |
| Juvenile Center                 |                       |
| Public Service Center           | 11,472                |
| 1408 Franklin                   | 0                     |
| Pepsi Building                  |                       |
| Bond Interest                   | 118,027               |
| Equipment Depreciation          | 87,197                |
| 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                             |                       |
|                                 |                       |
| <b>Total Costs to Allocate</b>  | <b>\$5,008,490</b>    |

## 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            |                        |                             | (5,035,557) |
| OBIS                             | 27,963                 | 0.7%                        | 35,985      |
| INFO SERVICES-Ops/Sys/Prog       | 76,339                 | 2.0%                        | 98,239      |
| INFO SERVICES-Network            | 8,482                  | 0.2%                        | 10,915      |
| INFO SERVICES FMS                | 0                      | 0.0%                        | 0           |
| HUMAN RESOURCES                  | 28,895                 | 0.7%                        | 37,185      |
| FINANCIAL SERVICES & INT AUDIT   | 40,057                 | 1.0%                        | 51,549      |
| PAYROLL                          | 4,451                  | 0.1%                        | 5,728       |
| TREASURY-IND                     | 11,511                 | 0.3%                        | 14,814      |
| RECORDS                          | 16,134                 | 0.4%                        | 20,763      |
| PURCHASING                       | 20,506                 | 0.5%                        | 26,389      |
| PRINTING/MAIL                    | 15,404                 | 0.4%                        | 19,823      |
| TELEPHONE                        | 0                      | 0.0%                        | 0           |
| PROS ATTNY-IND                   | 41,326                 | 1.1%                        | 53,181      |
| PUBLIC INFORMATION & OUTREACH    | 18,875                 | 0.5%                        | 24,290      |
| ASSESSMENT                       | 95,540                 | 2.4%                        | 122,949     |
| AUDITOR-Auto License & Recording | 25,476                 | 0.7%                        | 32,784      |
| TREASURER-DIR                    | 606                    | 0.0%                        | 780         |
| BOE                              | 0                      | 0.0%                        | 0           |
| COMMUNITY SUPPORT                | 0                      | 0.0%                        | 0           |
| COUNTY CLERK                     | 60,903                 | 1.6%                        | 78,374      |
| DISTRICT COURT                   | 434,932                | 11.1%                       | 559,706     |
| SUPERIOR COURT                   | 247,195                | 6.3%                        | 318,110     |
| JUVENILE                         | 325,760                | 8.3%                        | 419,215     |
| SHERIFF LAW ENFORCEMENT          | 96,243                 | 2.5%                        | 123,854     |
| SHERIFF CIVIL/SUPPORT            | 115,427                | 2.9%                        | 148,541     |
| SHERIFF EXEC/ADMIN               | 57,713                 | 1.5%                        | 74,270      |
| JAIL                             | 930,881                | 23.8%                       | 1,197,933   |
| PROS ATTNY-DIR                   | 257,310                | 6.6%                        | 331,127     |
| PA-CHILD SUPPORT                 |                        | 0.0%                        | 0           |
| MEDICAL EXAMINER                 | 71,340                 | 1.8%                        | 91,806      |
| COMMISSIONERS                    | 80,627                 | 2.1%                        | 103,757     |
| COUNTYWIDE SERVICES              |                        | 0.0%                        | 0           |
| LAND CONSERVATION                | 1,342                  | 0.0%                        | 1,727       |
| 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                      | 36,947                 | 0.9%                        | 47,546      |
| ENVIRONMENTAL SERVICES           | 41,012                 | 1.0%                        | 52,778      |
| PARKS                            | 523,011                | 13.4%                       | 673,052     |

## 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          |
| CLARK COUNTY FAIR                |                        | 0.0%                        | 0          |
| EMS FUND                         |                        | 0.0%                        | 0          |
| RADIO COMMUNICATIONS             |                        | 0.0%                        | 0          |
| GIS                              | 45,906                 | 1.2%                        | 59,076     |
| TRI-MOUNTAIN GOLF                | 108,674                | 2.8%                        | 139,850    |
| 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             | 11,479                 | 0.3%                        | 14,771     |
| VETERANS ASSISTANCE              |                        | 0.0%                        | 0          |
| VICTIM WITNESS                   |                        | 0.0%                        | 0          |
| CJA 0.1% SALES TAX               |                        | 0.0%                        | 0          |
| WASHINGTON ENERGY CODE           |                        | 0.0%                        | 0          |
| WEED MANAGEMENT                  |                        | 0.0%                        | 0          |
| DEPT. of COMMUNITY SERVICES      |                        | 0.0%                        | 0          |
| STADIUM CONVENTION               |                        | 0.0%                        | 0          |
| SOLID WASTE                      |                        | 0.0%                        | 0          |
| CLEAN WATER FUND / BBC           |                        | 0.0%                        | 0          |
| WASTEWATER OPERATIONS            |                        | 0.0%                        | 0          |
| ELECTIONS                        |                        | 0.0%                        | 0          |
| ER&R (Depts 555, 566, 577)       |                        | 0.0%                        | 0          |
| TER&R                            |                        | 0.0%                        | 0          |
| CENTRAL STORES                   |                        | 0.0%                        | 0          |
| FACILITIES MANAGEMENT-DIRECT     |                        | 0.0%                        | 0          |
| MOSQUITO CONTROL DISTRICT        |                        | 0.0%                        | 0          |
| REGIONAL TRANSPORTATION COUNCIL  |                        | 0.0%                        | 0          |
| SWCAA                            |                        | 0.0%                        | 0          |
| HEALTH DEPARTMENT                |                        | 0.0%                        | 0          |
| EMERGENCY MANAGEMENT             | 4,194                  | 0.1%                        | 5,398      |
| LAW LIBRARY                      | 30,533                 | 0.8%                        | 39,292     |
| CRESA                            |                        | 0.0%                        | 0          |
| Agencies (other Fire Dist. Etc.) |                        | 0.0%                        | 0          |
| <b>TOTAL</b>                     | <b>3,912,994</b>       | <b>100%</b>                 | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 | Office of Budget |
|---------------------------------|------------------|
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              | 0                |
| Services, Supplies, & Interfund | 0                |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    | 0                |
| <b>Subtotal</b>                 | <b>0</b>         |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| Courthouse                      |                  |
| Franklin Center                 |                  |
| Corrections Center              |                  |
| Juvenile Center                 |                  |
| Public Service Center           | 32,015           |
| 1408 Franklin                   | 0                |
| Pepsi Building                  |                  |
| Bond Interest                   | 2,671            |
| Equipment Depreciation          | 0                |
| Facilities Management           | 35,985           |
| 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                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$70,672</b>  |

## 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            |                    |         |            |
| OBIS                             |                    |         | (898,750)  |
| INFO SERVICES-Ops/Sys/Prog       | 1,176,554          | 0.6%    | 5,703      |
| INFO SERVICES-Network            | 2,561,562          | 1.4%    | 12,416     |
| INFO SERVICES FMS                | 418,808            | 0.2%    | 2,030      |
| HUMAN RESOURCES                  | 1,801,066          | 1.0%    | 8,730      |
| FINANCIAL SERVICES & INT AUDIT   | 1,821,839          | 1.0%    | 8,830      |
| PAYROLL                          | 266,228            | 0.1%    | 1,290      |
| TREASURY-IND                     | 612,792            | 0.3%    | 2,970      |
| RECORDS                          | 225,568            | 0.1%    | 1,093      |
| PURCHASING                       | 856,131            | 0.5%    | 4,150      |
| PRINTING/MAIL                    | 618,553            | 0.3%    | 2,998      |
| TELEPHONE                        | 105,059            | 0.1%    | 509        |
| PROS ATTNY-IND                   | 1,136,421          | 0.6%    | 5,508      |
| PUBLIC INFORMATION & OUTREACH    | 499,669            | 0.3%    | 2,422      |
| ASSESSMENT                       | 4,257,727          | 2.3%    | 20,637     |
| AUDITOR-Auto License & Recording | 1,214,480          | 0.7%    | 5,887      |
| TREASURER-DIR                    | 1,758,373          | 0.9%    | 8,523      |
| BOE                              | 163,673            | 0.1%    | 793        |
| COMMUNITY SUPPORT                | 0                  | 0.0%    | 0          |
| COUNTY CLERK                     | 2,990,175          | 1.6%    | 14,493     |
| DISTRICT COURT                   | 4,455,869          | 2.4%    | 21,597     |
| SUPERIOR COURT                   | 3,756,053          | 2.0%    | 18,205     |
| JUVENILE                         | 8,144,474          | 4.4%    | 39,476     |
| SHERIFF LAW ENFORCEMENT          | 17,418,207         | 9.4%    | 84,425     |
| SHERIFF CIVIL/SUPPORT            | 4,093,004          | 2.2%    | 19,839     |
| SHERIFF EXEC/ADMIN               | 2,593,565          | 1.4%    | 12,571     |
| JAIL                             | 19,091,220         | 10.3%   | 92,534     |
| PROS ATTNY-DIR                   | 6,934,217          | 3.7%    | 33,610     |
| PA-CHILD SUPPORT                 | 1,770,616          | 1.0%    | 8,582      |
| MEDICAL EXAMINER                 | 858,615            | 0.5%    | 4,162      |
| COMMISSIONERS                    | 1,230,402          | 0.7%    | 5,964      |
| COUNTYWIDE SERVICES              | 425,443            | 0.2%    | 2,062      |
| LAND CONSERVATION                | 274,098            | 0.1%    | 1,329      |
| CONTINGENCY                      | 0                  | 0.0%    | 0          |
| LOSS CONTROL                     | 340,874            | 0.2%    | 1,652      |
| ESA Endangered Species Act       | 250,899            | 0.1%    | 1,216      |
| CVTV                             | 0                  | 0.0%    | 0          |
| COOP EXTENSION SERVICES          | 600,492            | 0.3%    | 2,911      |
| INDIGENT DEFENSE                 | 4,967,219          | 2.7%    | 24,076     |
| LEWIS & CLARK RAILROAD           | 53,267             | 0.0%    | 258        |
| CORRECTIONS                      | 5,579,760          | 3.0%    | 27,045     |
| ENVIRONMENTAL SERVICES           | 296                | 0.0%    | 1          |
| PARKS                            | 1,621,471          | 0.9%    | 7,859      |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | OFFICE OF BUDGET   |             |            |
|----------------------------------|--------------------|-------------|------------|
|                                  | Operating Expenses | Percent     | Allocation |
| AUDITOR'S O&M                    | 195,360            | 0.1%        | 947        |
| CLARK COUNTY FAIR                | 499,036            | 0.3%        | 2,419      |
| EMS FUND                         | 0                  | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | 0                  | 0.0%        | 0          |
| GIS                              | 3,793,126          | 2.0%        | 18,385     |
| TRI-MOUNTAIN GOLF                | 0                  | 0.0%        | 0          |
| SPECIAL LAW ENFORCEMENT          | 0                  | 0.0%        | 0          |
| 911 TAX FUND                     | 0                  | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 936,331            | 0.5%        | 4,538      |
| WATER RESOURCES                  | 0                  | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 67                 | 0.0%        | 0          |
| ENGINEERING                      | 1,027,330          | 0.6%        | 4,979      |
| INSPECTION                       | 12,292             | 0.0%        | 60         |
| DEVELOPMENT SERVICES             | 1,428,001          | 0.8%        | 6,921      |
| LONG RANGE PLANNING              | 1,185,990          | 0.6%        | 5,748      |
| CUSTOMER SERVICE                 | 778,324            | 0.4%        | 3,772      |
| ANIMAL CONTROL                   | 883,561            | 0.5%        | 4,283      |
| BUILDING                         | 1,210,356          | 0.7%        | 5,867      |
| CODE ENFORCEMENT                 | 475,934            | 0.3%        | 2,307      |
| FIRE MARSHAL                     | 933,422            | 0.5%        | 4,524      |
| PW - TRANSPORTATION              | 8,853,197          | 4.8%        | 42,911     |
| PW - ADMIN                       | 1,651,770          | 0.9%        | 8,006      |
| PW - ROAD OPERATIONS             | 10,505,911         | 5.7%        | 50,922     |
| CAMP BONNEVILLE                  | 0                  | 0.0%        | 0          |
| SPECIAL INVESTIGATION            | 0                  | 0.0%        | 0          |
| NARCOTICS TASK FORCE             | 371,878            | 0.2%        | 1,802      |
| CHILD JUSTICE CENTER             | 691,851            | 0.4%        | 3,353      |
| VETERANS ASSISTANCE              | 93,641             | 0.1%        | 454        |
| VICTIM WITNESS                   | 386,527            | 0.2%        | 1,873      |
| CJA 0.1% SALES TAX               | 0                  | 0.0%        | 0          |
| WASHINGTON ENERGY CODE           | 0                  | 0.0%        | 0          |
| WEED MANAGEMENT                  | 764,482            | 0.4%        | 3,705      |
| DEPT. of COMMUNITY SERVICES      | 7,472,688          | 4.0%        | 36,220     |
| STADIUM CONVENTION               | 0                  | 0.0%        | 0          |
| SOLID WASTE                      | 2,008,540          | 1.1%        | 9,735      |
| CLEAN WATER FUND / BBC           | 3,468,287          | 1.9%        | 16,811     |
| WASTEWATER OPERATIONS            | 2,802,271          | 1.5%        | 13,582     |
| ELECTIONS                        | 1,251,897          | 0.7%        | 6,068      |
| ER&R (Depts 555, 566, 577)       | 3,636,760          | 2.0%        | 17,627     |
| TER&R                            | 1,543,729          | 0.8%        | 7,482      |
| CENTRAL STORES                   | 422,003            | 0.2%        | 2,045      |
| FACILITIES MANAGEMENT-DIRECT     | 7,451,685          | 4.0%        | 36,118     |
| MOSQUITO CONTROL DISTRICT        | 324,102            | 0.2%        | 1,571      |
| REGIONAL TRANSPORTATION COUNCIL  | 0                  | 0.0%        | 0          |
| SWCAA                            | 0                  | 0.0%        | 0          |
| HEALTH DEPARTMENT                | 11,256,247         | 6.1%        | 54,558     |
| EMERGENCY MANAGEMENT             | 0                  | 0.0%        | 0          |
| LAW LIBRARY                      | 164,469            | 0.1%        | 797        |
| CRESA                            | 0                  | 0.0%        | 0          |
| Agencies (other Fire Dist. Etc.) | 0                  | 0.0%        | 0          |
| <b>TOTAL</b>                     | <b>185,425,802</b> | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                                |
|---------------------------------|--------------------------------|
|                                 | INFO SERVICES-<br>Ops/Sys/Prog |
|                                 |                                |
| <b>Expenses</b>                 |                                |
| Personnel Services              |                                |
| Services, Supplies, & Interfund |                                |
| Capital Outlay                  |                                |
| Debt Service/Interest           |                                |
| Depreciation                    |                                |
| <b>Subtotal</b>                 | <b>1,176,554</b>               |
|                                 |                                |
| <b>Less:</b>                    |                                |
| Capital Outlay                  |                                |
| Billed Services                 |                                |
|                                 |                                |
| <b>Add Allocated Cost:</b>      |                                |
| Courthouse                      |                                |
| Franklin Center                 |                                |
| Corrections Center              |                                |
| Juvenile Center                 |                                |
| Public Service Center           | 87,401                         |
| 1408 Franklin                   | 0                              |
| Pepsi Building                  |                                |
| Bond Interest                   | 7,574                          |
| Equipment Depreciation          | 260,608                        |
| Facilities Management           | 98,239                         |
| Office of Budget                | 5,703                          |
| 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                             |                                |
|                                 |                                |
| <b>Total Costs to Allocate</b>  | <b>\$1,636,079</b>             |

## 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            |                                   |                 |                 |                  |
| OBIS                             |                                   |                 |                 |                  |
| INFO SERVICES-Ops/Sys/Prog       |                                   |                 |                 | (1,636,079)      |
| INFO SERVICES-Network            |                                   | 0.5%            | 7,370           | 7,370            |
| INFO SERVICES FMS                |                                   | 0.0%            | 0               | 0                |
| HUMAN RESOURCES                  |                                   | 1.5%            | 25,268          | 25,268           |
| FINANCIAL SERVICES & INT AUDIT   |                                   | 3.0%            | 48,430          | 48,430           |
| PAYROLL                          |                                   | 0.3%            | 5,264           | 5,264            |
| TREASURY-IND                     |                                   | 2.4%            | 38,954          | 38,954           |
| RECORDS                          |                                   | 0.2%            | 3,158           | 3,158            |
| PURCHASING                       |                                   | 0.9%            | 14,739          | 14,739           |
| PRINTING/MAIL                    |                                   | 0.3%            | 4,211           | 4,211            |
| TELEPHONE                        |                                   | 0.1%            | 1,053           | 1,053            |
| PROS ATTNY-IND                   |                                   | 1.3%            | 21,056          | 21,056           |
| PUBLIC INFORMATION & OUTREACH    |                                   | 0.6%            | 9,475           | 9,475            |
| ASSESSMENT                       | 134,780                           | 4.4%            | 71,592          | 206,372          |
| AUDITOR-Auto License & Recording |                                   | 0.4%            | 6,843           | 6,843            |
| TREASURER-DIR                    | 134,780                           | 0.4%            | 5,790           | 140,570          |
| BOE                              |                                   | 0.2%            | 3,158           | 3,158            |
| COMMUNITY SUPPORT                |                                   | 0.0%            | 0               | 0                |
| COUNTY CLERK                     |                                   | 5.4%            | 88,437          | 88,437           |
| DISTRICT COURT                   | 35,909                            | 2.3%            | 37,375          | 73,284           |
| SUPERIOR COURT                   |                                   | 1.8%            | 29,479          | 29,479           |
| JUVENILE                         | 21,700                            | 5.0%            | 81,067          | 102,767          |
| SHERIFF LAW ENFORCEMENT          |                                   | 8.6%            | 141,078         | 141,078          |
| SHERIFF CIVIL/SUPPORT            |                                   | 4.3%            | 70,539          | 70,539           |
| SHERIFF EXEC/ADMIN               |                                   | 0.1%            | 2,106           | 2,106            |
| JAIL                             |                                   | 1.4%            | 23,688          | 23,688           |
| PROS ATTNY-DIR                   |                                   | 5.4%            | 88,437          | 88,437           |
| PA-CHILD SUPPORT                 |                                   | 0.0%            | 0               | 0                |
| MEDICAL EXAMINER                 |                                   | 0.2%            | 3,685           | 3,685            |
| COMMISSIONERS                    |                                   | 0.7%            | 11,055          | 11,055           |
| COUNTYWIDE SERVICES              |                                   | 0.0%            | 0               | 0                |
| LAND CONSERVATION                |                                   | 0.1%            | 1,053           | 1,053            |
| CONTINGENCY                      |                                   | 0.0%            | 0               | 0                |
| LOSS CONTROL                     |                                   | 0.2%            | 2,632           | 2,632            |
| ESA Endangered Species Act       |                                   | 0.1%            | 1,579           | 1,579            |
| CVTV                             |                                   | 0.0%            | 0               | 0                |
| COOP EXTENSION SERVICES          |                                   | 0.9%            | 14,213          | 14,213           |
| INDIGENT DEFENSE                 |                                   | 0.0%            | 0               | 0                |
| LEWIS & CLARK RAILROAD           |                                   | 0.0%            | 0               | 0                |
| CORRECTIONS                      | 15,710                            | 2.3%            | 37,901          | 53,611           |
| ENVIRONMENTAL SERVICES           |                                   | 0.6%            | 9,475           | 9,475            |
| PARKS                            |                                   | 0.5%            | 7,370           | 7,370            |

## 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                |
| CLARK COUNTY FAIR                |                                   | 0.0%            | 0                | 0                |
| EMS FUND                         |                                   | 0.0%            | 0                | 0                |
| RADIO COMMUNICATIONS             |                                   | 0.0%            | 0                | 0                |
| GIS                              |                                   | 1.9%            | 31,585           | 31,585           |
| TRI-MOUNTAIN GOLF                |                                   | 0.0%            | 0                | 0                |
| SPECIAL LAW ENFORCEMENT          |                                   | 0.0%            | 0                | 0                |
| 911 TAX FUND                     |                                   | 0.0%            | 0                | 0                |
| COMMUNITY DEV ADMIN              | 7,739                             | 0.8%            | 12,634           | 20,373           |
| WATER RESOURCES                  |                                   | 0.0%            | 0                | 0                |
| DEVELOPMENT REVIEW               |                                   | 0.0%            | 0                | 0                |
| ENGINEERING                      |                                   | 0.6%            | 9,475            | 9,475            |
| INSPECTION                       |                                   | 0.0%            | 0                | 0                |
| DEVELOPMENT SERVICES             |                                   | 1.0%            | 15,792           | 15,792           |
| LONG RANGE PLANNING              |                                   | 1.0%            | 16,845           | 16,845           |
| CUSTOMER SERVICE                 |                                   | 1.6%            | 26,320           | 26,320           |
| ANIMAL CONTROL                   |                                   | 0.4%            | 6,317            | 6,317            |
| BUILDING                         |                                   | 1.2%            | 18,951           | 18,951           |
| CODE ENFORCEMENT                 |                                   | 0.5%            | 7,370            | 7,370            |
| FIRE MARSHAL                     |                                   | 0.6%            | 10,528           | 10,528           |
| PW - TRANSPORTATION              |                                   | 5.5%            | 89,490           | 89,490           |
| PW - ADMIN                       |                                   | 0.4%            | 5,790            | 5,790            |
| PW - ROAD OPERATIONS             |                                   | 2.3%            | 37,901           | 37,901           |
| CAMP BONNEVILLE                  |                                   | 0.0%            | 0                | 0                |
| SPECIAL INVESTIGATION            |                                   | 0.0%            | 0                | 0                |
| NARCOTICS TASK FORCE             |                                   | 0.6%            | 9,475            | 9,475            |
| CHILD JUSTICE CENTER             |                                   | 0.3%            | 5,264            | 5,264            |
| VETERANS ASSISTANCE              |                                   | 0.0%            | 0                | 0                |
| VICTIM WITNESS                   |                                   | 0.1%            | 1,579            | 1,579            |
| CJA 0.1% SALES TAX               |                                   | 0.0%            | 0                | 0                |
| WASHINGTON ENERGY CODE           |                                   | 0.0%            | 0                | 0                |
| WEED MANAGEMENT                  |                                   | 0.4%            | 6,843            | 6,843            |
| DEPT. of COMMUNITY SERVICES      |                                   | 6.5%            | 106,335          | 106,335          |
| STADIUM CONVENTION               |                                   | 0.0%            | 0                | 0                |
| SOLID WASTE                      |                                   | 1.3%            | 21,056           | 21,056           |
| CLEAN WATER FUND / BBC           |                                   | 1.7%            | 27,373           | 27,373           |
| WASTEWATER OPERATIONS            |                                   | 0.7%            | 11,581           | 11,581           |
| ELECTIONS                        |                                   | 1.4%            | 22,109           | 22,109           |
| ER&R (Depts 555, 566, 577)       |                                   | 1.2%            | 18,951           | 18,951           |
| TER&R                            |                                   | 0.7%            | 11,581           | 11,581           |
| CENTRAL STORES                   |                                   | 0.0%            | 0                | 0                |
| FACILITIES MANAGEMENT-DIRECT     |                                   | 0.6%            | 9,475            | 9,475            |
| MOSQUITO CONTROL DISTRICT        |                                   | 0.0%            | 0                | 0                |
| REGIONAL TRANSPORTATION COUNCIL  |                                   | 0.0%            | 0                | 0                |
| SWCAA                            |                                   | 0.0%            | 0                | 0                |
| HEALTH DEPARTMENT                |                                   | 10.7%           | 175,821          | 175,821          |
| EMERGENCY MANAGEMENT             |                                   | 0.0%            | 0                | 0                |
| LAW LIBRARY                      |                                   | 0.0%            | 0                | 0                |
| CRESA                            |                                   | 0.0%            | 0                | 0                |
| Agencies (other Fire Dist. Etc.) |                                   | 0.1%            | 2,106            | 2,106            |
| <b>TOTAL</b>                     | <b>350,618</b>                    | <b>100.0%</b>   | <b>1,636,079</b> | <b>0</b>         |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                       |
|---------------------------------|-----------------------|
|                                 | INFO SERVICES-Network |
|                                 |                       |
| <b>Expenses</b>                 |                       |
| Personnel Services              |                       |
| Services, Supplies, & Interfund |                       |
| Capital Outlay                  |                       |
| Debt Service/Interest           |                       |
| Depreciation                    |                       |
| <b>Subtotal</b>                 | <b>2,561,562</b>      |
|                                 |                       |
| <b>Less:</b>                    |                       |
| Capital Outlay                  |                       |
| Billed Services                 |                       |
|                                 |                       |
| <b>Add Allocated Cost:</b>      |                       |
| Courthouse                      |                       |
| Franklin Center                 |                       |
| Corrections Center              |                       |
| Juvenile Center                 |                       |
| Public Service Center           | 9,711                 |
| 1408 Franklin                   | 0                     |
| Pepsi Building                  |                       |
| Bond Interest                   | 640                   |
| Equipment Depreciation          | 1,475,937             |
| Facilities Management           | 10,915                |
| Office of Budget                | 12,416                |
| INFO SERVICES-Ops/Sys/Prog      | 7,370                 |
| INFO SERVICES-Network           |                       |
| INFO SERVICES FMS               |                       |
| Human Resources                 |                       |
| Financial Services & Int. Audit |                       |
| Payroll                         |                       |
| Treasurer-Ind                   |                       |
| Records                         |                       |
| Purchasing                      |                       |
| Printing/Mail                   |                       |
| Telephone                       |                       |
| Pros Attny-Ind                  |                       |
| PIO                             |                       |
|                                 |                       |
| <b>Total Costs to Allocate</b>  | <b>\$4,078,551</b>    |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | INFORMATION SERVICES-Network |           |         |                    |                     |
|----------------------------------|------------------------------|-----------|---------|--------------------|---------------------|
|                                  | Direct I.T.<br>Network       | # of PC's | Percent | County-Wide<br>O/H | Total<br>Allocation |
| COURTHOUSE                       |                              |           |         |                    |                     |
| FRANKLIN CENTER                  |                              |           |         |                    |                     |
| CORRECTIONS CENTER (Jail/JWC)    |                              |           |         |                    |                     |
| JUVENILE CENTER                  |                              |           |         |                    |                     |
| PUBLIC SERVICE CENTER            |                              |           |         |                    |                     |
| 1408 FRANKLIN                    |                              |           |         |                    |                     |
| PEPSI BUILDING                   |                              |           |         |                    |                     |
| BOND INTEREST                    |                              |           |         |                    |                     |
| EQUIPMENT DEPRECIATION           |                              |           |         |                    |                     |
| FACILITIES MANAGEMENT            |                              |           |         |                    |                     |
| OBIS                             |                              |           |         |                    |                     |
| INFO SERVICES-Ops/Sys/Prog       |                              |           |         |                    |                     |
| INFO SERVICES-Network            |                              | 7         |         |                    | (4,088,062)         |
| INFO SERVICES FMS                |                              | 0         | 0.0%    | 0                  | 0                   |
| HUMAN RESOURCES                  |                              | 24        | 1.6%    | 63,422             | 63,422              |
| FINANCIAL SERVICES & INT AUDIT   |                              | 46        | 3.0%    | 121,558            | 121,558             |
| PAYROLL                          |                              | 5         | 0.3%    | 13,213             | 13,213              |
| TREASURY-IND                     |                              | 37        | 2.4%    | 97,775             | 97,775              |
| RECORDS                          |                              | 3         | 0.2%    | 7,928              | 7,928               |
| PURCHASING                       |                              | 14        | 0.9%    | 36,996             | 36,996              |
| PRINTING/MAIL                    |                              | 4         | 0.3%    | 10,570             | 10,570              |
| TELEPHONE                        |                              | 1         | 0.1%    | 2,643              | 2,643               |
| PROS ATTN-IND                    |                              | 20        | 1.3%    | 52,851             | 52,851              |
| PUBLIC INFORMATION & OUTREACH    |                              | 9         | 0.6%    | 23,783             | 23,783              |
| ASSESSMENT                       |                              | 68        | 4.4%    | 179,695            | 179,695             |
| AUDITOR-Auto License & Recording |                              | 7         | 0.4%    | 17,177             | 17,177              |
| TREASURER-DIR                    |                              | 6         | 0.4%    | 14,534             | 14,534              |
| BOE                              |                              | 3         | 0.2%    | 7,928              | 7,928               |
| COMMUNITY SUPPORT                |                              | 0         | 0.0%    | 0                  | 0                   |
| COUNTY CLERK                     |                              | 84        | 5.4%    | 221,976            | 221,976             |
| DISTRICT COURT                   |                              | 36        | 2.3%    | 93,811             | 93,811              |
| SUPERIOR COURT                   |                              | 28        | 1.8%    | 73,992             | 73,992              |
| JUVENILE                         |                              | 77        | 5.0%    | 203,478            | 203,478             |
| SHERIFF LAW ENFORCEMENT          |                              | 134       | 8.7%    | 354,105            | 354,105             |
| SHERIFF CIVIL/SUPPORT            |                              | 67        | 4.3%    | 177,052            | 177,052             |
| SHERIFF EXEC/ADMIN               |                              | 2         | 0.1%    | 5,285              | 5,285               |
| JAIL                             |                              | 23        | 1.5%    | 59,458             | 59,458              |
| PROS ATTN-DIR                    |                              | 84        | 5.4%    | 221,976            | 221,976             |
| PA-CHILD SUPPORT                 |                              | 0         | 0.0%    | 0                  | 0                   |
| MEDICAL EXAMINER                 |                              | 4         | 0.2%    | 9,249              | 9,249               |
| COMMISSIONERS                    |                              | 11        | 0.7%    | 27,747             | 27,747              |
| COUNTYWIDE SERVICES              |                              | 0         | 0.0%    | 0                  | 0                   |
| LAND CONSERVATION                |                              | 1         | 0.1%    | 2,643              | 2,643               |
| CONTINGENCY                      |                              | 0         | 0.0%    | 0                  | 0                   |
| LOSS CONTROL                     |                              | 3         | 0.2%    | 6,606              | 6,606               |
| ESA Endangered Species Act       |                              | 2         | 0.1%    | 3,964              | 3,964               |
| CVTV                             |                              | 0         | 0.0%    | 0                  | 0                   |
| COOP EXTENSION SERVICES          |                              | 14        | 0.9%    | 35,675             | 35,675              |
| INDIGENT DEFENSE                 |                              | 0         | 0.0%    | 0                  | 0                   |
| LEWIS & CLARK RAILROAD           |                              | 0         | 0.0%    | 0                  | 0                   |
| CORRECTIONS                      |                              | 36        | 2.3%    | 95,133             | 95,133              |
| ENVIRONMENTAL SERVICES           |                              | 9         | 0.6%    | 23,783             | 23,783              |
| PARKS                            |                              | 7         | 0.5%    | 18,498             | 18,498              |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | INFORMATION SERVICES-Network |              |             |                    |                     |
|----------------------------------|------------------------------|--------------|-------------|--------------------|---------------------|
|                                  | Direct I.T.<br>Network       | # of PC's    | Percent     | County-Wide<br>O/H | Total<br>Allocation |
| AUDITOR'S O&M                    |                              | 0            | 0.0%        | 0                  | 0                   |
| CLARK COUNTY FAIR                |                              | 0            | 0.0%        | 0                  | 0                   |
| EMS FUND                         |                              | 0            | 0.0%        | 0                  | 0                   |
| RADIO COMMUNICATIONS             |                              | 0            | 0.0%        | 0                  | 0                   |
| GIS                              |                              | 30           | 1.9%        | 79,277             | 79,277              |
| 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              |                              | 12           | 0.8%        | 31,711             | 31,711              |
| WATER RESOURCES                  |                              | 0            | 0.0%        | 0                  | 0                   |
| DEVELOPMENT REVIEW               |                              | 0            | 0.0%        | 0                  | 0                   |
| ENGINEERING                      |                              | 9            | 0.6%        | 23,783             | 23,783              |
| INSPECTION                       |                              | 0            | 0.0%        | 0                  | 0                   |
| DEVELOPMENT SERVICES             |                              | 15           | 1.0%        | 39,639             | 39,639              |
| LONG RANGE PLANNING              |                              | 16           | 1.0%        | 42,281             | 42,281              |
| CUSTOMER SERVICE                 |                              | 25           | 1.6%        | 66,064             | 66,064              |
| ANIMAL CONTROL                   |                              | 6            | 0.4%        | 15,855             | 15,855              |
| BUILDING                         |                              | 18           | 1.2%        | 47,566             | 47,566              |
| CODE ENFORCEMENT                 |                              | 7            | 0.5%        | 18,498             | 18,498              |
| FIRE MARSHAL                     |                              | 10           | 0.6%        | 26,426             | 26,426              |
| PW - TRANSPORTATION              |                              | 85           | 5.5%        | 224,619            | 224,619             |
| PW - ADMIN                       |                              | 6            | 0.4%        | 14,534             | 14,534              |
| PW - ROAD OPERATIONS             |                              | 36           | 2.3%        | 95,133             | 95,133              |
| CAMP BONNEVILLE                  |                              | 0            | 0.0%        | 0                  | 0                   |
| SPECIAL INVESTIGATION            |                              | 0            | 0.0%        | 0                  | 0                   |
| NARCOTICS TASK FORCE             |                              | 9            | 0.6%        | 23,783             | 23,783              |
| CHILD JUSTICE CENTER             |                              | 5            | 0.3%        | 13,213             | 13,213              |
| VETERANS ASSISTANCE              |                              | 0            | 0.0%        | 0                  | 0                   |
| VICTIM WITNESS                   |                              | 2            | 0.1%        | 3,964              | 3,964               |
| CJA 0.1% SALES TAX               |                              | 0            | 0.0%        | 0                  | 0                   |
| WASHINGTON ENERGY CODE           |                              | 0            | 0.0%        | 0                  | 0                   |
| WEED MANAGEMENT                  |                              | 7            | 0.4%        | 17,177             | 17,177              |
| DEPT. of COMMUNITY SERVICES      |                              | 101          | 6.5%        | 266,900            | 266,900             |
| STADIUM CONVENTION               |                              | 0            | 0.0%        | 0                  | 0                   |
| SOLID WASTE                      |                              | 20           | 1.3%        | 52,851             | 52,851              |
| CLEAN WATER FUND / BBC           |                              | 26           | 1.7%        | 68,707             | 68,707              |
| WASTEWATER OPERATIONS            |                              | 11           | 0.7%        | 29,068             | 29,068              |
| ELECTIONS                        |                              | 21           | 1.4%        | 55,494             | 55,494              |
| ER&R (Depts 555, 566, 577)       |                              | 18           | 1.2%        | 47,566             | 47,566              |
| TER&R                            |                              | 11           | 0.7%        | 29,068             | 29,068              |
| CENTRAL STORES                   |                              | 0            | 0.0%        | 0                  | 0                   |
| FACILITIES MANAGEMENT-DIRECT     |                              | 9            | 0.6%        | 23,783             | 23,783              |
| MOSQUITO CONTROL DISTRICT        |                              | 0            | 0.0%        | 0                  | 0                   |
| REGIONAL TRANSPORTATION COUNCIL  |                              | 0            | 0.0%        | 0                  | 0                   |
| SWCAA                            |                              | 0            | 0.0%        | 0                  | 0                   |
| HEALTH DEPARTMENT                |                              | 167          | 10.8%       | 441,310            | 441,310             |
| EMERGENCY MANAGEMENT             |                              | 0            | 0.0%        | 0                  | 0                   |
| LAW LIBRARY                      |                              | 0            | 0.0%        | 0                  | 0                   |
| CRESA                            |                              | 0            | 0.0%        | 0                  | 0                   |
| Agencies (other Fire Dist. Etc.) |                              | 2            | 0.1%        | 5,285              | 5,285               |
| <b>TOTAL</b>                     | <b>0</b>                     | <b>1,554</b> | <b>100%</b> | <b>4,088,062</b>   | <b>0</b>            |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                   |
|---------------------------------|-------------------|
|                                 | INFO SERVICES FMS |
|                                 |                   |
| <b>Expenses</b>                 |                   |
| Personnel Services              |                   |
| Services, Supplies, & Interfund |                   |
| Capital Outlay                  |                   |
| Debt Service/Interest           |                   |
| Depreciation                    |                   |
| <b>Subtotal</b>                 | <b>418,808</b>    |
|                                 |                   |
| <b>Less:</b>                    |                   |
| Capital Outlay                  |                   |
| Billed Services                 |                   |
|                                 |                   |
| <b>Add Allocated Cost:</b>      |                   |
| Courthouse                      |                   |
| Franklin Center                 |                   |
| Corrections Center              |                   |
| Juvenile Center                 |                   |
| Public Service Center           | 0                 |
| 1408 Franklin                   | 0                 |
| Pepsi Building                  |                   |
| Bond Interest                   | 0                 |
| Equipment Depreciation          | 0                 |
| Facilities Management           | 2,030             |
| 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                             |                   |
|                                 |                   |
| <b>Total Costs to Allocate</b>  | <b>\$420,838</b>  |

## 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            |                          |                |         |           |
| OBIS                             |                          |                |         |           |
| INFO SERVICES-Ops/Sys/Prog       |                          |                |         |           |
| INFO SERVICES-Network            |                          |                |         |           |
| INFO SERVICES FMS                |                          |                |         | (420,838) |
| HUMAN RESOURCES                  | 17                       | 1,054          | 0.9%    | 3,585     |
| FINANCIAL SERVICES & INT AUDIT   | 22                       | 846            | 0.9%    | 3,993     |
| PAYROLL                          | 4                        | 0              | 0.1%    | 533       |
| TREASURY-IND                     | 14                       | 3,475          | 1.4%    | 6,000     |
| RECORDS                          | 2                        | 0              | 0.1%    | 266       |
| PURCHASING                       | 10                       | 2,532          | 1.1%    | 4,433     |
| PRINTING/MAIL                    | 5                        | 0              | 0.2%    | 666       |
| TELEPHONE                        | 1                        | 0              | 0.0%    | 133       |
| PROS ATTNY-IND                   | 12                       | 0              | 0.4%    | 1,598     |
| PUBLIC INFORMATION & OUTREACH    | 7                        | 304            | 0.3%    | 1,259     |
| ASSESSMENT                       | 45                       | 684            | 1.6%    | 6,833     |
| AUDITOR-Auto License & Recording | 16                       | 0              | 0.5%    | 2,131     |
| TREASURER-DIR                    | 12                       | 228            | 0.4%    | 1,807     |
| BOE                              | 2                        | 171            | 0.1%    | 473       |
| COMMUNITY SUPPORT                | 0                        | 78             | 0.0%    | 94        |
| COUNTY CLERK                     | 43                       | 2,132          | 2.0%    | 8,330     |
| DISTRICT COURT                   | 47                       | 4,112          | 2.7%    | 11,260    |
| SUPERIOR COURT                   | 30                       | 8,069          | 3.3%    | 13,703    |
| JUVENILE                         | 85                       | 4,132          | 3.9%    | 16,275    |
| SHERIFF LAW ENFORCEMENT          | 149                      | 4,493          | 6.0%    | 25,274    |
| SHERIFF CIVIL/SUPPORT            | 57                       | 3,691          | 2.9%    | 12,053    |
| SHERIFF EXEC/ADMIN               | 21                       | 2,157          | 1.3%    | 5,338     |
| JAIL                             | 167                      | 5,884          | 7.0%    | 29,352    |
| PROS ATTNY-DIR                   | 65                       | 2,675          | 2.8%    | 11,897    |
| PA-CHILD SUPPORT                 | 18                       | 947            | 0.8%    | 3,515     |
| MEDICAL EXAMINER                 | 7                        | 425            | 0.3%    | 1,379     |
| COMMISSIONERS                    | 10                       | 669            | 0.5%    | 2,141     |
| COUNTYWIDE SERVICES              | 0                        | 489            | 0.1%    | 591       |
| LAND CONSERVATION                | 1                        | 617            | 0.2%    | 880       |
| CONTINGENCY                      | 0                        | 0              | 0.0%    | 0         |
| LOSS CONTROL                     | 5                        | 75             | 0.2%    | 756       |
| ESA Endangered Species Act       | 0                        | 0              | 0.0%    | 0         |
| CVTV                             | 0                        | 12             | 0.0%    | 15        |
| COOP EXTENSION SERVICES          | 2                        | 1,184          | 0.4%    | 1,698     |
| INDIGENT DEFENSE                 | 0                        | 3,059          | 0.9%    | 3,700     |
| LEWIS & CLARK RAILROAD           | 0                        | 202            | 0.1%    | 244       |
| CORRECTIONS                      | 69                       | 3,195          | 3.1%    | 12,998    |
| ENVIRONMENTAL SERVICES           | 16                       | 53             | 0.5%    | 2,248     |
| PARKS                            | 21                       | 4,751          | 2.0%    | 8,542     |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | INFORMATION SERVICES_FMS |                   |             |          |
|----------------------------------|--------------------------|-------------------|-------------|----------|
|                                  | FTEs                     | Weighted<br>Trans | Percent     |          |
| AUDITOR'S O&M                    | 0                        | 222               | 0.1%        | 268      |
| CLARK COUNTY FAIR                | 0                        | 3,936             | 1.1%        | 4,760    |
| EMS FUND                         | 0                        | 99                | 0.0%        | 120      |
| RADIO COMMUNICATIONS             | 0                        | 1,572             | 0.5%        | 1,901    |
| GIS                              | 20                       | 1,217             | 1.0%        | 4,135    |
| TRI-MOUNTAIN GOLF                | 0                        | 225               | 0.1%        | 272      |
| SPECIAL LAW ENFORCEMENT          | 0                        | 0                 | 0.0%        | 0        |
| 911 TAX FUND                     | 0                        | 0                 | 0.0%        | 0        |
| COMMUNITY DEV ADMIN              | 7                        | 524               | 0.4%        | 1,532    |
| WATER RESOURCES                  | 0                        | 0                 | 0.0%        | 0        |
| DEVELOPMENT REVIEW               | 8                        | 34                | 0.3%        | 1,086    |
| ENGINEERING                      | 13                       | 312               | 0.5%        | 2,108    |
| INSPECTION                       | 0                        | 15                | 0.0%        | 19       |
| DEVELOPMENT SERVICES             | 2                        | 732               | 0.3%        | 1,151    |
| LONG RANGE PLANNING              | 10                       | 1,027             | 0.6%        | 2,613    |
| CUSTOMER SERVICE                 | 6                        | 146               | 0.2%        | 909      |
| ANIMAL CONTROL                   | 5                        | 375               | 0.3%        | 1,152    |
| BUILDING                         | 14                       | 570               | 0.6%        | 2,550    |
| CODE ENFORCEMENT                 | 5                        | 36                | 0.2%        | 702      |
| FIRE MARSHAL                     | 7                        | 2,675             | 1.0%        | 4,140    |
| PW - TRANSPORTATION              | 66                       | 7,415             | 4.2%        | 17,772   |
| PW - ADMIN                       | 16                       | 1,020             | 0.8%        | 3,298    |
| PW - ROAD OPERATIONS             | 82                       | 7,822             | 4.8%        | 20,311   |
| CAMP BONNEVILLE                  | 0                        | 96                | 0.0%        | 116      |
| SPECIAL INVESTIGATION            | 0                        | 228               | 0.1%        | 276      |
| NARCOTICS TASK FORCE             | 0                        | 1,656             | 0.5%        | 2,003    |
| CHILD JUSTICE CENTER             | 4                        | 741               | 0.3%        | 1,429    |
| VETERANS ASSISTANCE              | 0                        | 123               | 0.0%        | 149      |
| VICTIM WITNESS                   | 5                        | 168               | 0.2%        | 869      |
| CJA 0.1% SALES TAX               | 0                        | 0                 | 0.0%        | 0        |
| WASHINGTON ENERGY CODE           | 0                        | 0                 | 0.0%        | 0        |
| WEED MANAGEMENT                  | 0                        | 789               | 0.2%        | 954      |
| DEPT. of COMMUNITY SERVICES      | 88                       | 15,105            | 7.1%        | 30,027   |
| STADIUM CONVENTION               | 0                        | 0                 | 0.0%        | 0        |
| SOLID WASTE                      | 12                       | 1,746             | 0.9%        | 3,709    |
| CLEAN WATER FUND / BBC           | 16                       | 2,361             | 1.2%        | 4,986    |
| WASTEWATER OPERATIONS            | 17                       | 2,226             | 1.2%        | 4,889    |
| ELECTIONS                        | 8                        | 984               | 0.5%        | 2,308    |
| ER&R (Depts 555, 566, 577)       | 20                       | 12,315            | 4.2%        | 17,489   |
| TER&R                            | 12                       | 696               | 0.6%        | 2,440    |
| CENTRAL STORES                   | 1                        | 4,269             | 1.2%        | 5,229    |
| FACILITIES MANAGEMENT-DIRECT     | 32                       | 9,009             | 3.6%        | 15,182   |
| MOSQUITO CONTROL DISTRICT        | 2                        | 453               | 0.2%        | 814      |
| REGIONAL TRANSPORTATION COUNCIL  | 10                       | 645               | 0.5%        | 2,045    |
| SWCAA                            | 0                        | 2,472             | 0.7%        | 2,989    |
| HEALTH DEPARTMENT                | 96                       | 10,377            | 6.0%        | 25,292   |
| EMERGENCY MANAGEMENT             | 0                        | 207               | 0.1%        | 250      |
| LAW LIBRARY                      | 0                        | 816               | 0.2%        | 987      |
| CRESA                            | 19                       | 4,380             | 1.9%        | 7,793    |
| Agencies (other Fire Dist. Etc.) | 0                        | 9,776             | 2.8%        | 11,821   |
| <b>TOTAL</b>                     | <b>1,580</b>             | <b>174,002</b>    | <b>100%</b> | <b>0</b> |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                    |
|---------------------------------|--------------------|
|                                 | Human Resources    |
|                                 |                    |
| <b>Expenses</b>                 |                    |
| Personnel Services              | 1,594,220          |
| Services, Supplies, & Interfund | 206,846            |
| Capital Outlay                  |                    |
| Debt Service/Interest           |                    |
| Depreciation                    |                    |
| <b>Subtotal</b>                 | <b>1,801,066</b>   |
|                                 |                    |
| <b>Less:</b>                    |                    |
| Capital Outlay                  |                    |
| Billed Services                 |                    |
|                                 |                    |
| <b>Add Allocated Cost:</b>      |                    |
| Courthouse                      |                    |
| Franklin Center                 | 0                  |
| Corrections Center              |                    |
| Juvenile Center                 |                    |
| Public Service Center           | 33,082             |
| 1408 Franklin                   | 0                  |
| Pepsi Building                  |                    |
| Bond Interest                   | 2,798              |
| Equipment Depreciation          | 7,762              |
| Facilities Management           | 37,185             |
| Office of Budget                | 8,730              |
| INFO SERVICES-Ops/Sys/Prog      | 25,268             |
| INFO SERVICES-Network           | 63,422             |
| INFO SERVICES FMS               | 3,585              |
| Human Resources                 |                    |
| Financial Services & Int. Audit |                    |
| Payroll                         |                    |
| Treasurer-Ind                   |                    |
| Records                         |                    |
| Purchasing                      |                    |
| Printing/Mail                   |                    |
| Telephone                       |                    |
| Pros Attny-Ind                  |                    |
| PIO                             |                    |
|                                 |                    |
| <b>Total Costs to Allocate</b>  | <b>\$1,982,897</b> |

## 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            |                 |         |             |
| OBIS                             |                 |         |             |
| INFO SERVICES-Ops/Sys/Prog       |                 |         |             |
| INFO SERVICES-Network            |                 |         |             |
| INFO SERVICES FMS                |                 |         |             |
| HUMAN RESOURCES                  |                 |         | (1,982,897) |
| FINANCIAL SERVICES & INT AUDIT   | 22              | 1.4%    | 28,306      |
| PAYROLL                          | 4               | 0.3%    | 5,075       |
| TREASURY-IND                     | 14              | 0.9%    | 17,128      |
| RECORDS                          | 2               | 0.1%    | 2,537       |
| PURCHASING                       | 10              | 0.7%    | 13,068      |
| PRINTING/MAIL                    | 5               | 0.3%    | 6,344       |
| TELEPHONE                        | 1               | 0.1%    | 1,269       |
| PROS ATTNY-IND                   | 12              | 0.8%    | 15,225      |
| PUBLIC INFORMATION & OUTREACH    | 7               | 0.4%    | 8,501       |
| ASSESSMENT                       | 45              | 2.9%    | 57,220      |
| AUDITOR-Auto License & Recording | 16              | 1.0%    | 20,300      |
| TREASURER-DIR                    | 12              | 0.7%    | 14,591      |
| BOE                              | 2               | 0.1%    | 2,537       |
| COMMUNITY SUPPORT                | 0               | 0.0%    | 0           |
| COUNTY CLERK                     | 43              | 2.8%    | 54,810      |
| DISTRICT COURT                   | 47              | 3.0%    | 59,916      |
| SUPERIOR COURT                   | 30              | 1.9%    | 37,593      |
| JUVENILE                         | 85              | 5.4%    | 107,462     |
| SHERIFF LAW ENFORCEMENT          | 149             | 9.5%    | 189,042     |
| SHERIFF CIVIL/SUPPORT            | 57              | 3.6%    | 72,318      |
| SHERIFF EXEC/ADMIN               | 21              | 1.3%    | 26,009      |
| JAIL                             | 167             | 10.7%   | 211,880     |
| PROS ATTNY-DIR                   | 65              | 4.2%    | 82,532      |
| PA-CHILD SUPPORT                 | 18              | 1.1%    | 22,584      |
| MEDICAL EXAMINER                 | 7               | 0.4%    | 8,247       |
| COMMISSIONERS                    | 10              | 0.6%    | 12,687      |
| COUNTYWIDE SERVICES              | 0               | 0.0%    | 0           |
| LAND CONSERVATION                | 1               | 0.1%    | 1,269       |
| CONTINGENCY                      | 0               | 0.0%    | 0           |
| LOSS CONTROL                     | 5               | 0.3%    | 6,344       |
| ESA Endangered Species Act       | 0               | 0.0%    | 0           |
| CVTV                             | 0               | 0.0%    | 0           |
| COOP EXTENSION SERVICES          | 2               | 0.1%    | 2,537       |
| INDIGENT DEFENSE                 | 0               | 0.0%    | 0           |
| LEWIS & CLARK RAILROAD           | 0               | 0.0%    | 0           |
| CORRECTIONS                      | 69              | 4.4%    | 87,036      |
| ENVIRONMENTAL SERVICES           | 16              | 1.0%    | 20,807      |
| PARKS                            | 21              | 1.3%    | 26,644      |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | HUMAN RESOURCES |             |            |
|----------------------------------|-----------------|-------------|------------|
|                                  | FTEs            | Percent     | Allocation |
| AUDITOR'S O&M                    | 0               | 0.0%        | 0          |
| CLARK COUNTY FAIR                | 0               | 0.0%        | 0          |
| EMS FUND                         | 0               | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | 0               | 0.0%        | 0          |
| GIS                              | 20              | 1.3%        | 25,375     |
| TRI-MOUNTAIN GOLF                | 0               | 0.0%        | 0          |
| SPECIAL LAW ENFORCEMENT          | 0               | 0.0%        | 0          |
| 911 TAX FUND                     | 0               | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 7               | 0.4%        | 8,564      |
| WATER RESOURCES                  | 0               | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 8               | 0.5%        | 9,960      |
| ENGINEERING                      | 13              | 0.8%        | 16,494     |
| INSPECTION                       | 0               | 0.0%        | 0          |
| DEVELOPMENT SERVICES             | 2               | 0.1%        | 2,537      |
| LONG RANGE PLANNING              | 10              | 0.7%        | 13,068     |
| CUSTOMER SERVICE                 | 6               | 0.4%        | 6,978      |
| ANIMAL CONTROL                   | 5               | 0.3%        | 6,661      |
| BUILDING                         | 14              | 0.9%        | 17,724     |
| CODE ENFORCEMENT                 | 5               | 0.3%        | 6,280      |
| FIRE MARSHAL                     | 7               | 0.4%        | 8,627      |
| PW - TRANSPORTATION              | 66              | 4.2%        | 83,896     |
| PW - ADMIN                       | 16              | 1.0%        | 19,665     |
| PW - ROAD OPERATIONS             | 82              | 5.2%        | 103,402    |
| 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%        | 5,075      |
| VETERANS ASSISTANCE              | 0               | 0.0%        | 0          |
| VICTIM WITNESS                   | 5               | 0.3%        | 6,344      |
| 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      | 88              | 5.7%        | 112,062    |
| STADIUM CONVENTION               | 0               | 0.0%        | 0          |
| SOLID WASTE                      | 12              | 0.8%        | 15,225     |
| CLEAN WATER FUND / BBC           | 16              | 1.0%        | 20,300     |
| WASTEWATER OPERATIONS            | 17              | 1.1%        | 20,934     |
| ELECTIONS                        | 8               | 0.5%        | 10,657     |
| ER&R (Depts 555, 566, 577)       | 20              | 1.2%        | 24,740     |
| TER&R                            | 12              | 0.8%        | 15,225     |
| CENTRAL STORES                   | 1               | 0.0%        | 634        |
| FACILITIES MANAGEMENT-DIRECT     | 32              | 2.1%        | 40,853     |
| MOSQUITO CONTROL DISTRICT        | 2               | 0.1%        | 2,537      |
| REGIONAL TRANSPORTATION COUNCIL  | 10              | 0.6%        | 12,053     |
| SWCAA                            | 0               | 0.0%        | 0          |
| HEALTH DEPARTMENT                | 96              | 6.1%        | 121,419    |
| EMERGENCY MANAGEMENT             | 0               | 0.0%        | 0          |
| LAW LIBRARY                      | 0               | 0.0%        | 0          |
| CRESA                            | 19              | 1.2%        | 23,789     |
| Agencies (other Fire Dist. Etc.) | 0               | 0.0%        | 0          |
| <b>TOTAL</b>                     | <b>1,563</b>    | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                                    |
|---------------------------------|------------------------------------|
|                                 | Financial Services & Int.<br>Audit |
|                                 |                                    |
| <b>Expenses</b>                 |                                    |
| Personnel Services              |                                    |
| Services, Supplies, & Interfund |                                    |
| Capital Outlay                  |                                    |
| Debt Service/Interest           |                                    |
| Depreciation                    |                                    |
| <b>Subtotal</b>                 | <b>1,821,839</b>                   |
|                                 |                                    |
| <b>Less:</b>                    |                                    |
| Capital Outlay                  |                                    |
| Billed Services                 |                                    |
|                                 |                                    |
| <b>Add Allocated Cost:</b>      |                                    |
| Courthouse                      | 0                                  |
| Franklin Center                 |                                    |
| Corrections Center              |                                    |
| Juvenile Center                 |                                    |
| Public Service Center           | 45,861                             |
| 1408 Franklin                   | 0                                  |
| Pepsi Building                  |                                    |
| Bond Interest                   | 3,906                              |
| Equipment Depreciation          | 3,734                              |
| Facilities Management           | 51,549                             |
| Office of Budget                | 8,830                              |
| INFO SERVICES-Ops/Sys/Prog      | 48,430                             |
| INFO SERVICES-Network           | 121,558                            |
| INFO SERVICES FMS               | 3,993                              |
| Human Resources                 | 28,306                             |
| Financial Services & Int. Audit |                                    |
| Payroll                         |                                    |
| Treasurer-Ind                   |                                    |
| Records                         |                                    |
| Purchasing                      |                                    |
| Printing/Mail                   |                                    |
| Telephone                       |                                    |
| Pros Attny-Ind                  |                                    |
| PIO                             |                                    |
|                                 |                                    |
| <b>Total Costs to Allocate</b>  | <b>\$2,138,006</b>                 |

## 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            |                                |         |             |
| OBIS                             |                                |         |             |
| INFO SERVICES-Ops/Sys/Prog       |                                |         |             |
| INFO SERVICES-Network            |                                |         |             |
| INFO SERVICES FMS                |                                |         |             |
| HUMAN RESOURCES                  |                                |         |             |
| FINANCIAL SERVICES & INT AUDIT   |                                |         | (2,138,006) |
| PAYROLL                          | 0                              | 0.0%    | 0           |
| TREASURY-IND                     | 3,475                          | 2.0%    | 43,168      |
| RECORDS                          | 0                              | 0.0%    | 0           |
| PURCHASING                       | 2,532                          | 1.5%    | 31,451      |
| PRINTING/MAIL                    | 0                              | 0.0%    | 0           |
| TELEPHONE                        | 0                              | 0.0%    | 0           |
| PROS ATTNY-IND                   | 0                              | 0.0%    | 0           |
| PUBLIC INFORMATION & OUTREACH    | 304                            | 0.2%    | 3,772       |
| ASSESSMENT                       | 684                            | 0.4%    | 8,499       |
| AUDITOR-Auto License & Recording | 0                              | 0.0%    | 0           |
| TREASURER-DIR                    | 228                            | 0.1%    | 2,832       |
| BOE                              | 171                            | 0.1%    | 2,124       |
| COMMUNITY SUPPORT                | 78                             | 0.0%    | 969         |
| COUNTY CLERK                     | 2,132                          | 1.2%    | 26,482      |
| DISTRICT COURT                   | 4,112                          | 2.4%    | 51,077      |
| SUPERIOR COURT                   | 8,069                          | 4.7%    | 100,234     |
| JUVENILE                         | 4,132                          | 2.4%    | 51,328      |
| SHERIFF LAW ENFORCEMENT          | 4,493                          | 2.6%    | 55,818      |
| SHERIFF CIVIL/SUPPORT            | 3,691                          | 2.1%    | 45,848      |
| SHERIFF EXEC/ADMIN               | 2,157                          | 1.3%    | 26,797      |
| JAIL                             | 5,884                          | 3.4%    | 73,093      |
| PROS ATTNY-DIR                   | 2,675                          | 1.6%    | 33,237      |
| PA-CHILD SUPPORT                 | 947                            | 0.6%    | 11,762      |
| MEDICAL EXAMINER                 | 425                            | 0.2%    | 5,275       |
| COMMISSIONERS                    | 669                            | 0.4%    | 8,311       |
| COUNTYWIDE SERVICES              | 489                            | 0.3%    | 6,075       |
| LAND CONSERVATION                | 617                            | 0.4%    | 7,669       |
| CONTINGENCY                      | 0                              | 0.0%    | 0           |
| LOSS CONTROL                     | 75                             | 0.0%    | 932         |
| ESA Endangered Species Act       | 0                              | 0.0%    | 0           |
| CVTV                             | 12                             | 0.0%    | 149         |
| COOP EXTENSION SERVICES          | 1,184                          | 0.7%    | 14,705      |
| INDIGENT DEFENSE                 | 3,059                          | 1.8%    | 38,005      |
| LEWIS & CLARK RAILROAD           | 202                            | 0.1%    | 2,509       |
| CORRECTIONS                      | 3,195                          | 1.9%    | 39,692      |
| ENVIRONMENTAL SERVICES           | 53                             | 0.0%    | 660         |
| PARKS                            | 4,751                          | 2.8%    | 59,024      |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | FINANCIAL SERVICES & INT AUDIT |             |            |
|----------------------------------|--------------------------------|-------------|------------|
|                                  | Weighted Trans                 | Percent     | Allocation |
| AUDITOR'S O&M                    | 222                            | 0.1%        | 2,758      |
| CLARK COUNTY FAIR                | 3,936                          | 2.3%        | 48,896     |
| EMS FUND                         | 99                             | 0.1%        | 1,230      |
| RADIO COMMUNICATIONS             | 1,572                          | 0.9%        | 19,529     |
| GIS                              | 1,217                          | 0.7%        | 15,122     |
| TRI-MOUNTAIN GOLF                | 225                            | 0.1%        | 2,795      |
| SPECIAL LAW ENFORCEMENT          | 0                              | 0.0%        | 0          |
| 911 TAX FUND                     | 0                              | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 524                            | 0.3%        | 6,508      |
| WATER RESOURCES                  | 0                              | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 34                             | 0.0%        | 419        |
| ENGINEERING                      | 312                            | 0.2%        | 3,871      |
| INSPECTION                       | 15                             | 0.0%        | 192        |
| DEVELOPMENT SERVICES             | 732                            | 0.4%        | 9,091      |
| LONG RANGE PLANNING              | 1,027                          | 0.6%        | 12,753     |
| CUSTOMER SERVICE                 | 146                            | 0.1%        | 1,810      |
| ANIMAL CONTROL                   | 375                            | 0.2%        | 4,654      |
| BUILDING                         | 570                            | 0.3%        | 7,087      |
| CODE ENFORCEMENT                 | 36                             | 0.0%        | 442        |
| FIRE MARSHAL                     | 2,675                          | 1.6%        | 33,227     |
| PW - TRANSPORTATION              | 7,415                          | 4.3%        | 92,120     |
| PW - ADMIN                       | 1,020                          | 0.6%        | 12,673     |
| PW - ROAD OPERATIONS             | 7,822                          | 4.5%        | 97,165     |
| CAMP BONNEVILLE                  | 96                             | 0.1%        | 1,193      |
| SPECIAL INVESTIGATION            | 228                            | 0.1%        | 2,832      |
| NARCOTICS TASK FORCE             | 1,656                          | 1.0%        | 20,572     |
| CHILD JUSTICE CENTER             | 741                            | 0.4%        | 9,205      |
| VETERANS ASSISTANCE              | 123                            | 0.1%        | 1,528      |
| VICTIM WITNESS                   | 168                            | 0.1%        | 2,087      |
| CJA 0.1% SALES TAX               | 0                              | 0.0%        | 0          |
| WASHINGTON ENERGY CODE           | 0                              | 0.0%        | 0          |
| WEED MANAGEMENT                  | 789                            | 0.5%        | 9,802      |
| DEPT. of COMMUNITY SERVICES      | 15,105                         | 8.8%        | 187,647    |
| STADIUM CONVENTION               | 0                              | 0.0%        | 0          |
| SOLID WASTE                      | 1,746                          | 1.0%        | 21,690     |
| CLEAN WATER FUND / BBC           | 2,361                          | 1.4%        | 29,330     |
| WASTEWATER OPERATIONS            | 2,226                          | 1.3%        | 27,653     |
| ELECTIONS                        | 984                            | 0.6%        | 12,224     |
| ER&R (Depts 555, 566, 577)       | 12,315                         | 7.2%        | 152,987    |
| TER&R                            | 696                            | 0.4%        | 8,646      |
| CENTRAL STORES                   | 4,269                          | 2.5%        | 53,033     |
| FACILITIES MANAGEMENT-DIRECT     | 9,009                          | 5.2%        | 111,917    |
| MOSQUITO CONTROL DISTRICT        | 453                            | 0.3%        | 5,628      |
| REGIONAL TRANSPORTATION COUNCIL  | 645                            | 0.4%        | 8,013      |
| SWCAA                            | 2,472                          | 1.4%        | 30,709     |
| HEALTH DEPARTMENT                | 10,377                         | 6.0%        | 128,912    |
| EMERGENCY MANAGEMENT             | 207                            | 0.1%        | 2,572      |
| LAW LIBRARY                      | 816                            | 0.5%        | 10,137     |
| CRESA                            | 4,380                          | 2.5%        | 54,412     |
| Agencies (other Fire Dist. Etc.) | 9,776                          | 5.7%        | 121,439    |
| <b>TOTAL</b>                     | <b>172,103</b>                 | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Payroll          |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              |                  |
| Services, Supplies, & Interfund |                  |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    |                  |
| <b>Subtotal</b>                 | <b>266,228</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| Courthouse                      | 0                |
| Franklin Center                 |                  |
| Corrections Center              |                  |
| Juvenile Center                 |                  |
| Public Service Center           | 5,096            |
| 1408 Franklin                   | 0                |
| Pepsi Building                  |                  |
| Bond Interest                   | 404              |
| Equipment Depreciation          | 0                |
| Facilities Management           | 5,728            |
| Office of Budget                | 1,290            |
| INFO SERVICES-Ops/Sys/Prog      | 5,264            |
| INFO SERVICES-Network           | 13,213           |
| INFO SERVICES FMS               | 533              |
| Human Resources                 | 5,075            |
| Financial Services & Int. Audit | 0                |
| Payroll                         |                  |
| Treasurer-Ind                   |                  |
| Records                         |                  |
| Purchasing                      |                  |
| Printing/Mail                   |                  |
| Telephone                       |                  |
| Pros Attny-Ind                  |                  |
| PIO                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$302,830</b> |

## 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            |         |         |            |
| OBIS                             |         |         |            |
| INFO SERVICES-Ops/Sys/Prog       |         |         |            |
| INFO SERVICES-Network            |         |         |            |
| INFO SERVICES FMS                |         |         |            |
| HUMAN RESOURCES                  |         |         |            |
| FINANCIAL SERVICES & INT AUDIT   |         |         |            |
| PAYROLL                          |         |         | (302,830)  |
| TREASURY-IND                     | 13.5    | 0.8%    | 2,408      |
| RECORDS                          | 2       | 0.1%    | 357        |
| PURCHASING                       | 10      | 0.6%    | 1,837      |
| PRINTING/MAIL                    | 5       | 0.3%    | 892        |
| TELEPHONE                        | 1       | 0.1%    | 178        |
| PROS ATTNY-IND                   | 12      | 0.7%    | 2,140      |
| PUBLIC INFORMATION & OUTREACH    | 7       | 0.4%    | 1,195      |
| ASSESSMENT                       | 45      | 2.7%    | 8,044      |
| AUDITOR-Auto License & Recording | 16      | 0.9%    | 2,854      |
| TREASURER-DIR                    | 12      | 0.7%    | 2,051      |
| BOE                              | 2       | 0.1%    | 357        |
| COMMUNITY SUPPORT                | 0       | 0.0%    | 0          |
| COUNTY CLERK                     | 43      | 2.5%    | 7,705      |
| DISTRICT COURT                   | 47      | 2.8%    | 8,423      |
| SUPERIOR COURT                   | 30      | 1.7%    | 5,285      |
| JUVENILE                         | 85      | 5.0%    | 15,107     |
| SHERIFF LAW ENFORCEMENT          | 149     | 8.8%    | 26,576     |
| SHERIFF CIVIL/SUPPORT            | 57      | 3.4%    | 10,167     |
| SHERIFF EXEC/ADMIN               | 21      | 1.2%    | 3,656      |
| JAIL                             | 167     | 9.8%    | 29,787     |
| PROS ATTNY-DIR                   | 65      | 3.8%    | 11,603     |
| PA-CHILD SUPPORT                 | 18      | 1.0%    | 3,175      |
| MEDICAL EXAMINER                 | 7       | 0.4%    | 1,159      |
| COMMISSIONERS                    | 10      | 0.6%    | 1,784      |
| COUNTYWIDE SERVICES              | 0       | 0.0%    | 0          |
| LAND CONSERVATION                | 1       | 0.1%    | 178        |
| CONTINGENCY                      | 0       | 0.0%    | 0          |
| LOSS CONTROL                     | 5       | 0.3%    | 892        |
| ESA Endangered Species Act       | 0       | 0.0%    | 0          |
| CVTV                             | 0       | 0.0%    | 0          |
| COOP EXTENSION SERVICES          | 2       | 0.1%    | 357        |
| INDIGENT DEFENSE                 | 0       | 0.0%    | 0          |
| LEWIS & CLARK RAILROAD           | 0       | 0.0%    | 0          |
| CORRECTIONS                      | 69      | 4.0%    | 12,236     |
| ENVIRONMENTAL SERVICES           | 16      | 1.0%    | 2,925      |
| 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          |
| CLARK COUNTY FAIR                | 0            | 0.0%        | 0          |
| EMS FUND                         | 0            | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | 0            | 0.0%        | 0          |
| GIS                              | 20           | 1.2%        | 3,567      |
| TRI-MOUNTAIN GOLF                | 0            | 0.0%        | 0          |
| SPECIAL LAW ENFORCEMENT          | 0            | 0.0%        | 0          |
| 911 TAX FUND                     | 0            | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 7            | 0.4%        | 1,204      |
| WATER RESOURCES                  | 0            | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 8            | 0.5%        | 1,400      |
| ENGINEERING                      | 13           | 0.8%        | 2,319      |
| INSPECTION                       | 0            | 0.0%        | 0          |
| DEVELOPMENT SERVICES             | 2            | 0.1%        | 357        |
| LONG RANGE PLANNING              | 10           | 0.6%        | 1,837      |
| CUSTOMER SERVICE                 | 6            | 0.3%        | 981        |
| ANIMAL CONTROL                   | 5            | 0.3%        | 936        |
| BUILDING                         | 14           | 0.8%        | 2,492      |
| CODE ENFORCEMENT                 | 5            | 0.3%        | 883        |
| FIRE MARSHAL                     | 7            | 0.4%        | 1,213      |
| PW - TRANSPORTATION              | 66           | 3.9%        | 11,794     |
| PW - ADMIN                       | 16           | 0.9%        | 2,765      |
| PW - ROAD OPERATIONS             | 82           | 4.8%        | 14,537     |
| 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%        | 713        |
| VETERANS ASSISTANCE              | 0            | 0.0%        | 0          |
| VICTIM WITNESS                   | 5            | 0.3%        | 892        |
| 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      | 88           | 5.2%        | 15,754     |
| STADIUM CONVENTION               | 0            | 0.0%        | 0          |
| SOLID WASTE                      | 12           | 0.7%        | 2,140      |
| CLEAN WATER FUND / BBC           | 16           | 0.9%        | 2,854      |
| WASTEWATER OPERATIONS            | 17           | 1.0%        | 2,943      |
| ELECTIONS                        | 8            | 0.5%        | 1,498      |
| ER&R (Depts 555, 566, 577)       | 20           | 1.1%        | 3,478      |
| TER&R                            | 12           | 0.7%        | 2,140      |
| CENTRAL STORES                   | 1            | 0.0%        | 89         |
| FACILITIES MANAGEMENT-DIRECT     | 32           | 1.9%        | 5,743      |
| MOSQUITO CONTROL DISTRICT        | 2            | 0.1%        | 357        |
| REGIONAL TRANSPORTATION COUNCIL  | 10           | 0.6%        | 1,694      |
| SWCAA                            | 68           | 4.0%        | 12,129     |
| HEALTH DEPARTMENT                | 96           | 5.6%        | 17,069     |
| EMERGENCY MANAGEMENT             | 0            | 0.0%        | 0          |
| LAW LIBRARY                      | 0            | 0.0%        | 0          |
| CRESA                            | 75           | 4.4%        | 13,377     |
| Agencies (other Fire Dist. Etc.) | 58           | 3.4%        | 10,345     |
| <b>TOTAL</b>                     | <b>1,698</b> | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Treasurer-Ind    |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              |                  |
| Services, Supplies, & Interfund |                  |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    |                  |
| <b>Subtotal</b>                 | <b>612,792</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| Courthouse                      | 0                |
| Franklin Center                 |                  |
| Corrections Center              |                  |
| Juvenile Center                 |                  |
| Public Service Center           | 13,179           |
| 1408 Franklin                   | 0                |
| Pepsi Building                  |                  |
| Bond Interest                   | 818              |
| Equipment Depreciation          | 45,373           |
| Facilities Management           | 14,814           |
| Office of Budget                | 2,970            |
| INFO SERVICES-Ops/Sys/Prog      | 38,954           |
| INFO SERVICES-Network           | 97,775           |
| INFO SERVICES FMS               | 6,000            |
| Human Resources                 | 17,128           |
| Financial Services & Int. Audit | 43,168           |
| Payroll                         | 2,408            |
| Treasurer-Ind                   |                  |
| Records                         |                  |
| Purchasing                      |                  |
| Printing/Mail                   |                  |
| Telephone                       |                  |
| Pros Attny-Ind                  |                  |
| PIO                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$895,380</b> |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | TREASURY-IND      |         |            |
|----------------------------------|-------------------|---------|------------|
|                                  | Weighted<br>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            |                   |         |            |
| OBIS                             |                   |         |            |
| INFO SERVICES-Ops/Sys/Prog       |                   |         |            |
| INFO SERVICES-Network            |                   |         |            |
| INFO SERVICES FMS                |                   |         |            |
| HUMAN RESOURCES                  |                   |         |            |
| FINANCIAL SERVICES & INT AUDIT   |                   |         |            |
| PAYROLL                          |                   |         |            |
| TREASURY-IND                     |                   |         | (895,380)  |
| RECORDS                          | 0                 | 0.0%    | 0          |
| PURCHASING                       | 24                | 0.1%    | 500        |
| PRINTING/MAIL                    | 0                 | 0.0%    | 0          |
| TELEPHONE                        | 0                 | 0.0%    | 0          |
| PROS ATTNY-IND                   | 0                 | 0.0%    | 0          |
| PUBLIC INFORMATION & OUTREACH    | 1                 | 0.0%    | 26         |
| ASSESSMENT                       | 31                | 0.1%    | 631        |
| AUDITOR-Auto License & Recording | 4,709             | 10.8%   | 96,453     |
| TREASURER-DIR                    | 18                | 0.0%    | 368        |
| BOE                              | 0                 | 0.0%    | 0          |
| COMMUNITY SUPPORT                | 1,060             | 2.4%    | 21,706     |
| COUNTY CLERK                     | 2,869             | 6.6%    | 58,750     |
| DISTRICT COURT                   | 5                 | 0.0%    | 105        |
| SUPERIOR COURT                   | 85                | 0.2%    | 1,736      |
| JUVENILE                         | 53                | 0.1%    | 1,079      |
| SHERIFF LAW ENFORCEMENT          | 2,771             | 6.3%    | 56,751     |
| SHERIFF CIVIL/SUPPORT            | 81                | 0.2%    | 1,658      |
| SHERIFF EXEC/ADMIN               | 18                | 0.0%    | 368        |
| JAIL                             | 415               | 0.9%    | 8,498      |
| PROS ATTNY-DIR                   | 509               | 1.2%    | 10,419     |
| PA-CHILD SUPPORT                 | 3                 | 0.0%    | 53         |
| MEDICAL EXAMINER                 | 10                | 0.0%    | 210        |
| COMMISSIONERS                    | 6                 | 0.0%    | 132        |
| COUNTYWIDE SERVICES              | 8                 | 0.0%    | 158        |
| LAND CONSERVATION                | 0                 | 0.0%    | 0          |
| CONTINGENCY                      | 0                 | 0.0%    | 0          |
| LOSS CONTROL                     | 1                 | 0.0%    | 26         |
| ESA Endangered Species Act       | 0                 | 0.0%    | 0          |
| CVTV                             | 5                 | 0.0%    | 105        |
| COOP EXTENSION SERVICES          | 94                | 0.2%    | 1,921      |
| INDIGENT DEFENSE                 | 21                | 0.0%    | 421        |
| LEWIS & CLARK RAILROAD           | 4                 | 0.0%    | 79         |
| CORRECTIONS                      | 36                | 0.1%    | 737        |
| ENVIRONMENTAL SERVICES           | 0                 | 0.0%    | 0          |
| PARKS                            | 8                 | 0.0%    | 158        |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | TREASURY-IND      |             |            |
|----------------------------------|-------------------|-------------|------------|
|                                  | Weighted<br>Trans | Percent     | Allocation |
| AUDITOR'S O&M                    | 797               | 1.8%        | 16,323     |
| CLARK COUNTY FAIR                | 1,362             | 3.1%        | 27,895     |
| EMS FUND                         | 1                 | 0.0%        | 20         |
| RADIO COMMUNICATIONS             | 13                | 0.0%        | 266        |
| GIS                              | 4                 | 0.0%        | 82         |
| TRI-MOUNTAIN GOLF                | 781               | 1.8%        | 15,996     |
| SPECIAL LAW ENFORCEMENT          | 12                | 0.0%        | 246        |
| 911 TAX FUND                     | 44                | 0.1%        | 901        |
| COMMUNITY DEV ADMIN              | 0                 | 0.0%        | 0          |
| WATER RESOURCES                  | 0                 | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 0                 | 0.0%        | 0          |
| ENGINEERING                      | 198               | 0.5%        | 4,055      |
| INSPECTION                       | 0                 | 0.0%        | 0          |
| DEVELOPMENT SERVICES             | 330               | 0.8%        | 6,759      |
| LONG RANGE PLANNING              | 22                | 0.1%        | 451        |
| CUSTOMER SERVICE                 | 0                 | 0.0%        | 0          |
| ANIMAL CONTROL                   | 110               | 0.3%        | 2,253      |
| BUILDING                         | 286               | 0.7%        | 5,858      |
| CODE ENFORCEMENT                 | 0                 | 0.0%        | 0          |
| FIRE MARSHAL                     | 44                | 0.1%        | 901        |
| PW - TRANSPORTATION              | 463               | 1.1%        | 9,478      |
| PW - ADMIN                       | 120               | 0.3%        | 2,462      |
| PW - ROAD OPERATIONS             | 27                | 0.1%        | 554        |
| CAMP BONNEVILLE                  | 6                 | 0.0%        | 123        |
| SPECIAL INVESTIGATION            | 1                 | 0.0%        | 20         |
| NARCOTICS TASK FORCE             | 54                | 0.1%        | 1,106      |
| CHILD JUSTICE CENTER             | 64                | 0.1%        | 1,311      |
| VETERANS ASSISTANCE              | 0                 | 0.0%        | 0          |
| VICTIM WITNESS                   | 11                | 0.0%        | 225        |
| CJA 0.1% SALES TAX               | 0                 | 0.0%        | 0          |
| WASHINGTON ENERGY CODE           | 0                 | 0.0%        | 0          |
| WEED MANAGEMENT                  | 2                 | 0.0%        | 41         |
| DEPT. of COMMUNITY SERVICES      | 3,234             | 7.4%        | 66,236     |
| STADIUM CONVENTION               | 0                 | 0.0%        | 0          |
| SOLID WASTE                      | 59                | 0.1%        | 1,208      |
| CLEAN WATER FUND / BBC           | 5                 | 0.0%        | 102        |
| WASTEWATER OPERATIONS            | 0                 | 0.0%        | 0          |
| ELECTIONS                        | 42                | 0.1%        | 860        |
| ER&R (Depts 555, 566, 577)       | 64                | 0.1%        | 1,311      |
| TER&R                            | 24                | 0.1%        | 492        |
| CENTRAL STORES                   | 1                 | 0.0%        | 20         |
| FACILITIES MANAGEMENT-DIRECT     | 74                | 0.2%        | 1,516      |
| MOSQUITO CONTROL DISTRICT        | 1                 | 0.0%        | 20         |
| REGIONAL TRANSPORTATION COUNCIL  | 148               | 0.3%        | 3,031      |
| SWCAA                            | 779               | 1.8%        | 15,955     |
| HEALTH DEPARTMENT                | 2,388             | 5.5%        | 48,909     |
| EMERGENCY MANAGEMENT             | 18                | 0.0%        | 369        |
| LAW LIBRARY                      | 268               | 0.6%        | 5,489      |
| CRESA                            | 278               | 0.6%        | 5,694      |
| Agencies (other Fire Dist. Etc.) | 18,739            | 42.9%       | 383,794    |
| <b>TOTAL</b>                     | <b>43,717</b>     | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Records          |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              | 218,848          |
| Services, Supplies, & Interfund | 6,720            |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    |                  |
| <b>Subtotal</b>                 | <b>225,568</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| Courthouse                      |                  |
| Franklin Center                 | 0                |
| Corrections Center              |                  |
| Juvenile Center                 |                  |
| Public Service Center           | 0                |
| 1408 Franklin                   | 0                |
| Pepsi Building                  |                  |
| Bond Interest                   | 15,161           |
| Equipment Depreciation          | 0                |
| Facilities Management           | 20,763           |
| Office of Budget                | 1,093            |
| INFO SERVICES-Ops/Sys/Prog      | 3,158            |
| INFO SERVICES-Network           | 7,928            |
| INFO SERVICES FMS               | 266              |
| Human Resources                 | 2,537            |
| Financial Services & Int. Audit | 0                |
| Payroll                         | 357              |
| Treasurer-Ind                   | 0                |
| Records                         |                  |
| Purchasing                      |                  |
| Printing/Mail                   |                  |
| Telephone                       |                  |
| Pros Attny-Ind                  |                  |
| PIO                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$276,832</b> |

## 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            |            |         |            |
| OBIS                             |            |         |            |
| INFO SERVICES-Ops/Sys/Prog       |            |         |            |
| INFO SERVICES-Network            |            |         |            |
| INFO SERVICES FMS                |            |         |            |
| HUMAN RESOURCES                  |            |         |            |
| FINANCIAL SERVICES & INT AUDIT   |            |         |            |
| PAYROLL                          |            |         |            |
| TREASURY-IND                     |            |         |            |
| RECORDS                          |            |         | (287,469)  |
| PURCHASING                       | 84         | 0.5%    | 1,328      |
| PRINTING/MAIL                    | 0          | 0.0%    | 0          |
| TELEPHONE                        | 0          | 0.0%    | 0          |
| PROS ATTNY-IND                   | 597        | 3.3%    | 9,438      |
| PUBLIC INFORMATION & OUTREACH    | 3          | 0.0%    | 47         |
| ASSESSMENT                       | 875        | 4.8%    | 13,834     |
| AUDITOR-Auto License & Recording | 42         | 0.2%    | 671        |
| TREASURER-DIR                    | 669        | 3.7%    | 10,569     |
| BOE                              | 70         | 0.4%    | 1,107      |
| COMMUNITY SUPPORT                | 0          | 0.0%    | 0          |
| COUNTY CLERK                     | 3,268      | 18.0%   | 51,667     |
| DISTRICT COURT                   | 2,108      | 11.6%   | 33,327     |
| SUPERIOR COURT                   | 385        | 2.1%    | 6,087      |
| JUVENILE                         | 0          | 0.0%    | 0          |
| SHERIFF LAW ENFORCEMENT          | 789        | 4.3%    | 12,474     |
| SHERIFF CIVIL/SUPPORT            | 0          | 0.0%    | 0          |
| SHERIFF EXEC/ADMIN               | 0          | 0.0%    | 0          |
| JAIL                             | 404        | 2.2%    | 6,387      |
| PROS ATTNY-DIR                   | 2,379      | 13.1%   | 37,612     |
| PA-CHILD SUPPORT                 | 742        | 4.1%    | 11,731     |
| MEDICAL EXAMINER                 | 93         | 0.5%    | 1,470      |
| COMMISSIONERS                    | 66         | 0.4%    | 1,043      |
| COUNTYWIDE SERVICES              | 0          | 0.0%    | 0          |
| LAND CONSERVATION                | 0          | 0.0%    | 0          |
| CONTINGENCY                      | 0          | 0.0%    | 0          |
| LOSS CONTROL                     | 51         | 0.3%    | 806        |
| 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           | 3          | 0.0%    | 47         |
| CORRECTIONS                      | 680        | 3.7%    | 10,751     |
| 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          |
| CLARK COUNTY FAIR                | 93            | 0.5%        | 1,470      |
| EMS FUND                         | 0             | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | 0             | 0.0%        | 0          |
| GIS                              | 95            | 0.5%        | 1,502      |
| TRI-MOUNTAIN GOLF                | 0             | 0.0%        | 0          |
| SPECIAL LAW ENFORCEMENT          | 0             | 0.0%        | 0          |
| 911 TAX FUND                     | 0             | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 552           | 3.0%        | 8,727      |
| 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                   | 139           | 0.8%        | 2,198      |
| BUILDING                         | 0             | 0.0%        | 0          |
| CODE ENFORCEMENT                 | 193           | 1.1%        | 3,051      |
| FIRE MARSHAL                     | 1             | 0.0%        | 16         |
| PW - TRANSPORTATION              | 61            | 0.3%        | 964        |
| PW - ADMIN                       | 507           | 2.8%        | 8,016      |
| PW - ROAD OPERATIONS             | 6             | 0.0%        | 95         |
| 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                   | 69            | 0.4%        | 1,091      |
| 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      | 665           | 3.7%        | 10,514     |
| STADIUM CONVENTION               | 0             | 0.0%        | 0          |
| SOLID WASTE                      | 0             | 0.0%        | 0          |
| CLEAN WATER FUND / BBC           | 0             | 0.0%        | 0          |
| WASTEWATER OPERATIONS            | 0             | 0.0%        | 0          |
| ELECTIONS                        | 672           | 3.7%        | 10,624     |
| ER&R (Depts 555, 566, 577)       | 0             | 0.0%        | 0          |
| TER&R                            | 0             | 0.0%        | 0          |
| CENTRAL STORES                   | 0             | 0.0%        | 0          |
| FACILITIES MANAGEMENT-DIRECT     | 0             | 0.0%        | 0          |
| MOSQUITO CONTROL DISTRICT        | 0             | 0.0%        | 0          |
| REGIONAL TRANSPORTATION COUNCIL  | 0             | 0.0%        | 0          |
| SWCAA                            | 0             | 0.0%        | 0          |
| HEALTH DEPARTMENT                | 1,701         | 9.4%        | 26,893     |
| EMERGENCY MANAGEMENT             | 0             | 0.0%        | 0          |
| LAW LIBRARY                      | 0             | 0.0%        | 0          |
| CRESA                            | 104           | 0.6%        | 1,644      |
| Agencies (other Fire Dist. Etc.) | 17            | 0.1%        | 269        |
| <b>TOTAL</b>                     | <b>18,183</b> | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                    |
|---------------------------------|--------------------|
|                                 | Purchasing         |
|                                 |                    |
| <b>Expenses</b>                 |                    |
| Personnel Services              | 841,361            |
| Services, Supplies, & Interfund | 14,771             |
| Capital Outlay                  |                    |
| Debt Service/Interest           |                    |
| Depreciation                    |                    |
| <b>Subtotal</b>                 | <b>856,131</b>     |
|                                 |                    |
| <b>Less:</b>                    |                    |
| Capital Outlay                  |                    |
| Billed Services                 |                    |
|                                 |                    |
| <b>Add Allocated Cost:</b>      |                    |
| Courthouse                      |                    |
| Franklin Center                 | 0                  |
| Corrections Center              |                    |
| Juvenile Center                 |                    |
| Public Service Center           | 23,478             |
| 1408 Franklin                   | 0                  |
| Pepsi Building                  |                    |
| Bond Interest                   | 2,404              |
| Equipment Depreciation          | 0                  |
| Facilities Management           | 26,389             |
| Office of Budget                | 4,150              |
| INFO SERVICES-Ops/Sys/Prog      | 14,739             |
| INFO SERVICES-Network           | 36,996             |
| INFO SERVICES FMS               | 4,433              |
| Human Resources                 | 13,068             |
| Financial Services & Int. Audit | 31,451             |
| Payroll                         | 1,837              |
| Treasurer-Ind                   | 500                |
| Records                         | 1,328              |
| Purchasing                      |                    |
| Printing/Mail                   |                    |
| Telephone                       |                    |
| Pros Attny-Ind                  |                    |
| PIO                             |                    |
|                                 |                    |
| <b>Total Costs to Allocate</b>  | <b>\$1,016,904</b> |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | PURCHASING        |         |             |
|----------------------------------|-------------------|---------|-------------|
|                                  | Weighted<br>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            |                   |         |             |
| OBIS                             |                   |         |             |
| INFO SERVICES-Ops/Sys/Prog       |                   |         |             |
| INFO SERVICES-Network            |                   |         |             |
| INFO SERVICES FMS                |                   |         |             |
| HUMAN RESOURCES                  |                   |         |             |
| FINANCIAL SERVICES & INT AUDIT   |                   |         |             |
| PAYROLL                          |                   |         |             |
| TREASURY-IND                     |                   |         |             |
| RECORDS                          |                   |         |             |
| PURCHASING                       |                   |         | (1,016,904) |
| PRINTING/MAIL                    | 0                 | 0.0%    | 0           |
| TELEPHONE                        | 0                 | 0.0%    | 0           |
| PROS ATTNY-IND                   | 0                 | 0.0%    | 0           |
| PUBLIC INFORMATION & OUTREACH    | 0                 | 0.6%    | 6,570       |
| ASSESSMENT                       | 0                 | 1.0%    | 9,924       |
| AUDITOR-Auto License & Recording | 0                 | 0.0%    | 0           |
| TREASURER-DIR                    | 0                 | 0.5%    | 5,382       |
| BOE                              | 0                 | 0.0%    | 0           |
| COMMUNITY SUPPORT                | 0                 | 0.2%    | 1,598       |
| COUNTY CLERK                     | 0                 | 0.8%    | 8,465       |
| DISTRICT COURT                   | 0                 | 2.6%    | 26,551      |
| SUPERIOR COURT                   | 0                 | 2.5%    | 25,363      |
| JUVENILE                         | 0                 | 3.0%    | 30,045      |
| SHERIFF LAW ENFORCEMENT          | 0                 | 1.9%    | 19,810      |
| SHERIFF CIVIL/SUPPORT            | 0                 | 4.5%    | 46,123      |
| SHERIFF EXEC/ADMIN               | 0                 | 0.7%    | 7,429       |
| JAIL                             | 0                 | 5.7%    | 58,249      |
| PROS ATTNY-DIR                   | 0                 | 2.6%    | 26,697      |
| PA-CHILD SUPPORT                 | 0                 | 1.3%    | 13,569      |
| MEDICAL EXAMINER                 | 0                 | 0.8%    | 8,604       |
| COMMISSIONERS                    | 0                 | 1.1%    | 10,941      |
| COUNTYWIDE SERVICES              | 0                 | 0.4%    | 3,777       |
| LAND CONSERVATION                | 0                 | 0.3%    | 2,760       |
| CONTINGENCY                      | 0                 | 0.0%    | 0           |
| LOSS CONTROL                     | 0                 | 0.1%    | 1,314       |
| ESA Endangered Species Act       | 0                 | 0.2%    | 2,186       |
| CVTV                             | 0                 | 0.0%    | 145         |
| COOP EXTENSION SERVICES          | 0                 | 0.3%    | 3,051       |
| INDIGENT DEFENSE                 | 0                 | 9.2%    | 93,708      |
| LEWIS & CLARK RAILROAD           | 0                 | 0.2%    | 2,034       |
| CORRECTIONS                      | 0                 | 1.2%    | 12,546      |
| ENVIRONMENTAL SERVICES           | 0                 | 0.0%    | 0           |
| PARKS                            | 0                 | 1.0%    | 9,753       |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | PURCHASING        |             |            |
|----------------------------------|-------------------|-------------|------------|
|                                  | Weighted<br>Trans | Percent     | Allocation |
| AUDITOR'S O&M                    | 0                 | 0.5%        | 5,377      |
| CLARK COUNTY FAIR                | 0                 | 2.0%        | 20,467     |
| EMS FUND                         | 0                 | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | 0                 | 0.0%        | 290        |
| GIS                              | 0                 | 1.5%        | 15,615     |
| TRI-MOUNTAIN GOLF                | 0                 | 0.3%        | 3,192      |
| SPECIAL LAW ENFORCEMENT          | 0                 | 0.0%        | 0          |
| 911 TAX FUND                     | 0                 | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 0                 | 0.3%        | 3,354      |
| 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                 | 0.8%        | 8,021      |
| LONG RANGE PLANNING              | 0                 | 0.4%        | 4,369      |
| CUSTOMER SERVICE                 | 0                 | 0.4%        | 4,079      |
| ANIMAL CONTROL                   | 0                 | 1.4%        | 13,841     |
| BUILDING                         | 0                 | 0.2%        | 2,185      |
| CODE ENFORCEMENT                 | 0                 | 0.0%        | 0          |
| FIRE MARSHAL                     | 0                 | 0.5%        | 5,256      |
| PW - TRANSPORTATION              | 0                 | 6.7%        | 67,649     |
| PW - ADMIN                       | 0                 | 0.5%        | 5,251      |
| PW - ROAD OPERATIONS             | 0                 | 1.9%        | 19,231     |
| CAMP BONNEVILLE                  | 0                 | 0.3%        | 2,757      |
| SPECIAL INVESTIGATION            | 0                 | 0.0%        | 0          |
| NARCOTICS TASK FORCE             | 0                 | 0.7%        | 6,965      |
| CHILD JUSTICE CENTER             | 0                 | 1.0%        | 9,907      |
| VETERANS ASSISTANCE              | 0                 | 0.1%        | 871        |
| VICTIM WITNESS                   | 0                 | 0.0%        | 0          |
| CJA 0.1% SALES TAX               | 0                 | 0.0%        | 0          |
| WASHINGTON ENERGY CODE           | 0                 | 0.0%        | 0          |
| WEED MANAGEMENT                  | 0                 | 0.4%        | 4,377      |
| DEPT. of COMMUNITY SERVICES      | 0                 | 9.7%        | 98,661     |
| STADIUM CONVENTION               | 0                 | 0.0%        | 0          |
| SOLID WASTE                      | 0                 | 1.4%        | 13,809     |
| CLEAN WATER FUND / BBC           | 0                 | 2.2%        | 21,918     |
| WASTEWATER OPERATIONS            | 0                 | 1.1%        | 11,624     |
| ELECTIONS                        | 0                 | 0.8%        | 8,303      |
| ER&R (Depts 555, 566, 577)       | 0                 | 1.8%        | 18,605     |
| TER&R                            | 0                 | 1.5%        | 15,454     |
| CENTRAL STORES                   | 0                 | 0.8%        | 7,690      |
| FACILITIES MANAGEMENT-DIRECT     | 0                 | 2.0%        | 19,895     |
| MOSQUITO CONTROL DISTRICT        | 0                 | 0.0%        | 0          |
| REGIONAL TRANSPORTATION COUNCIL  | 0                 | 0.0%        | 0          |
| SWCAA                            | 0                 | 0.0%        | 0          |
| HEALTH DEPARTMENT                | 0                 | 13.3%       | 135,470    |
| EMERGENCY MANAGEMENT             | 0                 | 0.0%        | 0          |
| LAW LIBRARY                      | 0                 | 0.0%        | 0          |
| CRESA                            | 0                 | 2.2%        | 22,055     |
| Agencies (other Fire Dist. Etc.) | 0                 | 0.4%        | 3,773      |
| <b>TOTAL</b>                     | <b>1</b>          | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Printing/Mail    |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              | 124,169          |
| Services, Supplies, & Interfund | 494,384          |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    |                  |
| <b>Subtotal</b>                 | <b>618,553</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| Courthouse                      |                  |
| Franklin Center                 | 0                |
| Corrections Center              |                  |
| Juvenile Center                 |                  |
| Public Service Center           | 0                |
| 1408 Franklin                   | 3,604            |
| Pepsi Building                  |                  |
| Bond Interest                   | 1,596            |
| Equipment Depreciation          | 6,168            |
| Facilities Management           | 19,823           |
| Office of Budget                | 2,998            |
| INFO SERVICES-Ops/Sys/Prog      | 4,211            |
| INFO SERVICES-Network           | 10,570           |
| INFO SERVICES FMS               | 666              |
| Human Resources                 | 6,344            |
| Financial Services & Int. Audit | 0                |
| Payroll                         | 892              |
| Treasurer-Ind                   | 0                |
| Records                         | 0                |
| Purchasing                      | 0                |
| Printing/Mail                   |                  |
| Telephone                       |                  |
| Pros Attny-Ind                  |                  |
| PIO                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$675,424</b> |

## 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            |                 |         |                      |                  |
| OBIS                             |                 |         |                      |                  |
| INFO SERVICES-Ops/Sys/Prog       |                 |         |                      |                  |
| INFO SERVICES-Network            |                 |         |                      |                  |
| INFO SERVICES FMS                |                 |         |                      |                  |
| HUMAN RESOURCES                  |                 |         |                      |                  |
| FINANCIAL SERVICES & INT AUDIT   |                 |         |                      |                  |
| PAYROLL                          |                 |         |                      |                  |
| TREASURY-IND                     |                 |         |                      |                  |
| RECORDS                          |                 |         |                      |                  |
| PURCHASING                       |                 |         |                      |                  |
| PRINTING/MAIL                    |                 |         |                      | (105,756)        |
| TELEPHONE                        | 517             | 0.1%    | 96                   | 613              |
| PROS ATTNY-IND                   | 5,589           | 1.0%    | 1,037                | 6,626            |
| PUBLIC INFORMATION & OUTREACH    | 2,457           | 0.4%    | 456                  | 2,913            |
| ASSESSMENT                       | 20,938          | 3.7%    | 3,887                | 24,826           |
| AUDITOR-Auto License & Recording | 5,973           | 1.0%    | 1,109                | 7,081            |
| TREASURER-DIR                    | 8,647           | 1.5%    | 1,605                | 10,253           |
| BOE                              | 805             | 0.1%    | 149                  | 954              |
| COMMUNITY SUPPORT                | 0               | 0.0%    | 0                    | 0                |
| COUNTY CLERK                     | 14,705          | 2.6%    | 2,730                | 17,435           |
| DISTRICT COURT                   | 21,913          | 3.8%    | 4,068                | 25,981           |
| SUPERIOR COURT                   | 18,471          | 3.2%    | 3,429                | 21,900           |
| JUVENILE                         | 40,053          | 7.0%    | 7,436                | 47,488           |
| SHERIFF LAW ENFORCEMENT          | 85,659          | 15.0%   | 15,902               | 101,561          |
| SHERIFF CIVIL/SUPPORT            | 20,128          | 3.5%    | 3,737                | 23,865           |
| SHERIFF EXEC/ADMIN               | 12,755          | 2.2%    | 2,368                | 15,122           |
| JAIL                             | 93,886          | 16.5%   | 17,429               | 111,315          |
| PROS ATTNY-DIR                   | 34,101          | 6.0%    | 6,331                | 40,431           |
| PA-CHILD SUPPORT                 | 8,707           | 1.5%    | 1,616                | 10,324           |
| MEDICAL EXAMINER                 | 4,222           | 0.7%    | 784                  | 5,006            |
| COMMISSIONERS                    | 6,051           | 1.1%    | 1,123                | 7,174            |
| COUNTYWIDE SERVICES              | 2,092           | 0.4%    | 388                  | 2,481            |
| LAND CONSERVATION                | 1,348           | 0.2%    | 250                  | 1,598            |
| CONTINGENCY                      | 0               | 0.0%    | 0                    | 0                |
| LOSS CONTROL                     | 1,676           | 0.3%    | 311                  | 1,988            |
| ESA Endangered Species Act       | 1,234           | 0.2%    | 229                  | 1,463            |
| CVTV                             | 0               | 0.0%    | 0                    | 0                |
| COOP EXTENSION SERVICES          | 2,953           | 0.5%    | 548                  | 3,501            |
| INDIGENT DEFENSE                 | 24,428          | 4.3%    | 4,535                | 28,962           |
| LEWIS & CLARK RAILROAD           | 262             | 0.0%    | 49                   | 311              |
| CORRECTIONS                      | 27,440          | 4.8%    | 5,094                | 32,534           |
| ENVIRONMENTAL SERVICES           | 1               | 0.0%    | 0                    | 2                |
| PARKS                            | 7,974           | 1.4%    | 1,480                | 9,454            |

### Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | PRINTING/MAIL   |             |                      |                  |
|----------------------------------|-----------------|-------------|----------------------|------------------|
|                                  | Worksheet Alloc | Percent     | Step Down Allocation | Total Allocation |
| AUDITOR'S O&M                    | 655             | 0.1%        | 122                  | 776              |
| CLARK COUNTY FAIR                | 0               | 0.0%        | 0                    | 0                |
| EMS FUND                         | 0               | 0.0%        | 0                    | 0                |
| RADIO COMMUNICATIONS             | 0               | 0.0%        | 0                    | 0                |
| GIS                              | 12,709          | 2.2%        | 2,359                | 15,069           |
| 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              | 601             | 0.1%        | 111                  | 712              |
| WATER RESOURCES                  | 0               | 0.0%        | 0                    | 0                |
| DEVELOPMENT REVIEW               | 0               | 0.0%        | 0                    | 0                |
| ENGINEERING                      | 659             | 0.1%        | 122                  | 781              |
| INSPECTION                       | 8               | 0.0%        | 1                    | 9                |
| DEVELOPMENT SERVICES             | 916             | 0.2%        | 170                  | 1,086            |
| LONG RANGE PLANNING              | 761             | 0.1%        | 141                  | 902              |
| CUSTOMER SERVICE                 | 499             | 0.1%        | 93                   | 592              |
| ANIMAL CONTROL                   | 567             | 0.1%        | 105                  | 672              |
| BUILDING                         | 776             | 0.1%        | 144                  | 920              |
| CODE ENFORCEMENT                 | 305             | 0.1%        | 57                   | 362              |
| FIRE MARSHAL                     | 599             | 0.1%        | 111                  | 710              |
| PW - TRANSPORTATION              | 5,678           | 1.0%        | 1,054                | 6,732            |
| PW - ADMIN                       | 1,059           | 0.2%        | 197                  | 1,256            |
| PW - ROAD OPERATIONS             | 6,738           | 1.2%        | 1,251                | 7,989            |
| CAMP BONNEVILLE                  | 0               | 0.0%        | 0                    | 0                |
| SPECIAL INVESTIGATION            | 0               | 0.0%        | 0                    | 0                |
| NARCOTICS TASK FORCE             | 1,246           | 0.2%        | 231                  | 1,477            |
| CHILD JUSTICE CENTER             | 2,318           | 0.4%        | 430                  | 2,748            |
| VETERANS ASSISTANCE              | 314             | 0.1%        | 58                   | 372              |
| VICTIM WITNESS                   | 1,295           | 0.2%        | 240                  | 1,536            |
| CJA 0.1% SALES TAX               | 0               | 0.0%        | 0                    | 0                |
| WASHINGTON ENERGY CODE           | 0               | 0.0%        | 0                    | 0                |
| WEED MANAGEMENT                  | 2,561           | 0.4%        | 476                  | 3,037            |
| DEPT. of COMMUNITY SERVICES      | 4,793           | 0.8%        | 890                  | 5,682            |
| STADIUM CONVENTION               | 0               | 0.0%        | 0                    | 0                |
| SOLID WASTE                      | 1,288           | 0.2%        | 239                  | 1,527            |
| CLEAN WATER FUND / BBC           | 2,224           | 0.4%        | 413                  | 2,637            |
| WASTEWATER OPERATIONS            | 1,797           | 0.3%        | 334                  | 2,131            |
| ELECTIONS                        | 803             | 0.1%        | 149                  | 952              |
| ER&R (Depts 555, 566, 577)       | 2,332           | 0.4%        | 433                  | 2,766            |
| TER&R                            | 990             | 0.2%        | 184                  | 1,174            |
| CENTRAL STORES                   | 1,414           | 0.2%        | 262                  | 1,676            |
| FACILITIES MANAGEMENT-DIRECT     | 24,968          | 4.4%        | 4,635                | 29,603           |
| MOSQUITO CONTROL DISTRICT        | 0               | 0.0%        | 0                    | 0                |
| REGIONAL TRANSPORTATION COUNCIL  | 0               | 0.0%        | 0                    | 0                |
| SWCAA                            | 0               | 0.0%        | 0                    | 0                |
| HEALTH DEPARTMENT                | 7,219           | 1.3%        | 1,340                | 8,560            |
| EMERGENCY MANAGEMENT             | 0               | 0.0%        | 0                    | 0                |
| LAW LIBRARY                      | 551             | 0.1%        | 102                  | 653              |
| CRESA                            | 6,040           | 1.1%        | 1,121                | 7,161            |
| Agencies (other Fire Dist. Etc.) | 0               | 0.0%        | 0                    | 0                |
| <b>TOTAL</b>                     | <b>569,669</b>  | <b>100%</b> | <b>105,756</b>       | <b>0</b>         |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | Telephone        |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              | 97,157           |
| Services, Supplies, & Interfund | 7,902            |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    | 13,380           |
| <b>Subtotal</b>                 | <b>118,439</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| Courthouse                      |                  |
| Franklin Center                 | 0                |
| Corrections Center              |                  |
| Juvenile Center                 |                  |
| Public Service Center           | 0                |
| 1408 Franklin                   | 0                |
| Pepsi Building                  |                  |
| Bond Interest                   | 0                |
| Equipment Depreciation          | 46,886           |
| Facilities Management           | 0                |
| Office of Budget                | 509              |
| INFO SERVICES-Ops/Sys/Prog      | 1,053            |
| INFO SERVICES-Network           | 2,643            |
| INFO SERVICES FMS               | 133              |
| Human Resources                 | 1,269            |
| Financial Services & Int. Audit | 0                |
| Payroll                         | 178              |
| Treasurer-Ind                   | 0                |
| Records                         | 0                |
| Purchasing                      | 0                |
| Printing/Mail                   | 613              |
| Telephone                       |                  |
| Pros Attny-Ind                  |                  |
| PIO                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$171,723</b> |

## 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            |             |         |            |
| OBIS                             |             |         |            |
| 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                        |             |         | (171,723)  |
| PROS ATTNY-IND                   | 15          | 0.6%    | 1,049      |
| PUBLIC INFORMATION & OUTREACH    | 13          | 0.5%    | 909        |
| ASSESSMENT                       | 77          | 3.1%    | 5,384      |
| AUDITOR-Auto License & Recording | 37          | 1.5%    | 2,587      |
| TREASURER-DIR                    | 27          | 1.1%    | 1,888      |
| BOE                              | 3           | 0.1%    | 210        |
| COMMUNITY SUPPORT                | 0           | 0.0%    | 0          |
| COUNTY CLERK                     | 68          | 2.8%    | 4,755      |
| DISTRICT COURT                   | 104         | 4.2%    | 7,272      |
| SUPERIOR COURT                   | 85          | 3.5%    | 5,943      |
| JUVENILE                         | 112         | 4.6%    | 7,831      |
| SHERIFF LAW ENFORCEMENT          | 101         | 4.1%    | 7,062      |
| SHERIFF CIVIL/SUPPORT            | 73          | 3.0%    | 5,104      |
| SHERIFF EXEC/ADMIN               | 40          | 1.6%    | 2,797      |
| JAIL                             | 126         | 5.1%    | 8,810      |
| PROS ATTNY-DIR                   | 80          | 3.3%    | 5,594      |
| PA-CHILD SUPPORT                 | 29          | 1.2%    | 2,028      |
| MEDICAL EXAMINER                 | 12          | 0.5%    | 839        |
| COMMISSIONERS                    | 34          | 1.4%    | 2,377      |
| COUNTYWIDE SERVICES              | 2           | 0.1%    | 140        |
| LAND CONSERVATION                | 1           | 0.0%    | 70         |
| CONTINGENCY                      | 0           | 0.0%    | 0          |
| LOSS CONTROL                     | 7           | 0.3%    | 489        |
| ESA Endangered Species Act       | 0           | 0.0%    | 0          |
| CVTV                             | 0           | 0.0%    | 0          |
| COOP EXTENSION SERVICES          | 33          | 1.3%    | 2,307      |
| INDIGENT DEFENSE                 | 0           | 0.0%    | 0          |
| LEWIS & CLARK RAILROAD           | 0           | 0.0%    | 0          |
| CORRECTIONS                      | 82          | 3.3%    | 5,733      |
| ENVIRONMENTAL SERVICES           | 0           | 0.0%    | 0          |
| PARKS                            | 1           | 0.0%    | 70         |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | TELEPHONE    |             |            |
|----------------------------------|--------------|-------------|------------|
|                                  | Phone Lines  | Percent     | Allocation |
| AUDITOR'S O&M                    | 0            | 0.0%        | 0          |
| CLARK COUNTY FAIR                | 32           | 1.3%        | 2,237      |
| EMS FUND                         | 0            | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | 0            | 0.0%        | 0          |
| GIS                              | 27           | 1.1%        | 1,888      |
| TRI-MOUNTAIN GOLF                | 0            | 0.0%        | 0          |
| SPECIAL LAW ENFORCEMENT          | 0            | 0.0%        | 0          |
| 911 TAX FUND                     | 0            | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 19           | 0.8%        | 1,328      |
| WATER RESOURCES                  | 0            | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 0            | 0.0%        | 0          |
| ENGINEERING                      | 15           | 0.6%        | 1,049      |
| INSPECTION                       | 0            | 0.0%        | 0          |
| DEVELOPMENT SERVICES             | 19           | 0.8%        | 1,328      |
| LONG RANGE PLANNING              | 17           | 0.7%        | 1,189      |
| CUSTOMER SERVICE                 | 16           | 0.7%        | 1,119      |
| ANIMAL CONTROL                   | 14           | 0.6%        | 979        |
| BUILDING                         | 43           | 1.8%        | 3,007      |
| CODE ENFORCEMENT                 | 8            | 0.3%        | 559        |
| FIRE MARSHAL                     | 18           | 0.7%        | 1,259      |
| PW - TRANSPORTATION              | 87           | 3.5%        | 6,083      |
| PW - ADMIN                       | 63           | 2.6%        | 4,405      |
| PW - ROAD OPERATIONS             | 35           | 1.4%        | 2,447      |
| CAMP BONNEVILLE                  | 0            | 0.0%        | 0          |
| SPECIAL INVESTIGATION            | 0            | 0.0%        | 0          |
| NARCOTICS TASK FORCE             | 0            | 0.0%        | 0          |
| CHILD JUSTICE CENTER             | 30           | 1.2%        | 2,098      |
| VETERANS ASSISTANCE              | 0            | 0.0%        | 0          |
| VICTIM WITNESS                   | 7            | 0.3%        | 489        |
| CJA 0.1% SALES TAX               | 0            | 0.0%        | 0          |
| WASHINGTON ENERGY CODE           | 0            | 0.0%        | 0          |
| WEED MANAGEMENT                  | 13           | 0.5%        | 909        |
| DEPT. of COMMUNITY SERVICES      | 113          | 4.6%        | 7,901      |
| STADIUM CONVENTION               | 0            | 0.0%        | 0          |
| SOLID WASTE                      | 20           | 0.8%        | 1,398      |
| CLEAN WATER FUND / BBC           | 23           | 0.9%        | 1,608      |
| WASTEWATER OPERATIONS            | 37           | 1.5%        | 2,587      |
| ELECTIONS                        | 22           | 0.9%        | 1,538      |
| ER&R (Depts 555, 566, 577)       | 20           | 0.8%        | 1,398      |
| TER&R                            | 0            | 0.0%        | 0          |
| CENTRAL STORES                   | 0            | 0.0%        | 0          |
| FACILITIES MANAGEMENT-DIRECT     | 0            | 0.0%        | 0          |
| MOSQUITO CONTROL DISTRICT        | 0            | 0.0%        | 0          |
| REGIONAL TRANSPORTATION COUNCIL  | 15           | 0.6%        | 1,049      |
| SWCAA                            | 0            | 0.0%        | 0          |
| HEALTH DEPARTMENT                | 246          | 10.0%       | 17,200     |
| EMERGENCY MANAGEMENT             | 0            | 0.0%        | 0          |
| LAW LIBRARY                      | 2            | 0.1%        | 140        |
| CRESA                            | 0            | 0.0%        | 0          |
| Agencies (other Fire Dist. Etc.) | 333          | 13.6%       | 23,283     |
| <b>TOTAL</b>                     | <b>2,456</b> | <b>100%</b> | <b>0</b>   |

## 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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                    |
|---------------------------------|--------------------|
|                                 | Pros Attny-Ind     |
|                                 |                    |
| <b>Expenses</b>                 |                    |
| Personnel Services              | 1,097,548          |
| Services, Supplies, & Interfund | 38,874             |
| Capital Outlay                  |                    |
| Debt Service/Interest           |                    |
| Depreciation                    |                    |
| <b>Subtotal</b>                 | <b>1,136,421</b>   |
|                                 |                    |
| <b>Less:</b>                    |                    |
| Capital Outlay                  |                    |
| Billed Services                 |                    |
|                                 |                    |
| <b>Add Allocated Cost:</b>      |                    |
| Courthouse                      |                    |
| Franklin Center                 | 13,906             |
| Corrections Center              | 52,740             |
| Juvenile Center                 |                    |
| Public Service Center           | 0                  |
| 1408 Franklin                   | 0                  |
| Pepsi Building                  |                    |
| Bond Interest                   | 0                  |
| Equipment Depreciation          | 0                  |
| Facilities Management           | 53,181             |
| Office of Budget                | 5,508              |
| INFO SERVICES-Ops/Sys/Prog      | 21,056             |
| INFO SERVICES-Network           | 52,851             |
| INFO SERVICES FMS               | 1,598              |
| Human Resources                 | 15,225             |
| Financial Services & Int. Audit | 0                  |
| Payroll                         | 2,140              |
| Treasurer-Ind                   | 0                  |
| Records                         | 9,438              |
| Purchasing                      | 0                  |
| Printing/Mail                   | 6,626              |
| Telephone                       | 1,049              |
| Pros Attny-Ind                  |                    |
| PIO                             |                    |
|                                 |                    |
| <b>Total Costs to Allocate</b>  | <b>\$1,371,741</b> |

## 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            |                    |         |             |
| OBIS                             |                    |         |             |
| 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                   |                    |         | (1,371,741) |
| PUBLIC INFORMATION & OUTREACH    | 499,669            | 0.3%    | 3,891       |
| ASSESSMENT                       | 4,257,727          | 2.4%    | 33,159      |
| AUDITOR-Auto License & Recording | 1,214,480          | 0.7%    | 9,458       |
| TREASURER-DIR                    | 1,758,373          | 1.0%    | 13,694      |
| BOE                              | 163,673            | 0.1%    | 1,275       |
| COMMUNITY SUPPORT                | -                  | 0.0%    | 0           |
| COUNTY CLERK                     | 2,990,175          | 1.7%    | 23,287      |
| DISTRICT COURT                   | 4,455,869          | 2.5%    | 34,702      |
| SUPERIOR COURT                   | 3,756,053          | 2.1%    | 29,252      |
| JUVENILE                         | 8,144,474          | 4.6%    | 63,428      |
| SHERIFF LAW ENFORCEMENT          | 17,418,207         | 9.9%    | 135,651     |
| SHERIFF CIVIL/SUPPORT            | 4,093,004          | 2.3%    | 31,876      |
| SHERIFF EXEC/ADMIN               | 2,593,565          | 1.5%    | 20,198      |
| JAIL                             | 19,091,220         | 10.8%   | 148,680     |
| PROS ATTNY-DIR                   | 6,934,217          | 3.9%    | 54,003      |
| PA-CHILD SUPPORT                 | 1,770,616          | 1.0%    | 13,789      |
| MEDICAL EXAMINER                 | 858,615            | 0.5%    | 6,687       |
| COMMISSIONERS                    | 1,230,402          | 0.7%    | 9,582       |
| COUNTYWIDE SERVICES              | 425,443            | 0.2%    | 3,313       |
| LAND CONSERVATION                | 274,098            | 0.2%    | 2,135       |
| CONTINGENCY                      | -                  | 0.0%    | 0           |
| LOSS CONTROL                     | 340,874            | 0.2%    | 2,655       |
| ESA Endangered Species Act       | 250,899            | 0.1%    | 1,954       |
| CVTV                             | -                  | 0.0%    | 0           |
| COOP EXTENSION SERVICES          | 600,492            | 0.3%    | 4,677       |
| INDIGENT DEFENSE                 | 4,967,219          | 2.8%    | 38,684      |
| LEWIS & CLARK RAILROAD           | 53,267             | 0.0%    | 415         |
| CORRECTIONS                      | 5,579,760          | 3.2%    | 43,455      |
| ENVIRONMENTAL SERVICES           | 296                | 0.0%    | 2           |
| PARKS                            | 1,621,471          | 0.9%    | 12,628      |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | PROS ATTNY-IND     |             |            |
|----------------------------------|--------------------|-------------|------------|
|                                  | Operating Expenses | Percent     | Allocation |
| AUDITOR'S O&M                    | 195,360            | 0.1%        | 1,521      |
| CLARK COUNTY FAIR                | -                  | 0.0%        | 0          |
| EMS FUND                         | -                  | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | -                  | 0.0%        | 0          |
| GIS                              | 3,793,126          | 2.2%        | 29,540     |
| TRI-MOUNTAIN GOLF                | -                  | 0.0%        | 0          |
| SPECIAL LAW ENFORCEMENT          | -                  | 0.0%        | 0          |
| 911 TAX FUND                     | -                  | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 936,331            | 0.5%        | 7,292      |
| WATER RESOURCES                  | -                  | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 67                 | 0.0%        | 1          |
| ENGINEERING                      | 1,027,330          | 0.6%        | 8,001      |
| INSPECTION                       | 12,292             | 0.0%        | 96         |
| DEVELOPMENT SERVICES             | 1,428,001          | 0.8%        | 11,121     |
| LONG RANGE PLANNING              | 1,185,990          | 0.7%        | 9,236      |
| CUSTOMER SERVICE                 | 778,324            | 0.4%        | 6,061      |
| ANIMAL CONTROL                   | 883,561            | 0.5%        | 6,881      |
| BUILDING                         | 1,210,356          | 0.7%        | 9,426      |
| CODE ENFORCEMENT                 | 475,934            | 0.3%        | 3,707      |
| FIRE MARSHAL                     | 933,422            | 0.5%        | 7,269      |
| PW - TRANSPORTATION              | 8,853,197          | 5.0%        | 68,948     |
| PW - ADMIN                       | 1,651,770          | 0.9%        | 12,864     |
| PW - ROAD OPERATIONS             | 10,505,911         | 6.0%        | 81,819     |
| CAMP BONNEVILLE                  | -                  | 0.0%        | 0          |
| SPECIAL INVESTIGATION            | -                  | 0.0%        | 0          |
| NARCOTICS TASK FORCE             | 371,878            | 0.2%        | 2,896      |
| CHILD JUSTICE CENTER             | 691,851            | 0.4%        | 5,388      |
| VETERANS ASSISTANCE              | 93,641             | 0.1%        | 729        |
| VICTIM WITNESS                   | 386,527            | 0.2%        | 3,010      |
| CJA 0.1% SALES TAX               | -                  | 0.0%        | 0          |
| WASHINGTON ENERGY CODE           | -                  | 0.0%        | 0          |
| WEED MANAGEMENT                  | 764,482            | 0.4%        | 5,954      |
| DEPT. of COMMUNITY SERVICES      | 7,472,688          | 4.2%        | 58,196     |
| STADIUM CONVENTION               | -                  | 0.0%        | 0          |
| SOLID WASTE                      | 2,008,540          | 1.1%        | 15,642     |
| CLEAN WATER FUND / BBC           | 3,468,287          | 2.0%        | 27,011     |
| WASTEWATER OPERATIONS            | 2,802,271          | 1.6%        | 21,824     |
| ELECTIONS                        | 1,251,897          | 0.7%        | 9,750      |
| ER&R (Depts 555, 566, 577)       | 3,636,760          | 2.1%        | 28,323     |
| TER&R                            | 1,543,729          | 0.9%        | 12,022     |
| CENTRAL STORES                   | 422,003            | 0.2%        | 3,287      |
| FACILITIES MANAGEMENT-DIRECT     | 7,451,685          | 4.2%        | 58,033     |
| MOSQUITO CONTROL DISTRICT        | -                  | 0.0%        | 0          |
| REGIONAL TRANSPORTATION COUNCIL  | -                  | 0.0%        | 0          |
| SWCAA                            | -                  | 0.0%        | 0          |
| HEALTH DEPARTMENT                | 11,256,247         | 6.4%        | 87,662     |
| EMERGENCY MANAGEMENT             | -                  | 0.0%        | 0          |
| LAW LIBRARY                      | 164,469            | 0.1%        | 1,281      |
| CRESA                            | 3,135,817          | 1.8%        | 24,421     |
| Agencies (other Fire Dist. Etc.) | -                  | 0.0%        | 0          |
| <b>TOTAL</b>                     | <b>176,137,901</b> | <b>100%</b> | <b>0</b>   |

## **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.

**2011 Clark County Indirect Cost Allocation (2009 Actuals)  
Central Services Allocated Cost Detail**

|                                 |                  |
|---------------------------------|------------------|
|                                 | PIO              |
|                                 |                  |
| <b>Expenses</b>                 |                  |
| Personnel Services              | 485,192          |
| Services, Supplies, & Interfund | 14,477           |
| Capital Outlay                  |                  |
| Debt Service/Interest           |                  |
| Depreciation                    |                  |
| <b>Subtotal</b>                 | <b>499,669</b>   |
|                                 |                  |
| <b>Less:</b>                    |                  |
| Capital Outlay                  |                  |
| Billed Services                 |                  |
|                                 |                  |
| <b>Add Allocated Cost:</b>      |                  |
| Courthouse                      |                  |
| Franklin Center                 | 0                |
| Corrections Center              |                  |
| Juvenile Center                 |                  |
| Public Service Center           | 21,610           |
| 1408 Franklin                   | 0                |
| Pepsi Building                  |                  |
| Bond Interest                   | 1,803            |
| Equipment Depreciation          | 0                |
| Facilities Management           | 24,290           |
| Office of Budget                | 2,422            |
| INFO SERVICES-Ops/Sys/Prog      | 9,475            |
| INFO SERVICES-Network           | 23,783           |
| INFO SERVICES FMS               | 1,259            |
| Human Resources                 | 8,501            |
| Financial Services & Int. Audit | 3,772            |
| Payroll                         | 1,195            |
| Treasurer-Ind                   | 26               |
| Records                         | 47               |
| Purchasing                      | 6,570            |
| Printing/Mail                   | 2,913            |
| Telephone                       | 909              |
| Pros Attny-Ind                  | 3,891            |
| PIO                             |                  |
|                                 |                  |
| <b>Total Costs to Allocate</b>  | <b>\$612,137</b> |

## 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            |                               |         |            |
| OBIS                             |                               |         |            |
| 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    |                               |         | (612,137)  |
| ASSESSMENT                       | 4,257,727                     | 2.8%    | 17,204     |
| AUDITOR-Auto License & Recording | 1,214,480                     | 0.8%    | 4,907      |
| TREASURER-DIR                    | 1,758,373                     | 1.2%    | 7,105      |
| BOE                              | 163,673                       | 0.1%    | 661        |
| COMMUNITY SUPPORT                | 0                             | 0.0%    | 0          |
| COUNTY CLERK                     | 2,990,175                     | 2.0%    | 12,082     |
| DISTRICT COURT                   | 4,455,869                     | 2.9%    | 18,005     |
| SUPERIOR COURT                   | 3,756,053                     | 2.5%    | 15,177     |
| JUVENILE                         | 8,144,474                     | 5.4%    | 32,910     |
| SHERIFF LAW ENFORCEMENT          | 17,418,207                    | 11.5%   | 70,382     |
| SHERIFF CIVIL/SUPPORT            | 4,093,004                     | 2.7%    | 16,539     |
| SHERIFF EXEC/ADMIN               | 2,593,565                     | 1.7%    | 10,480     |
| JAIL                             | 19,091,220                    | 12.6%   | 77,143     |
| PROS ATTNY-DIR                   | 6,934,217                     | 4.6%    | 28,019     |
| PA-CHILD SUPPORT                 | 1,770,616                     | 1.2%    | 7,155      |
| MEDICAL EXAMINER                 | 858,615                       | 0.6%    | 3,469      |
| COMMISSIONERS                    | 1,230,402                     | 0.8%    | 4,972      |
| COUNTYWIDE SERVICES              | 425,443                       | 0.3%    | 1,719      |
| LAND CONSERVATION                | 274,098                       | 0.2%    | 1,108      |
| CONTINGENCY                      | 0                             | 0.0%    | 0          |
| LOSS CONTROL                     | 340,874                       | 0.2%    | 1,377      |
| ESA Endangered Species Act       | 250,899                       | 0.2%    | 1,014      |
| CVTV                             | 0                             | 0.0%    | 0          |
| COOP EXTENSION SERVICES          | 600,492                       | 0.4%    | 2,426      |
| INDIGENT DEFENSE                 | 4,967,219                     | 3.3%    | 20,071     |
| LEWIS & CLARK RAILROAD           | 53,267                        | 0.0%    | 215        |
| CORRECTIONS                      | 5,579,760                     | 3.7%    | 22,546     |
| ENVIRONMENTAL SERVICES           | 296                           | 0.0%    | 1          |
| PARKS                            | 1,621,471                     | 1.1%    | 6,552      |

## Clark County Central Service Cost Allocation Plan

| DESCRIPTION                      | PUBLIC INFORMATION & OUTREACH |             |            |
|----------------------------------|-------------------------------|-------------|------------|
|                                  | Operating Expenses            | Percent     | Allocation |
| AUDITOR'S O&M                    | 195,360                       | 0.1%        | 789        |
| CLARK COUNTY FAIR                | 0                             | 0.0%        | 0          |
| EMS FUND                         | 0                             | 0.0%        | 0          |
| RADIO COMMUNICATIONS             | 0                             | 0.0%        | 0          |
| GIS                              | 3,793,126                     | 2.5%        | 15,327     |
| TRI-MOUNTAIN GOLF                | 0                             | 0.0%        | 0          |
| SPECIAL LAW ENFORCEMENT          | 0                             | 0.0%        | 0          |
| 911 TAX FUND                     | 0                             | 0.0%        | 0          |
| COMMUNITY DEV ADMIN              | 936,331                       | 0.6%        | 3,783      |
| WATER RESOURCES                  | 0                             | 0.0%        | 0          |
| DEVELOPMENT REVIEW               | 67                            | 0.0%        | 0          |
| ENGINEERING                      | 1,027,330                     | 0.7%        | 4,151      |
| INSPECTION                       | 12,292                        | 0.0%        | 50         |
| DEVELOPMENT SERVICES             | 1,428,001                     | 0.9%        | 5,770      |
| LONG RANGE PLANNING              | 1,185,990                     | 0.8%        | 4,792      |
| CUSTOMER SERVICE                 | 778,324                       | 0.5%        | 3,145      |
| ANIMAL CONTROL                   | 883,561                       | 0.6%        | 3,570      |
| BUILDING                         | 1,210,356                     | 0.8%        | 4,891      |
| CODE ENFORCEMENT                 | 475,934                       | 0.3%        | 1,923      |
| FIRE MARSHAL                     | 933,422                       | 0.6%        | 3,772      |
| 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             | 371,878                       | 0.2%        | 1,503      |
| CHILD JUSTICE CENTER             | 691,851                       | 0.5%        | 2,796      |
| VETERANS ASSISTANCE              | 93,641                        | 0.1%        | 378        |
| VICTIM WITNESS                   | 386,527                       | 0.3%        | 1,562      |
| CJA 0.1% SALES TAX               | 0                             | 0.0%        | 0          |
| WASHINGTON ENERGY CODE           | 0                             | 0.0%        | 0          |
| WEED MANAGEMENT                  | 764,482                       | 0.5%        | 3,089      |
| DEPT. of COMMUNITY SERVICES      | 7,472,688                     | 4.9%        | 30,195     |
| STADIUM CONVENTION               | 0                             | 0.0%        | 0          |
| SOLID WASTE                      | 2,008,540                     | 1.3%        | 8,116      |
| CLEAN WATER FUND / BBC           | 3,468,287                     | 2.3%        | 14,014     |
| WASTEWATER OPERATIONS            | 2,802,271                     | 1.8%        | 11,323     |
| ELECTIONS                        | 1,251,897                     | 0.8%        | 5,059      |
| ER&R (Depts 555, 566, 577)       | 3,636,760                     | 2.4%        | 14,695     |
| TER&R                            | 1,543,729                     | 1.0%        | 6,238      |
| CENTRAL STORES                   | 422,003                       | 0.3%        | 1,705      |
| FACILITIES MANAGEMENT-DIRECT     | 7,451,685                     | 4.9%        | 30,110     |
| MOSQUITO CONTROL DISTRICT        | 0                             | 0.0%        | 0          |
| REGIONAL TRANSPORTATION COUNCIL  | 0                             | 0.0%        | 0          |
| SWCAA                            | 0                             | 0.0%        | 0          |
| HEALTH DEPARTMENT                | 11,256,247                    | 7.4%        | 45,483     |
| EMERGENCY MANAGEMENT             | 0                             | 0.0%        | 0          |
| LAW LIBRARY                      | 164,469                       | 0.1%        | 665        |
| CRESA                            | 0                             | 0.0%        | 0          |
| Agencies (other Fire Dist. Etc.) | 0                             | 0.0%        | 0          |
| <b>TOTAL</b>                     | <b>151,491,537</b>            | <b>100%</b> | <b>0</b>   |



# Central Service Cost Allocation Plan

## Summary of Cost Allocation to Operating Departments and Agencies

**2011 Clark County Indirect Cost Allocation  
2009 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             | 109,384               |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 134,688               |
| Equipment Depreciation            | 1,487                 |
| Facilities Management             | 122,949               |
| Office of Budget                  | 20,637                |
| Info Services - Ops/Sys/Prog/Comm | 206,372               |
| Info Services - Network           | 179,695               |
| Info Services - FMS               | 6,833                 |
| Human Resources                   | 57,220                |
| Financial Services & Int. Audit   | 8,499                 |
| Payroll                           | 8,044                 |
| Treasurer-Ind                     | 631                   |
| Records                           | 13,834                |
| Purchasing                        | 9,924                 |
| Printing/Mail                     | 24,826                |
| Telephone                         | 5,384                 |
| Pros Attny-Ind                    | 33,159                |
| PIO                               | 17,204                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>960,770</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>4,257,727</b>      |
| <b>Indirect Cost Rate</b>         | <b>22.57%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 4,525                 |
| 1408 Franklin                     | 5,036                 |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 533                   |
| Equipment Depreciation            | 28,885                |
| Facilities Management             | 32,784                |
| Office of Budget                  | 5,887                 |
| Info Services - Ops/Sys/Prog/Comm | 6,843                 |
| Info Services - Network           | 17,177                |
| Info Services - FMS               | 2,131                 |
| Human Resources                   | 20,300                |
| Financial Services & Int. Audit   | 0                     |
| Payroll                           | 2,854                 |
| Treasurer-Ind                     | 96,453                |
| Records                           | 671                   |
| Purchasing                        | 0                     |
| Printing/Mail                     | 7,081                 |
| Telephone                         | 2,587                 |
| Pros Attny-Ind                    | 9,458                 |
| PIO                               | 4,907                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>248,112</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,214,480</b>      |
| <b>Indirect Cost Rate</b>         | <b>20.43%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 694                   |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 818                   |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 780                   |
| Office of Budget                  | 8,523                 |
| Info Services - Ops/Sys/Prog/Comm | 140,570               |
| Info Services - Network           | 14,534                |
| Info Services - FMS               | 1,807                 |
| Human Resources                   | 14,591                |
| Financial Services & Int. Audit   | 2,832                 |
| Payroll                           | 2,051                 |
| Treasurer-Ind                     | 368                   |
| Records                           | 10,569                |
| Purchasing                        | 5,382                 |
| Printing/Mail                     | 10,253                |
| Telephone                         | 1,888                 |
| Pros Attny-Ind                    | 13,694                |
| PIO                               | 7,105                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>236,458</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,758,373</b>      |
| <b>Indirect Cost Rate</b>         | <b>13.45%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 793                   |
| Info Services - Ops/Sys/Prog/Comm | 3,158                 |
| Info Services - Network           | 7,928                 |
| Info Services - FMS               | 473                   |
| Human Resources                   | 2,537                 |
| Financial Services & Int. Audit   | 2,124                 |
| Payroll                           | 357                   |
| Treasurer-Ind                     | 0                     |
| Records                           | 1,107                 |
| Purchasing                        | 0                     |
| Printing/Mail                     | 954                   |
| Telephone                         | 210                   |
| Pros Attny-Ind                    | 1,275                 |
| PIO                               | 661                   |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>21,578</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>163,673</b>        |
| <b>Indirect Cost Rate</b>         | <b>13.18%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 94                    |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 969                   |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 21,706                |
| Records                           | 0                     |
| Purchasing                        | 1,598                 |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>24,367</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

COUNTY CLERK

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 48,478                |
| Franklin Center                   | 0                     |
| Corrections Center                | 0                     |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 9,281                 |
| Facilities Management             | 78,374                |
| Office of Budget                  | 14,493                |
| Info Services - Ops/Sys/Prog/Comm | 88,437                |
| Info Services - Network           | 221,976               |
| Info Services - FMS               | 8,330                 |
| Human Resources                   | 54,810                |
| Financial Services & Int. Audit   | 26,482                |
| Payroll                           | 7,705                 |
| Treasurer-Ind                     | 58,750                |
| Records                           | 51,667                |
| Purchasing                        | 8,465                 |
| Printing/Mail                     | 17,435                |
| Telephone                         | 4,755                 |
| Pros Attny-Ind                    | 23,287                |
| PIO                               | 12,082                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>734,808</b>        |
|                                   |                       |
| Total Direct Cost                 | 2,990,175             |
| <b>Indirect Cost Rate</b>         | <b>24.57%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

DISTRICT COURT

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 124,182               |
| Franklin Center                   | 0                     |
| Corrections Center                | 0                     |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 26,128                |
| Facilities Management             | 559,706               |
| Office of Budget                  | 21,597                |
| Info Services - Ops/Sys/Prog/Comm | 73,284                |
| Info Services - Network           | 93,811                |
| Info Services - FMS               | 11,260                |
| Human Resources                   | 59,916                |
| Financial Services & Int. Audit   | 51,077                |
| Payroll                           | 8,423                 |
| Treasurer-Ind                     | 105                   |
| Records                           | 33,327                |
| Purchasing                        | 26,551                |
| Printing/Mail                     | 25,981                |
| Telephone                         | 7,272                 |
| Pros Attny-Ind                    | 34,702                |
| PIO                               | 18,005                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,175,328</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>4,463,093</b>      |
| <b>Indirect Cost Rate</b>         | <b>26.33%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SUPERIOR COURT

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 196,765               |
| Franklin Center                   | 0                     |
| Corrections Center                | 0                     |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 136,495               |
| Facilities Management             | 318,110               |
| Office of Budget                  | 18,205                |
| Info Services - Ops/Sys/Prog/Comm | 29,479                |
| Info Services - Network           | 73,992                |
| Info Services - FMS               | 13,703                |
| Human Resources                   | 37,593                |
| Financial Services & Int. Audit   | 100,234               |
| Payroll                           | 5,285                 |
| Treasurer-Ind                     | 1,736                 |
| Records                           | 6,087                 |
| Purchasing                        | 25,363                |
| Printing/Mail                     | 21,900                |
| Telephone                         | 5,943                 |
| Pros Attny-Ind                    | 29,252                |
| PIO                               | 15,177                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,035,320</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>3,756,053</b>      |
| <b>Indirect Cost Rate</b>         | <b>27.56%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                   | 229,592               |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 11,436                |
| Facilities Management             | 419,215               |
| Office of Budget                  | 39,476                |
| Info Services - Ops/Sys/Prog/Comm | 102,767               |
| Info Services - Network           | 203,478               |
| Info Services - FMS               | 16,275                |
| Human Resources                   | 107,462               |
| Financial Services & Int. Audit   | 51,328                |
| Payroll                           | 15,107                |
| Treasurer-Ind                     | 1,079                 |
| Records                           | 0                     |
| Purchasing                        | 30,045                |
| Printing/Mail                     | 47,488                |
| Telephone                         | 7,831                 |
| Pros Attny-Ind                    | 63,428                |
| PIO                               | 32,910                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,378,917</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>8,144,474</b>      |
| <b>Indirect Cost Rate</b>         | <b>16.93%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SHERIFF LAW  
ENFORCEMENT

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 0                     |
| Franklin Center                   | 0                     |
| Corrections Center                | 9,151                 |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 50,770                |
| Bond Interest                     | 115,738               |
| Equipment Depreciation            | 78,374                |
| Facilities Management             | 123,854               |
| Office of Budget                  | 84,425                |
| Info Services - Ops/Sys/Prog/Comm | 141,078               |
| Info Services - Network           | 354,105               |
| Info Services - FMS               | 25,274                |
| Human Resources                   | 189,042               |
| Financial Services & Int. Audit   | 55,818                |
| Payroll                           | 26,576                |
| Treasurer-Ind                     | 56,751                |
| Records                           | 12,474                |
| Purchasing                        | 19,810                |
| Printing/Mail                     | 101,561               |
| Telephone                         | 7,062                 |
| Pros Attny-Ind                    | 135,651               |
| PIO                               | 70,382                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,657,894</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>17,451,169</b>     |
| <b>Indirect Cost Rate</b>         | <b>9.50%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                | 54,903                |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 148,541               |
| Office of Budget                  | 19,839                |
| Info Services - Ops/Sys/Prog/Comm | 70,539                |
| Info Services - Network           | 177,052               |
| Info Services - FMS               | 12,053                |
| Human Resources                   | 72,318                |
| Financial Services & Int. Audit   | 45,848                |
| Payroll                           | 10,167                |
| Treasurer-Ind                     | 1,658                 |
| Records                           | 0                     |
| Purchasing                        | 46,123                |
| Printing/Mail                     | 23,865                |
| Telephone                         | 5,104                 |
| Pros Attny-Ind                    | 31,876                |
| PIO                               | 16,539                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>736,424</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>4,093,004</b>      |
| <b>Indirect Cost Rate</b>         | <b>17.99%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                | 27,452                |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 74,270                |
| Office of Budget                  | 12,571                |
| Info Services - Ops/Sys/Prog/Comm | 2,106                 |
| Info Services - Network           | 5,285                 |
| Info Services - FMS               | 5,338                 |
| Human Resources                   | 26,009                |
| Financial Services & Int. Audit   | 26,797                |
| Payroll                           | 3,656                 |
| Treasurer-Ind                     | 368                   |
| Records                           | 0                     |
| Purchasing                        | 7,429                 |
| Printing/Mail                     | 15,122                |
| Telephone                         | 2,797                 |
| Pros Attny-Ind                    | 20,198                |
| PIO                               | 10,480                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>239,880</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>2,593,565</b>      |
| <b>Indirect Cost Rate</b>         | <b>9.25%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      JAIL

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 0                     |
| Franklin Center                   | 0                     |
| Corrections Center                | 288,307               |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 101,852               |
| Equipment Depreciation            | 20,337                |
| Facilities Management             | 1,197,933             |
| Office of Budget                  | 92,534                |
| Info Services - Ops/Sys/Prog/Comm | 23,688                |
| Info Services - Network           | 59,458                |
| Info Services - FMS               | 29,352                |
| Human Resources                   | 211,880               |
| Financial Services & Int. Audit   | 73,093                |
| Payroll                           | 29,787                |
| Treasurer-Ind                     | 8,498                 |
| Records                           | 6,387                 |
| Purchasing                        | 58,249                |
| Printing/Mail                     | 111,315               |
| Telephone                         | 8,810                 |
| Pros Attny-Ind                    | 148,680               |
| PIO                               | 77,143                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>2,547,303</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>19,166,875</b>     |
| <b>Indirect Cost Rate</b>         | <b>13.29%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

PROS ATTNY-DIR

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 61,919                |
| 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            | 2,596                 |
| Facilities Management             | 331,127               |
| Office of Budget                  | 33,610                |
| Info Services - Ops/Sys/Prog/Comm | 88,437                |
| Info Services - Network           | 221,976               |
| Info Services - FMS               | 11,897                |
| Human Resources                   | 82,532                |
| Financial Services & Int. Audit   | 33,237                |
| Payroll                           | 11,603                |
| Treasurer-Ind                     | 10,419                |
| Records                           | 37,612                |
| Purchasing                        | 26,697                |
| Printing/Mail                     | 40,431                |
| Telephone                         | 5,594                 |
| Pros Attny-Ind                    | 54,003                |
| PIO                               | 28,019                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,316,534</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>6,934,217</b>      |
| <b>Indirect Cost Rate</b>         | <b>18.99%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 8,582                 |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 3,515                 |
| Human Resources                   | 22,584                |
| Financial Services & Int. Audit   | 11,762                |
| Payroll                           | 3,175                 |
| Treasurer-Ind                     | 53                    |
| Records                           | 11,731                |
| Purchasing                        | 13,569                |
| Printing/Mail                     | 10,324                |
| Telephone                         | 2,028                 |
| Pros Attny-Ind                    | 13,789                |
| PIO                               | 7,155                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>108,266</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,770,616</b>      |
| <b>Indirect Cost Rate</b>         | <b>6.11%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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            | 28,397                |
| Facilities Management             | 91,806                |
| Office of Budget                  | 4,162                 |
| Info Services - Ops/Sys/Prog/Comm | 3,685                 |
| Info Services - Network           | 9,249                 |
| Info Services - FMS               | 1,379                 |
| Human Resources                   | 8,247                 |
| Financial Services & Int. Audit   | 5,275                 |
| Payroll                           | 1,159                 |
| Treasurer-Ind                     | 210                   |
| Records                           | 1,470                 |
| Purchasing                        | 8,604                 |
| Printing/Mail                     | 5,006                 |
| Telephone                         | 839                   |
| Pros Attny-Ind                    | 6,687                 |
| PIO                               | 3,469                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>179,645</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>886,450</b>        |
| <b>Indirect Cost Rate</b>         | <b>20.27%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 92,310                |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 7,703                 |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 103,757               |
| Office of Budget                  | 5,964                 |
| Info Services - Ops/Sys/Prog/Comm | 11,055                |
| Info Services - Network           | 27,747                |
| Info Services - FMS               | 2,141                 |
| Human Resources                   | 12,687                |
| Financial Services & Int. Audit   | 8,311                 |
| Payroll                           | 1,784                 |
| Treasurer-Ind                     | 132                   |
| Records                           | 1,043                 |
| Purchasing                        | 10,941                |
| Printing/Mail                     | 7,174                 |
| Telephone                         | 2,377                 |
| Pros Attny-Ind                    | 9,582                 |
| PIO                               | 4,972                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>309,679</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,230,402</b>      |
| <b>Indirect Cost Rate</b>         | <b>25.17%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                     | 287                   |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 2,062                 |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 591                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 6,075                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 158                   |
| Records                           | 0                     |
| Purchasing                        | 3,777                 |
| Printing/Mail                     | 2,481                 |
| Telephone                         | 140                   |
| Pros Attny-Ind                    | 3,313                 |
| PIO                               | 1,719                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>20,604</b>         |
|                                   |                       |
| Total Direct Cost                 | 425,443               |
| <b>Indirect Cost Rate</b>         | <b>4.84%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 1,537                 |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 1,727                 |
| Office of Budget                  | 1,329                 |
| Info Services - Ops/Sys/Prog/Comm | 1,053                 |
| Info Services - Network           | 2,643                 |
| Info Services - FMS               | 880                   |
| Human Resources                   | 1,269                 |
| Financial Services & Int. Audit   | 7,669                 |
| Payroll                           | 178                   |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 2,760                 |
| Printing/Mail                     | 1,598                 |
| Telephone                         | 70                    |
| Pros Attny-Ind                    | 2,135                 |
| PIO                               | 1,108                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>25,955</b>         |
|                                   |                       |
| Total Direct Cost                 | 274,098               |
| <b>Indirect Cost Rate</b>         | <b>9.47%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>0</b>              |
|                                   |                       |
|                                   |                       |
| Total Direct Cost                 | 0                     |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 5,336                 |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 957                   |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 1,652                 |
| Info Services - Ops/Sys/Prog/Comm | 2,632                 |
| Info Services - Network           | 6,606                 |
| Info Services - FMS               | 756                   |
| Human Resources                   | 6,344                 |
| Financial Services & Int. Audit   | 932                   |
| Payroll                           | 892                   |
| Treasurer-Ind                     | 26                    |
| Records                           | 806                   |
| Purchasing                        | 1,314                 |
| Printing/Mail                     | 1,988                 |
| Telephone                         | 489                   |
| Pros Attny-Ind                    | 2,655                 |
| PIO                               | 1,377                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>34,763</b>         |
|                                   |                       |
| Total Direct Cost                 | 340,874               |
| <b>Indirect Cost Rate</b>         | <b>10.20%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 4,802                 |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 1,216                 |
| Info Services - Ops/Sys/Prog/Comm | 1,579                 |
| Info Services - Network           | 3,964                 |
| Info Services - FMS               | 0                     |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 0                     |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 2,186                 |
| Printing/Mail                     | 1,463                 |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 1,954                 |
| PIO                               | 1,014                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>18,178</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>250,899</b>        |
| <b>Indirect Cost Rate</b>         | <b>7.25%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 15                    |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 149                   |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 105                   |
| Records                           | 0                     |
| Purchasing                        | 145                   |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>414</b>            |
|                                   |                       |
|                                   |                       |
| Total Direct Cost                 | 0                     |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 2,911                 |
| Info Services - Ops/Sys/Prog/Comm | 14,213                |
| Info Services - Network           | 35,675                |
| Info Services - FMS               | 1,698                 |
| Human Resources                   | 2,537                 |
| Financial Services & Int. Audit   | 14,705                |
| Payroll                           | 357                   |
| Treasurer-Ind                     | 1,921                 |
| Records                           | 0                     |
| Purchasing                        | 3,051                 |
| Printing/Mail                     | 3,501                 |
| Telephone                         | 2,307                 |
| Pros Attny-Ind                    | 4,677                 |
| PIO                               | 2,426                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>89,979</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>600,492</b>        |
| <b>Indirect Cost Rate</b>         | <b>14.98%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 24,076                |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 3,700                 |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 38,005                |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 421                   |
| Records                           | 0                     |
| Purchasing                        | 93,708                |
| Printing/Mail                     | 28,962                |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 38,684                |
| PIO                               | 20,071                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>247,626</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>4,967,219</b>      |
| <b>Indirect Cost Rate</b>         | <b>4.99%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 258                   |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 244                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 2,509                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 79                    |
| Records                           | 47                    |
| Purchasing                        | 2,034                 |
| Printing/Mail                     | 311                   |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 415                   |
| PIO                               | 215                   |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>6,112</b>          |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>64,540</b>         |
| <b>Indirect Cost Rate</b>         | <b>9.47%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

CORRECTIONS

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 0                     |
| Franklin Center                   | 0                     |
| Corrections Center                | 17,574                |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 47,546                |
| Office of Budget                  | 27,045                |
| Info Services - Ops/Sys/Prog/Comm | 53,611                |
| Info Services - Network           | 95,133                |
| Info Services - FMS               | 12,998                |
| Human Resources                   | 87,036                |
| Financial Services & Int. Audit   | 39,692                |
| Payroll                           | 12,236                |
| Treasurer-Ind                     | 737                   |
| Records                           | 10,751                |
| Purchasing                        | 12,546                |
| Printing/Mail                     | 32,534                |
| Telephone                         | 5,733                 |
| Pros Attny-Ind                    | 43,455                |
| PIO                               | 22,546                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>521,172</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>5,579,760</b>      |
| <b>Indirect Cost Rate</b>         | <b>9.34%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 46,955                |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 52,778                |
| Office of Budget                  | 1                     |
| Info Services - Ops/Sys/Prog/Comm | 9,475                 |
| Info Services - Network           | 23,783                |
| Info Services - FMS               | 2,248                 |
| Human Resources                   | 20,807                |
| Financial Services & Int. Audit   | 660                   |
| Payroll                           | 2,925                 |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 2                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 2                     |
| PIO                               | 1                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>159,639</b>        |
|                                   |                       |
| Total Direct Cost                 | 296                   |
| <b>Indirect Cost Rate</b>         | <b>51881357.73%</b>   |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

PARKS

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 0                     |
| Franklin Center                   | 0                     |
| Corrections Center                | 0                     |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 3,116                 |
| Facilities Management             | 673,052               |
| Office of Budget                  | 7,859                 |
| Info Services - Ops/Sys/Prog/Comm | 7,370                 |
| Info Services - Network           | 18,498                |
| Info Services - FMS               | 8,542                 |
| Human Resources                   | 26,644                |
| Financial Services & Int. Audit   | 59,024                |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 158                   |
| Records                           | 0                     |
| Purchasing                        | 9,753                 |
| Printing/Mail                     | 9,454                 |
| Telephone                         | 70                    |
| Pros Attny-Ind                    | 12,628                |
| PIO                               | 6,552                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>842,719</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>2,414,556</b>      |
| <b>Indirect Cost Rate</b>         | <b>34.90%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 947                   |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 268                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 2,758                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 16,323                |
| Records                           | 0                     |
| Purchasing                        | 5,377                 |
| Printing/Mail                     | 776                   |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 1,521                 |
| PIO                               | 789                   |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>28,760</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>195,360</b>        |
| <b>Indirect Cost Rate</b>         | <b>14.72%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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            | 116,513               |
| Facilities Management             | 0                     |
| Office of Budget                  | 2,419                 |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 4,760                 |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 48,896                |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 27,895                |
| Records                           | 1,470                 |
| Purchasing                        | 20,467                |
| Printing/Mail                     | 0                     |
| Telephone                         | 2,237                 |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>224,658</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,541,057</b>      |
| <b>Indirect Cost Rate</b>         | <b>14.58%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 120                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 1,230                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 20                    |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,370</b>          |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 1,901                 |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 19,529                |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 266                   |
| Records                           | 0                     |
| Purchasing                        | 290                   |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>21,986</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 52,558                |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 3,384                 |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 59,076                |
| Office of Budget                  | 18,385                |
| Info Services - Ops/Sys/Prog/Comm | 31,585                |
| Info Services - Network           | 79,277                |
| Info Services - FMS               | 4,135                 |
| Human Resources                   | 25,375                |
| Financial Services & Int. Audit   | 15,122                |
| Payroll                           | 3,567                 |
| Treasurer-Ind                     | 82                    |
| Records                           | 1,502                 |
| Purchasing                        | 15,615                |
| Printing/Mail                     | 15,069                |
| Telephone                         | 1,888                 |
| Pros Attny-Ind                    | 29,540                |
| PIO                               | 15,327                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>371,485</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>3,793,126</b>      |
| <b>Indirect Cost Rate</b>         | <b>9.79%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 139,850               |
| Office of Budget                  | 0                     |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 272                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 2,795                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 15,996                |
| Records                           | 0                     |
| Purchasing                        | 3,192                 |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>162,105</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>29,370</b>         |
| <b>Indirect Cost Rate</b>         | <b>551.94%</b>        |

**2011 Clark County Indirect Cost Allocation  
2009 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                     | 246                   |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>246</b>            |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                     | 901                   |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>901</b>            |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 4,538                 |
| Info Services - Ops/Sys/Prog/Comm | 20,373                |
| Info Services - Network           | 31,711                |
| Info Services - FMS               | 1,532                 |
| Human Resources                   | 8,564                 |
| Financial Services & Int. Audit   | 6,508                 |
| Payroll                           | 1,204                 |
| Treasurer-Ind                     | 0                     |
| Records                           | 8,727                 |
| Purchasing                        | 3,354                 |
| Printing/Mail                     | 712                   |
| Telephone                         | 1,328                 |
| Pros Attny-Ind                    | 7,292                 |
| PIO                               | 3,783                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>99,626</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>936,331</b>        |
| <b>Indirect Cost Rate</b>         | <b>10.64%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 1,086                 |
| Human Resources                   | 9,960                 |
| Financial Services & Int. Audit   | 419                   |
| Payroll                           | 1,400                 |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 1                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>12,866</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>67</b>             |
| <b>Indirect Cost Rate</b>         | <b>19339.15%</b>      |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 4,979                 |
| Info Services - Ops/Sys/Prog/Comm | 9,475                 |
| Info Services - Network           | 23,783                |
| Info Services - FMS               | 2,108                 |
| Human Resources                   | 16,494                |
| Financial Services & Int. Audit   | 3,871                 |
| Payroll                           | 2,319                 |
| Treasurer-Ind                     | 4,055                 |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 781                   |
| Telephone                         | 1,049                 |
| Pros Attny-Ind                    | 8,001                 |
| PIO                               | 4,151                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>81,066</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,027,330</b>      |
| <b>Indirect Cost Rate</b>         | <b>7.89%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 60                    |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 19                    |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 192                   |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 9                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 96                    |
| PIO                               | 50                    |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>425</b>            |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>12,292</b>         |
| <b>Indirect Cost Rate</b>         | <b>3.46%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 6,921                 |
| Info Services - Ops/Sys/Prog/Comm | 15,792                |
| Info Services - Network           | 39,639                |
| Info Services - FMS               | 1,151                 |
| Human Resources                   | 2,537                 |
| Financial Services & Int. Audit   | 9,091                 |
| Payroll                           | 357                   |
| Treasurer-Ind                     | 6,759                 |
| Records                           | 0                     |
| Purchasing                        | 8,021                 |
| Printing/Mail                     | 1,086                 |
| Telephone                         | 1,328                 |
| Pros Attny-Ind                    | 11,121                |
| PIO                               | 5,770                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>109,574</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,428,001</b>      |
| <b>Indirect Cost Rate</b>         | <b>7.67%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 28,387                |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 5,748                 |
| Info Services - Ops/Sys/Prog/Comm | 16,845                |
| Info Services - Network           | 42,281                |
| Info Services - FMS               | 2,613                 |
| Human Resources                   | 13,068                |
| Financial Services & Int. Audit   | 12,753                |
| Payroll                           | 1,837                 |
| Treasurer-Ind                     | 451                   |
| Records                           | 0                     |
| Purchasing                        | 4,369                 |
| Printing/Mail                     | 902                   |
| Telephone                         | 1,189                 |
| Pros Attny-Ind                    | 9,236                 |
| PIO                               | 4,792                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>144,471</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,185,990</b>      |
| <b>Indirect Cost Rate</b>         | <b>12.18%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 3,772                 |
| Info Services - Ops/Sys/Prog/Comm | 26,320                |
| Info Services - Network           | 66,064                |
| Info Services - FMS               | 909                   |
| Human Resources                   | 6,978                 |
| Financial Services & Int. Audit   | 1,810                 |
| Payroll                           | 981                   |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 4,079                 |
| Printing/Mail                     | 592                   |
| Telephone                         | 1,119                 |
| Pros Attny-Ind                    | 6,061                 |
| PIO                               | 3,145                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>121,831</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>778,324</b>        |
| <b>Indirect Cost Rate</b>         | <b>15.65%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 16,007                |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 4,283                 |
| Info Services - Ops/Sys/Prog/Comm | 6,317                 |
| Info Services - Network           | 15,855                |
| Info Services - FMS               | 1,152                 |
| Human Resources                   | 6,661                 |
| Financial Services & Int. Audit   | 4,654                 |
| Payroll                           | 936                   |
| Treasurer-Ind                     | 2,253                 |
| Records                           | 2,198                 |
| Purchasing                        | 13,841                |
| Printing/Mail                     | 672                   |
| Telephone                         | 979                   |
| Pros Attny-Ind                    | 6,881                 |
| PIO                               | 3,570                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>86,260</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>883,561</b>        |
| <b>Indirect Cost Rate</b>         | <b>9.76%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 5,867                 |
| Info Services - Ops/Sys/Prog/Comm | 18,951                |
| Info Services - Network           | 47,566                |
| Info Services - FMS               | 2,550                 |
| Human Resources                   | 17,724                |
| Financial Services & Int. Audit   | 7,087                 |
| Payroll                           | 2,492                 |
| Treasurer-Ind                     | 5,858                 |
| Records                           | 0                     |
| Purchasing                        | 2,185                 |
| Printing/Mail                     | 920                   |
| Telephone                         | 3,007                 |
| Pros Attny-Ind                    | 9,426                 |
| PIO                               | 4,891                 |
|                                   |                       |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>128,522</b>        |
|                                   |                       |
|                                   |                       |
| Total Direct Cost                 | 1,210,356             |
| <b>Indirect Cost Rate</b>         | <b>10.62%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 5,336                 |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 2,307                 |
| Info Services - Ops/Sys/Prog/Comm | 7,370                 |
| Info Services - Network           | 18,498                |
| Info Services - FMS               | 702                   |
| Human Resources                   | 6,280                 |
| Financial Services & Int. Audit   | 442                   |
| Payroll                           | 883                   |
| Treasurer-Ind                     | 0                     |
| Records                           | 3,051                 |
| Purchasing                        | 0                     |
| Printing/Mail                     | 362                   |
| Telephone                         | 559                   |
| Pros Attny-Ind                    | 3,707                 |
| PIO                               | 1,923                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>51,420</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>475,934</b>        |
| <b>Indirect Cost Rate</b>         | <b>10.80%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 5,336                 |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 4,524                 |
| Info Services - Ops/Sys/Prog/Comm | 10,528                |
| Info Services - Network           | 26,426                |
| Info Services - FMS               | 4,140                 |
| Human Resources                   | 8,627                 |
| Financial Services & Int. Audit   | 33,227                |
| Payroll                           | 1,213                 |
| Treasurer-Ind                     | 901                   |
| Records                           | 16                    |
| Purchasing                        | 5,256                 |
| Printing/Mail                     | 710                   |
| Telephone                         | 1,259                 |
| Pros Attny-Ind                    | 7,269                 |
| PIO                               | 3,772                 |
|                                   |                       |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>113,203</b>        |
|                                   |                       |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>933,422</b>        |
| <b>Indirect Cost Rate</b>         | <b>12.13%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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            | 31,974                |
| Facilities Management             | 0                     |
| Office of Budget                  | 42,911                |
| Info Services - Ops/Sys/Prog/Comm | 89,490                |
| Info Services - Network           | 224,619               |
| Info Services - FMS               | 17,772                |
| Human Resources                   | 83,896                |
| Financial Services & Int. Audit   | 92,120                |
| Payroll                           | 11,794                |
| Treasurer-Ind                     | 9,478                 |
| Records                           | 964                   |
| Purchasing                        | 67,649                |
| Printing/Mail                     | 6,732                 |
| Telephone                         | 6,083                 |
| Pros Attny-Ind                    | 68,948                |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>754,430</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>8,853,197</b>      |
| <b>Indirect Cost Rate</b>         | <b>8.52%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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            | 10,961                |
| Facilities Management             | 0                     |
| Office of Budget                  | 8,006                 |
| Info Services - Ops/Sys/Prog/Comm | 5,790                 |
| Info Services - Network           | 14,534                |
| Info Services - FMS               | 3,298                 |
| Human Resources                   | 19,665                |
| Financial Services & Int. Audit   | 12,673                |
| Payroll                           | 2,765                 |
| Treasurer-Ind                     | 2,462                 |
| Records                           | 8,016                 |
| Purchasing                        | 5,251                 |
| Printing/Mail                     | 1,256                 |
| Telephone                         | 4,405                 |
| Pros Attny-Ind                    | 12,864                |
| PIO                               | 0                     |
|                                   |                       |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>111,945</b>        |
|                                   |                       |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,651,770</b>      |
| <b>Indirect Cost Rate</b>         | <b>6.78%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 50,922                |
| Info Services - Ops/Sys/Prog/Comm | 37,901                |
| Info Services - Network           | 95,133                |
| Info Services - FMS               | 20,311                |
| Human Resources                   | 103,402               |
| Financial Services & Int. Audit   | 97,165                |
| Payroll                           | 14,537                |
| Treasurer-Ind                     | 554                   |
| Records                           | 95                    |
| Purchasing                        | 19,231                |
| Printing/Mail                     | 7,989                 |
| Telephone                         | 2,447                 |
| Pros Attny-Ind                    | 81,819                |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>531,505</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>10,648,103</b>     |
| <b>Indirect Cost Rate</b>         | <b>4.99%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 116                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 1,193                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 123                   |
| Records                           | 0                     |
| Purchasing                        | 2,757                 |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>4,188</b>          |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 276                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 2,832                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 20                    |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>3,129</b>          |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 1,802                 |
| Info Services - Ops/Sys/Prog/Comm | 9,475                 |
| Info Services - Network           | 23,783                |
| Info Services - FMS               | 2,003                 |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 20,572                |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 1,106                 |
| Records                           | 0                     |
| Purchasing                        | 6,965                 |
| Printing/Mail                     | 1,477                 |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 2,896                 |
| PIO                               | 1,503                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>71,583</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>371,878</b>        |
| <b>Indirect Cost Rate</b>         | <b>19.25%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 14,771                |
| Office of Budget                  | 3,353                 |
| Info Services - Ops/Sys/Prog/Comm | 5,264                 |
| Info Services - Network           | 13,213                |
| Info Services - FMS               | 1,429                 |
| Human Resources                   | 5,075                 |
| Financial Services & Int. Audit   | 9,205                 |
| Payroll                           | 713                   |
| Treasurer-Ind                     | 1,311                 |
| Records                           | 0                     |
| Purchasing                        | 9,907                 |
| Printing/Mail                     | 2,748                 |
| Telephone                         | 2,098                 |
| Pros Attny-Ind                    | 5,388                 |
| PIO                               | 2,796                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>77,272</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>691,851</b>        |
| <b>Indirect Cost Rate</b>         | <b>11.17%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 454                   |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 149                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 1,528                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 871                   |
| Printing/Mail                     | 372                   |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 729                   |
| PIO                               | 378                   |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>4,481</b>          |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>93,641</b>         |
| <b>Indirect Cost Rate</b>         | <b>4.79%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 1,873                 |
| Info Services - Ops/Sys/Prog/Comm | 1,579                 |
| Info Services - Network           | 3,964                 |
| Info Services - FMS               | 869                   |
| Human Resources                   | 6,344                 |
| Financial Services & Int. Audit   | 2,087                 |
| Payroll                           | 892                   |
| Treasurer-Ind                     | 225                   |
| Records                           | 1,091                 |
| Purchasing                        | 0                     |
| Printing/Mail                     | 1,536                 |
| Telephone                         | 489                   |
| Pros Attny-Ind                    | 3,010                 |
| PIO                               | 1,562                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>25,521</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>386,527</b>        |
| <b>Indirect Cost Rate</b>         | <b>6.60%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 3,705                 |
| Info Services - Ops/Sys/Prog/Comm | 6,843                 |
| Info Services - Network           | 17,177                |
| Info Services - FMS               | 954                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 9,802                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 41                    |
| Records                           | 0                     |
| Purchasing                        | 4,377                 |
| Printing/Mail                     | 3,037                 |
| Telephone                         | 909                   |
| Pros Attny-Ind                    | 5,954                 |
| PIO                               | 3,089                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>55,888</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>764,482</b>        |
| <b>Indirect Cost Rate</b>         | <b>7.31%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 36,220                |
| Info Services - Ops/Sys/Prog/Comm | 106,335               |
| Info Services - Network           | 266,900               |
| Info Services - FMS               | 30,027                |
| Human Resources                   | 112,062               |
| Financial Services & Int. Audit   | 187,647               |
| Payroll                           | 15,754                |
| Treasurer-Ind                     | 66,236                |
| Records                           | 10,514                |
| Purchasing                        | 98,661                |
| Printing/Mail                     | 5,682                 |
| Telephone                         | 7,901                 |
| Pros Attny-Ind                    | 58,196                |
| PIO                               | 30,195                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,032,329</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>7,472,688</b>      |
| <b>Indirect Cost Rate</b>         | <b>13.81%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 9,735                 |
| Info Services - Ops/Sys/Prog/Comm | 21,056                |
| Info Services - Network           | 52,851                |
| Info Services - FMS               | 3,709                 |
| Human Resources                   | 15,225                |
| Financial Services & Int. Audit   | 21,690                |
| Payroll                           | 2,140                 |
| Treasurer-Ind                     | 1,208                 |
| Records                           | 0                     |
| Purchasing                        | 13,809                |
| Printing/Mail                     | 1,527                 |
| Telephone                         | 1,398                 |
| Pros Attny-Ind                    | 15,642                |
| PIO                               | 8,116                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>168,109</b>        |
|                                   |                       |
|                                   |                       |
| Total Direct Cost                 | 2,008,540             |
| <b>Indirect Cost Rate</b>         | <b>8.37%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 16,811                |
| Info Services - Ops/Sys/Prog/Comm | 27,373                |
| Info Services - Network           | 68,707                |
| Info Services - FMS               | 4,986                 |
| Human Resources                   | 20,300                |
| Financial Services & Int. Audit   | 29,330                |
| Payroll                           | 2,854                 |
| Treasurer-Ind                     | 102                   |
| Records                           | 0                     |
| Purchasing                        | 21,918                |
| Printing/Mail                     | 2,637                 |
| Telephone                         | 1,608                 |
| Pros Attny-Ind                    | 27,011                |
| PIO                               | 14,014                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>237,651</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>3,468,287</b>      |
| <b>Indirect Cost Rate</b>         | <b>6.85%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 13,582                |
| Info Services - Ops/Sys/Prog/Comm | 11,581                |
| Info Services - Network           | 29,068                |
| Info Services - FMS               | 4,889                 |
| Human Resources                   | 20,934                |
| Financial Services & Int. Audit   | 27,653                |
| Payroll                           | 2,943                 |
| Treasurer-Ind                     | 0                     |
| Records                           | 0                     |
| Purchasing                        | 11,624                |
| Printing/Mail                     | 2,131                 |
| Telephone                         | 2,587                 |
| Pros Attny-Ind                    | 21,824                |
| PIO                               | 11,323                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>160,140</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>2,802,271</b>      |
| <b>Indirect Cost Rate</b>         | <b>5.71%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                     | 14,075                |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 40,634                |
| Facilities Management             | 0                     |
| Office of Budget                  | 6,068                 |
| Info Services - Ops/Sys/Prog/Comm | 22,109                |
| Info Services - Network           | 55,494                |
| Info Services - FMS               | 2,308                 |
| Human Resources                   | 10,657                |
| Financial Services & Int. Audit   | 12,224                |
| Payroll                           | 1,498                 |
| Treasurer-Ind                     | 860                   |
| Records                           | 10,624                |
| Purchasing                        | 8,303                 |
| Printing/Mail                     | 952                   |
| Telephone                         | 1,538                 |
| Pros Attny-Ind                    | 9,750                 |
| PIO                               | 5,059                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>202,155</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,251,897</b>      |
| <b>Indirect Cost Rate</b>         | <b>16.15%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 17,627                |
| Info Services - Ops/Sys/Prog/Comm | 18,951                |
| Info Services - Network           | 47,566                |
| Info Services - FMS               | 17,489                |
| Human Resources                   | 24,740                |
| Financial Services & Int. Audit   | 152,987               |
| Payroll                           | 3,478                 |
| Treasurer-Ind                     | 1,311                 |
| Records                           | 0                     |
| Purchasing                        | 18,605                |
| Printing/Mail                     | 2,766                 |
| Telephone                         | 1,398                 |
| Pros Attny-Ind                    | 28,323                |
| PIO                               | 14,695                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>349,936</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>3,636,760</b>      |
| <b>Indirect Cost Rate</b>         | <b>9.62%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 7,482                 |
| Info Services - Ops/Sys/Prog/Comm | 11,581                |
| Info Services - Network           | 29,068                |
| Info Services - FMS               | 2,440                 |
| Human Resources                   | 15,225                |
| Financial Services & Int. Audit   | 8,646                 |
| Payroll                           | 2,140                 |
| Treasurer-Ind                     | 492                   |
| Records                           | 0                     |
| Purchasing                        | 15,454                |
| Printing/Mail                     | 1,174                 |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 12,022                |
| PIO                               | 6,238                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>111,962</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>1,543,729</b>      |
| <b>Indirect Cost Rate</b>         | <b>1.27%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 2,045                 |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 5,229                 |
| Human Resources                   | 634                   |
| Financial Services & Int. Audit   | 53,033                |
| Payroll                           | 89                    |
| Treasurer-Ind                     | 20                    |
| Records                           | 0                     |
| Purchasing                        | 7,690                 |
| Printing/Mail                     | 1,676                 |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 3,287                 |
| PIO                               | 1,705                 |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>75,410</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>422,003</b>        |
| <b>Indirect Cost Rate</b>         | <b>17.87%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

FACILITIES  
MANAGEMENT -  
DIR

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 0                     |
| Franklin Center                   | 0                     |
| Corrections Center                | 0                     |
| Juvenile Center                   | 0                     |
| Public Service Center             | 0                     |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 36,118                |
| Info Services - Ops/Sys/Prog/Comm | 9,475                 |
| Info Services - Network           | 23,783                |
| Info Services - FMS               | 15,182                |
| Human Resources                   | 40,853                |
| Financial Services & Int. Audit   | 111,917               |
| Payroll                           | 5,743                 |
| Treasurer-Ind                     | 1,516                 |
| Records                           | 0                     |
| Purchasing                        | 19,895                |
| Printing/Mail                     | 29,603                |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 58,033                |
| PIO                               | 30,110                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>382,229</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>7,451,685</b>      |
| <b>Indirect Cost Rate</b>         | <b>5.13%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 1,571                 |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 814                   |
| Human Resources                   | 2,537                 |
| Financial Services & Int. Audit   | 5,628                 |
| Payroll                           | 357                   |
| Treasurer-Ind                     | 20                    |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>10,927</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>324,102</b>        |
| <b>Indirect Cost Rate</b>         | <b>3.37%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 2,045                 |
| Human Resources                   | 12,053                |
| Financial Services & Int. Audit   | 8,013                 |
| Payroll                           | 1,694                 |
| Treasurer-Ind                     | 3,031                 |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 1,049                 |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>27,885</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>2,187,864</b>      |
| <b>Indirect Cost Rate</b>         | <b>1.27%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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               | 2,989                 |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 30,709                |
| Payroll                           | 12,129                |
| Treasurer-Ind                     | 15,955                |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>61,782</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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                  | 54,558                |
| Info Services - Ops/Sys/Prog/Comm | 175,821               |
| Info Services - Network           | 441,310               |
| Info Services - FMS               | 25,292                |
| Human Resources                   | 121,419               |
| Financial Services & Int. Audit   | 128,912               |
| Payroll                           | 17,069                |
| Treasurer-Ind                     | 48,909                |
| Records                           | 26,893                |
| Purchasing                        | 135,470               |
| Printing/Mail                     | 8,560                 |
| Telephone                         | 17,200                |
| Pros Attny-Ind                    | 87,662                |
| PIO                               | 45,483                |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>1,334,558</b>      |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>11,263,471</b>     |
| <b>Indirect Cost Rate</b>         | <b>11.85%</b>         |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 4,802                 |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 5,398                 |
| Office of Budget                  | 0                     |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 250                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 2,572                 |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 369                   |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 0                     |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>13,391</b>         |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 Costs  
Detail by Central Service Department**

**Allocation Sheets**

LAW LIBRARY

| <u>Department</u>                 | <u>Allocation Amt</u> |
|-----------------------------------|-----------------------|
| Courthouse                        | 24,304                |
| 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             | 39,292                |
| Office of Budget                  | 797                   |
| Info Services - Ops/Sys/Prog/Comm | 0                     |
| Info Services - Network           | 0                     |
| Info Services - FMS               | 987                   |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 10,137                |
| Payroll                           | 0                     |
| Treasurer-Ind                     | 5,489                 |
| Records                           | 0                     |
| Purchasing                        | 0                     |
| Printing/Mail                     | 653                   |
| Telephone                         | 140                   |
| Pros Attny-Ind                    | 1,281                 |
| PIO                               | 665                   |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>83,744</b>         |
|                                   |                       |
| Total Direct Cost                 | 164,469               |
| <b>Indirect Cost Rate</b>         | <b>50.92%</b>         |

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**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               | 7,793                 |
| Human Resources                   | 23,789                |
| Financial Services & Int. Audit   | 54,412                |
| Payroll                           | 13,377                |
| Treasurer-Ind                     | 5,694                 |
| Records                           | 1,644                 |
| Purchasing                        | 22,055                |
| Printing/Mail                     | 7,161                 |
| Telephone                         | 0                     |
| Pros Attny-Ind                    | 24,421                |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>160,347</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>9,416,868</b>      |
| <b>Indirect Cost Rate</b>         | <b>1.70%</b>          |

**2011 Clark County Indirect Cost Allocation  
2009 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             | 48,823                |
| 1408 Franklin                     | 0                     |
| Pepsi Building                    | 0                     |
| Bond Interest                     | 0                     |
| Equipment Depreciation            | 0                     |
| Facilities Management             | 0                     |
| Office of Budget                  | 0                     |
| Info Services - Ops/Sys/Prog/Comm | 2,106                 |
| Info Services - Network           | 5,285                 |
| Info Services - FMS               | 11,821                |
| Human Resources                   | 0                     |
| Financial Services & Int. Audit   | 121,439               |
| Payroll                           | 10,345                |
| Treasurer-Ind                     | 383,794               |
| Records                           | 269                   |
| Purchasing                        | 3,773                 |
| Printing/Mail                     | 0                     |
| Telephone                         | 23,283                |
| Pros Attny-Ind                    | 0                     |
| PIO                               | 0                     |
|                                   |                       |
| <b>Total Allocation Amount</b>    | <b>610,938</b>        |
|                                   |                       |
| <b>Total Direct Cost</b>          | <b>0</b>              |
| <b>Indirect Cost Rate</b>         | <b>0.00%</b>          |