

# Central Service Cost Allocation Plan For 2012

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Clark County  
Washington



Representing costs for the year ending December 31, 2010



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**Second Year of 2011-2012 Biennial Budget  
Central Service Allocation Plan for Clark County  
Based on the Year 2010**

**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 2012. 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, 2010. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2010.

## **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, 2010, to establish cost allocations or billings for the second 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:**

6/29/2011



# Central Service Cost Allocation Plan

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

**2012 Central Service Cost Allocation Plan (2010 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

<b>DESCRIPTION</b>	<b>2012 Total IC</b>	<b>2010 Total Expenses</b>	<b>2011 IC %</b>
COURTHOUSE	470,081		
FRANKLIN CENTER	287,566		
CORRECTIONS CENTER (Jail/JWC)	459,682		
JUVENILE CENTER	227,969		
PUBLIC SERVICE CENTER	1,122,504		
1408 FRANKLIN	22,716		
PEPSI BUILDING	88,475		
BOND INTEREST	472,106		
EQUIPMENT DEPRECIATION	2,876,741		
FACILITIES MANAGEMENT	4,399,951		
Information Services	811,930		
INFO SERVICES-Ops/Sys/Prog	1,226,963		
INFO SERVICES-Network	2,122,160		
INFO SERVICES FMS	435,274		
HUMAN RESOURCES	1,738,081		
FINANCIAL SERVICES & INT AUDIT	1,784,128		
PAYROLL	266,228		
TREASURY-IND	642,273		
RECORDS	198,182		
PURCHASING	797,206		
PRINTING/MAIL	63,136		
TELEPHONE	114,832		
PROS ATTNY-IND	1,077,620		
<u>PUBLIC INFORMATION &amp; OUTREACH</u>	<u>509,914</u>		
	<u>22,215,718</u>		
ASSESSMENT	834,452	3,706,891	22.51%
AUDITOR-Auto License & Recording	267,964	1,177,311	22.76%
TREASURER-DIR	148,188	1,555,744	9.53%
BOE	22,110	163,224	13.55%
COMMUNITY SUPPORT	22,097	0	0.00%
COUNTY CLERK	696,483	2,954,797	23.57%
DISTRICT COURT	1,142,824	4,133,813	27.65%
SUPERIOR COURT	981,200	3,602,029	27.24%
JUVENILE	1,360,346	7,616,434	17.86%
SHERIFF LAW ENFORCEMENT	1,427,250	16,829,901	8.48%
SHERIFF CIVIL/SUPPORT	810,475	4,259,470	19.03%
SHERIFF EXEC/ADMIN	257,527	2,744,292	9.38%
JAIL	2,456,157	18,489,192	13.28%
PROS ATTNY-DIR	1,322,253	6,776,427	19.51%
PA-CHILD SUPPORT	98,705	1,678,115	5.88%
MEDICAL EXAMINER	209,753	822,266	25.51%
COMMISSIONERS	285,163	1,246,427	22.88%
COUNTYWIDE SERVICES	22,492	425,603	5.28%
LAND CONSERVATION	(0)	(5)	2.46%
LOSS CONTROL	37,771	320,173	11.80%
ESA Endangered Species Act	2	90	2.46%
CVTV	723	0	0.00%
COOP EXTENSION SERVICES	83,858	488,406	17.17%
INDIGENT DEFENSE	276,005	4,704,886	5.87%
LEWIS & CLARK RAILROAD	9,790	93,794	10.44%
CORRECTIONS	763,939	5,633,640	13.56%
ENVIRONMENTAL SERVICES	440,563	1,929,980	22.83%

**2012 Central Service Cost Allocation Plan (2010 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

<b>DESCRIPTION</b>	<b>2012 Total IC</b>	<b>2010 Total Expenses</b>	<b>2011 IC %</b>
PARKS	862,396	1,626,566	53.02%
AUDITOR'S O&M	25,302	150,922	16.76%
CLARK COUNTY FAIR	226,082	1,454,992	15.54%
EMS FUND	1,289	0	0.00%
RADIO COMMUNICATIONS	23,738	0	0.00%
GIS	342,499	3,607,217	9.49%
TRI-MOUNTAIN GOLF	44,787	29,370	152.49%
SPECIAL LAW ENFORCEMENT	211	0	0.00%
911 TAX FUND	0	0	0.00%
COMMUNITY DEV ADMIN	121,484	881,633	13.78%
DEVELOPMENT REVIEW	10,928	(72)	-15114.14%
ENGINEERING	69,381	724,380	9.58%
INSPECTION	44	0	0.00%
DEVELOPMENT SERVICES	79,471	841,923	9.44%
LONG RANGE PLANNING	164,027	1,079,146	15.20%
CUSTOMER SERVICE	106,262	492,969	21.56%
ANIMAL CONTROL	115,570	713,743	16.19%
BUILDING	147,654	1,324,550	11.15%
CODE ENFORCEMENT	56,526	396,216	14.27%
FIRE MARSHAL	114,278	852,285	13.41%
PW - TRANSPORTATION	780,359	8,510,615	9.17%
PW - ADMIN	111,206	1,627,675	6.83%
PW - ROAD OPERATIONS	616,321	15,698,439	3.93%
CAMP BONNEVILLE	1,309	0	0.00%
SPECIAL INVESTIGATION	3,608	0	0.00%
NARCOTICS TASK FORCE	66,550	331,379	20.08%
CHILD JUSTICE CENTER	64,818	537,531	12.06%
VETERANS ASSISTANCE	3,814	81,288	4.69%
VICTIM WITNESS	24,879	373,780	6.66%
WEED MANAGEMENT	(0)	(1)	2.24%
DEPT. of COMMUNITY SERVICES	1,068,044	7,834,425	13.63%
SOLID WASTE	177,767	2,069,715	8.59%
CLEAN WATER FUND / BBC	229,591	3,127,943	7.34%
WASTEWATER OPERATIONS	157,047	2,659,337	5.91%
ELECTIONS	217,355	1,651,267	13.16%
ER&R (Depts 555, 566, 577)	303,265	3,126,960	9.70%
TER&R	113,465	1,607,526	7.06%
CENTRAL STORES	1,827	16,989	10.75%
FACILITIES MANAGEMENT-DIRECT	249,027	6,832,916	3.64%
MOSQUITO CONTROL DISTRICT	20,000	325,823	6.14%
REGIONAL TRANSPORTATION COUNCIL	27,692	2,157,407	1.28%
SWCAA	53,762	0	0.00%
HEALTH DEPARTMENT	1,103,571	8,698,109	12.69%
EMERGENCY MANAGEMENT	12,982	0	0.00%
LAW LIBRARY	74,968	140,796	53.25%
CRESA	162,055	10,479,872	1.55%
Agencies (other Fire Dist. Etc.)	667,482	0	0.00%
<b>TOTAL</b>	<b>\$22,802,783</b>	<b>\$183,418,534</b>	<b>12.43%</b>



# Central Service Cost Allocation Plan

## Summary of Cost Allocation By Department/Org Unit

**2012 Central Service Cost Allocation Plan (2010 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-IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS				
COURTHOUSE	(470,081)																		
FRANKLIN CENTER	0	(287,566)																	
CORRECTIONS CENTER (Jail/JWC)	0	0	(459,682)																
JUVENILE CENTER	0	0	0	(227,969)															
PUBLIC SERVICE CENTER	0	0	0	0	(1,122,504)														
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	(472,106)											
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	(2,876,741)										
FACILITIES MANAGEMENT	0	0	0	0	11,496	0	27,067	158,777	87,908	(4,685,198)									
Information Services	0	0	0	0	32,081	0	0	1,889	0	30,295	(876,195)								
INFO SERVICES-Ops/Sys/Prog	0	0	0	0	87,582	0	0	5,357	615,425	82,704	5,962	(2,023,993)							
INFO SERVICES-Network	0	0	0	0	9,731	0	0	453	1,493,068	9,189	10,266	9,120	(3,653,987)						
INFO SERVICES FMS	0	0	0	0	0	0	0	0	0	0	2,115	0	0	(437,389)					
HUMAN RESOURCES	0	0	0	0	33,151	0	0	1,979	7,608	31,304	8,446	31,269	56,706	4,197					
FINANCIAL SERVICES & INT AUDIT	0	0	0	0	45,956	0	0	2,763	3,977	43,397	8,670	59,932	108,686	3,863					
PAYROLL	0	0	0	0	5,106	0	0	286	0	4,822	1,294	6,514	11,814	662					
TREASURY-IND	0	0	0	0	13,207	0	0	578	45,631	12,471	3,121	45,600	82,696	5,799					
RECORDS	0	0	0	0	0	0	10,637	34,899	0	9,139	963	3,909	7,088	282					
PURCHASING	0	0	0	0	23,526	0	0	1,700	0	22,216	3,874	23,451	42,529	4,726					
PRINTING/MAIL	0	0	0	0	0	3,604	0	1,129	3,606	18,915	3,738	9,120	16,539	706					
TELEPHONE	0	0	0	0	0	0	0	0	45,956	0	493	1,303	2,363	141					
PROS ATTNY-IND	13,922	52,740	0	0	0	0	0	0	0	49,896	5,237	26,057	47,255	1,694					
PUBLIC INFORMATION & OUTREACH	0	0	0	0	21,655	0	0	1,275	0	20,449	2,478	11,726	21,265	1,171					
ASSESSMENT	0	0	0	0	109,611	0	0	128,513	2,161	103,506	18,013	134,628	163,029	6,753					
AUDITOR-Auto License & Recording	0	0	0	0	4,534	5,036	0	377	28,979	30,711	5,721	12,377	22,446	2,259					
TREASURER-DIR	0	0	0	0	695	0	0	578	0	656	7,560	56,812	12,995	1,953					
BOE	0	0	0	0	0	0	0	0	0	0	793	3,257	5,907	445					
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	114					
COUNTY CLERK	48,532	0	0	0	0	0	0	0	10,594	61,646	14,358	105,532	191,382	8,778					
DISTRICT COURT	124,322	0	0	0	0	0	0	0	25,609	542,558	20,052	59,066	98,054	12,062					
SUPERIOR COURT	196,986	0	0	0	0	0	0	0	133,788	250,213	17,503	39,975	69,701	15,130					
JUVENILE	0	0	0	227,969	0	0	0	0	10,846	405,439	37,011	108,272	191,382	17,276					
SHERIFF LAW ENFORCEMENT	0	0	10,585	0	0	0	0	43,211	73,176	22,844	81,622	174,583	316,608	26,289					
SHERIFF CIVIL/SUPPORT	0	0	63,510	0	0	0	50,770	0	0	180,681	20,698	87,292	158,304	12,587					
SHERIFF EXEC/ADMIN	0	0	31,755	0	0	0	0	0	0	68,531	13,335	3,909	7,088	5,833					
JAIL	0	0	333,503	0	0	0	0	79,621	22,762	1,071,684	89,712	29,314	53,162	30,971					
PROS ATTNY-DIR	61,988	234,826	0	0	0	0	0	0	2,545	343,496	32,929	110,743	200,833	12,330					
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	8,155	0	0	3,650					
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	29,218	120,914	3,852	4,560	8,270	1,688					
COMMISSIONERS	0	0	0	0	92,501	0	0	5,448	0	87,349	6,057	13,029	23,627	2,048					
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	203	0	0	2,068	0	0	615					
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0					
LOSS CONTROL	0	0	0	0	5,347	0	0	677	0	5,049	1,556	3,909	7,088	581					
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0	33					
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	2,373	17,589	31,897	1,480					
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	22,863	0	0	7,188					
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	454	0	0	412					
CORRECTIONS	0	0	20,329	0	0	0	0	0	0	126,831	27,376	80,512	202,420	14,210					
ENVIRONMENTAL SERVICES	0	0	0	0	102,329	0	0	0	0	96,629	9,378	39,086	70,882	5,814					
PARKS	0	0	0	0	0	0	0	0	11,929	666,062	3,788	10,423	18,902	10,315					
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	0	733	0	0	282					
CLARK COUNTY FAIR	0	0	0	0	0	0	0	0	114,203	0	2,002	0	0	5,726					
EMS FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	121					
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	2,224					

**2012 Central Service Cost Allocation Plan (2010 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	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS
GIS	0	0	0	0	52,667	0	0	2,393	0	49,733	17,529	37,783	68,520	4,019
TRI-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	19,786	0	0	0	149
SPECIAL LAW ENFORCEMENT	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
COMMUNITY DEV ADMIN	0	0	0	0	0	0	0	0	0	4,284	33,601	30,716	1,790	
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	(0)	0	0	982	
ENGINEERING	0	0	0	0	0	0	0	0	0	3,520	10,423	18,902	2,147	
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0	4	
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	4,091	18,240	33,078	819	
LONG RANGE PLANNING	0	0	0	0	28,445	0	0	0	0	26,861	5,244	20,846	37,804	2,646
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	2,395	28,663	51,980	974	
ANIMAL CONTROL	0	0	0	0	16,041	0	0	0	0	15,147	3,468	7,817	14,176	1,390
BUILDING	0	0	0	0	0	0	0	0	0	6,436	20,846	37,804	3,214	
CODE ENFORCEMENT	0	0	0	0	5,347	0	0	0	0	5,049	1,925	9,120	16,539	760
FIRE MARSHAL	0	0	0	0	5,347	0	0	0	0	5,049	4,142	9,120	16,539	4,931
PW - TRANSPORTATION	0	0	0	0	0	0	0	0	57,180	0	41,356	110,743	200,833	19,174
PW - ADMIN	0	0	0	0	0	0	0	0	10,743	0	7,909	7,166	12,995	3,750
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	0	75,776	54,069	98,054	21,545	
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	69	
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	0	310	
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	1,610	11,726	21,265	1,813
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	8,526	2,612	7,166	12,995	1,628
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	395	0	0	149
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	1,816	1,954	3,544	872
WEED MANAGEMENT	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	38,070	131,589	238,637	34,859	
SOLID WASTE	0	0	0	0	0	0	0	0	0	10,057	24,754	44,892	4,301	
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	0	15,200	31,269	56,706	5,627	
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	12,923	14,331	25,990	5,119	
ELECTIONS	0	0	0	0	0	14,076	0	0	39,828	8,024	27,360	49,618	2,834	
ER&R (Depis 555, 566, 577)	0	0	0	0	0	0	0	0	0	15,195	20,846	37,804	15,490	
TER&R	0	0	0	0	0	0	0	0	0	7,811	14,331	25,990	2,955	
CENTRAL STORES	0	0	0	0	0	0	0	0	0	83	0	0	115	
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0	0	0	0	0	33,203	11,726	21,265	5,586	
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	1,583	2,606	4,725	899	
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	2,207	
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	2,651	
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	42,232	206,535	333,147	22,285	
EMERGENCY MANAGEMENT	0	0	0	0	4,812	0	0	0	0	4,544	0	0	310	
LAW LIBRARY	24,331	0	0	0	0	0	0	0	0	30,906	684	0	1,100	
CRESA	0	0	0	0	0	0	0	0	0	0	0	0	8,433	
Agencies (other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	2,606	4,725	17,075	
TOTAL	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0

**2012 Central Service Cost Allocation Plan (2010 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	HUMAN RESOURCES	FINANCIAL SERVICES & INT AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY-IND	PIO	2012 Total IC	2010 Total Expenses	2011 IC %
COURTHOUSE											470,081		
FRANKLIN CENTER											287,566		
CORRECTIONS CENTER (Jail/JWC)											459,682		
JUVENILE CENTER											227,969		
PUBLIC SERVICE CENTER											1,122,504		
1408 FRANKLIN											22,716		
PEPSI BUILDING											88,475		
BOND INTEREST											472,106		
EQUIPMENT DEPRECIATION											2,876,741		
FACILITIES MANAGEMENT											4,399,951		
Information Services											811,930		
INFO SERVICES-Ops/Sys/Prog											1,226,963		
INFO SERVICES-Network											2,122,160		
INFO SERVICES FMS											435,274		
HUMAN RESOURCES	(1,912,741)										1,738,081		
FINANCIAL SERVICES & INT AUDIT	21,977	(2,083,347)									1,784,128		
PAYROLL	4,995	944	(302,665)								266,228		
TREASURY-IND	17,482	36,947	2,540	(908,345)							642,273		
RECORDS	2,497	0	363	0	(267,960)						198,182		
PURCHASING	13,111	31,344	1,905	292	1,189	(967,070)					797,206		
PRINTING/MAIL	6,243	0	907	0	0	0	(127,643)				63,136		
TELEPHONE	1,249	0	181	0	0	0	793	(167,311)			114,832		
PROS ATTNY-IND	14,984	0	2,177	0	8,194	0	8,425	862	(1,309,063)		1,077,620		
PUBLIC INFORMATION & OUTREACH	6,743	3,945	980	21	44	5,402	3,987	2,217	3,883	(617,152)	509,914		
											<u>22,215,718</u>		
ASSESSMENT	54,256	5,979	7,882	21	13,459	7,431	28,982	5,912	28,227	16,090	834,452	3,706,891	22.51%
AUDITOR-Auto License & Recording	19,979	0	2,902	105,612	549	0	9,205	3,202	8,965	5,110	267,964	1,177,311	22.76%
TREASURER-DIR	14,360	3,187	2,086	438	10,123	4,073	12,163	1,909	11,846	6,753	148,188	1,555,744	9.53%
BOE	2,497	1,574	363	0	1,160	2,701	1,276	185	1,243	708	22,110	163,224	13.55%
COMMUNITY SUPPORT	0	1,102	0	19,117	0	1,765	0	0	0	0	22,097	0	0.00%
COUNTY CLERK	54,505	25,284	7,918	44,509	51,748	7,296	23,102	5,973	22,500	12,825	696,483	2,954,797	23.57%
DISTRICT COURT	54,693	56,810	7,946	5,358	32,081	16,213	32,263	6,404	31,422	17,912	1,142,824	4,133,813	27.65%
SUPERIOR COURT	39,958	102,560	5,805	2,126	4,438	26,373	28,162	5,419	27,428	15,635	981,200	3,602,029	27.24%
JUVENILE	106,638	50,444	15,492	834	0	30,690	59,548	7,451	57,996	33,060	1,360,346	7,616,434	17.86%
SHERIFF LAW ENFORCEMENT	175,441	62,376	25,487	44,029	12,574	19,085	131,324	7,205	127,902	72,908	1,427,250	16,829,901	8.48%
SHERIFF CIVIL/SUPPORT	71,800	43,198	10,431	1,147	0	21,215	33,302	4,618	32,434	18,488	810,475	4,259,470	19.03%
SHERIFF EXEC/ADMIN	24,974	29,086	3,628	1,835	0	10,825	21,456	2,463	20,897	11,912	257,527	2,744,292	9.38%
JAIL	206,034	74,204	29,932	6,609	6,323	48,772	144,341	8,498	140,580	80,135	2,456,157	18,489,192	13.28%
PROS ATTNY-DIR	77,918	34,030	11,320	8,193	34,648	17,163	52,980	5,296	51,600	29,413	1,322,253	6,776,427	19.51%
PA-CHILD SUPPORT	22,227	10,990	3,229	21	11,124	4,466	13,120	1,663	12,778	7,284	98,705	1,678,115	5.88%
MEDICAL EXAMINER	9,365	6,077	1,361	63	1,349	6,624	6,198	739	6,036	3,441	209,753	822,266	25.51%
COMMISSIONERS	11,238	7,516	1,633	0	1,131	7,031	9,745	1,909	9,491	5,410	285,163	1,246,427	22.88%
COUNTYWIDE SERVICES	0	5,942	0	229	0	2,987	3,327	2,032	3,241	1,847	22,492	425,603	5.28%
LAND CONSERVATION	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(5)	2.46%
LOSS CONTROL	4,995	157	726	0	740	0	2,503	616	2,438	1,390	37,771	320,173	11.80%
ESA Endangered Species Act	0	0	0	0	0	0	1	0	1	0	2	90	2.46%
CVTV	0	315	0	104	0	272	0	0	0	0	723	0	0.00%
COOP EXTENSION SERVICES	1,873	12,252	272	1,355	0	2,708	3,819	2,402	3,719	2,120	83,858	488,406	17.17%
INDIGENT DEFENSE	0	69,469	0	1,188	0	82,265	36,784	0	35,826	20,422	276,005	4,704,886	5.87%
LEWIS & CLARK RAILROAD	0	3,984	0	63	44	2,987	730	0	711	405	9,790	93,794	10.44%
CORRECTIONS	89,593	39,436	13,016	542	9,935	23,108	44,046	5,234	42,898	24,453	763,939	5,633,640	13.56%
ENVIRONMENTAL SERVICES	28,595	24,941	4,154	42	0	20,550	15,089	0	14,696	8,377	440,563	1,929,980	22.83%
PARKS	29,969	66,943	0	16,282	0	11,939	6,095	431	5,936	3,384	862,396	1,626,566	53.02%
AUDITOR'S O&M	0	2,726	0	15,805	0	3,115	836	0	1,149	655	25,302	150,922	16.76%
CLARK COUNTY FAIR	0	55,338	0	26,635	1,291	18,055	0	2,833	0	0	226,082	1,454,992	15.54%
EMS FUND	0	1,168	0	0	0	0	0	0	0	0	1,289	0	0.00%
RADIO COMMUNICATIONS	0	21,496	0	18	0	0	0	0	0	0	23,738	0	0.00%

**2012 Central Service Cost Allocation Plan (2010 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	HUMAN RESOURCES	FINANCIAL SERVICES & INT								PROS ATTN-IND	PIO	2012 Total IC	2010 Total Expenses	2011 IC %
		AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE						
GIS	23,725	12,919	3,447	0	1,291	3,651	19,973	1,724	27,468	15,657	342,499	3,607,217	9.49%	
TRI-MOUNTAIN GOLF	0	1,441	0	20,289	0	3,122	0	0	0	0	44,787	29,370	152.49%	
SPECIAL LAW ENFORCEMENT	0	0	0	211	0	0	0	0	0	0	211	0	0.00%	
911 TAX FUND	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
COMMUNITY DEV ADMIN	9,365	7,064	1,361	0	7,948	13,241	405	1,170	6,713	3,827	121,484	881,633	13.78%	
DEVELOPMENT REVIEW	8,616	79	1,252	0	0	0	(0)	0	(1)	(0)	10,928	(72)	-15114.14%	
ENGINEERING	14,984	4,380	2,177	599	0	2,701	333	554	5,516	3,144	69,381	724,380	9.58%	
INSPECTION	0	39	0	0	0	0	0	0	0	0	44	0	0.00%	
DEVELOPMENT SERVICES	1,249	6,550	181	0	0	4,194	387	616	6,411	3,654	79,471	841,923	9.44%	
LONG RANGE PLANNING	12,861	11,523	1,868	120	0	1,486	496	924	8,217	4,684	164,027	1,079,146	15.20%	
CUSTOMER SERVICE	7,492	1,224	1,088	0	0	5,402	227	924	3,754	2,140	106,262	492,969	21.56%	
ANIMAL CONTROL	7,492	5,248	1,088	20,977	2,306	10,818	328	739	5,435	3,098	115,570	713,743	16.19%	
BUILDING	17,482	11,957	2,540	360	0	28,232	609	2,340	10,086	5,749	147,654	1,324,550	11.15%	
CODE ENFORCEMENT	5,931	868	862	360	3,002	1,351	182	493	3,017	1,720	56,526	396,216	14.27%	
FIRE MARSHAL	8,741	38,105	1,270	0	15	9,454	392	985	6,490	3,699	114,278	852,285	13.41%	
PW - TRANSPORTATION	80,072	97,818	11,633	7,708	638	79,253	3,912	5,234	64,805	0	780,359	8,510,615	9.17%	
PW - ADMIN	19,355	15,099	2,812	2,296	8,049	4,072	748	3,818	12,394	0	111,206	1,627,675	6.83%	
PW - ROAD OPERATIONS	100,519	98,387	14,603	0	87	25,216	7,168	2,155	118,742	0	616,321	15,698,439	3.93%	
CAMP BONNEVILLE	0	662	0	35	0	543	0	0	0	0	1,309	0	0.00%	
SPECIAL INVESTIGATION	0	2,999	0	299	0	0	0	0	0	0	3,608	0	0.00%	
NARCOTICS TASK FORCE	0	17,524	0	809	0	4,344	1,835	1,663	2,523	1,438	66,550	331,379	20.08%	
CHILD JUSTICE CENTER	4,995	10,281	726	440	0	3,523	2,976	2,525	4,093	2,333	64,818	537,531	12.06%	
VETERANS ASSISTANCE	0	1,441	0	0	0	407	450	0	619	353	3,814	81,288	4.69%	
VICTIM WITNESS	5,931	1,947	862	0	1,044	0	2,070	369	2,846	1,622	24,879	373,780	6.66%	
WEED MANAGEMENT	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(1)	2.24%	
DEPT. of COMMUNITY SERVICES	113,162	213,251	16,440	61,745	9,935	105,704	3,601	7,390	59,656	34,006	1,068,044	7,834,425	13.63%	
SOLID WASTE	13,736	26,559	1,995	1,178	0	23,429	951	1,170	15,760	8,984	177,767	2,069,715	8.59%	
CLEAN WATER FUND / BBC	17,482	35,282	2,540	70	0	25,229	1,438	1,355	23,818	13,577	229,591	3,127,943	7.34%	
WASTEWATER OPERATIONS	17,482	30,375	2,540	0	0	12,747	1,222	2,525	20,250	11,543	157,047	2,659,337	5.91%	
ELECTIONS	9,240	17,291	1,342	738	9,978	13,262	759	3,264	12,574	7,167	217,355	1,651,267	13.16%	
ER&R (Depis 555, 566, 577)	25,598	121,735	3,719	1,072	0	21,692	1,437	1,293	23,811	13,573	303,265	3,126,960	9.70%	
TER&R	14,984	12,189	2,177	615	0	12,454	739	0	12,241	6,978	113,465	1,607,526	7.06%	
CENTRAL STORES	624	428	91	53	0	136	94	0	129	74	1,827	16,989	10.75%	
FACILITIES MANAGEMENT-DIRECT	47,450	2,142	6,893	18	0	1,222	37,834	0	52,030	29,659	249,027	6,832,916	3.64%	
MOSQUITO CONTROL DISTRICT	2,497	5,958	363	18	0	1,351	0	0	0	0	20,000	325,823	6.14%	
REGIONAL TRANSPORTATION COUNCIL	11,863	8,373	1,723	2,602	0	0	0	924	0	0	27,692	2,157,407	1.28%	
SWCAA	0	25,624	12,336	13,151	0	0	0	0	0	0	53,762	0	0.00%	
HEALTH DEPARTMENT	96,211	110,247	13,977	36,445	19,913	101,258	3,995	13,424	66,178	37,723	1,103,571	8,698,109	12.69%	
EMERGENCY MANAGEMENT	0	2,999	0	316	0	0	0	0	0	0	12,982	0	0.00%	
LAW LIBRARY	0	10,631	0	4,729	0	0	780	123	1,072	611	74,968	140,796	53.25%	
CRESA	23,413	55,922	13,605	4,307	1,363	23,621	4,817	0	26,573	0	162,055	10,479,872	1.55%	
Agencies (other Fire Dist. Etc.)	0	165,020	10,521	424,300	247	18,848	0	24,139	0	0	667,482	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>\$22,802,783</b>	<b>\$183,418,534</b>	<b>12.43%</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Courthouse
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	407,963
<b>Subtotal</b>	<b>407,963</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>\$407,963</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(470,081)
FRANKLIN CENTER	0	0%	0
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	1,608	3%	13,922
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%	48,532
DISTRICT COURT	14,363	26%	124,322
SUPERIOR COURT	22,758	42%	196,986
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%	61,988
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%	24,331
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.

**2012 Clark County Indirect Cost Allocation (2010 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
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	552	18%	52,740
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	2,456	82%	234,826
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

## Clark County Central Service Cost Allocation Plan

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

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Corrections Center
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	455,073
<b>Subtotal</b>	<b>455,073</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>\$455,073</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(459,682)
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	2,808	2%	10,585
SHERIFF CIVIL/SUPPORT	16,849	14%	63,510
SHERIFF EXEC/ADMIN	8,424	7%	31,755
JAIL	88,475	73%	333,503
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	5,393	4%	20,329
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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Juvenile Center
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	218,379
<b>Subtotal</b>	<b>218,379</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>\$218,379</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(227,969)
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	26,750	100%	227,969
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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Public Service Center
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	907,152
<b>Subtotal</b>	<b>907,152</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>\$907,152</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			(1,122,504)
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%	11,496
Information Services	3,000	3%	32,081
INFO SERVICES-Ops/Sys/Prog	8,190	8%	87,582
INFO SERVICES-Network	910	1%	9,731
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	33,151
FINANCIAL SERVICES & INT AUDIT	4,298	4%	45,956
PAYROLL	478	0%	5,106
TREASURY-IND	1,235	1%	13,207
RECORDS	0	0%	0
PURCHASING	2,200	2%	23,526
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	2%	21,655
ASSESSMENT	10,250	10%	109,611
AUDITOR-Auto License & Recording	424	0%	4,534
TREASURER-DIR	65	0%	695
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	8,650	8%	92,501
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	500	0%	5,347
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	9,569	9%	102,329
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%	52,667
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%	40,102
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	34,915
LONG RANGE PLANNING	2,660	3%	28,445
CUSTOMER SERVICE	4,400	4%	47,053
ANIMAL CONTROL	1,500	1%	16,041
BUILDING	4,700	4%	50,261
CODE ENFORCEMENT	500	0%	5,347
FIRE MARSHAL	500	0%	5,347
PW - TRANSPORTATION	10,050	10%	107,472
PW - ADMIN	10,475	10%	112,017
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%	19,516
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	4,812
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
<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.

**2012 Clark County Indirect Cost Allocation (2010 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
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	4,284	16%	3,604
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	5,986	22%	5,036
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
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%	14,076
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
<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.

**2012 Clark County Indirect Cost Allocation (2010 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
Information Services	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	4,591	12%	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	0	0%	0
SHERIFF CIVIL/SUPPORT	21,912	57%	50,770
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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Bond Interest
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	472,106
Depreciation	
<b>Subtotal</b>	<b>472,106</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>\$472,106</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			(472,106)
EQUIPMENT DEPRECIATION	0	0.00%	0
FACILITIES MANAGEMENT	158,777	33.63%	158,777
Information Services	1,889	0.40%	1,889
INFO SERVICES-Ops/Sys/Prog	5,357	1.13%	5,357
INFO SERVICES-Network	453	0.10%	453
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	1,979	0.42%	1,979
FINANCIAL SERVICES & INT AUDIT	2,763	0.59%	2,763
PAYROLL	286	0.06%	286
TREASURY-IND	578	0.12%	578
RECORDS	34,899	7.39%	34,899
PURCHASING	1,700	0.36%	1,700
PRINTING/MAIL	1,129	0.24%	1,129
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	1,275	0.27%	1,275
ASSESSMENT	128,513	27.22%	128,513
AUDITOR-Auto License & Recording	377	0.08%	377
TREASURER-DIR	578	0.12%	578
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	43,211	9.15%	43,211
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	79,621	16.87%	79,621
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	5,448	1.15%	5,448
COUNTYWIDE SERVICES	203	0.04%	203
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	677	0.14%	677
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	2,393	0.51%	2,393
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>472,106</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Equipment Depreciation
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	2,876,741
<b>Subtotal</b>	<b>2,876,741</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>\$2,876,741</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			(2,876,741)
FACILITIES MANAGEMENT	77,725	3.06%	87,908
Information Services	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	544,138	21.39%	615,425
INFO SERVICES-Network	1,320,120	51.90%	1,493,068
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	6,727	0.26%	7,608
FINANCIAL SERVICES & INT AUDIT	3,516	0.14%	3,977
PAYROLL	0	0.00%	0
TREASURY-IND	40,345	1.59%	45,631
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	3,188	0.13%	3,606
TELEPHONE	40,633	1.60%	45,956
PROS ATTN-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	1,911	0.08%	2,161
AUDITOR-Auto License & Recording	25,622	1.01%	28,979
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	9,367	0.37%	10,594
DISTRICT COURT	22,643	0.89%	25,609
SUPERIOR COURT	118,291	4.65%	133,788
JUVENILE	9,590	0.38%	10,846
SHERIFF LAW ENFORCEMENT	64,700	2.54%	73,176
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	20,125	0.79%	22,762
PROS ATTN-DIR	2,250	0.09%	2,545
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	25,834	1.02%	29,218
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	10,547	0.41%	11,929

## 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	3.97%	114,203
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	50,557	1.99%	57,180
PW - ADMIN	9,499	0.37%	10,743
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	1.38%	39,828
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>2,543,517</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Facilities Management
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	4,399,951
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>4,399,951</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	11,496
1408 Franklin	0
Pepsi Building	
Bond Interest	158,777
Equipment Depreciation	87,908
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>\$4,658,131</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			(4,685,198)
Information Services	24,647	0.6%	30,295
INFO SERVICES-Ops/Sys/Prog	67,287	1.8%	82,704
INFO SERVICES-Network	7,476	0.2%	9,189
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	25,469	0.7%	31,304
FINANCIAL SERVICES & INT AUDIT	35,307	0.9%	43,397
PAYROLL	3,923	0.1%	4,822
TREASURY-IND	10,146	0.3%	12,471
RECORDS	7,435	0.2%	9,139
PURCHASING	18,075	0.5%	22,216
PRINTING/MAIL	15,389	0.4%	18,915
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	40,595	1.1%	49,896
PUBLIC INFORMATION & OUTREACH	16,637	0.4%	20,449
ASSESSMENT	84,212	2.2%	103,506
AUDITOR-Auto License & Recording	24,986	0.7%	30,711
TREASURER-DIR	534	0.0%	656
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	50,155	1.3%	61,646
DISTRICT COURT	441,420	11.6%	542,558
SUPERIOR COURT	203,571	5.3%	250,213
JUVENILE	329,861	8.7%	405,439
SHERIFF LAW ENFORCEMENT	18,585	0.5%	22,844
SHERIFF CIVIL/SUPPORT	147,000	3.9%	180,681
SHERIFF EXEC/ADMIN	55,756	1.5%	68,531
JAIL	871,913	22.9%	1,071,684
PROS ATTNY-DIR	279,466	7.3%	343,496
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	98,375	2.6%	120,914
COMMISSIONERS	71,067	1.9%	87,349
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
LOSS CONTROL	4,108	0.1%	5,049
ESA Endangered Species Act	0	0.0%	0
CVTV		0.0%	0
COOP EXTENSION SERVICES		0.0%	0
INDIGENT DEFENSE		0.0%	0
LEWIS & CLARK RAILROAD		0.0%	0
CORRECTIONS	103,189	2.7%	126,831
ENVIRONMENTAL SERVICES	78,617	2.1%	96,629
PARKS	541,903	14.2%	666,062

## 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	40,463	1.1%	49,733
TRI-MOUNTAIN GOLF	16,098	0.4%	19,786
SPECIAL LAW ENFORCEMENT		0.0%	0
911 TAX FUND		0.0%	0
COMMUNITY DEV ADMIN		0.0%	0
WATER RESOURCES		0.0%	0
DEVELOPMENT REVIEW		0.0%	0
ENGINEERING		0.0%	0
INSPECTION		0.0%	0
DEVELOPMENT SERVICES		0.0%	0
LONG RANGE PLANNING	21,854	0.6%	26,861
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	12,324	0.3%	15,147
BUILDING		0.0%	0
CODE ENFORCEMENT	4,108	0.1%	5,049
FIRE MARSHAL	4,108	0.1%	5,049
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	6,937	0.2%	8,526
VETERANS ASSISTANCE		0.0%	0
VICTIM WITNESS		0.0%	0
CJA 0.1% SALES TAX		0.0%	0
WASHINGTON ENERGY CODE		0.0%	0
WEED MANAGEMENT		0.0%	0
DEPT. of COMMUNITY SERVICES		0.0%	0
STADIUM CONVENTION		0.0%	0
SOLID WASTE		0.0%	0
CLEAN WATER FUND / BBC		0.0%	0
WASTEWATER OPERATIONS		0.0%	0
ELECTIONS		0.0%	0
ER&R (Depts 555, 566, 577)		0.0%	0
TER&R		0.0%	0
CENTRAL STORES		0.0%	0
FACILITIES MANAGEMENT-DIRECT		0.0%	0
MOSQUITO CONTROL DISTRICT		0.0%	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0
SWCAA		0.0%	0
HEALTH DEPARTMENT		0.0%	0
EMERGENCY MANAGEMENT	3,697	0.1%	4,544
LAW LIBRARY	25,144	0.7%	30,906
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
<b>TOTAL</b>	<b>3,811,837</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Office of Budget
<b>Expenses</b>	
Personnel Services	0
Services, Supplies, & Interfund	240
Capital Outlay	
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>240</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	32,081
1408 Franklin	0
Pepsi Building	
Bond Interest	1,889
Equipment Depreciation	0
Facilities Management	30,295
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>\$64,505</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			
Information Services			(876,195)
INFO SERVICES-Ops/Sys/Prog	1,226,963	0.7%	5,962
INFO SERVICES-Network	2,112,649	1.2%	10,266
INFO SERVICES FMS	435,274	0.2%	2,115
HUMAN RESOURCES	1,738,081	1.0%	8,446
FINANCIAL SERVICES & INT AUDIT	1,784,128	1.0%	8,670
PAYROLL	266,228	0.1%	1,294
TREASURY-IND	642,273	0.4%	3,121
RECORDS	198,182	0.1%	963
PURCHASING	797,206	0.4%	3,874
PRINTING/MAIL	769,248	0.4%	3,738
TELEPHONE	101,452	0.1%	493
PROS ATTNY-IND	1,077,620	0.6%	5,237
PUBLIC INFORMATION & OUTREACH	509,914	0.3%	2,478
ASSESSMENT	3,706,891	2.1%	18,013
AUDITOR-Auto License & Recording	1,177,311	0.7%	5,721
TREASURER-DIR	1,555,744	0.9%	7,560
BOE	163,224	0.1%	793
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	2,954,797	1.6%	14,358
DISTRICT COURT	4,126,589	2.3%	20,052
SUPERIOR COURT	3,602,029	2.0%	17,503
JUVENILE	7,616,434	4.2%	37,011
SHERIFF LAW ENFORCEMENT	16,796,939	9.3%	81,622
SHERIFF CIVIL/SUPPORT	4,259,470	2.4%	20,698
SHERIFF EXEC/ADMIN	2,744,292	1.5%	13,335
JAIL	18,461,870	10.2%	89,712
PROS ATTNY-DIR	6,776,427	3.8%	32,929
PA-CHILD SUPPORT	1,678,115	0.9%	8,155
MEDICAL EXAMINER	792,703	0.4%	3,852
COMMISSIONERS	1,246,427	0.7%	6,057
COUNTYWIDE SERVICES	425,603	0.2%	2,068
LAND CONSERVATION	(5)	0.0%	(0)
CONTINGENCY	0	0.0%	0
LOSS CONTROL	320,173	0.2%	1,556
ESA Endangered Species Act	90	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	488,406	0.3%	2,373
INDIGENT DEFENSE	4,704,886	2.6%	22,863
LEWIS & CLARK RAILROAD	93,418	0.1%	454
CORRECTIONS	5,633,640	3.1%	27,376
ENVIRONMENTAL SERVICES	1,929,980	1.1%	9,378
PARKS	779,538	0.4%	3,788

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	150,922	0.1%	733
CLARK COUNTY FAIR	412,070	0.2%	2,002
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	3,607,217	2.0%	17,529
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	881,633	0.5%	4,284
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	(72)	0.0%	(0)
ENGINEERING	724,380	0.4%	3,520
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	841,923	0.5%	4,091
LONG RANGE PLANNING	1,079,146	0.6%	5,244
CUSTOMER SERVICE	492,969	0.3%	2,395
ANIMAL CONTROL	713,743	0.4%	3,468
BUILDING	1,324,550	0.7%	6,436
CODE ENFORCEMENT	396,216	0.2%	1,925
FIRE MARSHAL	852,285	0.5%	4,142
PW - TRANSPORTATION	8,510,615	4.7%	41,356
PW - ADMIN	1,627,675	0.9%	7,909
PW - ROAD OPERATIONS	15,593,913	8.6%	75,776
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	331,379	0.2%	1,610
CHILD JUSTICE CENTER	537,531	0.3%	2,612
VETERANS ASSISTANCE	81,288	0.0%	395
VICTIM WITNESS	373,780	0.2%	1,816
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	(1)	0.0%	(0)
DEPT. of COMMUNITY SERVICES	7,834,425	4.3%	38,070
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,069,715	1.1%	10,057
CLEAN WATER FUND / BBC	3,127,943	1.7%	15,200
WASTEWATER OPERATIONS	2,659,337	1.5%	12,923
ELECTIONS	1,651,267	0.9%	8,024
ER&R (Depts 555, 566, 577)	3,126,960	1.7%	15,195
TER&R	1,607,526	0.9%	7,811
CENTRAL STORES	16,989	0.0%	83
FACILITIES MANAGEMENT-DIRECT	6,832,916	3.8%	33,203
MOSQUITO CONTROL DISTRICT	325,823	0.2%	1,583
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	8,690,885	4.8%	42,232
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	140,796	0.1%	684
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
<b>TOTAL</b>	<b>180,311,955</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>1,226,963</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	87,582
1408 Franklin	0
Pepsi Building	
Bond Interest	5,357
Equipment Depreciation	615,425
Facilities Management	82,704
Office of Budget	5,962
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>\$2,023,993</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				
Information Services				
INFO SERVICES-Ops/Sys/Prog				(2,023,993)
INFO SERVICES-Network		0.5%	9,120	9,120
INFO SERVICES FMS		0.0%	0	0
HUMAN RESOURCES		1.5%	31,269	31,269
FINANCIAL SERVICES & INT AUDIT		3.0%	59,932	59,932
PAYROLL		0.3%	6,514	6,514
TREASURY-IND		2.3%	45,600	45,600
RECORDS		0.2%	3,909	3,909
PURCHASING		1.2%	23,451	23,451
PRINTING/MAIL		0.5%	9,120	9,120
TELEPHONE		0.1%	1,303	1,303
PROS ATTNY-IND		1.3%	26,057	26,057
PUBLIC INFORMATION & OUTREACH		0.6%	11,726	11,726
ASSESSMENT	44,731	4.4%	89,897	134,628
AUDITOR-Auto License & Recording		0.6%	12,377	12,377
TREASURER-DIR	49,646	0.4%	7,166	56,812
BOE		0.2%	3,257	3,257
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		5.2%	105,532	105,532
DISTRICT COURT	4,997	2.7%	54,069	59,066
SUPERIOR COURT	1,541	1.9%	38,434	39,975
JUVENILE	2,740	5.2%	105,532	108,272
SHERIFF LAW ENFORCEMENT		8.6%	174,583	174,583
SHERIFF CIVIL/SUPPORT		4.3%	87,292	87,292
SHERIFF EXEC/ADMIN		0.2%	3,909	3,909
JAIL		1.4%	29,314	29,314
PROS ATTNY-DIR		5.5%	110,743	110,743
PA-CHILD SUPPORT		0.0%	0	0
MEDICAL EXAMINER		0.2%	4,560	4,560
COMMISSIONERS		0.6%	13,029	13,029
COUNTYWIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.0%	0	0
CONTINGENCY		0.0%	0	0
LOSS CONTROL		0.2%	3,909	3,909
ESA Endangered Species Act		0.0%	0	0
CVTV		0.0%	0	0
COOP EXTENSION SERVICES		0.9%	17,589	17,589
INDIGENT DEFENSE		0.0%	0	0
LEWIS & CLARK RAILROAD		0.0%	0	0
CORRECTIONS	32,958	2.3%	47,554	80,512
ENVIRONMENTAL SERVICES		1.9%	39,086	39,086
PARKS		0.5%	10,423	10,423

## 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%	37,783	37,783
TRI-MOUNTAIN GOLF		0.0%	0	0
SPECIAL LAW ENFORCEMENT		0.0%	0	0
911 TAX FUND		0.0%	0	0
COMMUNITY DEV ADMIN	16,664	0.8%	16,937	33,601
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		0.5%	10,423	10,423
INSPECTION		0.0%	0	0
DEVELOPMENT SERVICES		0.9%	18,240	18,240
LONG RANGE PLANNING		1.0%	20,846	20,846
CUSTOMER SERVICE		1.4%	28,663	28,663
ANIMAL CONTROL		0.4%	7,817	7,817
BUILDING		1.0%	20,846	20,846
CODE ENFORCEMENT		0.5%	9,120	9,120
FIRE MARSHAL		0.5%	9,120	9,120
PW - TRANSPORTATION		5.5%	110,743	110,743
PW - ADMIN		0.4%	7,166	7,166
PW - ROAD OPERATIONS		2.7%	54,069	54,069
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.6%	11,726	11,726
CHILD JUSTICE CENTER		0.4%	7,166	7,166
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.1%	1,954	1,954
CJA 0.1% SALES TAX		0.0%	0	0
WASHINGTON ENERGY CODE		0.0%	0	0
WEED MANAGEMENT		0.0%	0	0
DEPT. of COMMUNITY SERVICES		6.5%	131,589	131,589
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		1.2%	24,754	24,754
CLEAN WATER FUND / BBC		1.5%	31,269	31,269
WASTEWATER OPERATIONS		0.7%	14,331	14,331
ELECTIONS		1.4%	27,360	27,360
ER&R (Depts 555, 566, 577)		1.0%	20,846	20,846
TER&R		0.7%	14,331	14,331
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.6%	11,726	11,726
MOSQUITO CONTROL DISTRICT		0.1%	2,606	2,606
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT	22,832	9.1%	183,703	206,535
EMERGENCY MANAGEMENT		0.0%	0	0
LAW LIBRARY		0.0%	0	0
CRESA		0.0%	0	0
Agencies (other Fire Dist. Etc.)		0.1%	2,606	2,606
<b>TOTAL</b>	<b>176,109</b>	<b>100.0%</b>	<b>2,023,993</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.

**2012 Clark County Indirect Cost Allocation (2010 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>2,112,649</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	9,731
1408 Franklin	0
Pepsi Building	
Bond Interest	453
Equipment Depreciation	1,493,068
Facilities Management	9,189
Office of Budget	10,266
INFO SERVICES-Ops/Sys/Prog	9,120
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>\$3,644,476</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
COURTHOUSE					
FRANKLIN CENTER					
CORRECTIONS CENTER (Jail/JWC)					
JUVENILE CENTER					
PUBLIC SERVICE CENTER					
1408 FRANKLIN					
PEPSI BUILDING					
BOND INTEREST					
EQUIPMENT DEPRECIATION					
FACILITIES MANAGEMENT					
Information Services					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		7			(3,653,987)
INFO SERVICES FMS		0	0.0%	0	0
HUMAN RESOURCES		24	1.6%	56,706	56,706
FINANCIAL SERVICES & INT AUDIT		46	3.0%	108,686	108,686
PAYROLL		5	0.3%	11,814	11,814
TREASURY-IND		35	2.3%	82,696	82,696
RECORDS		3	0.2%	7,088	7,088
PURCHASING		18	1.2%	42,529	42,529
PRINTING/MAIL		7	0.5%	16,539	16,539
TELEPHONE		1	0.1%	2,363	2,363
PROS ATTN-IND		20	1.3%	47,255	47,255
PUBLIC INFORMATION & OUTREACH		9	0.6%	21,265	21,265
ASSESSMENT		69	4.5%	163,029	163,029
AUDITOR-Auto License & Recording		10	0.6%	22,446	22,446
TREASURER-DIR		6	0.4%	12,995	12,995
BOE		3	0.2%	5,907	5,907
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		81	5.2%	191,382	191,382
DISTRICT COURT		42	2.7%	98,054	98,054
SUPERIOR COURT		30	1.9%	69,701	69,701
JUVENILE		81	5.2%	191,382	191,382
SHERIFF LAW ENFORCEMENT		134	8.7%	316,608	316,608
SHERIFF CIVIL/SUPPORT		67	4.3%	158,304	158,304
SHERIFF EXEC/ADMIN		3	0.2%	7,088	7,088
JAIL		23	1.5%	53,162	53,162
PROS ATTN-DIR		85	5.5%	200,833	200,833
PA-CHILD SUPPORT		0	0.0%	0	0
MEDICAL EXAMINER		4	0.2%	8,270	8,270
COMMISSIONERS		10	0.6%	23,627	23,627
COUNTYWIDE SERVICES		0	0.0%	0	0
LAND CONSERVATION		0	0.0%	0	0
CONTINGENCY		0	0.0%	0	0
LOSS CONTROL		3	0.2%	7,088	7,088
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		14	0.9%	31,897	31,897
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS	116,180	37	2.4%	86,240	202,420
ENVIRONMENTAL SERVICES		30	1.9%	70,882	70,882
PARKS		8	0.5%	18,902	18,902

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
AUDITOR'S O&M		0	0.0%	0	0
CLARK COUNTY FAIR		0	0.0%	0	0
EMS FUND		0	0.0%	0	0
RADIO COMMUNICATIONS		0	0.0%	0	0
GIS		29	1.9%	68,520	68,520
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		13	0.8%	30,716	30,716
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		8	0.5%	18,902	18,902
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		14	0.9%	33,078	33,078
LONG RANGE PLANNING		16	1.0%	37,804	37,804
CUSTOMER SERVICE		22	1.4%	51,980	51,980
ANIMAL CONTROL		6	0.4%	14,176	14,176
BUILDING		16	1.0%	37,804	37,804
CODE ENFORCEMENT		7	0.5%	16,539	16,539
FIRE MARSHAL		7	0.5%	16,539	16,539
PW - TRANSPORTATION		85	5.5%	200,833	200,833
PW - ADMIN		6	0.4%	12,995	12,995
PW - ROAD OPERATIONS		42	2.7%	98,054	98,054
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		9	0.6%	21,265	21,265
CHILD JUSTICE CENTER		6	0.4%	12,995	12,995
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		2	0.1%	3,544	3,544
CJA 0.1% SALES TAX		0	0.0%	0	0
WASHINGTON ENERGY CODE		0	0.0%	0	0
WEED MANAGEMENT		0	0.0%	0	0
DEPT. of COMMUNITY SERVICES		101	6.5%	238,637	238,637
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		19	1.2%	44,892	44,892
CLEAN WATER FUND / BBC		24	1.6%	56,706	56,706
WASTEWATER OPERATIONS		11	0.7%	25,990	25,990
ELECTIONS		21	1.4%	49,618	49,618
ER&R (Depts 555, 566, 577)		16	1.0%	37,804	37,804
TER&R		11	0.7%	25,990	25,990
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.6%	21,265	21,265
MOSQUITO CONTROL DISTRICT		2	0.1%	4,725	4,725
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		141	9.1%	333,147	333,147
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%	4,725	4,725
<b>TOTAL</b>	<b>116,180</b>	<b>1,554</b>	<b>100%</b>	<b>3,653,987</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.

**2012 Clark County Indirect Cost Allocation (2010 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>435,274</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	2,115
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>\$437,389</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				
Information Services				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				(437,389)
HUMAN RESOURCES	17	1,301	1.0%	4,197
FINANCIAL SERVICES & INT AUDIT	18	1,026	0.9%	3,863
PAYROLL	4	73	0.2%	662
TREASURY-IND	14	2,846	1.3%	5,799
RECORDS	2	0	0.1%	282
PURCHASING	11	2,415	1.1%	4,726
PRINTING/MAIL	5	0	0.2%	706
TELEPHONE	1	0	0.0%	141
PROS ATTNY-IND	12	0	0.4%	1,694
PUBLIC INFORMATION & OUTREACH	5	304	0.3%	1,171
ASSESSMENT	43	461	1.5%	6,753
AUDITOR-Auto License & Recording	16	0	0.5%	2,259
TREASURER-DIR	12	246	0.4%	1,953
BOE	2	121	0.1%	445
COMMUNITY SUPPORT	0	85	0.0%	114
COUNTY CLERK	44	1,948	2.0%	8,778
DISTRICT COURT	44	4,376	2.8%	12,062
SUPERIOR COURT	32	7,901	3.5%	15,130
JUVENILE	85	3,886	3.9%	17,276
SHERIFF LAW ENFORCEMENT	141	4,805	6.0%	26,289
SHERIFF CIVIL/SUPPORT	58	3,328	2.9%	12,587
SHERIFF EXEC/ADMIN	20	2,241	1.3%	5,833
JAIL	165	5,716	7.1%	30,971
PROS ATTNY-DIR	62	2,622	2.8%	12,330
PA-CHILD SUPPORT	18	847	0.8%	3,650
MEDICAL EXAMINER	8	468	0.4%	1,688
COMMISSIONERS	9	579	0.5%	2,048
COUNTYWIDE SERVICES	0	458	0.1%	615
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
LOSS CONTROL	4	12	0.1%	581
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	24	0.0%	33
COOP EXTENSION SERVICES	2	944	0.3%	1,480
INDIGENT DEFENSE	0	5,352	1.6%	7,188
LEWIS & CLARK RAILROAD	0	307	0.1%	412
CORRECTIONS	72	3,038	3.2%	14,210
ENVIRONMENTAL SERVICES	23	1,921	1.3%	5,814
PARKS	24	5,157	2.4%	10,315

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
AUDITOR'S O&M	0	210	0.1%	282
CLARK COUNTY FAIR	0	4,263	1.3%	5,726
EMS FUND	0	90	0.0%	121
RADIO COMMUNICATIONS	0	1,656	0.5%	2,224
GIS	19	995	0.9%	4,019
TRI-MOUNTAIN GOLF	0	111	0.0%	149
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
911 TAX FUND	0	0	0.0%	0
COMMUNITY DEV ADMIN	8	544	0.4%	1,790
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	7	6	0.2%	982
ENGINEERING	12	337	0.5%	2,147
INSPECTION	0	3	0.0%	4
DEVELOPMENT SERVICES	1	505	0.2%	819
LONG RANGE PLANNING	10	888	0.6%	2,646
CUSTOMER SERVICE	6	94	0.2%	974
ANIMAL CONTROL	6	404	0.3%	1,390
BUILDING	14	921	0.7%	3,214
CODE ENFORCEMENT	5	67	0.2%	760
FIRE MARSHAL	7	2,935	1.1%	4,931
PW - TRANSPORTATION	64	7,535	4.4%	19,174
PW - ADMIN	16	1,163	0.9%	3,750
PW - ROAD OPERATIONS	81	7,579	4.9%	21,545
CAMP BONNEVILLE	0	51	0.0%	69
SPECIAL INVESTIGATION	0	231	0.1%	310
NARCOTICS TASK FORCE	0	1,350	0.4%	1,813
CHILD JUSTICE CENTER	4	792	0.4%	1,628
VETERANS ASSISTANCE	0	111	0.0%	149
VICTIM WITNESS	5	150	0.2%	872
CJA 0.1% SALES TAX	0	0	0.0%	0
WASHINGTON ENERGY CODE	0	0	0.0%	0
WEED MANAGEMENT	0	0	0.0%	0
DEPT. of COMMUNITY SERVICES	91	16,428	8.0%	34,859
STADIUM CONVENTION	0	0	0.0%	0
SOLID WASTE	11	2,046	1.0%	4,301
CLEAN WATER FUND / BBC	14	2,718	1.3%	5,627
WASTEWATER OPERATIONS	14	2,340	1.2%	5,119
ELECTIONS	7	1,332	0.6%	2,834
ER&R (Depts 555, 566, 577)	21	9,378	3.5%	15,490
TER&R	12	939	0.7%	2,955
CENTRAL STORES	1	33	0.0%	115
FACILITIES MANAGEMENT-DIRECT	38	165	1.3%	5,586
MOSQUITO CONTROL DISTRICT	2	459	0.2%	899
REGIONAL TRANSPORTATION COUNCIL	10	645	0.5%	2,207
SWCAA	0	1,974	0.6%	2,651
HEALTH DEPARTMENT	77	8,493	5.1%	22,285
EMERGENCY MANAGEMENT	0	231	0.1%	310
LAW LIBRARY	0	819	0.3%	1,100
CRESA	19	4,308	1.9%	8,433
Agencies (other Fire Dist. Etc.)	0	12,713	3.9%	17,075
<b>TOTAL</b>	<b>1,549</b>	<b>162,820</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Human Resources
<b>Expenses</b>	
Personnel Services	1,533,672
Services, Supplies, & Interfund	204,409
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>1,738,081</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	33,151
1408 Franklin	0
Pepsi Building	
Bond Interest	1,979
Equipment Depreciation	7,608
Facilities Management	31,304
Office of Budget	8,446
INFO SERVICES-Ops/Sys/Prog	31,269
INFO SERVICES-Network	56,706
INFO SERVICES FMS	4,197
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>\$1,912,741</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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			(1,912,741)
FINANCIAL SERVICES & INT AUDIT	18	1.1%	21,977
PAYROLL	4	0.3%	4,995
TREASURY-IND	14	0.9%	17,482
RECORDS	2	0.1%	2,497
PURCHASING	11	0.7%	13,111
PRINTING/MAIL	5	0.3%	6,243
TELEPHONE	1	0.1%	1,249
PROS ATTNY-IND	12	0.8%	14,984
PUBLIC INFORMATION & OUTREACH	5	0.4%	6,743
ASSESSMENT	43	2.8%	54,256
AUDITOR-Auto License & Recording	16	1.0%	19,979
TREASURER-DIR	12	0.8%	14,360
BOE	2	0.1%	2,497
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.8%	54,505
DISTRICT COURT	44	2.9%	54,693
SUPERIOR COURT	32	2.1%	39,958
JUVENILE	85	5.6%	106,638
SHERIFF LAW ENFORCEMENT	141	9.2%	175,441
SHERIFF CIVIL/SUPPORT	58	3.8%	71,800
SHERIFF EXEC/ADMIN	20	1.3%	24,974
JAIL	165	10.8%	206,034
PROS ATTNY-DIR	62	4.1%	77,918
PA-CHILD SUPPORT	18	1.2%	22,227
MEDICAL EXAMINER	8	0.5%	9,365
COMMISSIONERS	9	0.6%	11,238
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.3%	4,995
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	1,873
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	72	4.7%	89,593
ENVIRONMENTAL SERVICES	23	1.5%	28,595
PARKS	24	1.6%	29,969

## 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	19	1.2%	23,725
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	8	0.5%	9,365
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	7	0.5%	8,616
ENGINEERING	12	0.8%	14,984
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	1	0.1%	1,249
LONG RANGE PLANNING	10	0.7%	12,861
CUSTOMER SERVICE	6	0.4%	7,492
ANIMAL CONTROL	6	0.4%	7,492
BUILDING	14	0.9%	17,482
CODE ENFORCEMENT	5	0.3%	5,931
FIRE MARSHAL	7	0.5%	8,741
PW - TRANSPORTATION	64	4.2%	80,072
PW - ADMIN	16	1.0%	19,355
PW - ROAD OPERATIONS	81	5.3%	100,519
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%	4,995
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	5,931
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	91	5.9%	113,162
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	11	0.7%	13,736
CLEAN WATER FUND / BBC	14	0.9%	17,482
WASTEWATER OPERATIONS	14	0.9%	17,482
ELECTIONS	7	0.5%	9,240
ER&R (Depts 555, 566, 577)	21	1.3%	25,598
TER&R	12	0.8%	14,984
CENTRAL STORES	1	0.0%	624
FACILITIES MANAGEMENT-DIRECT	38	2.5%	47,450
MOSQUITO CONTROL DISTRICT	2	0.1%	2,497
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	11,863
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	77	5.0%	96,211
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	19	1.2%	23,413
Agencies (other Fire Dist. Etc.)	0	0.0%	0
<b>TOTAL</b>	<b>1,532</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>1,784,128</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	45,956
1408 Franklin	0
Pepsi Building	
Bond Interest	2,763
Equipment Depreciation	3,977
Facilities Management	43,397
Office of Budget	8,670
INFO SERVICES-Ops/Sys/Prog	59,932
INFO SERVICES-Network	108,686
INFO SERVICES FMS	3,863
Human Resources	21,977
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$2,083,347</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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,083,347)
PAYROLL	73	0.0%	944
TREASURY-IND	2,846	1.8%	36,947
RECORDS	0	0.0%	0
PURCHASING	2,415	1.5%	31,344
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	304	0.2%	3,945
ASSESSMENT	461	0.3%	5,979
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	246	0.2%	3,187
BOE	121	0.1%	1,574
COMMUNITY SUPPORT	85	0.1%	1,102
COUNTY CLERK	1,948	1.2%	25,284
DISTRICT COURT	4,376	2.7%	56,810
SUPERIOR COURT	7,901	4.9%	102,560
JUVENILE	3,886	2.4%	50,444
SHERIFF LAW ENFORCEMENT	4,805	3.0%	62,376
SHERIFF CIVIL/SUPPORT	3,328	2.1%	43,198
SHERIFF EXEC/ADMIN	2,241	1.4%	29,086
JAIL	5,716	3.6%	74,204
PROS ATTNY-DIR	2,622	1.6%	34,030
PA-CHILD SUPPORT	847	0.5%	10,990
MEDICAL EXAMINER	468	0.3%	6,077
COMMISSIONERS	579	0.4%	7,516
COUNTYWIDE SERVICES	458	0.3%	5,942
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	12	0.0%	157
ESA Endangered Species Act	0	0.0%	0
CVTV	24	0.0%	315
COOP EXTENSION SERVICES	944	0.6%	12,252
INDIGENT DEFENSE	5,352	3.3%	69,469
LEWIS & CLARK RAILROAD	307	0.2%	3,984
CORRECTIONS	3,038	1.9%	39,436
ENVIRONMENTAL SERVICES	1,921	1.2%	24,941
PARKS	5,157	3.2%	66,943

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	210	0.1%	2,726
CLARK COUNTY FAIR	4,263	2.7%	55,338
EMS FUND	90	0.1%	1,168
RADIO COMMUNICATIONS	1,656	1.0%	21,496
GIS	995	0.6%	12,919
TRI-MOUNTAIN GOLF	111	0.1%	1,441
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	544	0.3%	7,064
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	6	0.0%	79
ENGINEERING	337	0.2%	4,380
INSPECTION	3	0.0%	39
DEVELOPMENT SERVICES	505	0.3%	6,550
LONG RANGE PLANNING	888	0.6%	11,523
CUSTOMER SERVICE	94	0.1%	1,224
ANIMAL CONTROL	404	0.3%	5,248
BUILDING	921	0.6%	11,957
CODE ENFORCEMENT	67	0.0%	868
FIRE MARSHAL	2,935	1.8%	38,105
PW - TRANSPORTATION	7,535	4.7%	97,818
PW - ADMIN	1,163	0.7%	15,099
PW - ROAD OPERATIONS	7,579	4.7%	98,387
CAMP BONNEVILLE	51	0.0%	662
SPECIAL INVESTIGATION	231	0.1%	2,999
NARCOTICS TASK FORCE	1,350	0.8%	17,524
CHILD JUSTICE CENTER	792	0.5%	10,281
VETERANS ASSISTANCE	111	0.1%	1,441
VICTIM WITNESS	150	0.1%	1,947
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	16,428	10.2%	213,251
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,046	1.3%	26,559
CLEAN WATER FUND / BBC	2,718	1.7%	35,282
WASTEWATER OPERATIONS	2,340	1.5%	30,375
ELECTIONS	1,332	0.8%	17,291
ER&R (Depts 555, 566, 577)	9,378	5.8%	121,735
TER&R	939	0.6%	12,189
CENTRAL STORES	33	0.0%	428
FACILITIES MANAGEMENT-DIRECT	165	0.1%	2,142
MOSQUITO CONTROL DISTRICT	459	0.3%	5,958
REGIONAL TRANSPORTATION COUNCIL	645	0.4%	8,373
SWCAA	1,974	1.2%	25,624
HEALTH DEPARTMENT	8,493	5.3%	110,247
EMERGENCY MANAGEMENT	231	0.1%	2,999
LAW LIBRARY	819	0.5%	10,631
CRESA	4,308	2.7%	55,922
Agencies (other Fire Dist. Etc.)	12,713	7.9%	165,020
<b>TOTAL</b>	<b>160,493</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.

**2012 Clark County Indirect Cost Allocation (2010 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	5,106
1408 Franklin	0
Pepsi Building	
Bond Interest	286
Equipment Depreciation	0
Facilities Management	4,822
Office of Budget	1,294
INFO SERVICES-Ops/Sys/Prog	6,514
INFO SERVICES-Network	11,814
INFO SERVICES FMS	662
Human Resources	4,995
Financial Services & Int. Audit	944
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$302,665</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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(302,665)
TREASURY-IND	14.0	0.8%	2,540
RECORDS	2	0.1%	363
PURCHASING	11	0.6%	1,905
PRINTING/MAIL	5	0.3%	907
TELEPHONE	1	0.1%	181
PROS ATTNY-IND	12	0.7%	2,177
PUBLIC INFORMATION & OUTREACH	5	0.3%	980
ASSESSMENT	43	2.6%	7,882
AUDITOR-Auto License & Recording	16	1.0%	2,902
TREASURER-DIR	12	0.7%	2,086
BOE	2	0.1%	363
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.6%	7,918
DISTRICT COURT	44	2.6%	7,946
SUPERIOR COURT	32	1.9%	5,805
JUVENILE	85	5.1%	15,492
SHERIFF LAW ENFORCEMENT	141	8.4%	25,487
SHERIFF CIVIL/SUPPORT	58	3.4%	10,431
SHERIFF EXEC/ADMIN	20	1.2%	3,628
JAIL	165	9.9%	29,932
PROS ATTNY-DIR	62	3.7%	11,320
PA-CHILD SUPPORT	18	1.1%	3,229
MEDICAL EXAMINER	8	0.4%	1,361
COMMISSIONERS	9	0.5%	1,633
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.2%	726
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	272
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	72	4.3%	13,016
ENVIRONMENTAL SERVICES	23	1.4%	4,154
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	19	1.1%	3,447
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	8	0.4%	1,361
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	7	0.4%	1,252
ENGINEERING	12	0.7%	2,177
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	1	0.1%	181
LONG RANGE PLANNING	10	0.6%	1,868
CUSTOMER SERVICE	6	0.4%	1,088
ANIMAL CONTROL	6	0.4%	1,088
BUILDING	14	0.8%	2,540
CODE ENFORCEMENT	5	0.3%	862
FIRE MARSHAL	7	0.4%	1,270
PW - TRANSPORTATION	64	3.8%	11,633
PW - ADMIN	16	0.9%	2,812
PW - ROAD OPERATIONS	81	4.8%	14,603
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%	726
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	862
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	91	5.4%	16,440
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	11	0.7%	1,995
CLEAN WATER FUND / BBC	14	0.8%	2,540
WASTEWATER OPERATIONS	14	0.8%	2,540
ELECTIONS	7	0.4%	1,342
ER&R (Depts 555, 566, 577)	21	1.2%	3,719
TER&R	12	0.7%	2,177
CENTRAL STORES	1	0.0%	91
FACILITIES MANAGEMENT-DIRECT	38	2.3%	6,893
MOSQUITO CONTROL DISTRICT	2	0.1%	363
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	1,723
SWCAA	68	4.1%	12,336
HEALTH DEPARTMENT	77	4.6%	13,977
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	75	4.5%	13,605
Agencies (other Fire Dist. Etc.)	58	3.5%	10,521
<b>TOTAL</b>	<b>1,668</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.

**2012 Clark County Indirect Cost Allocation (2010 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>642,273</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	13,207
1408 Franklin	0
Pepsi Building	
Bond Interest	578
Equipment Depreciation	45,631
Facilities Management	12,471
Office of Budget	3,121
INFO SERVICES-Ops/Sys/Prog	45,600
INFO SERVICES-Network	82,696
INFO SERVICES FMS	5,799
Human Resources	17,482
Financial Services & Int. Audit	36,947
Payroll	2,540
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$908,345</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(908,345)
RECORDS	0	0.0%	0
PURCHASING	17	0.0%	292
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	1	0.0%	21
ASSESSMENT	1	0.0%	21
AUDITOR-Auto License & Recording	6,007	11.6%	105,612
TREASURER-DIR	25	0.0%	438
BOE	0	0.0%	0
COMMUNITY SUPPORT	1,087	2.1%	19,117
COUNTY CLERK	2,532	4.9%	44,509
DISTRICT COURT	305	0.6%	5,358
SUPERIOR COURT	121	0.2%	2,126
JUVENILE	47	0.1%	834
SHERIFF LAW ENFORCEMENT	2,504	4.8%	44,029
SHERIFF CIVIL/SUPPORT	65	0.1%	1,147
SHERIFF EXEC/ADMIN	104	0.2%	1,835
JAIL	376	0.7%	6,609
PROS ATTNY-DIR	466	0.9%	8,193
PA-CHILD SUPPORT	1	0.0%	21
MEDICAL EXAMINER	4	0.0%	63
COMMISSIONERS	0	0.0%	0
COUNTYWIDE SERVICES	13	0.0%	229
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	6	0.0%	104
COOP EXTENSION SERVICES	77	0.1%	1,355
INDIGENT DEFENSE	68	0.1%	1,188
LEWIS & CLARK RAILROAD	4	0.0%	63
CORRECTIONS	31	0.1%	542
ENVIRONMENTAL SERVICES	2	0.0%	42
PARKS	926	1.8%	16,282

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	899	1.7%	15,805
CLARK COUNTY FAIR	1,515	2.9%	26,635
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	1	0.0%	18
GIS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,154	2.2%	20,289
SPECIAL LAW ENFORCEMENT	12	0.0%	211
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	34	0.1%	599
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
LONG RANGE PLANNING	7	0.0%	120
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	1,193	2.3%	20,977
BUILDING	20	0.0%	360
CODE ENFORCEMENT	20	0.0%	360
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	438	0.8%	7,708
PW - ADMIN	131	0.3%	2,296
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	2	0.0%	35
SPECIAL INVESTIGATION	17	0.0%	299
NARCOTICS TASK FORCE	46	0.1%	809
CHILD JUSTICE CENTER	25	0.0%	440
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	0	0.0%	0
DEPT. of COMMUNITY SERVICES	3,512	6.8%	61,745
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	67	0.1%	1,178
CLEAN WATER FUND / BBC	4	0.0%	70
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	42	0.1%	738
ER&R (Depts 555, 566, 577)	61	0.1%	1,072
TER&R	35	0.1%	615
CENTRAL STORES	3	0.0%	53
FACILITIES MANAGEMENT-DIRECT	1	0.0%	18
MOSQUITO CONTROL DISTRICT	1	0.0%	18
REGIONAL TRANSPORTATION COUNCIL	148	0.3%	2,602
SWCAA	748	1.4%	13,151
HEALTH DEPARTMENT	2,073	4.0%	36,445
EMERGENCY MANAGEMENT	18	0.0%	316
LAW LIBRARY	269	0.5%	4,729
CRESA	245	0.5%	4,307
Agencies (other Fire Dist. Etc.)	24,134	46.7%	424,300
<b>TOTAL</b>	<b>51,666</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Records
<b>Expenses</b>	
Personnel Services	179,339
Services, Supplies, & Interfund	18,843
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>198,182</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	34,899
Equipment Depreciation	0
Facilities Management	9,139
Office of Budget	963
INFO SERVICES-Ops/Sys/Prog	3,909
INFO SERVICES-Network	7,088
INFO SERVICES FMS	282
Human Resources	2,497
Financial Services & Int. Audit	0
Payroll	363
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$257,322</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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(267,960)
PURCHASING	82	0.4%	1,189
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	565	3.1%	8,194
PUBLIC INFORMATION & OUTREACH	3	0.0%	44
ASSESSMENT	928	5.0%	13,459
AUDITOR-Auto License & Recording	38	0.2%	549
TREASURER-DIR	698	3.8%	10,123
BOE	80	0.4%	1,160
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,568	19.3%	51,748
DISTRICT COURT	2,212	12.0%	32,081
SUPERIOR COURT	306	1.7%	4,438
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	867	4.7%	12,574
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	436	2.4%	6,323
PROS ATTNY-DIR	2,389	12.9%	34,648
PA-CHILD SUPPORT	767	4.2%	11,124
MEDICAL EXAMINER	93	0.5%	1,349
COMMISSIONERS	78	0.4%	1,131
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	51	0.3%	740
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%	44
CORRECTIONS	685	3.7%	9,935
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	89	0.5%	1,291
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	89	0.5%	1,291
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	548	3.0%	7,948
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	159	0.9%	2,306
BUILDING	0	0.0%	0
CODE ENFORCEMENT	207	1.1%	3,002
FIRE MARSHAL	1	0.0%	15
PW - TRANSPORTATION	44	0.2%	638
PW - ADMIN	555	3.0%	8,049
PW - ROAD OPERATIONS	6	0.0%	87
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	72	0.4%	1,044
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	685	3.7%	9,935
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	688	3.7%	9,978
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	1,373	7.4%	19,913
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	94	0.5%	1,363
Agencies (other Fire Dist. Etc.)	17	0.1%	247
<b>TOTAL</b>	<b>18,476</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Purchasing
<b>Expenses</b>	
Personnel Services	768,615
Services, Supplies, & Interfund	28,590
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>797,206</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	23,526
1408 Franklin	0
Pepsi Building	
Bond Interest	1,700
Equipment Depreciation	0
Facilities Management	22,216
Office of Budget	3,874
INFO SERVICES-Ops/Sys/Prog	23,451
INFO SERVICES-Network	42,529
INFO SERVICES FMS	4,726
Human Resources	13,111
Financial Services & Int. Audit	31,344
Payroll	1,905
Treasurer-Ind	292
Records	1,189
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$967,070</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(967,070)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.6%	5,402
ASSESSMENT	0	0.8%	7,431
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.4%	4,073
BOE	0	0.3%	2,701
COMMUNITY SUPPORT	0	0.2%	1,765
COUNTY CLERK	0	0.8%	7,296
DISTRICT COURT	0	1.7%	16,213
SUPERIOR COURT	0	2.7%	26,373
JUVENILE	0	3.2%	30,690
SHERIFF LAW ENFORCEMENT	0	2.0%	19,085
SHERIFF CIVIL/SUPPORT	0	2.2%	21,215
SHERIFF EXEC/ADMIN	0	1.1%	10,825
JAIL	0	5.0%	48,772
PROS ATTNY-DIR	0	1.8%	17,163
PA-CHILD SUPPORT	0	0.5%	4,466
MEDICAL EXAMINER	0	0.7%	6,624
COMMISSIONERS	0	0.7%	7,031
COUNTYWIDE SERVICES	0	0.3%	2,987
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	272
COOP EXTENSION SERVICES	0	0.3%	2,708
INDIGENT DEFENSE	0	8.5%	82,265
LEWIS & CLARK RAILROAD	0	0.3%	2,987
CORRECTIONS	0	2.4%	23,108
ENVIRONMENTAL SERVICES	0	2.1%	20,550
PARKS	0	1.2%	11,939

### Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	0	0.3%	3,115
CLARK COUNTY FAIR	0	1.9%	18,055
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	0	0.4%	3,651
TRI-MOUNTAIN GOLF	0	0.3%	3,122
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	0	1.4%	13,241
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.3%	2,701
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.4%	4,194
LONG RANGE PLANNING	0	0.2%	1,486
CUSTOMER SERVICE	0	0.6%	5,402
ANIMAL CONTROL	0	1.1%	10,818
BUILDING	0	2.9%	28,232
CODE ENFORCEMENT	0	0.1%	1,351
FIRE MARSHAL	0	1.0%	9,454
PW - TRANSPORTATION	0	8.2%	79,253
PW - ADMIN	0	0.4%	4,072
PW - ROAD OPERATIONS	0	2.6%	25,216
CAMP BONNEVILLE	0	0.1%	543
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.4%	4,344
CHILD JUSTICE CENTER	0	0.4%	3,523
VETERANS ASSISTANCE	0	0.0%	407
VICTIM WITNESS	0	0.0%	0
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	10.9%	105,704
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	2.4%	23,429
CLEAN WATER FUND / BBC	0	2.6%	25,229
WASTEWATER OPERATIONS	0	1.3%	12,747
ELECTIONS	0	1.4%	13,262
ER&R (Depts 555, 566, 577)	0	2.2%	21,692
TER&R	0	1.3%	12,454
CENTRAL STORES	0	0.0%	136
FACILITIES MANAGEMENT-DIRECT	0	0.1%	1,222
MOSQUITO CONTROL DISTRICT	0	0.1%	1,351
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	10.5%	101,258
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	2.4%	23,621
Agencies (other Fire Dist. Etc.)	0	1.9%	18,848
<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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Printing/Mail
<b>Expenses</b>	
Personnel Services	73,813
Services, Supplies, & Interfund	695,435
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>769,248</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	1,129
Equipment Depreciation	3,606
Facilities Management	18,915
Office of Budget	3,738
INFO SERVICES-Ops/Sys/Prog	9,120
INFO SERVICES-Network	16,539
INFO SERVICES FMS	706
Human Resources	6,243
Financial Services & Int. Audit	0
Payroll	907
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$833,755</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				
Information Services				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				
HUMAN RESOURCES				
FINANCIAL SERVICES & INT AUDIT				
PAYROLL				
TREASURY-IND				
RECORDS				
PURCHASING				
PRINTING/MAIL				(127,643)
TELEPHONE	672	0.1%	121	793
PROS ATTNY-IND	7,135	1.0%	1,290	8,425
PUBLIC INFORMATION & OUTREACH	3,376	0.5%	610	3,987
ASSESSMENT	24,545	3.5%	4,437	28,982
AUDITOR-Auto License & Recording	7,795	1.1%	1,409	9,205
TREASURER-DIR	10,301	1.5%	1,862	12,163
BOE	1,081	0.2%	195	1,276
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	19,565	2.8%	3,537	23,102
DISTRICT COURT	27,324	3.9%	4,939	32,263
SUPERIOR COURT	23,850	3.4%	4,311	28,162
JUVENILE	50,431	7.1%	9,116	59,548
SHERIFF LAW ENFORCEMENT	111,219	15.8%	20,105	131,324
SHERIFF CIVIL/SUPPORT	28,204	4.0%	5,098	33,302
SHERIFF EXEC/ADMIN	18,171	2.6%	3,285	21,456
JAIL	122,243	17.3%	22,098	144,341
PROS ATTNY-DIR	44,869	6.4%	8,111	52,980
PA-CHILD SUPPORT	11,111	1.6%	2,009	13,120
MEDICAL EXAMINER	5,249	0.7%	949	6,198
COMMISSIONERS	8,253	1.2%	1,492	9,745
COUNTYWIDE SERVICES	2,818	0.4%	509	3,327
LAND CONSERVATION	(0)	0.0%	(0)	(0)
CONTINGENCY	0	0.0%	0	0
LOSS CONTROL	2,120	0.3%	383	2,503
ESA Endangered Species Act	1	0.0%	0	1
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	3,234	0.5%	585	3,819
INDIGENT DEFENSE	31,153	4.4%	5,631	36,784
LEWIS & CLARK RAILROAD	619	0.1%	112	730
CORRECTIONS	37,302	5.3%	6,743	44,046
ENVIRONMENTAL SERVICES	12,779	1.8%	2,310	15,089
PARKS	5,162	0.7%	933	6,095

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
AUDITOR'S O&M	708	0.1%	128	836
CLARK COUNTY FAIR	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
GIS	16,915	2.4%	3,058	19,973
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	343	0.0%	62	405
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	(0)	0.0%	(0)	(0)
ENGINEERING	282	0.0%	51	333
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	328	0.0%	59	387
LONG RANGE PLANNING	420	0.1%	76	496
CUSTOMER SERVICE	192	0.0%	35	227
ANIMAL CONTROL	278	0.0%	50	328
BUILDING	516	0.1%	93	609
CODE ENFORCEMENT	154	0.0%	28	182
FIRE MARSHAL	332	0.0%	60	392
PW - TRANSPORTATION	3,313	0.5%	599	3,912
PW - ADMIN	634	0.1%	115	748
PW - ROAD OPERATIONS	6,070	0.9%	1,097	7,168
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,554	0.2%	281	1,835
CHILD JUSTICE CENTER	2,521	0.4%	456	2,976
VETERANS ASSISTANCE	381	0.1%	69	450
VICTIM WITNESS	1,753	0.2%	317	2,070
CJA 0.1% SALES TAX	0	0.0%	0	0
WASHINGTON ENERGY CODE	0	0.0%	0	0
WEED MANAGEMENT	(0)	0.0%	(0)	(0)
DEPT. of COMMUNITY SERVICES	3,050	0.4%	551	3,601
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	806	0.1%	146	951
CLEAN WATER FUND / BBC	1,218	0.2%	220	1,438
WASTEWATER OPERATIONS	1,035	0.1%	187	1,222
ELECTIONS	643	0.1%	116	759
ER&R (Depts 555, 566, 577)	1,217	0.2%	220	1,437
TER&R	626	0.1%	113	739
CENTRAL STORES	80	0.0%	14	94
FACILITIES MANAGEMENT-DIRECT	32,042	4.5%	5,792	37,834
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	3,383	0.5%	612	3,995
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	660	0.1%	119	780
CRESA	4,079	0.6%	737	4,817
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
<b>TOTAL</b>	<b>706,112</b>	<b>100%</b>	<b>127,643</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Telephone
<b>Expenses</b>	
Personnel Services	95,556
Services, Supplies, & Interfund	5,896
Capital Outlay	
Debt Service/Interest	
Depreciation	13,380
<b>Subtotal</b>	<b>114,832</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	45,956
Facilities Management	0
Office of Budget	493
INFO SERVICES-Ops/Sys/Prog	1,303
INFO SERVICES-Network	2,363
INFO SERVICES FMS	141
Human Resources	1,249
Financial Services & Int. Audit	0
Payroll	181
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	793
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$167,311</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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			(167,311)
PROS ATTNY-IND	14	0.5%	862
PUBLIC INFORMATION & OUTREACH	36	1.3%	2,217
ASSESSMENT	96	3.5%	5,912
AUDITOR-Auto License & Recording	52	1.9%	3,202
TREASURER-DIR	31	1.1%	1,909
BOE	3	0.1%	185
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	97	3.6%	5,973
DISTRICT COURT	104	3.8%	6,404
SUPERIOR COURT	88	3.2%	5,419
JUVENILE	121	4.5%	7,451
SHERIFF LAW ENFORCEMENT	117	4.3%	7,205
SHERIFF CIVIL/SUPPORT	75	2.8%	4,618
SHERIFF EXEC/ADMIN	40	1.5%	2,463
JAIL	138	5.1%	8,498
PROS ATTNY-DIR	86	3.2%	5,296
PA-CHILD SUPPORT	27	1.0%	1,663
MEDICAL EXAMINER	12	0.4%	739
COMMISSIONERS	31	1.1%	1,909
COUNTYWIDE SERVICES	33	1.2%	2,032
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	10	0.4%	616
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	39	1.4%	2,402
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	85	3.1%	5,234
ENVIRONMENTAL SERVICES	0	0.0%	0
PARKS	7	0.3%	431

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
CLARK COUNTY FAIR	46	1.7%	2,833
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	28	1.0%	1,724
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	0.7%	1,170
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	9	0.3%	554
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	10	0.4%	616
LONG RANGE PLANNING	15	0.6%	924
CUSTOMER SERVICE	15	0.6%	924
ANIMAL CONTROL	12	0.4%	739
BUILDING	38	1.4%	2,340
CODE ENFORCEMENT	8	0.3%	493
FIRE MARSHAL	16	0.6%	985
PW - TRANSPORTATION	85	3.1%	5,234
PW - ADMIN	62	2.3%	3,818
PW - ROAD OPERATIONS	35	1.3%	2,155
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	27	1.0%	1,663
CHILD JUSTICE CENTER	41	1.5%	2,525
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	6	0.2%	369
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	0	0.0%	0
DEPT. of COMMUNITY SERVICES	120	4.4%	7,390
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	19	0.7%	1,170
CLEAN WATER FUND / BBC	22	0.8%	1,355
WASTEWATER OPERATIONS	41	1.5%	2,525
ELECTIONS	53	2.0%	3,264
ER&R (Depts 555, 566, 577)	21	0.8%	1,293
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%	924
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	218	8.0%	13,424
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	123
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	392	14.4%	24,139
<b>TOTAL</b>	<b>2,717</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	Pros Attny-Ind
<b>Expenses</b>	
Personnel Services	1,059,526
Services, Supplies, & Interfund	18,094
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>1,077,620</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	13,922
Corrections Center	52,740
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	49,896
Office of Budget	5,237
INFO SERVICES-Ops/Sys/Prog	26,057
INFO SERVICES-Network	47,255
INFO SERVICES FMS	1,694
Human Resources	14,984
Financial Services & Int. Audit	0
Payroll	2,177
Treasurer-Ind	0
Records	8,194
Purchasing	0
Printing/Mail	8,425
Telephone	862
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$1,309,063</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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			(1,309,063)
PUBLIC INFORMATION & OUTREACH	509,914	0.3%	3,883
ASSESSMENT	3,706,891	2.2%	28,227
AUDITOR-Auto License & Recording	1,177,311	0.7%	8,965
TREASURER-DIR	1,555,744	0.9%	11,846
BOE	163,224	0.1%	1,243
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	2,954,797	1.7%	22,500
DISTRICT COURT	4,126,589	2.4%	31,422
SUPERIOR COURT	3,602,029	2.1%	27,428
JUVENILE	7,616,434	4.4%	57,996
SHERIFF LAW ENFORCEMENT	16,796,939	9.8%	127,902
SHERIFF CIVIL/SUPPORT	4,259,470	2.5%	32,434
SHERIFF EXEC/ADMIN	2,744,292	1.6%	20,897
JAIL	18,461,870	10.7%	140,580
PROS ATTNY-DIR	6,776,427	3.9%	51,600
PA-CHILD SUPPORT	1,678,115	1.0%	12,778
MEDICAL EXAMINER	792,703	0.5%	6,036
COMMISSIONERS	1,246,427	0.7%	9,491
COUNTYWIDE SERVICES	425,603	0.2%	3,241
LAND CONSERVATION	(5)	0.0%	(0)
CONTINGENCY	-	0.0%	0
LOSS CONTROL	320,173	0.2%	2,438
ESA Endangered Species Act	90	0.0%	1
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	488,406	0.3%	3,719
INDIGENT DEFENSE	4,704,886	2.7%	35,826
LEWIS & CLARK RAILROAD	93,418	0.1%	711
CORRECTIONS	5,633,640	3.3%	42,898
ENVIRONMENTAL SERVICES	1,929,980	1.1%	14,696
PARKS	779,538	0.5%	5,936

### Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	150,922	0.1%	1,149
CLARK COUNTY FAIR	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
GIS	3,607,217	2.1%	27,468
TRI-MOUNTAIN GOLF	-	0.0%	0
SPECIAL LAW ENFORCEMENT	-	0.0%	0
911 TAX FUND	-	0.0%	0
COMMUNITY DEV ADMIN	881,633	0.5%	6,713
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	(72)	0.0%	(1)
ENGINEERING	724,380	0.4%	5,516
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	841,923	0.5%	6,411
LONG RANGE PLANNING	1,079,146	0.6%	8,217
CUSTOMER SERVICE	492,969	0.3%	3,754
ANIMAL CONTROL	713,743	0.4%	5,435
BUILDING	1,324,550	0.8%	10,086
CODE ENFORCEMENT	396,216	0.2%	3,017
FIRE MARSHAL	852,285	0.5%	6,490
PW - TRANSPORTATION	8,510,615	5.0%	64,805
PW - ADMIN	1,627,675	0.9%	12,394
PW - ROAD OPERATIONS	15,593,913	9.1%	118,742
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	331,379	0.2%	2,523
CHILD JUSTICE CENTER	537,531	0.3%	4,093
VETERANS ASSISTANCE	81,288	0.0%	619
VICTIM WITNESS	373,780	0.2%	2,846
CJA 0.1% SALES TAX	-	0.0%	0
WASHINGTON ENERGY CODE	-	0.0%	0
WEED MANAGEMENT	(1)	0.0%	(0)
DEPT. of COMMUNITY SERVICES	7,834,425	4.6%	59,656
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,069,715	1.2%	15,760
CLEAN WATER FUND / BBC	3,127,943	1.8%	23,818
WASTEWATER OPERATIONS	2,659,337	1.5%	20,250
ELECTIONS	1,651,267	1.0%	12,574
ER&R (Depts 555, 566, 577)	3,126,960	1.8%	23,811
TER&R	1,607,526	0.9%	12,241
CENTRAL STORES	16,989	0.0%	129
FACILITIES MANAGEMENT-DIRECT	6,832,916	4.0%	52,030
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	8,690,885	5.1%	66,178
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	140,796	0.1%	1,072
CRESA	3,489,797	2.0%	26,573
Agencies (other Fire Dist. Etc.)	-	0.0%	0
<b>TOTAL</b>	<b>171,914,556</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.

**2012 Clark County Indirect Cost Allocation (2010 Actuals)  
Central Services Allocated Cost Detail**

	PIO
<b>Expenses</b>	
Personnel Services	489,823
Services, Supplies, & Interfund	20,091
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>509,914</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	21,655
1408 Franklin	0
Pepsi Building	
Bond Interest	1,275
Equipment Depreciation	0
Facilities Management	20,449
Office of Budget	2,478
INFO SERVICES-Ops/Sys/Prog	11,726
INFO SERVICES-Network	21,265
INFO SERVICES FMS	1,171
Human Resources	6,743
Financial Services & Int. Audit	3,945
Payroll	980
Treasurer-Ind	21
Records	44
Purchasing	5,402
Printing/Mail	3,987
Telephone	2,217
Pros Attny-Ind	3,883
PIO	
<b>Total Costs to Allocate</b>	<b>\$617,152</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			
Information Services			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			
PUBLIC INFORMATION & OUTREACH			(617,152)
ASSESSMENT	3,706,891	2.6%	16,090
AUDITOR-Auto License & Recording	1,177,311	0.8%	5,110
TREASURER-DIR	1,555,744	1.1%	6,753
BOE	163,224	0.1%	708
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	2,954,797	2.1%	12,825
DISTRICT COURT	4,126,589	2.9%	17,912
SUPERIOR COURT	3,602,029	2.5%	15,635
JUVENILE	7,616,434	5.4%	33,060
SHERIFF LAW ENFORCEMENT	16,796,939	11.8%	72,908
SHERIFF CIVIL/SUPPORT	4,259,470	3.0%	18,488
SHERIFF EXEC/ADMIN	2,744,292	1.9%	11,912
JAIL	18,461,870	13.0%	80,135
PROS ATTNY-DIR	6,776,427	4.8%	29,413
PA-CHILD SUPPORT	1,678,115	1.2%	7,284
MEDICAL EXAMINER	792,703	0.6%	3,441
COMMISSIONERS	1,246,427	0.9%	5,410
COUNTYWIDE SERVICES	425,603	0.3%	1,847
LAND CONSERVATION	(5)	0.0%	(0)
CONTINGENCY	0	0.0%	0
LOSS CONTROL	320,173	0.2%	1,390
ESA Endangered Species Act	90	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	488,406	0.3%	2,120
INDIGENT DEFENSE	4,704,886	3.3%	20,422
LEWIS & CLARK RAILROAD	93,418	0.1%	405
CORRECTIONS	5,633,640	4.0%	24,453
ENVIRONMENTAL SERVICES	1,929,980	1.4%	8,377
PARKS	779,538	0.5%	3,384

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	150,922	0.1%	655
CLARK COUNTY FAIR	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	3,607,217	2.5%	15,657
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	881,633	0.6%	3,827
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	(72)	0.0%	(0)
ENGINEERING	724,380	0.5%	3,144
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	841,923	0.6%	3,654
LONG RANGE PLANNING	1,079,146	0.8%	4,684
CUSTOMER SERVICE	492,969	0.3%	2,140
ANIMAL CONTROL	713,743	0.5%	3,098
BUILDING	1,324,550	0.9%	5,749
CODE ENFORCEMENT	396,216	0.3%	1,720
FIRE MARSHAL	852,285	0.6%	3,699
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	331,379	0.2%	1,438
CHILD JUSTICE CENTER	537,531	0.4%	2,333
VETERANS ASSISTANCE	81,288	0.1%	353
VICTIM WITNESS	373,780	0.3%	1,622
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
WEED MANAGEMENT	(1)	0.0%	(0)
DEPT. of COMMUNITY SERVICES	7,834,425	5.5%	34,006
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,069,715	1.5%	8,984
CLEAN WATER FUND / BBC	3,127,943	2.2%	13,577
WASTEWATER OPERATIONS	2,659,337	1.9%	11,543
ELECTIONS	1,651,267	1.2%	7,167
ER&R (Depts 555, 566, 577)	3,126,960	2.2%	13,573
TER&R	1,607,526	1.1%	6,978
CENTRAL STORES	16,989	0.0%	74
FACILITIES MANAGEMENT-DIRECT	6,832,916	4.8%	29,659
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	8,690,885	6.1%	37,723
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	140,796	0.1%	611
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
<b>TOTAL</b>	<b>142,182,643</b>	<b>100%</b>	<b>0</b>



# Central Service Cost Allocation Plan

## Summary of Cost Allocation to Operating Departments and Agencies

**2012 Clark County Indirect Cost Allocation  
2010 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	109,611
1408 Franklin	0
Pepsi Building	0
Bond Interest	128,513
Equipment Depreciation	2,161
Facilities Management	103,506
Office of Budget	18,013
Info Services - Ops/Sys/Prog/Comm	134,628
Info Services - Network	163,029
Info Services - FMS	6,753
Human Resources	54,256
Financial Services & Int. Audit	5,979
Payroll	7,882
Treasurer-Ind	21
Records	13,459
Purchasing	7,431
Printing/Mail	28,982
Telephone	5,912
Pros Attny-Ind	28,227
PIO	16,090
<b>Total Allocation Amount</b>	<b>834,452</b>
<b>Total Direct Cost</b>	<b>3,706,891</b>
<b>Indirect Cost Rate</b>	<b>22.51%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	4,534
1408 Franklin	5,036
Pepsi Building	0
Bond Interest	377
Equipment Depreciation	28,979
Facilities Management	30,711
Office of Budget	5,721
Info Services - Ops/Sys/Prog/Comm	12,377
Info Services - Network	22,446
Info Services - FMS	2,259
Human Resources	19,979
Financial Services & Int. Audit	0
Payroll	2,902
Treasurer-Ind	105,612
Records	549
Purchasing	0
Printing/Mail	9,205
Telephone	3,202
Pros Attny-Ind	8,965
PIO	5,110
<b>Total Allocation Amount</b>	<b>267,964</b>
<b>Total Direct Cost</b>	<b>1,177,311</b>
<b>Indirect Cost Rate</b>	<b>22.76%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

TREASURER-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	695
1408 Franklin	0
Pepsi Building	0
Bond Interest	578
Equipment Depreciation	0
Facilities Management	656
Office of Budget	7,560
Info Services - Ops/Sys/Prog/Comm	56,812
Info Services - Network	12,995
Info Services - FMS	1,953
Human Resources	14,360
Financial Services & Int. Audit	3,187
Payroll	2,086
Treasurer-Ind	438
Records	10,123
Purchasing	4,073
Printing/Mail	12,163
Telephone	1,909
Pros Attny-Ind	11,846
PIO	6,753
<b>Total Allocation Amount</b>	<b>148,188</b>
<b>Total Direct Cost</b>	<b>1,555,744</b>
<b>Indirect Cost Rate</b>	<b>9.53%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	3,257
Info Services - Network	5,907
Info Services - FMS	445
Human Resources	2,497
Financial Services & Int. Audit	1,574
Payroll	363
Treasurer-Ind	0
Records	1,160
Purchasing	2,701
Printing/Mail	1,276
Telephone	185
Pros Attny-Ind	1,243
PIO	708
<b>Total Allocation Amount</b>	<b>22,110</b>
<b>Total Direct Cost</b>	<b>163,224</b>
<b>Indirect Cost Rate</b>	<b>13.55%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	114
Human Resources	0
Financial Services & Int. Audit	1,102
Payroll	0
Treasurer-Ind	19,117
Records	0
Purchasing	1,765
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>22,097</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	48,532
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	10,594
Facilities Management	61,646
Office of Budget	14,358
Info Services - Ops/Sys/Prog/Comm	105,532
Info Services - Network	191,382
Info Services - FMS	8,778
Human Resources	54,505
Financial Services & Int. Audit	25,284
Payroll	7,918
Treasurer-Ind	44,509
Records	51,748
Purchasing	7,296
Printing/Mail	23,102
Telephone	5,973
Pros Attny-Ind	22,500
PIO	12,825
<b>Total Allocation Amount</b>	<b>696,483</b>
<b>Total Direct Cost</b>	<b>2,954,797</b>
<b>Indirect Cost Rate</b>	<b>23.57%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	124,322
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	25,609
Facilities Management	542,558
Office of Budget	20,052
Info Services - Ops/Sys/Prog/Comm	59,066
Info Services - Network	98,054
Info Services - FMS	12,062
Human Resources	54,693
Financial Services & Int. Audit	56,810
Payroll	7,946
Treasurer-Ind	5,358
Records	32,081
Purchasing	16,213
Printing/Mail	32,263
Telephone	6,404
Pros Attny-Ind	31,422
PIO	17,912
<b>Total Allocation Amount</b>	<b>1,142,824</b>
<b>Total Direct Cost</b>	<b>4,133,813</b>
<b>Indirect Cost Rate</b>	<b>27.65%</b>

**2012 Clark County Indirect Cost Allocation**  
**2010 Costs**  
**Detail by Central Service Department**

**Allocation Sheets**

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	196,986
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	133,788
Facilities Management	250,213
Office of Budget	17,503
Info Services - Ops/Sys/Prog/Comm	39,975
Info Services - Network	69,701
Info Services - FMS	15,130
Human Resources	39,958
Financial Services & Int. Audit	102,560
Payroll	5,805
Treasurer-Ind	2,126
Records	4,438
Purchasing	26,373
Printing/Mail	28,162
Telephone	5,419
Pros Attny-Ind	27,428
PIO	15,635
<b>Total Allocation Amount</b>	<b>981,200</b>
<b>Total Direct Cost</b>	<b>3,602,029</b>
<b>Indirect Cost Rate</b>	<b>27.24%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

JUVENILE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	227,969
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	10,846
Facilities Management	405,439
Office of Budget	37,011
Info Services - Ops/Sys/Prog/Comm	108,272
Info Services - Network	191,382
Info Services - FMS	17,276
Human Resources	106,638
Financial Services & Int. Audit	50,444
Payroll	15,492
Treasurer-Ind	834
Records	0
Purchasing	30,690
Printing/Mail	59,548
Telephone	7,451
Pros Attny-Ind	57,996
PIO	33,060
<b>Total Allocation Amount</b>	<b>1,360,346</b>
<b>Total Direct Cost</b>	<b>7,616,434</b>
<b>Indirect Cost Rate</b>	<b>17.86%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SHERIFF LAW  
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	10,585
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	43,211
Equipment Depreciation	73,176
Facilities Management	22,844
Office of Budget	81,622
Info Services - Ops/Sys/Prog/Comm	174,583
Info Services - Network	316,608
Info Services - FMS	26,289
Human Resources	175,441
Financial Services & Int. Audit	62,376
Payroll	25,487
Treasurer-Ind	44,029
Records	12,574
Purchasing	19,085
Printing/Mail	131,324
Telephone	7,205
Pros Attny-Ind	127,902
PIO	72,908
<b>Total Allocation Amount</b>	<b>1,427,250</b>
<b>Total Direct Cost</b>	<b>16,829,901</b>
<b>Indirect Cost Rate</b>	<b>8.48%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SHERIFF CIVIL  
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	63,510
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	50,770
Bond Interest	0
Equipment Depreciation	0
Facilities Management	180,681
Office of Budget	20,698
Info Services - Ops/Sys/Prog/Comm	87,292
Info Services - Network	158,304
Info Services - FMS	12,587
Human Resources	71,800
Financial Services & Int. Audit	43,198
Payroll	10,431
Treasurer-Ind	1,147
Records	0
Purchasing	21,215
Printing/Mail	33,302
Telephone	4,618
Pros Attny-Ind	32,434
PIO	18,488
<b>Total Allocation Amount</b>	<b>810,475</b>
<b>Total Direct Cost</b>	<b>4,259,470</b>
<b>Indirect Cost Rate</b>	<b>19.03%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SHERIFF  
EXEC/ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	31,755
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	68,531
Office of Budget	13,335
Info Services - Ops/Sys/Prog/Comm	3,909
Info Services - Network	7,088
Info Services - FMS	5,833
Human Resources	24,974
Financial Services & Int. Audit	29,086
Payroll	3,628
Treasurer-Ind	1,835
Records	0
Purchasing	10,825
Printing/Mail	21,456
Telephone	2,463
Pros Attny-Ind	20,897
PIO	11,912
<b>Total Allocation Amount</b>	<b>257,527</b>
<b>Total Direct Cost</b>	<b>2,744,292</b>
<b>Indirect Cost Rate</b>	<b>9.38%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	333,503
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	79,621
Equipment Depreciation	22,762
Facilities Management	1,071,684
Office of Budget	89,712
Info Services - Ops/Sys/Prog/Comm	29,314
Info Services - Network	53,162
Info Services - FMS	30,971
Human Resources	206,034
Financial Services & Int. Audit	74,204
Payroll	29,932
Treasurer-Ind	6,609
Records	6,323
Purchasing	48,772
Printing/Mail	144,341
Telephone	8,498
Pros Attny-Ind	140,580
PIO	80,135
<b>Total Allocation Amount</b>	<b>2,456,157</b>
<b>Total Direct Cost</b>	<b>18,489,192</b>
<b>Indirect Cost Rate</b>	<b>13.28%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	61,988
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	2,545
Facilities Management	343,496
Office of Budget	32,929
Info Services - Ops/Sys/Prog/Comm	110,743
Info Services - Network	200,833
Info Services - FMS	12,330
Human Resources	77,918
Financial Services & Int. Audit	34,030
Payroll	11,320
Treasurer-Ind	8,193
Records	34,648
Purchasing	17,163
Printing/Mail	52,980
Telephone	5,296
Pros Attny-Ind	51,600
PIO	29,413
<b>Total Allocation Amount</b>	<b>1,322,253</b>
<b>Total Direct Cost</b>	<b>6,776,427</b>
<b>Indirect Cost Rate</b>	<b>19.51%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	8,155
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,650
Human Resources	22,227
Financial Services & Int. Audit	10,990
Payroll	3,229
Treasurer-Ind	21
Records	11,124
Purchasing	4,466
Printing/Mail	13,120
Telephone	1,663
Pros Attny-Ind	12,778
PIO	7,284
<b>Total Allocation Amount</b>	<b>98,705</b>
<b>Total Direct Cost</b>	<b>1,678,115</b>
<b>Indirect Cost Rate</b>	<b>5.88%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

MEDICAL  
EXAMINER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	29,218
Facilities Management	120,914
Office of Budget	3,852
Info Services - Ops/Sys/Prog/Comm	4,560
Info Services - Network	8,270
Info Services - FMS	1,688
Human Resources	9,365
Financial Services & Int. Audit	6,077
Payroll	1,361
Treasurer-Ind	63
Records	1,349
Purchasing	6,624
Printing/Mail	6,198
Telephone	739
Pros Attny-Ind	6,036
PIO	3,441
<b>Total Allocation Amount</b>	<b>209,753</b>
<b>Total Direct Cost</b>	<b>822,266</b>
<b>Indirect Cost Rate</b>	<b>25.51%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	92,501
1408 Franklin	0
Pepsi Building	0
Bond Interest	5,448
Equipment Depreciation	0
Facilities Management	87,349
Office of Budget	6,057
Info Services - Ops/Sys/Prog/Comm	13,029
Info Services - Network	23,627
Info Services - FMS	2,048
Human Resources	11,238
Financial Services & Int. Audit	7,516
Payroll	1,633
Treasurer-Ind	0
Records	1,131
Purchasing	7,031
Printing/Mail	9,745
Telephone	1,909
Pros Attny-Ind	9,491
PIO	5,410
<b>Total Allocation Amount</b>	<b>285,163</b>
<b>Total Direct Cost</b>	<b>1,246,427</b>
<b>Indirect Cost Rate</b>	<b>22.88%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	203
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,068
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	615
Human Resources	0
Financial Services & Int. Audit	5,942
Payroll	0
Treasurer-Ind	229
Records	0
Purchasing	2,987
Printing/Mail	3,327
Telephone	2,032
Pros Attny-Ind	3,241
PIO	1,847
<b>Total Allocation Amount</b>	<b>22,492</b>
Total Direct Cost	425,603
<b>Indirect Cost Rate</b>	<b>5.28%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      LAND  
CONSERVATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	(0)
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	(0)
Telephone	0
Pros Attny-Ind	(0)
PIO	(0)
<b>Total Allocation Amount</b>	<b>(0)</b>
Total Direct Cost	(5)
<b>Indirect Cost Rate</b>	<b>2.46%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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>

**2012 Clark County Indirect Cost Allocation  
2010 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	5,347
1408 Franklin	0
Pepsi Building	0
Bond Interest	677
Equipment Depreciation	0
Facilities Management	5,049
Office of Budget	1,556
Info Services - Ops/Sys/Prog/Comm	3,909
Info Services - Network	7,088
Info Services - FMS	581
Human Resources	4,995
Financial Services & Int. Audit	157
Payroll	726
Treasurer-Ind	0
Records	740
Purchasing	0
Printing/Mail	2,503
Telephone	616
Pros Attny-Ind	2,438
PIO	1,390
<b>Total Allocation Amount</b>	<b>37,771</b>
<b>Total Direct Cost</b>	<b>320,173</b>
<b>Indirect Cost Rate</b>	<b>11.80%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

ESA (Endangered  
Species)

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	1
Telephone	0
Pros Attny-Ind	1
PIO	0
<b>Total Allocation Amount</b>	<b>2</b>
Total Direct Cost	90
<b>Indirect Cost Rate</b>	<b>2.46%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      CVTV

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	33
Human Resources	0
Financial Services & Int. Audit	315
Payroll	0
Treasurer-Ind	104
Records	0
Purchasing	272
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>723</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	2,373
Info Services - Ops/Sys/Prog/Comm	17,589
Info Services - Network	31,897
Info Services - FMS	1,480
Human Resources	1,873
Financial Services & Int. Audit	12,252
Payroll	272
Treasurer-Ind	1,355
Records	0
Purchasing	2,708
Printing/Mail	3,819
Telephone	2,402
Pros Attny-Ind	3,719
PIO	2,120
<b>Total Allocation Amount</b>	<b>83,858</b>
<b>Total Direct Cost</b>	<b>488,406</b>
<b>Indirect Cost Rate</b>	<b>17.17%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	22,863
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	7,188
Human Resources	0
Financial Services & Int. Audit	69,469
Payroll	0
Treasurer-Ind	1,188
Records	0
Purchasing	82,265
Printing/Mail	36,784
Telephone	0
Pros Attny-Ind	35,826
PIO	20,422
<b>Total Allocation Amount</b>	<b>276,005</b>
<b>Total Direct Cost</b>	<b>4,704,886</b>
<b>Indirect Cost Rate</b>	<b>5.87%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	454
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	412
Human Resources	0
Financial Services & Int. Audit	3,984
Payroll	0
Treasurer-Ind	63
Records	44
Purchasing	2,987
Printing/Mail	730
Telephone	0
Pros Attny-Ind	711
PIO	405
<b>Total Allocation Amount</b>	<b>9,790</b>
<b>Total Direct Cost</b>	<b>93,794</b>
<b>Indirect Cost Rate</b>	<b>10.44%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	20,329
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	126,831
Office of Budget	27,376
Info Services - Ops/Sys/Prog/Comm	80,512
Info Services - Network	202,420
Info Services - FMS	14,210
Human Resources	89,593
Financial Services & Int. Audit	39,436
Payroll	13,016
Treasurer-Ind	542
Records	9,935
Purchasing	23,108
Printing/Mail	44,046
Telephone	5,234
Pros Attny-Ind	42,898
PIO	24,453
<b>Total Allocation Amount</b>	<b>763,939</b>
<b>Total Direct Cost</b>	<b>5,633,640</b>
<b>Indirect Cost Rate</b>	<b>13.56%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

DEPARTMENT OF  
ENVIRONMENTAL  
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	102,329
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	96,629
Office of Budget	9,378
Info Services - Ops/Sys/Prog/Comm	39,086
Info Services - Network	70,882
Info Services - FMS	5,814
Human Resources	28,595
Financial Services & Int. Audit	24,941
Payroll	4,154
Treasurer-Ind	42
Records	0
Purchasing	20,550
Printing/Mail	15,089
Telephone	0
Pros Attny-Ind	14,696
PIO	8,377
<b>Total Allocation Amount</b>	<b>440,563</b>
<b>Total Direct Cost</b>	<b>1,929,980</b>
<b>Indirect Cost Rate</b>	<b>51881357.73%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	11,929
Facilities Management	666,062
Office of Budget	3,788
Info Services - Ops/Sys/Prog/Comm	10,423
Info Services - Network	18,902
Info Services - FMS	10,315
Human Resources	29,969
Financial Services & Int. Audit	66,943
Payroll	0
Treasurer-Ind	16,282
Records	0
Purchasing	11,939
Printing/Mail	6,095
Telephone	431
Pros Attny-Ind	5,936
PIO	3,384
<b>Total Allocation Amount</b>	<b>862,396</b>
<b>Total Direct Cost</b>	<b>1,626,566</b>
<b>Indirect Cost Rate</b>	<b>53.02%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	733
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	282
Human Resources	0
Financial Services & Int. Audit	2,726
Payroll	0
Treasurer-Ind	15,805
Records	0
Purchasing	3,115
Printing/Mail	836
Telephone	0
Pros Attny-Ind	1,149
PIO	655
<b>Total Allocation Amount</b>	<b>25,302</b>
<b>Total Direct Cost</b>	<b>150,922</b>
<b>Indirect Cost Rate</b>	<b>16.76%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	114,203
Facilities Management	0
Office of Budget	2,002
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	5,726
Human Resources	0
Financial Services & Int. Audit	55,338
Payroll	0
Treasurer-Ind	26,635
Records	1,291
Purchasing	18,055
Printing/Mail	0
Telephone	2,833
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>226,082</b>
<b>Total Direct Cost</b>	<b>1,454,992</b>
<b>Indirect Cost Rate</b>	<b>15.54%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	121
Human Resources	0
Financial Services & Int. Audit	1,168
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>1,289</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      RADIO  
COMMUNICATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,224
Human Resources	0
Financial Services & Int. Audit	21,496
Payroll	0
Treasurer-Ind	18
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>23,738</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	52,667
1408 Franklin	0
Pepsi Building	0
Bond Interest	2,393
Equipment Depreciation	0
Facilities Management	49,733
Office of Budget	17,529
Info Services - Ops/Sys/Prog/Comm	37,783
Info Services - Network	68,520
Info Services - FMS	4,019
Human Resources	23,725
Financial Services & Int. Audit	12,919
Payroll	3,447
Treasurer-Ind	0
Records	1,291
Purchasing	3,651
Printing/Mail	19,973
Telephone	1,724
Pros Attny-Ind	27,468
PIO	15,657
<b>Total Allocation Amount</b>	<b>342,499</b>
<b>Total Direct Cost</b>	<b>3,607,217</b>
<b>Indirect Cost Rate</b>	<b>9.49%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	19,786
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	149
Human Resources	0
Financial Services & Int. Audit	1,441
Payroll	0
Treasurer-Ind	20,289
Records	0
Purchasing	3,122
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>44,787</b>
<b>Total Direct Cost</b>	<b>29,370</b>
<b>Indirect Cost Rate</b>	<b>152.49%</b>



**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

911 TAX FUND

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

**2012 Clark County Indirect Cost Allocation  
2010 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	4,284
Info Services - Ops/Sys/Prog/Comm	33,601
Info Services - Network	30,716
Info Services - FMS	1,790
Human Resources	9,365
Financial Services & Int. Audit	7,064
Payroll	1,361
Treasurer-Ind	0
Records	7,948
Purchasing	13,241
Printing/Mail	405
Telephone	1,170
Pros Attny-Ind	6,713
PIO	3,827
<b>Total Allocation Amount</b>	<b>121,484</b>
<b>Total Direct Cost</b>	<b>881,633</b>
<b>Indirect Cost Rate</b>	<b>13.78%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	982
Human Resources	8,616
Financial Services & Int. Audit	79
Payroll	1,252
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	(0)
Telephone	0
Pros Attny-Ind	(1)
PIO	(0)
<b>Total Allocation Amount</b>	<b>10,928</b>
<b>Total Direct Cost</b>	<b>(72)</b>
<b>Indirect Cost Rate</b>	<b>-15114.14%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	3,520
Info Services - Ops/Sys/Prog/Comm	10,423
Info Services - Network	18,902
Info Services - FMS	2,147
Human Resources	14,984
Financial Services & Int. Audit	4,380
Payroll	2,177
Treasurer-Ind	599
Records	0
Purchasing	2,701
Printing/Mail	333
Telephone	554
Pros Attny-Ind	5,516
PIO	3,144
<b>Total Allocation Amount</b>	<b>69,381</b>
<b>Total Direct Cost</b>	<b>724,380</b>
<b>Indirect Cost Rate</b>	<b>9.58%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

INSPECTION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	4
Human Resources	0
Financial Services & Int. Audit	39
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>44</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	4,091
Info Services - Ops/Sys/Prog/Comm	18,240
Info Services - Network	33,078
Info Services - FMS	819
Human Resources	1,249
Financial Services & Int. Audit	6,550
Payroll	181
Treasurer-Ind	0
Records	0
Purchasing	4,194
Printing/Mail	387
Telephone	616
Pros Attny-Ind	6,411
PIO	3,654
<b>Total Allocation Amount</b>	<b>79,471</b>
<b>Total Direct Cost</b>	<b>841,923</b>
<b>Indirect Cost Rate</b>	<b>9.44%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	28,445
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	26,861
Office of Budget	5,244
Info Services - Ops/Sys/Prog/Comm	20,846
Info Services - Network	37,804
Info Services - FMS	2,646
Human Resources	12,861
Financial Services & Int. Audit	11,523
Payroll	1,868
Treasurer-Ind	120
Records	0
Purchasing	1,486
Printing/Mail	496
Telephone	924
Pros Attny-Ind	8,217
PIO	4,684
<b>Total Allocation Amount</b>	<b>164,027</b>
<b>Total Direct Cost</b>	<b>1,079,146</b>
<b>Indirect Cost Rate</b>	<b>15.20%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      CUSTOMER  
SERVICE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,395
Info Services - Ops/Sys/Prog/Comm	28,663
Info Services - Network	51,980
Info Services - FMS	974
Human Resources	7,492
Financial Services & Int. Audit	1,224
Payroll	1,088
Treasurer-Ind	0
Records	0
Purchasing	5,402
Printing/Mail	227
Telephone	924
Pros Attny-Ind	3,754
PIO	2,140
<b>Total Allocation Amount</b>	<b>106,262</b>
<b>Total Direct Cost</b>	<b>492,969</b>
<b>Indirect Cost Rate</b>	<b>21.56%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	16,041
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	15,147
Office of Budget	3,468
Info Services - Ops/Sys/Prog/Comm	7,817
Info Services - Network	14,176
Info Services - FMS	1,390
Human Resources	7,492
Financial Services & Int. Audit	5,248
Payroll	1,088
Treasurer-Ind	20,977
Records	2,306
Purchasing	10,818
Printing/Mail	328
Telephone	739
Pros Attny-Ind	5,435
PIO	3,098
<b>Total Allocation Amount</b>	<b>115,570</b>
<b>Total Direct Cost</b>	<b>713,743</b>
<b>Indirect Cost Rate</b>	<b>16.19%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      BUILDING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	6,436
Info Services - Ops/Sys/Prog/Comm	20,846
Info Services - Network	37,804
Info Services - FMS	3,214
Human Resources	17,482
Financial Services & Int. Audit	11,957
Payroll	2,540
Treasurer-Ind	360
Records	0
Purchasing	28,232
Printing/Mail	609
Telephone	2,340
Pros Attny-Ind	10,086
PIO	5,749
<b>Total Allocation Amount</b>	<b>147,654</b>
<b>Total Direct Cost</b>	<b>1,324,550</b>
<b>Indirect Cost Rate</b>	<b>11.15%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	5,347
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,049
Office of Budget	1,925
Info Services - Ops/Sys/Prog/Comm	9,120
Info Services - Network	16,539
Info Services - FMS	760
Human Resources	5,931
Financial Services & Int. Audit	868
Payroll	862
Treasurer-Ind	360
Records	3,002
Purchasing	1,351
Printing/Mail	182
Telephone	493
Pros Attny-Ind	3,017
PIO	1,720
<b>Total Allocation Amount</b>	<b>56,526</b>
<b>Total Direct Cost</b>	<b>396,216</b>
<b>Indirect Cost Rate</b>	<b>14.27%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	5,347
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,049
Office of Budget	4,142
Info Services - Ops/Sys/Prog/Comm	9,120
Info Services - Network	16,539
Info Services - FMS	4,931
Human Resources	8,741
Financial Services & Int. Audit	38,105
Payroll	1,270
Treasurer-Ind	0
Records	15
Purchasing	9,454
Printing/Mail	392
Telephone	985
Pros Attny-Ind	6,490
PIO	3,699
<b>Total Allocation Amount</b>	<b>114,278</b>
<b>Total Direct Cost</b>	<b>852,285</b>
<b>Indirect Cost Rate</b>	<b>13.41%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	57,180
Facilities Management	0
Office of Budget	41,356
Info Services - Ops/Sys/Prog/Comm	110,743
Info Services - Network	200,833
Info Services - FMS	19,174
Human Resources	80,072
Financial Services & Int. Audit	97,818
Payroll	11,633
Treasurer-Ind	7,708
Records	638
Purchasing	79,253
Printing/Mail	3,912
Telephone	5,234
Pros Attny-Ind	64,805
PIO	0
<b>Total Allocation Amount</b>	<b>780,359</b>
<b>Total Direct Cost</b>	<b>8,510,615</b>
<b>Indirect Cost Rate</b>	<b>9.17%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	10,743
Facilities Management	0
Office of Budget	7,909
Info Services - Ops/Sys/Prog/Comm	7,166
Info Services - Network	12,995
Info Services - FMS	3,750
Human Resources	19,355
Financial Services & Int. Audit	15,099
Payroll	2,812
Treasurer-Ind	2,296
Records	8,049
Purchasing	4,072
Printing/Mail	748
Telephone	3,818
Pros Attny-Ind	12,394
PIO	0
<b>Total Allocation Amount</b>	<b>111,206</b>
<b>Total Direct Cost</b>	<b>1,627,675</b>
<b>Indirect Cost Rate</b>	<b>6.83%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	75,776
Info Services - Ops/Sys/Prog/Comm	54,069
Info Services - Network	98,054
Info Services - FMS	21,545
Human Resources	100,519
Financial Services & Int. Audit	98,387
Payroll	14,603
Treasurer-Ind	0
Records	87
Purchasing	25,216
Printing/Mail	7,168
Telephone	2,155
Pros Attny-Ind	118,742
PIO	0
<b>Total Allocation Amount</b>	<b>616,321</b>
<b>Total Direct Cost</b>	<b>15,698,439</b>
<b>Indirect Cost Rate</b>	<b>3.93%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	69
Human Resources	0
Financial Services & Int. Audit	662
Payroll	0
Treasurer-Ind	35
Records	0
Purchasing	543
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>1,309</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	310
Human Resources	0
Financial Services & Int. Audit	2,999
Payroll	0
Treasurer-Ind	299
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>3,608</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	1,610
Info Services - Ops/Sys/Prog/Comm	11,726
Info Services - Network	21,265
Info Services - FMS	1,813
Human Resources	0
Financial Services & Int. Audit	17,524
Payroll	0
Treasurer-Ind	809
Records	0
Purchasing	4,344
Printing/Mail	1,835
Telephone	1,663
Pros Attny-Ind	2,523
PIO	1,438
<b>Total Allocation Amount</b>	<b>66,550</b>
<b>Total Direct Cost</b>	<b>331,379</b>
<b>Indirect Cost Rate</b>	<b>20.08%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	8,526
Office of Budget	2,612
Info Services - Ops/Sys/Prog/Comm	7,166
Info Services - Network	12,995
Info Services - FMS	1,628
Human Resources	4,995
Financial Services & Int. Audit	10,281
Payroll	726
Treasurer-Ind	440
Records	0
Purchasing	3,523
Printing/Mail	2,976
Telephone	2,525
Pros Attny-Ind	4,093
PIO	2,333
<b>Total Allocation Amount</b>	<b>64,818</b>
<b>Total Direct Cost</b>	<b>537,531</b>
<b>Indirect Cost Rate</b>	<b>12.06%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	395
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	149
Human Resources	0
Financial Services & Int. Audit	1,441
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	407
Printing/Mail	450
Telephone	0
Pros Attny-Ind	619
PIO	353
<b>Total Allocation Amount</b>	<b>3,814</b>
<b>Total Direct Cost</b>	<b>81,288</b>
<b>Indirect Cost Rate</b>	<b>4.69%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	1,816
Info Services - Ops/Sys/Prog/Comm	1,954
Info Services - Network	3,544
Info Services - FMS	872
Human Resources	5,931
Financial Services & Int. Audit	1,947
Payroll	862
Treasurer-Ind	0
Records	1,044
Purchasing	0
Printing/Mail	2,070
Telephone	369
Pros Attny-Ind	2,846
PIO	1,622
<b>Total Allocation Amount</b>	<b>24,879</b>
<b>Total Direct Cost</b>	<b>373,780</b>
<b>Indirect Cost Rate</b>	<b>6.66%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

WEED  
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	(0)
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	(0)
Telephone	0
Pros Attny-Ind	(0)
PIO	(0)
<b>Total Allocation Amount</b>	<b>(0)</b>
<b>Total Direct Cost</b>	<b>(1)</b>
<b>Indirect Cost Rate</b>	<b>2.24%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

DEPARTMENT of  
COMMUNITY  
SERVICES

**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	38,070
Info Services - Ops/Sys/Prog/Comm	131,589
Info Services - Network	238,637
Info Services - FMS	34,859
Human Resources	113,162
Financial Services & Int. Audit	213,251
Payroll	16,440
Treasurer-Ind	61,745
Records	9,935
Purchasing	105,704
Printing/Mail	3,601
Telephone	7,390
Pros Attny-Ind	59,656
PIO	34,006
<b>Total Allocation Amount</b>	<b>1,068,044</b>
<b>Total Direct Cost</b>	<b>7,834,425</b>
<b>Indirect Cost Rate</b>	<b>13.63%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SOLID WASTE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	10,057
Info Services - Ops/Sys/Prog/Comm	24,754
Info Services - Network	44,892
Info Services - FMS	4,301
Human Resources	13,736
Financial Services & Int. Audit	26,559
Payroll	1,995
Treasurer-Ind	1,178
Records	0
Purchasing	23,429
Printing/Mail	951
Telephone	1,170
Pros Attny-Ind	15,760
PIO	8,984
<b>Total Allocation Amount</b>	<b>177,767</b>
<b>Total Direct Cost</b>	<b>2,069,715</b>
<b>Indirect Cost Rate</b>	<b>8.59%</b>



**2012 Clark County Indirect Cost Allocation**  
**2010 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	12,923
Info Services - Ops/Sys/Prog/Comm	14,331
Info Services - Network	25,990
Info Services - FMS	5,119
Human Resources	17,482
Financial Services & Int. Audit	30,375
Payroll	2,540
Treasurer-Ind	0
Records	0
Purchasing	12,747
Printing/Mail	1,222
Telephone	2,525
Pros Attny-Ind	20,250
PIO	11,543
<b>Total Allocation Amount</b>	<b>157,047</b>
<b>Total Direct Cost</b>	<b>2,659,337</b>
<b>Indirect Cost Rate</b>	<b>5.91%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

ELECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	14,076
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	39,828
Facilities Management	0
Office of Budget	8,024
Info Services - Ops/Sys/Prog/Comm	27,360
Info Services - Network	49,618
Info Services - FMS	2,834
Human Resources	9,240
Financial Services & Int. Audit	17,291
Payroll	1,342
Treasurer-Ind	738
Records	9,978
Purchasing	13,262
Printing/Mail	759
Telephone	3,264
Pros Attny-Ind	12,574
PIO	7,167
<b>Total Allocation Amount</b>	<b>217,355</b>
<b>Total Direct Cost</b>	<b>1,651,267</b>
<b>Indirect Cost Rate</b>	<b>13.16%</b>

**2012 Clark County Indirect Cost Allocation**  
**2010 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	15,195
Info Services - Ops/Sys/Prog/Comm	20,846
Info Services - Network	37,804
Info Services - FMS	15,490
Human Resources	25,598
Financial Services & Int. Audit	121,735
Payroll	3,719
Treasurer-Ind	1,072
Records	0
Purchasing	21,692
Printing/Mail	1,437
Telephone	1,293
Pros Attny-Ind	23,811
PIO	13,573
<b>Total Allocation Amount</b>	<b>303,265</b>
<b>Total Direct Cost</b>	<b>3,126,960</b>
<b>Indirect Cost Rate</b>	<b>9.70%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	7,811
Info Services - Ops/Sys/Prog/Comm	14,331
Info Services - Network	25,990
Info Services - FMS	2,955
Human Resources	14,984
Financial Services & Int. Audit	12,189
Payroll	2,177
Treasurer-Ind	615
Records	0
Purchasing	12,454
Printing/Mail	739
Telephone	0
Pros Attny-Ind	12,241
PIO	6,978
<b>Total Allocation Amount</b>	<b>113,465</b>
<b>Total Direct Cost</b>	<b>1,607,526</b>
<b>Indirect Cost Rate</b>	<b>1.28%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	83
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	115
Human Resources	624
Financial Services & Int. Audit	428
Payroll	91
Treasurer-Ind	53
Records	0
Purchasing	136
Printing/Mail	94
Telephone	0
Pros Attny-Ind	129
PIO	74
<b>Total Allocation Amount</b>	<b>1,827</b>
<b>Total Direct Cost</b>	<b>16,989</b>
<b>Indirect Cost Rate</b>	<b>10.75%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	33,203
Info Services - Ops/Sys/Prog/Comm	11,726
Info Services - Network	21,265
Info Services - FMS	5,586
Human Resources	47,450
Financial Services & Int. Audit	2,142
Payroll	6,893
Treasurer-Ind	18
Records	0
Purchasing	1,222
Printing/Mail	37,834
Telephone	0
Pros Attny-Ind	52,030
PIO	29,659
<b>Total Allocation Amount</b>	<b>249,027</b>
<b>Total Direct Cost</b>	<b>6,832,916</b>
<b>Indirect Cost Rate</b>	<b>3.64%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	1,583
Info Services - Ops/Sys/Prog/Comm	2,606
Info Services - Network	4,725
Info Services - FMS	899
Human Resources	2,497
Financial Services & Int. Audit	5,958
Payroll	363
Treasurer-Ind	18
Records	0
Purchasing	1,351
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>20,000</b>
<b>Total Direct Cost</b>	<b>325,823</b>
<b>Indirect Cost Rate</b>	<b>6.14%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	2,207
Human Resources	11,863
Financial Services & Int. Audit	8,373
Payroll	1,723
Treasurer-Ind	2,602
Records	0
Purchasing	0
Printing/Mail	0
Telephone	924
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>27,692</b>
<b>Total Direct Cost</b>	<b>2,157,407</b>
<b>Indirect Cost Rate</b>	<b>1.28%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	2,651
Human Resources	0
Financial Services & Int. Audit	25,624
Payroll	12,336
Treasurer-Ind	13,151
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>53,762</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	42,232
Info Services - Ops/Sys/Prog/Comm	206,535
Info Services - Network	333,147
Info Services - FMS	22,285
Human Resources	96,211
Financial Services & Int. Audit	110,247
Payroll	13,977
Treasurer-Ind	36,445
Records	19,913
Purchasing	101,258
Printing/Mail	3,995
Telephone	13,424
Pros Attny-Ind	66,178
PIO	37,723
<b>Total Allocation Amount</b>	<b>1,103,571</b>
<b>Total Direct Cost</b>	<b>8,698,109</b>
<b>Indirect Cost Rate</b>	<b>12.69%</b>

**2012 Clark County Indirect Cost Allocation  
2010 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	4,812
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	4,544
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	310
Human Resources	0
Financial Services & Int. Audit	2,999
Payroll	0
Treasurer-Ind	316
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>12,982</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	24,331
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	30,906
Office of Budget	684
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,100
Human Resources	0
Financial Services & Int. Audit	10,631
Payroll	0
Treasurer-Ind	4,729
Records	0
Purchasing	0
Printing/Mail	780
Telephone	123
Pros Attny-Ind	1,072
PIO	611
<b>Total Allocation Amount</b>	<b>74,968</b>
Total Direct Cost	140,796
<b>Indirect Cost Rate</b>	<b>53.25%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

CRESA

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	8,433
Human Resources	23,413
Financial Services & Int. Audit	55,922
Payroll	13,605
Treasurer-Ind	4,307
Records	1,363
Purchasing	23,621
Printing/Mail	4,817
Telephone	0
Pros Attny-Ind	26,573
PIO	0
<b>Total Allocation Amount</b>	<b>162,055</b>
<b>Total Direct Cost</b>	<b>10,479,872</b>
<b>Indirect Cost Rate</b>	<b>1.55%</b>

**2012 Clark County Indirect Cost Allocation  
2010 Costs  
Detail by Central Service Department**

**Allocation Sheets**

Agencies

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	2,606
Info Services - Network	4,725
Info Services - FMS	17,075
Human Resources	0
Financial Services & Int. Audit	165,020
Payroll	10,521
Treasurer-Ind	424,300
Records	247
Purchasing	18,848
Printing/Mail	0
Telephone	24,139
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>667,482</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>